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# **FY2022 ANNUAL REPORT**

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# EXECUTIVE SUMMARY

Stumpage rates remained virtually flat when compared with 2021. 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 hopeful that we have reached the bottom of the market for stumpage rates, but in all probability stumpage rates will remain volatile as the United States Forest Service (USFS) continues to sell more timber than previous years and Landowner Investment Companies throughout the region continue to liquidate timber holdings and flood the available market. On average, stumpage rates are -36% from the highs in 2014-2015 fiscal years.

Gogebic County Forestry and Parks concluded 2022 with a below average year in revenue. Revenues for the 12 months totaled \$788,022, of which \$453,411 is from timber sale stumpage dollars. It was anticipated that timber sale revenue would diminish based on the number of sales and volume that were available for harvest. 2020 and 2021 saw a majority of our timber sales that were under contract harvested which contributed to exceptional years for revenue, however until the scheduled 2022 timber sales were sold there was a brief void in harvesting.

All dollars received will play a critical role in future forestry and park improvements as well as contribution to the County's general fund. Over the past 12 years, fiscal accountability and a consistent stumpage revenue stream has allowed the Forestry and Parks Commission to contribute \$3.41 million to the general fund of Gogebic County.

Post pandemic, camping remained an extremely popular recreational activity. Although occupancy rates at both parks were down slightly, our revenue and occupancy rates remained at historic levels. 2022 campground receipts totaled \$201,436 with an overall occupancy rate of 77%. Significant investments in safety were made at both parks with the addition of AED's and emergency phone, as well as 20 new picnic tables and new playground equipment at the Lake Gogebic Park.



## 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 the ability of future generations to enjoy the benefits of our labor.*



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

*John Matonich, Chairman*  
*Robert Orlich, Vice-Chairman*  
*Dan Siirila, Commissioner*  
*Randal Charles, Commissioner*  
*Mark Whitley, Commissioner*

## STAFF

Three permanent full-time employees; Greg Ryskey, Director; Corey Magdziak, Forester and Amy Hamel, Administrative Secretary; two summer interns, Tony Wieneri, Andrew Niemi and two park caretakers worked for the Gogebic County Forestry and Parks Commission in 2022. Kerry Gagnon (KMG Enterprises) returned as park caretaker at the Lake Gogebic County Park for the thirteenth consecutive summer he was assisted by campground hosts and a part-time park attendant . Bruce Aho remained the park caretaker at the Little Girl's Point Park for his tenth year.

The 2022 Gogebic County timber sale program provided approximately 4.0 million board feet of various forest products to the wood utilizing industries of the region. This was a decrease of 5.8 million board feet from 2021. There was harvesting activity on 8 different timber sale contracts in 2022.

The following is a description of the forest products harvested:

## TOTAL VOLUME HARVESTED IN 2022

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

Mixed Hardwood	446
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### ROUGH PULPWOOD - CORDS

Aspen	617
Mixed Hardwood	7,664
Softwood	123
<b>TOTAL CORDS</b>	<b>8,404</b>

## FIVE-YEAR SUMMARY – VOLUME HARVESTED

Year	Hardwood Sawlogs Mbf	Aspen Cords	Hardwood Cords	Softwood Cords
2018	763	1,461	16,183	498
2019	786	521	11,884	258
2020	1,417	1,884	26,402	451
2021	759	978	21,369	148
2022	446	617	7,664	123
<b>Total</b>	<b>4,171</b>	<b>5,461</b>	<b>83,502</b>	<b>1,478</b>

**GRAND TOTAL –4,171,000 Board Feet**

**90,441 Cords**

## FIVE-YEAR SUMMARY ACRES PREPARED

Year	Marked Hardwood	Aspen	Conifer
2018	1,080	44	0
2019	1,122	86	0
2020	1,389	33	0
2021	1,071	143	0
2022	1,206	173	0
<b>Total</b>	<b>5,868</b>	<b>479</b>	<b>0</b>

## FIVE YEAR SUMMARY ACRES HARVESTED

Year	Marked Hardwood	Aspen	Conifer
2018	1,245	182	0
2019	913	26	0
2020	1,708	50	0
2021	1,584	92	0
2022	674	61	0
<b>Total</b>	<b>6,124</b>	<b>411</b>	<b>0</b>

