

# Gogebic County Forestry & Parks Commission

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[www.gogebicforestryandparks.com](http://www.gogebicforestryandparks.com)

## FY2019 ANNUAL REPORT



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### *Mission Statement*

*We have a responsibility and a long-term commitment to wisely use and improve the county forest and parks in such a way that helps sustain the economic health and quality of life in Gogebic County today while ensuring that we do not compromise the ability of future generations to enjoy the benefits of our labor.*

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It was anticipated that due to the short 2019 winter operating season which reduced regional wood supplies, that we would see an increase in our spring and fall 2019 stumpage rates. This anticipation held true across all species and products. The aspen woodsrun rate experienced the largest increase of +56%, followed by the basswood pulpwood rate of +40%, mixed softwood rate of +33%, mixed hardwood sawlogs +11%, mixed hardwood pulpwood +6.5%, and sugar maple sawlog rate +5.9%. This was a welcome sign that stumpage rates have rebounded from last year's declines. Regionally, buyer focus remains on quality summer ground which was evident with above average stumpage rates, while moderate summer and winter ground continued to suffer subdued enthusiasm and lower stumpage rates. It is probable that this trend will continue through 2020. Despite the poor winter operating season, Gogebic County Forestry and Parks concluded 2019 with a strong year. Revenues for the 12 months totaled \$729,816, of which \$679,172 is from timber sale stumpage dollars. This can be attributed to planned timber harvests included in the county's long-term timber management program. The dollars received will play a critical role in future forestry and park improvements as well as assistance to the County general fund.

Over the past 9 years, fiscal accountability and a consistent stumpage revenue stream has allowed the Forestry and Parks Commission to contribute \$2.71 million to the general fund of Gogebic County.

2019 saw occupancy rates and revenues at the County Parks comparable to 2017 levels. Actual campground receipts totaled \$113,828, with an overall occupancy rate of 65%. Weather and insects can have a huge impact on the campgrounds but for the most part, 2019 presented many ideal camping days.

The following report is a synopsis of the activities and accomplishments of the Forestry and Parks Commission and its staff during the year. Any questions regarding this report should be directed to the Director of Forestry and Parks.

## COMMISSION

*Kevin Haustein, Chairman*  
*Robert Orlich, Vice-Chairman*  
*Dan Siirila, Commissioner*

*Mark Whitley, Commissioner*  
*Paul Grbavcich, Commissioner*  
*John Matonich, Commissioner*

## STAFF

Three permanent full-time employees; Greg Ryskey, Director; Corey Magdziak, Forester and Amy Hamel, Administrative Secretary. One summer intern, Sophia Halverson, and two park caretakers worked for the Gogebic County Forestry and Parks Commission in 2019. Kerry Gagnon (KMG Enterprises) returned as park caretaker at the Lake Gogebic County Park for the 10<sup>th</sup> consecutive summer. Bruce Aho remained the park caretaker at the Little Girl's Point Park for his 7<sup>th</sup> year.

The 2019 Gogebic County timber sale program provided approximately 5.9 million board feet of various forest products to the wood utilizing industries of the region. This was a decrease of 2.4 million board feet from 2018. There was harvesting activity on 16 different timber sale contracts in 2019.

The following is a description of the forest products harvested:

## TOTAL VOLUME HARVESTED IN 2019

### SAWLOGS - M.B.F. (THOUSAND BOARD FEET)

Mixed Hardwood 786

### ROUGH PULPWOOD – CORDS

Aspen 521

Mixed Hardwood 11,884

Softwood 258

TOTAL CORDS 12,663

## FIVE-YEAR SUMMARY – VOLUME HARVESTED

| <i>Year</i>  | <i>Hardwood<br/>Sawlogs Mbf</i> | <i>Aspen<br/>Cords</i> | <i>Hardwood<br/>Cords</i> | <i>Softwood<br/>Cords</i> |
|--------------|---------------------------------|------------------------|---------------------------|---------------------------|
| 2015         | 788                             | 2,841                  | 15,314                    | 455                       |
| 2016         | 427                             | 1,837                  | 8,851                     | 454                       |
| 2017         | 1,058                           | 2,846                  | 23,139                    | 607                       |
| 2018         | 763                             | 1,461                  | 16,183                    | 498                       |
| 2019         | 786                             | 521                    | 11,884                    | 258                       |
| <b>Total</b> | <b>3,822</b>                    | <b>9,506</b>           | <b>75,371</b>             | <b>2,272</b>              |

GRAND TOTAL –3,822,000 Board Feet

87,149 Cords

## TOTAL VOLUME SOLD IN 2019

In 2019, the Gogebic County Forestry and Parks Commission sold 10 individual timber sales by sealed bid. Total timber sale acreage sold was 1,208 with an average timber sale size of 121 acres. The estimated volume from these timber sales is approximately 6.5 million board feet of various forest products. The estimated value of all sales is \$580,047. Average price per acre for stumpage sold in 2019 amounted to \$480.17. There were a total of 23 timber sales under contract as of September 30, 2019. 11 timber sales were closed out in 2019. At year's end, combined with the previous year's surplus, approximately 2,338 acres remained available for harvest with an estimated volume of 11.8 million board feet of various forest products.