## TOTAL VOLUME SOLD IN 2022

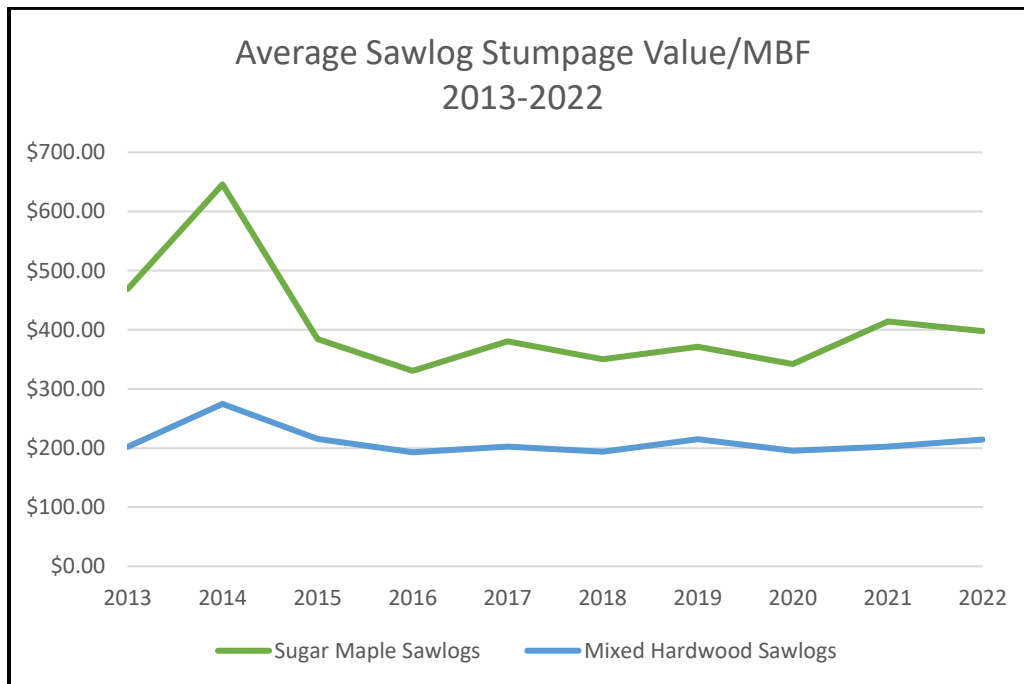
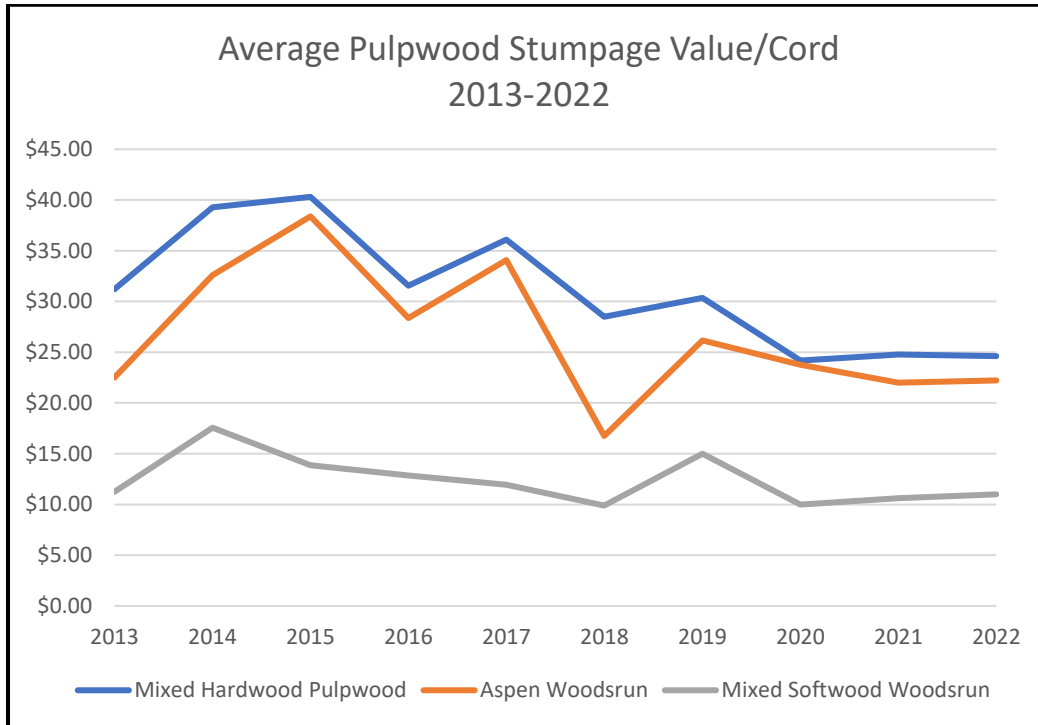
In 2022, the Gogebic County Forestry and Parks Commission sold nine individual timber sales by sealed bid. Total timber sale acreage sold was 1,378 with an average timber sale size of 153 acres. The estimated volume from these timber sales is approximately 7.2 million board feet of various forest products. The estimated value of all sales is \$600,043. Average price per acre for stumpage sold in 2022 amounted to \$435. There were a total of 15 timber sales under contract as of September 30, 2022. 3 timber sales were closed out in 2022. At year's end, combined with the previous year's surplus, approximately 2,321 acres remained available for harvest with an estimated volume of 10.7 million board feet of various forest products.

## STUMPAGE RATES FOR ALL SALES SOLD IN 2022

Species & Product	Maximum per Mbf	Minimum per Mbf	Weighted Mean
Sugar Maple - Sawtimber	\$525.00	\$300.00	\$397.78
Mixed Hardwood - Sawtimber	\$250.00	\$190.00	\$214.44
Species & Product	Maximum per Cord	Minimum per Cord	Weighted Mean
Mixed Hardwood - Pulpwood	\$30.00	\$20.50	\$24.62
Aspen - Woodsrun	\$26.23	\$20.00	\$22.23
Mixed Softwood - Woodsrun	\$15.00	\$10.00	\$11.00

## GOGEBIC COUNTY FOREST REVENUES TIMBER SALE RECEIPTS FIVE-YEAR SUMMARY

2018	\$832,183
2019	\$679,172
2020	\$1,064,630
2021	\$821,355
2022	\$453,411
Total	\$3,850,751



## **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 including a third -party audit by Price Waterhouse Coopers in 2022. The results of these inspections and audits demonstrate that the Gogebic County Forest is indeed being managed with a sound, sustainable directive. The Gogebic County Forest is the largest forest in Michigan to be certified by the American Tree Farm System.

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 may also 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 the reassurance of the 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.

## **FOREST INVENTORY AND RECONNAISSANCE**

In 2022, 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 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 2022. However, Emerald Ash Borer (EAB) has been detected in Gogebic County but has not yet been verified on Gogebic County Forest lands. EAB continues to spread throughout 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 2022 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 \$26,060 was spent on road improvements and maintenance across the County Forest in 2022.

## **MULTI-USE TRAILS**

In conjunction with active timber sale operations, Gogebic County Forestry and Parks Commission performed improvements to the county portion of Trail 160 and Trail 11. Both are multi-use trails that run through county ownership. Work performed primarily addressed erosion and rutting concerns. However, some minor trail re-routing, dozing, graveling and culvert placement, provided numerous improvements that will allow grooming operations to be more efficient and riding to be safer while limiting the need for major annual maintenance. All Improvements have increased 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 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 2022, 10 miles of boundary with associated appurtenances received maintenance.