### FIVE-YEAR SUMMARY ACRES PREPARED

| Year         | Marked Hardwood | Aspen      | Conifer  |
|--------------|-----------------|------------|----------|
| 2015         | 1,225           | 63         | 0        |
| 2016         | 1,014           | 84         | 0        |
| 2017         | 1,032           | 146        | 0        |
| 2018         | 1,080           | 44         | 0        |
| 2019         | 1,122           | 86         | 0        |
| <b>Total</b> | <b>5,473</b>    | <b>423</b> | <b>0</b> |

### FIVE YEAR SUMMARY ACRES HARVESTED

| Year         | Marked Hardwood | Aspen      | Conifer  |
|--------------|-----------------|------------|----------|
| 2015         | 982             | 44         | 0        |
| 2016         | 674             | 102        | 0        |
| 2017         | 1,729           | 103        | 0        |
| 2018         | 1,245           | 182        | 0        |
| 2019         | 913             | 26         | 0        |
| <b>Total</b> | <b>5,543</b>    | <b>457</b> | <b>0</b> |

### STUMPAGE RATES FOR ALL SALES SOLD IN 2019

| Species & Product          | Maximum per Mbf  | Minimum per Mbf  | Weighted Mean |
|----------------------------|------------------|------------------|---------------|
| Sugar Maple - Sawtimber    | \$470.00         | \$319.00         | \$371.40      |
| Mixed Hardwood - Sawtimber | \$260.00         | \$185.00         | \$215.20      |
| Species & Product          | Maximum per Cord | Minimum per Cord | Weighted Mean |
| Mixed Hardwood - Pulpwood  | \$41.25          | \$24.00          | \$30.37       |
| Aspen - Woodsrun           | \$33.00          | \$21.00          | \$26.17       |
| Mixed Softwood - Woodsrun  | \$15.00          | \$15.00          | \$15.00       |
| Basswood - Pulpwood        | \$15.00          | \$10.00          | \$11.25       |

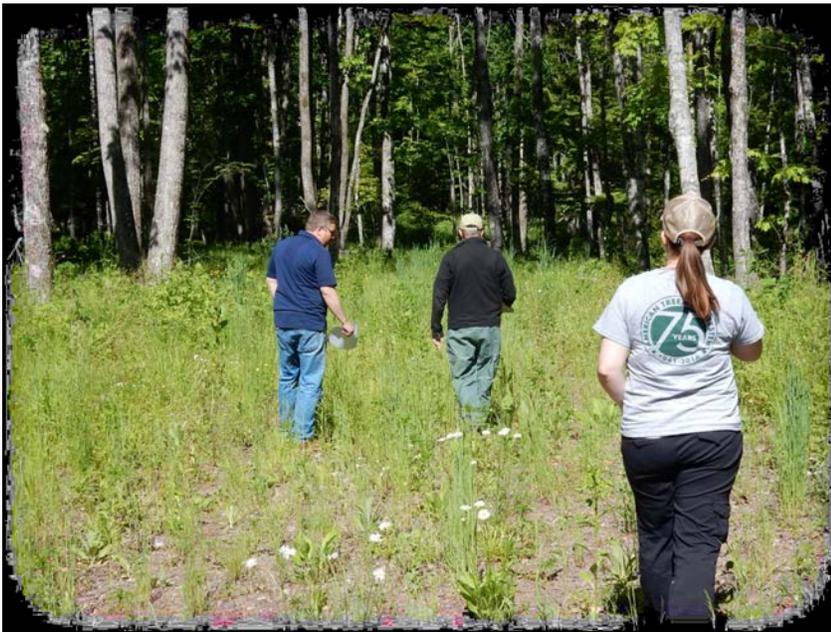
### GOGEBIC COUNTY FOREST REVENUES

#### TIMBER SALE RECEIPTS

|              |                    |
|--------------|--------------------|
| 2015         | \$1,040,223        |
| 2016         | \$565,503          |
| 2017         | \$1,213,746        |
| 2018         | \$832,183          |
| 2019         | \$679,172          |
| <b>Total</b> | <b>\$4,330,827</b> |

## TREE FARM

Gogebic County became a member of the American Tree Farm System on May 1, 1985. The purpose of becoming a member of Tree Farm was to ensure that the county forests are being managed in a sound, sustainable manner. In 2009, the Tree Farm System became third party certified, which means the Gogebic County Forestry program is third party certified under the Sustainable Forestry Initiative (SFI) and the PEFC chain of custody systems. To maintain our membership in the American Tree Farm System, every three to five years our forest is required to be inspected by a certified Tree Farm Forester for re-certification. Gogebic County Forest has had numerous inspections over the past five years. The results of these inspections demonstrate that the Gogebic County Forest is indeed being managed with a sound, sustainable directive. The positive assessment in 2019 was featured in an article published by the American Tree Farm System and was also highlighted in the Winter 2020 Edition of the Michigan Forests magazine. The article may be reviewed <https://www.treefarmssystem.org/gogebic-county-forest-celebrates-76-years-of-forest-management>. In June 2019, the Gogebic County Forest participated in an independent third party audit with Price Waterhouse Coopers. The results of the audit noted a few opportunities for improvements related to special sites and best management practices, which is understandable on a very large and actively managed forest. The Gogebic County Forest is the largest forest in Michigan to be certified by the American Tree Farm System.



*(Pictured Above Left to Right: GCFPC Director, Greg Ryskey; Radspinner Forestry Certification Services CF, Bob Radspinner; Gogebic Conservation District Forester, Winona Grieshop perform Tree Farm field assessment within the Gogebic County Forest.)*

The benefits of being a Tree Farm member are many. Among them is the fact that the wood products produced by the Gogebic County Forest can be sold as “certified wood products”, which has the potential to command a higher price in the open market and also may give logging contractors preference for selling the wood products harvested from Gogebic County timber sales to markets that require a certain percentage of their raw material they purchase to be derived from certified sources. Other benefits include reassuring the general public that Gogebic County is considering other forest values such as wildlife habitat, recreation, watershed protection and cultural resource protection during the management of the forest.

*(Pictured Left: Bob Radspinner, Winona Grieshop, Greg Ryskey reviewing location maps for the Tree Farm inspection.)*



## **FOREST INVENTORY AND RECONNAISSANCE**

In 2019, the Gogebic County Forestry and Parks Commission continued to update the forest inventory to maintain current and relevant information on each stand and to assist in the forest planning process. Inventory and reconnaissance focused on aspen stands, post-harvest stands, and any data that was approaching 15 years old with the annual goal to inventory approximately 10% of the forest. The inventory is designed to provide an accurate estimate of current timber volume (by species and product class), by timber type (stand) and by major forest types (strata). The data is also being summarized by forest compartment and by total acreage.

## **FOREST HEALTH**

No significant insect or disease problems occurred in Gogebic County in 2019. However, Emerald Ash Borer (EAB) which has not been detected on Gogebic County Forest lands to date, continues to spread in other parts of the Upper Peninsula of Michigan, Minnesota and Northern Wisconsin. Beginning in 2013, the Gogebic County Forestry and Parks Commission became more aggressive with management of ash stands within their ownership to try and limit the liability once EAB is discovered.

## **FOREST ACCESS**

County forest roads are the primary source of access to the Gogebic County Forest for management and recreation activities. The Gogebic County Forestry and Parks Commission maintains 39 miles of improved roads that are mostly located in isolated areas of the County forest. By definition improved roads are a minimum of 16-ft wide, have an improved surface and are seasonally maintained. These roads are not plowed during the winter season unless there is harvesting activity that uses the road. The primary purpose for maintaining these roads is to aid in the removal of timber products from the County forest. Secondly, these roads provide the public with reliable vehicular access routes into otherwise isolated areas of the County forest.

In 2019 the Gogebic County Forestry & Parks Commission conducted general road maintenance throughout the 39 mile road system. Some of the road maintenance activities conducted by the Commission include grading, wash-out repair, graveling, spot graveling, signing, shoulder mowing brushing, small culvert installation, storm damage clean-up, and garbage collection. Due to their importance to the local economy road maintenance projects and improvements continue to be a priority of this department. In total \$69,404 was spent on road improvements and maintenance across the County forest in 2019.

## **MULTI-USE TRAILS**

Gogebic County Forestry and Parks Commission once again partnered with the Gogebic Range Trail Authority (GRTA) on improvements to the county portion of Trail 160. Trail 160 is a multi-use trail that runs through the county ownership. Funding was secured by the GRTA from the MDNR to primarily address erosion and rutting concerns. With some minor trail re-routing, dozing, graveling and culvert placement, numerous improvements were made that will allow grooming operations to be more efficient and limit the need for annual maintenance, while improving multi-use access to the public.