## MISCELLANEOUS FOREST SPECIAL USE PERMITS

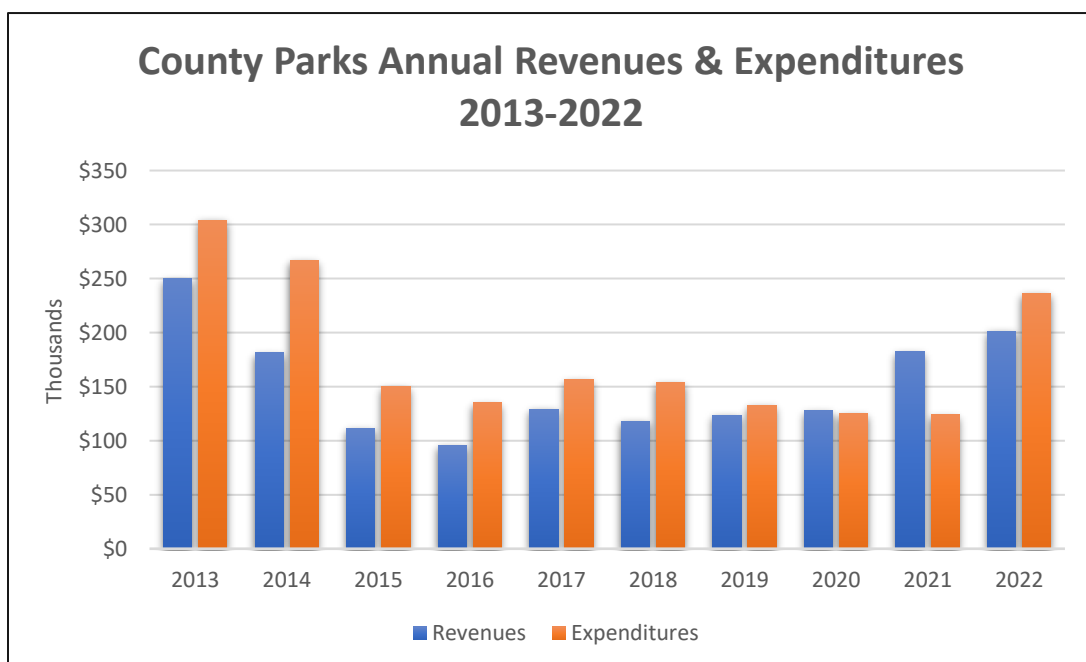
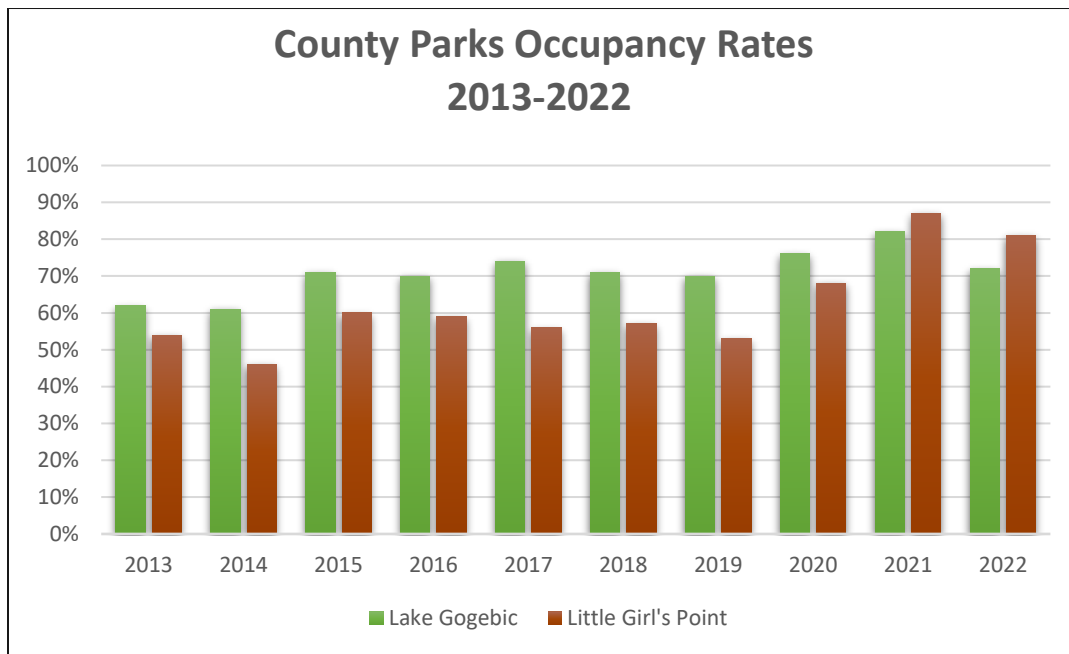
Hunting Camp Permits - Special use fees were collected for sixty-four (64) hunting camp special use permits during 2022. The annual permits are for existing logging camps/trapper shacks or old camp sites that were once located on the land prior to acquisition by Gogebic County. In most cases, the permit holder has improved the building or site and pays personal property taxes on the buildings, etc., to the political township in which their respective camps occupy. In total \$22,400 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 2022, the Forestry Department issued sixteen (16) firewood permits which generated \$160 of revenue. With the average permittee cutting 5-7 cords of wood, approximately 96 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 2022, five (5) Road Use Permits were issued. All permits issued were for transportation of raw forest materials and/or road improvements when necessary.