## **MISCELLANEOUS FOREST ACCESS**

The Gogebic County Forest has hundreds of miles of woodland trails and old logging roads that have no formal designated recreational purpose yet remain open year-round for the general public use. The primary function of these trails and old logging roads is that of providing multi-use public access deep into the County forest.

## FOREST BOUNDARIES

The program to establish the boundary of the County forest began in the early 1980's. There are approximately 274 miles of County forest boundaries with other landowners which have been established by certified survey or have a line by agreement. The boundary lines, corners, and witnesses represent a major investment by the County and are vital to the management of the County forest. The maintenance of these boundary references is accomplished by refreshing blazes on trees and painting. This work must be accomplished on a rotation of 8-10 years to easily retrace the boundary evidence. In 2019, 13 miles of boundary with associated appurtenances received maintenance.

## MISCELLANEOUS FOREST SPECIAL USE PERMITS

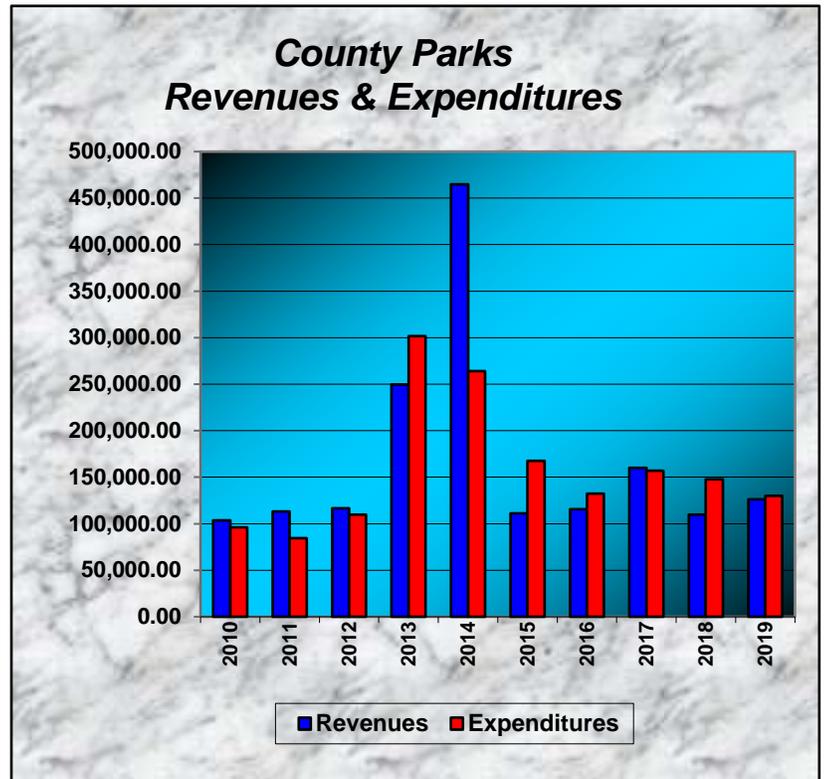
Hunting Camp Permits - Special use fees were collected for 65 hunting camp special use permits during 2019. The annual permits are for existing logging camps/trapper shacks or old camp sites that were once located on the land prior to acquisition by Gogebic County. In most cases, the permit holder has improved the building or site and also pays personal property taxes on the buildings, etc., to the political township in which their respective camps occupy. In total \$22,767 was collected for these permits.

Firewood Permits – The Firewood Permit system allows County Residents to gather dead and downed material for personal use from the County Forest. The sale or trade of this material is strictly prohibited. The permit fee is \$10. In 2019, the Forestry Department issued 30 firewood permits which generated \$300 of revenue. With the average permittee cutting 5-7 cords of wood, approximately 180 cords of firewood were gathered.

Road Use – The Road Use Permit system grants the right (with restrictions) to use and maintain the existing roadways upon and across County Forest Land. There is no fee for the permit. During 2019, six (6) Road Use Permits were issued to various timber producer companies. All permits issued were for transportation of raw forest materials and/or road improvements when necessary.

General Use – Seven(7) General Use Permits were issued throughout the year for activities such as camping on County forest lands to the placements of temporary docks at the Lake Gogebic County Park.

Since assuming the administrative responsibility of the county parks in 2001, our goal has been to have net positive revenue each year. The year-end cash surplus is then placed into the program fund balance. With the aging park system that we have, this can be a difficult task. Since 2014, the timber sale program has contributed \$250,000 to the park's revenue line. At the beginning of October 2018, the fund balance was \$166,917. At year's end, the cash balance amounted to \$136,958 as park improvements required funds be transferred to support the operating budget. In the past, park improvements were either accomplished with grant dollars, borrowing funds from the Gogebic County Delinquent Tax Revolving Fund or a combination of both. It is expected the cash balance account will continue to decrease as scheduled repairs and improvements are made at each park.



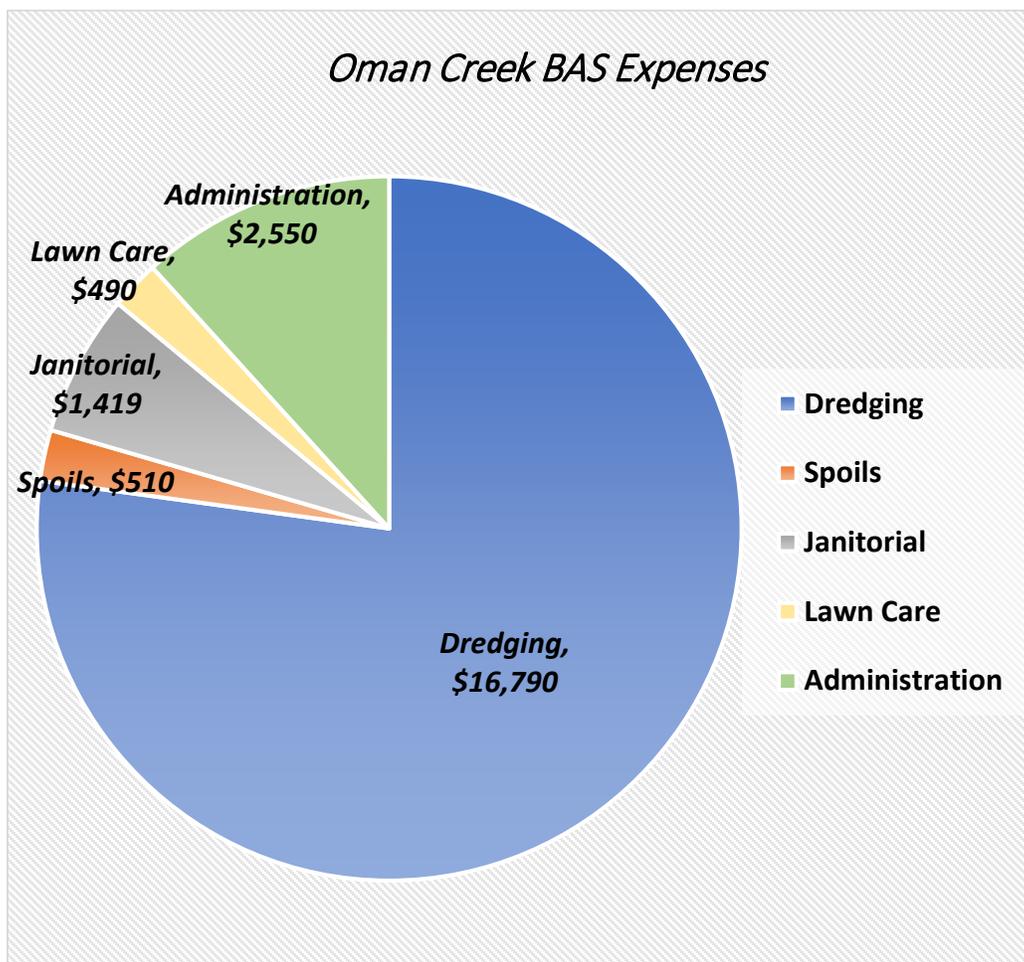
*Little Girl's Point Park* - The park had an overall occupancy rate of 53% for the camping season (5/3/19 – 9/29/19) which decreased 4% from 2018. Total revenues and expenses for the park including the Lodge facilities amounted to \$66,266 in revenues and \$75,978 in expenses respectively. \$33,045 in expenses can be attributed to multiple repair and maintenance items, which included improvements to the well-house roadway, bank stabilization, parking lot improvements, camp site improvements, hazardous tree removal, and picnic table maintenance.

*Lake Gogebic Park* - Due to excessively wet spring weather, the Lake Gogebic County Park opened one week later than normal. The park had an overall occupancy rate of 70% for the camping season (5/10/19 – 9/29/19) which decreased 1% from 2018. Total Revenues for the park amounted to \$57,206 with expenses of \$54,041. Expenses for repairs and maintenance projects totaled \$11,931 which included culvert replacements, boat launch repairs, site improvements and electrical upgrades, staining of the pavilion, hazardous tree removal and picnic table maintenance.