General Use – Eight (8) 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. With Gogebic County's aging park system that has proved to be an arduous task. The year-end cash surplus is then placed into the program fund balance to provide funds for required or scheduled maintenance and matching funds when applying for grants. At the beginning of October 2021, the fund balance was \$258,817. At year's end, the fund balance amounted to \$247,538. It is expected that the fund 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 81% for the camping season (5/13/2022 – 10/2/2022) which decreased 6% from the 2021 season. Total revenues and expenses for the park including the Lodge facilities amounted to \$124,932 in revenues and \$92,508 in expenses, respectively. \$27,315 of expenses can be attributed to multiple repair and maintenance items. Due to the county parks proximity and limited phone/internet services, timely access to critical emergency services has been a growing concern. In 2022 we were able to furnish Both the Lake Gogebic and Little Girl's Point Parks as well as the Lodge with AED units. An emergency phone system was also installed at the Little Girl's Point County Park to provide the public with emergency services access. Donations from Superior Health Foundation, Gogebic Range United Way, Charter Township of Ironwood, Gogebic Range Health Foundation as well as the Forestry & Parks Commission, contributed to the success of these projects.



*Oman's Creek Boating Access Site* -In 2022, 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 via a \$40,000 project agreement. It was the ninth 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 \$15,839.

*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 Dam is classified as having a low hazard potential based upon the degree of development downstream of its location. State law dictates owners of low hazard potential dams to complete dam safety inspections reports once every 5 years. This service is provided by the Department of Environment, Great Lakes, and Energy (EGLE) at no charge to local units of government. In 2022 EGLE inspected the McDonald Dam to evaluate the dam's condition, spillway capacity, operational adequacy, and structural integrity. Determinations are then made on whether deficiencies exists that could lead to the failure of the dam, including but not limited to potential seepage problems, internal erosion, surface erosion, embankment stability problems, and structural deterioration. The report will include recommendations for maintenance, repair, and alterations of the dam necessary to eliminate any deficiencies. Although a final report from EGLE has not been received as of yet, all indications from EGLE personnel during the site inspection were that McDonald Dam is safe and satisfactory. Major maintenance on McDonald Dam was last completed in 2018.

McDonald Lake Park 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 do not 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.



**Lake Gogebic Park** – The Lake Gogebic County Park had an overall occupancy rate of 72% for the camping season (5/13/22 – 10/2/2022) which decreased 10% from 2021. Total Revenues for the park amounted to \$76,597 with expenses of \$144,002.45. Expenses included repairs and maintenance projects totaling \$30,574 which included site improvements, hazardous tree removal and 20 new picnic tables. Also in 2022, The Forestry and Parks Commission replaced the 50+ year old playground equipment and installed an updated, all-inclusive play area at the Lake Gogebic Park. The Commission was successful in securing a donation from Enbridge in the amount of \$10,000 and Aspirus in the amount of \$1,000 in support of the project with the total project cost of \$88,494.



## Lake Gogebic County Park All-Inclusive Playground



The playground's universal access design provides an enjoyable recreation experience for both residents and visitors of all abilities for years to come!



Funding for game and non-game habitat improvement and access comes primarily from grant sources. In 2022, the Gogebic County Forestry and Parks Commission partnered with the Gogebic County Conservation District which submitted a Deer Habitat Improvement Grant 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 both DWC's are located in the county forest. The Commission has conducted numerous timber sales in the DWC's in the past 8 years that will be providing much needed winter browse for deer through natural regeneration. This grant enabled us to establish two new permanent wildlife openings in the Little Girls Point DWC and to rejuvenate the four permanent wildlife openings located in Mosinee Grouse Enhanced Management System (GEMS) site which are part of the Devils Creek-Chaney Lake DWC. The general idea is that the openings 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 addition to the grant, maintenance was completed on the Mosinee Grouse Enhanced Management System (GEMS) tract, Ketola Grade hunter walking trail system and previous Deer Habitat Improvement Grant Sites. Maintenance included mowing 29 miles of trails/roads to discourage shrub and tree growth and re-seeded where needed. All areas provide habitat for grouse, woodcock, turkey, deer, and various other wildlife species and are readily accessible to hunters and wildlife viewers.