*McDonald Lake Park* – The McDonald Lake was created in 1941 by the construction of a dam on McDonald Creek which provides a lake level control. McDonald Lake is unique from the other two campgrounds operated by the Forestry and Parks Commission because there are only five rustic tent sites for camping, and we don't charge any fees for camping or launching your boat at this site. This site receives a substantial amount of water-based recreation/camping and is an important part of the Gogebic County Forest. In 2019 the Commission replaced the outdated dock as well as installed a kayak launch for visitor use. (Pictured Below)



*Oman's Creek Boating Access Site* -In 2019, the Commission continued the operating agreement with the State of Michigan DNR to maintain and administer the Oman Creek Boating Access Site adjacent to the Little Girl's Point Park. This project was funded by the State through a \$40,000 grant. It was the seventh consecutive year that Gogebic County has partnered with the Department of Natural Resources (MDNR) in management of the natural resources of this boating access site. The dredging contract was once again awarded to Angelo Luppino, Inc., while the Commission maintained the bathrooms and lawn care at the site. Total expenses for this project amounted to \$21,759.



Funding for game and non-game habitat improvement and access comes primarily from grant sources. In 2019 the Gogebic Conservation District, working with the Gogebic County Forestry and Parks Commission and the Superior Chapter of the Ruffed Grouse Society, was awarded a \$2,800 Drummer Fund Grant. The funding was awarded by the National Ruffed Grouse Society organization. The Drummer Fund project was located on the Mosinee Grade tract of the Gogebic County Forest and had two segments. One segment was to maintain and improve six miles of hunter walking trails and four wildlife openings in the Mosinee Grouse Enhanced Management System (GEMS) tract. The trails and wildlife openings were mowed to discourage shrub and tree growth and re-seeded where needed. The second portion was to maintain and improve three miles of trails in the Ketola Grade hunter walking trail system. Last year, we used a Drummer Fund grant to completely renew the trails, which had become overgrown. This year the trails were mowed and re-seeded where needed. Additionally, extensive plantings of shrubs including highbush cranberry, black chokeberry and American Plum were planted that will eventually provide food and cover for ruffed grouse and other wildlife. Both of these areas provide habitat for grouse, woodcock, turkey, deer and various other wildlife species and are readily accessible to hunters and wildlife viewers.



*(Pictured Left: Gogebic Conservation District Forester, Winona Grieshop and GCFPC Forester, Corey Magdziak entering hunter walking trail within the Ketola Grade.)*



*(Pictured Right: Winona Grieshop planting wildlife shrubs).*

Also in 2019, the Gogebic County Conservation District partnered with the Gogebic County Forestry and Parks Commission and was awarded a \$6,224 Deer Habitat Improvement Grants from the Michigan Department of Natural Resources to improve the deer habitat in the Devils Creek-Chaney Lake Deer Wintering Complex and the Little Girls Point Deer Wintering Complex (DWC). DWC'S are areas that deer migrate to in late fall/early winter that have diminished snow depths, abundant thermal cover and browse. A significant part of the both DWC's are located in the county forest. The Commission has conducted a number of timber sales in the DWC's in the past 5 years that will be providing much needed winter browse for deer through natural regeneration. However, because we won't be harvesting within those areas for some time, the grant enabled us to disk and seed the now vacant logging/access roads and landings in those previously harvested timber sale areas. The general idea is that the roads and landings which typically lose their snow cover first, would become spring breakout food plots that the deer could utilize as an early spring food source. This should improve deer survival and allow them to regain energy before they return to their pre migration areas. These sites will also provide year-round habitat to the local deer population and other associated wildlife. In the Devils Creek-Chaney Lake DWC, a total of 10.5 miles of roads, amounting to about 12.5 acres that were established with a grant last year, were mowed and reseeded as needed with a mixture of perennial clovers and legumes. The entrance of the roads were bermed to prevent vehicular traffic. In the Little Girls Point DWC, a total of 2.33 miles of roads, amounting to about 4.24 acres were disked and seeded to a mixture of perennial clovers and legumes. The entrance of the roads were also bermed to prevent vehicular traffic. *(Pictured Below)*



## INVASIVE SPECIES

The Gogebic County Forestry and Parks staff evaluated the results of previous treatments of the invasive species shrub Glossy Buckthorn at Little Girl's Point Park and Japanese Barberry at Lake Gogebic County Park. Much progress has been made slowing down the Glossy Buckthorn at Little Girl's Point Park. Because of time constraints, it was decided no treatment would take place in 2019. However, treatment of Japanese Barberry by the Gogebic Conservation District did occur at the Lake Gogebic County Park in September. In addition, a new invasive species, Japanese Knotweed has been discovered on County Forest property in Compartment 26. This discovery did not occur until late September and although it occurs in a small area it will be scheduled for treatment in 2020. Plans are to monitor all three sites in 2020 and schedule treatment as needed. Gogebic County Forestry & Parks has partnered with the United States Forest Service and the Gogebic Conservation District to tackle invasive species that occur within County forest ownership.

## TECHNOLOGY

In 2019, the Forestry and Parks Department continued to update the Geographic Information System (GIS) for lands under its authority. There continues to be numerous updates and improvements as the inventory and timber sales are completed. The Gogebic County Forestry and Parks Commission website continues to provide cost effective, user-friendly public access to county forest and parks information, as well as links to various other Gogebic County resources. The site information is frequently updated to reflect current information.

## PARTNERSHIPS

The Forestry and Parks Commission has always believed that the best way to build a better tomorrow is by building and maintaining solid partnerships today. The Commission has had excellent working relationships over the years with the Wisconsin County Forest Association, Michigan Department of Natural Resources, Ottawa National Forest, National Park Service, Gogebic Conservation District, Michigan State University Extension, Ruffed Grouse Society, Gogebic Range Trail Authority, and forest industry. All of these partnerships have played a special role in that each adds to services and benefits the Forestry and Parks Commission is able to provide to the citizens of Gogebic County.

## OWNERSHIP AND ACQUISITION

In August 2019, the Gogebic County Forestry & Parks Commission exchanged 120 acres of County owned land in Wakefield Township for 160 acres of Tobermorry Farms LLC land in Bessemer Township. The purpose of the exchange was to consolidate lands resulting in more efficient land ownership patterns and acquiring lands that provide public recreation opportunities while securing public access.

As of September 30, 2019, a total of 50,410.39 acres were under the jurisdiction of the Gogebic County Forestry and Parks Commission. The County has timber rights on an additional 374 acres, bringing the total to 50,784.39 acres.



Forestry Expenditures (continued)

|                |                              |         |
|----------------|------------------------------|---------|
| 541-536-801.02 | LEGAL FEES                   | 10,073  |
| 541-536-812.00 | DATA PROCESSING CHARGES      | 1,104   |
| 541-536-822.00 | ADVANCED STUMPAGE RETURN     | 10,800  |
| 541-536-841.00 | WORKERS COMPENSATION         | 2,161   |
| 541-536-850.00 | TELEPHONE                    | 1,547   |
| 541-536-851.00 | POSTAGE                      | 311     |
| 541-536-855.00 | AUDIT EXPENSES               | 850     |
| 541-536-900.00 | PRINTING AND BINDING         | 784     |
| 541-536-900.02 | COPY MACHINE                 | 3,019   |
| 541-536-909.00 | ADVERTISING                  | 899     |
| 541-536-920.00 | UTILITIES                    | 3,176   |
| 541-536-934.00 | REPAIRS & MAINTENANCE        | 10,032  |
| 541-536-965.19 | GENERAL FUND APPROPRIATION   | 500,000 |
| 541-536-974.00 | LAND IMPROVEMENTS            | 13,521  |
| 541-536-976.01 | ROAD REPAIRS & MAINTENANCE   | 69,404  |
| 541-536-977.00 | EQUIPMENT                    | 108     |
| 541-536-980.00 | OFFICE EQUIPMENT & FURNITURE | 1,329   |
| 541-536-991.00 | PERFORMANCE BONDS PAYABLE    | 23,488  |

**TOTAL EXPENDITURES****\$ 920,242**Accounts Payable

|                |                                    |         |       |
|----------------|------------------------------------|---------|-------|
| 541-000-202.00 | ACCOUNTS PAYABLE                   | (7,368) |       |
|                | TOTAL DECREASE IN ACCOUNTS PAYABLE |         | 7,368 |

Other Liabilities

|                |                        |       |
|----------------|------------------------|-------|
| 541-000-257.00 | ACCRUED WAGES PAYABLE  | (740) |
| 541-000-258.00 | ACCRUED FICA           | (54)  |
| 541-000-297.00 | PAYROLL REIMBURSEMENTS | (4)   |

**TOTAL OTHER LIABILITIES****(798)****TOTAL USES OF FUNDS****\$ 926,813****FORESTRY - Ending Cash Account, September 30, 2019****\$ 587,134**

# PARKS FINANCIAL STATEMENT

## FUND 508 PARKS

For the Fiscal Year Ending September 30, 2019

**PARKS - Beginning Cash Account, October 1, 2018** **\$ 166,917**

**Parks Revenues**

|                |                                     |        |                   |
|----------------|-------------------------------------|--------|-------------------|
| 508-000-404.00 | LITTLE GIRLS PT PARK                | 45,467 |                   |
| 508-000-404.04 | OMAN'S MDNR DREDGING GRANT          | 40,000 |                   |
| 508-000-405.00 | LAKE GOGEBIC PARK                   | 57,206 |                   |
| 508-000-406.00 | LITTLE GIRLS PT - THE LODGE         | 20,799 |                   |
| 508-000-584.15 | CONTRIBUTION F.B. FUND              | -      |                   |
| 508-000-669.00 | UNREALIZED GAIN/LOSS ON INVESTMENTS | 2,670  |                   |
|                | <b>TOTAL REVENUES</b>               |        | <b>\$ 166,142</b> |