## 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 both invasive species. The Gogebic County Forestry & Parks partners with the United States Forest Service and the Gogebic Conservation District to tackle invasive species that occur within county forest ownership. Plans are to monitor the Park sites in 2023 and schedule treatment as needed.

## PARTNERSHIPS

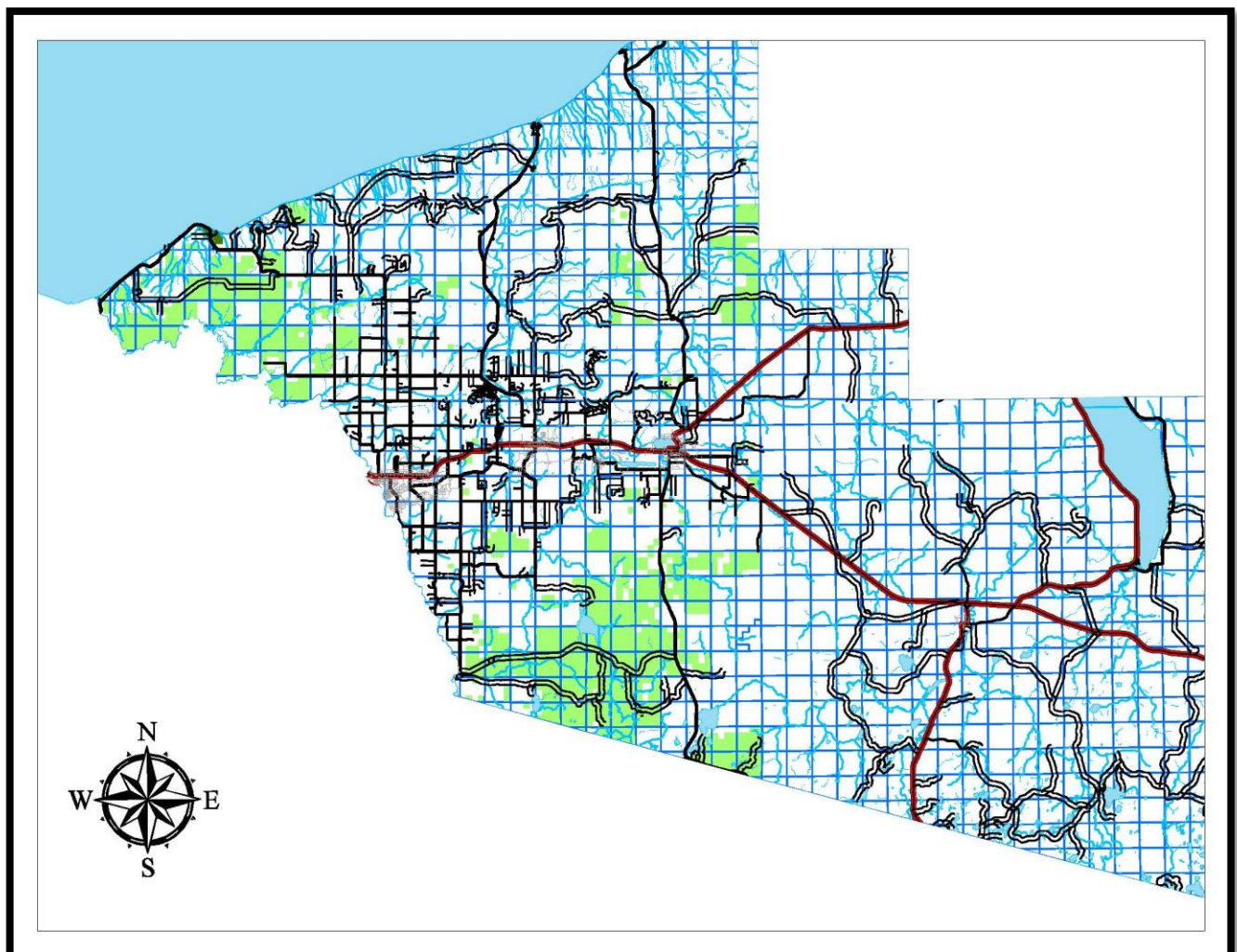
The Forestry and Parks Commission has always believed that the best way to build a better tomorrow is by building and maintaining solid partnerships today. The Commission has had excellent working relationships over the years with the Wisconsin County Forest Association, Michigan Department of Natural Resources, Department of Environment Great Lakes and Energy (EGLE), Ottawa National Forest, National Park Service, Lac Vieux Desert Band of Lake Superior Chippewa Indians, Gogebic Conservation District, Michigan State University Extension, Ruffed Grouse Society, Gogebic Range Trail Authority, and forest industry. All 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.

## TECHNOLOGY

In 2022, 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.

## OWNERSHIP AND ACQUISITION

As of September 30, 2022, a total of 50,401.60 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 50,775.60 acres.



# FORESTRY FINANCIAL STATEMENT

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## FUND 541 FORESTRY For the Fiscal Year Ending September 30, 2022

FORESTRY - Beginning Cash Account, October 1, 2021 \$ 1,194,400

### Forestry Revenues

541-000-647.00	TIMBER SALES	453,411	
541-000-650.00	PERFORMANCE BONDS	40,088	
541-000-675.00	FORESTRY PERMITS	22,770	
541-000-679.01	FORESTRY DEPT REIMB.	30,317	
		<b>TOTAL REVENUES</b>	<b>\$546,586</b>

### Other Assets

541-000-040.00	ACCOUNTS RECEIVABLE	(1,865)	
		<b>TOTAL DECREASE IN OTHER ASSETS</b>	<b>1,865.00</b>

### Liabilities

541-000-257.00	ACCRUED WAGES PAYABLE	447	
541-000-258.00	ACCRUED FICA	29	
541-000-297.00	PAYROLL REIMBURSEMENTS	33	
		<b>TOTAL DECREASE IN OTHER LIABILITIES</b>	<b>509</b>
		<b>TOTAL SOURCES OF FUNDS</b>	<b>\$548,959</b>

**TOTAL FUNDS AVAILABLE** **\$1,743,359**

### Forestry Expenditures

541-536-700.01	CONTINGENCY EXPENDITURE	216	
541-536-701.01	PER DIEM	1,925	
541-536-702.00	SALARIED AND PERM. PART TIME	75,145	
541-536-703.00	DEPARTMENT HEAD	74,272	
541-536-704.00	PART TIME	15,776	
541-536-709.00	FICA	12,397	
541-536-717.00	RETIREMENT	48,877	
541-536-717.01	LIFE INSURANCE	116	
541-536-719.00	EMPLOYERS HOSPITALIZATION INS	30,978	
541-536-720.00	WORKERS COMPENSATION	2,127	
541-536-724.02	FRINGE BENEFITS	800	
541-536-752.00	SUPPLIES & MATERIALS	3,952	
541-536-759.00	GAS, OIL & GREASE	4,275	
541-536-791.00	SUBSCRIPTIONS & DUES	1,823	
541-536-801.01	CONTRACTUAL SERVICES	18,567	

**Forestry Expenditures Continued**

541-536-801.02	LEGAL FEES	10,079
541-536-812.00	DATA PROCESSING CHARGES	1,788
541-536-850.00	TELEPHONE	1,871
541-536-851.00	POSTAGE	343
541-536-855.00	AUDIT EXPENSES	1,500
541-536-905.00	EMPLOYEE TRAINING & DEVELOP.	205
541-536-909.00	ADVERTISING	810
541-536-920.00	UTILITIES	3,752
541-536-934.00	REPAIRS & MAINTENANCE	3,407
541-536-965.19	GENERAL FUND APPROPRIATION	200,000
541-526-971.00	GOGEBIC COUNTY FOREST EXPANSION PROJECT	6,900
541-536-974.00	LAND IMPROVEMENTS	14,570
541-536-976.01	ROAD REPAIRS & MAINTENANCE	26,060
541-536-977.00	EQUIPMENT	190
541-536-980.00	OFFICE EQUIPMENT & FURNITURE	3,556
541-536-991.00	PERFORMANCE BONDS PAYABLE	3,902

**TOTAL EXPENDITURES****\$570,177****Accounts Payable**

541-000-202.00	ACCOUNTS PAYABLE	(303)
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**TOTAL DECREASE IN ACCOUNTS PAYABLE****303****TOTAL USES OF FUNDS****\$570,480****FORESTRY - Ending Cash Account, September 30, 2022****\$1,172,879**