**Other Assets**

|                |                                |             |             |
|----------------|--------------------------------|-------------|-------------|
| 508-000-040.00 | ACCOUNTS RECEIVABLE            | (39,142.00) |             |
|                | TOTAL DECREASE IN OTHER ASSETS |             | (39,142.00) |

|                               |                   |
|-------------------------------|-------------------|
| <b>TOTAL SOURCES OF FUNDS</b> | <b>\$ 127,000</b> |
| <b>TOTAL FUNDS AVAILABLE</b>  | <b>\$ 293,917</b> |

**Parks Expenditures - Little Girl's Point**

|                |                              |               |  |
|----------------|------------------------------|---------------|--|
| 508-756-702.00 | SALARIED AND PERM. PART TIME | 8,673         |  |
| 508-756-709.00 | FICA                         | 616           |  |
| 508-756-752.00 | SUPPLIES & MATERIALS         | 5,088         |  |
| 508-756-755.00 | MISC. REFUND                 | 2,092         |  |
| 508-756-801.01 | CONTRACTUAL SERVICES         | 19,165        |  |
| 508-756-807.00 | PERMITS/LICENSES             | 537           |  |
| 508-756-812.00 | DATA PROCESSING CHARGES      | 300           |  |
| 508-756-835.00 | WATER SAMPLE TESTING         | 90            |  |
| 508-756-850.00 | TELEPHONE                    | 1,138         |  |
| 508-756-851.00 | POSTAGE                      | 100           |  |
| 508-756-909.00 | ADVERTISING                  | 268           |  |
| 508-756-920.00 | UTILITIES                    | 5,777         |  |
| 508-756-934.00 | REPAIRS & MAINTENANCE        | 34,685        |  |
| 508-756-934.05 | OMAN'S CREEK - DREDGING      | 17,300        |  |
| 508-756-934.06 | OMAN'S CREEK - JANITORIAL    | 1,419         |  |
| 508-756-934.07 | OMAN'S CREEK - LAWN CARE     | 490           |  |
|                |                              | <u>97,737</u> |  |

**Parks Expenditures - Lake Gogebic**

|                |                              |               |                   |
|----------------|------------------------------|---------------|-------------------|
| 508-757-702.00 | SALARIED AND PERM. PART TIME | 8,673         |                   |
| 508-757-704.00 | PART TIME                    | 1,610         |                   |
| 508-757-709.00 | FICA                         | 615           |                   |
| 508-757-752.00 | SUPPLIES & MATERIALS         | 1,810         |                   |
| 508-757-755.00 | MISC. REFUND                 | 1,000         |                   |
| 508-757-759.00 | GAS/OIL & GREASE             | 37            |                   |
| 508-757-801.01 | CONTRACTUAL SERVICES         | 16,715        |                   |
| 508-757-807.00 | PERMITS/LICENSES             | 293           |                   |
| 508-757-812.00 | DATA PROCESSING CHARGES      | 300           |                   |
| 508-757-835.00 | WATER SAMPLE TESTING         | 75            |                   |
| 508-757-850.00 | TELEPHONE                    | 1,014         |                   |
| 508-757-851.00 | POSTAGE                      | 116           |                   |
| 508-757-909.00 | ADVERTISING                  | 19            |                   |
| 508-757-920.00 | UTILITIES                    | 9,833         |                   |
| 508-757-934.00 | REPAIRS & MAINTENANCE        | <u>11,931</u> |                   |
|                |                              | 54,041        |                   |
|                | <b>TOTAL EXPENDITURES</b>    |               | <b>\$ 151,778</b> |

**Accounts Payable**

|                |                                    |         |          |
|----------------|------------------------------------|---------|----------|
| 508-000-202.00 | ACCOUNTS PAYABLE                   |         |          |
|                |                                    | (5,267) |          |
|                | TOTAL DECREASE IN ACCOUNTS PAYABLE |         | 5,267.33 |

**Other Liabilities**

|                |                                     |      |      |
|----------------|-------------------------------------|------|------|
| 508-000-257.00 | ACCRUED WAGES PAYABLE               | (80) |      |
| 508-000-258.00 | ACCRUED FICA                        | (6)  |      |
|                | TOTAL INCREASE IN OTHER LIABILITIES |      | (86) |

**TOTAL USES OF FUNDS** **\$ 156,959**

**PARKS - Ending Cash Account, September 30, 2019** **\$ 136,958**