# PARKS FINANCIAL STATEMENT

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## FUND 508 PARKS For the Fiscal Year Ending September 30, 2022

**PARKS - Beginning Cash Account, October 1, 2021**

**\$258,817**

### Parks Revenues

508-000-400.00	REVENUE CONTROL	(4,650)	
508-000-404.00	LITTLE GIRLS PT PARK	99,132	
508-000-404.04	OMAN'S MDNR DREDGING GRANT	40,000	
508-000-405.00	LAKE GOGEBIC PARK	76,497	
508-000-406.00	LITTLE GIRLS PT - THE LODGE	25,800	
508-000-665.00	INTEREST/FEES	1	
508-000-674.03	AED EQUIPMENT DONATION	4,655	
<b>TOTAL REVENUES</b>			<b>\$241,436</b>

### Cash Accounts

508-000-001.01	CASH ACCOUNT - PARK EFTS	(4,650)	
	TOTAL DECREASE IN OTHER CASH ACCOUNTS		4,650

### Liabilities

508-000-257.00	ACCRUED WAGES PAYABLE	74	
508-000-258.00	ACCRUED FICA	6	
	TOTAL INCREASE IN OTHER LIABILITIES		80

**TOTAL SOURCES OF FUNDS**

**\$246,166**

**TOTAL FUNDS AVAILABLE**

**\$504,983**

### Parks Expenditures - Little Girl's Point

508-756-702.00	SALARIED AND PERM. PART TIME	9,514
508-756-709.00	FICA	686
508-756-752.00	SUPPLIES & MATERIALS	5,774
508-756-801.01	CONTRACTUAL SERVICES	20,970
508-756-801.10	SOFTWARE FEE	2,266
508-756-801.11	CREDIT CARD FEE	3,527
508-756-807.00	PERMITS/LICENSES	543
508-756-812.00	DATA PROCESSING CHARGES	300
508-756-835.00	WATER SAMPLE TESTING	150
508-756-850.00	TELEPHONE	2,203
508-756-851.00	POSTAGE	62
508-756-909.00	ADVERTISING	204
508-756-920.00	UTILITIES	9,093



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

508-756-934.00	REPAIRS & MAINTENANCE	27,315
508-756-964.00	REFUNDS	9,900
508-756-934.05	OMAN'S CREEK - DREDGING	11,289
508-756-934.06	OMAN'S CREEK - JANITORIAL	1,600
508-756-934.07	OMAN'S CREEK - LAWN CARE	400
		<hr/>
		105,797

**Parks Expenditures - Lake Gogebic**

508-757-702.00	SALARIED AND PERM. PART TIME	9,442
508-757-704.00	PART TIME	4,508
508-757-709.00	FICA	936
508-757-752.00	SUPPLIES & MATERIALS	2,335
508-757-759.00	GAS/OIL & GREASE	166
508-757-801.01	CONTRACTUAL SERVICES	14,412
508-757-801.10	SOFTWARE FEE	926
508-757-801.11	CREDIT CARD FEE	1,803
508-757-807.00	PERMITS/LICENSES	725
508-757-812.00	DATA PROCESSING CHARGES	300
508-757-835.00	WATER SAMPLE TESTING	118
508-757-850.00	TELEPHONE	1,031
508-757-851.00	POSTAGE	73
508-757-909.00	ADVERTISING	426
508-757-920.00	UTILITIES	9574
508-757-934.00	REPAIRS & MAINTENANCE	30574
508-757-964.00	REFUNDS	3075
508-757-977.04	PLAYGROUND EQUIPMENT	63,579
		<hr/>
		144,002

**TOTAL EXPENDITURES****\$249,799****Other Assets**

508-000-040.00	ACCOUNTS RECEIVABLE	267
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**TOTAL INCREASE OTHER ASSETS**

267

**Accounts Payable**

508-000-202.00	ACCOUNTS PAYABLE	(7,379)
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**TOTAL DECREASE IN ACCOUNTS PAYABLE**

7,379

**TOTAL USES OF FUNDS****\$257,445****PARKS - Ending Cash Account, September 30, 2022****\$247,538**