



FY2025 ANNUAL REPORT

www.gogebicforestryandparks.com

500 North Moore Street

Bessemer, MI 49911

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Executive Summary

Gogebic County Forestry and Parks concluded 2025 with an average year in revenue. Revenues for the 12 months totaled \$952,565 of which \$601,286 is from timber stumpage dollars, and \$256,302 in Park and Lodge receipts. All dollars received play a critical role in forestry and park maintenance/improvements as well as contributing to the County's general fund.

Year over year stumpage rates increased slightly but largely have remained flat over the last four years. Limited timber markets with an abundance of inexpensive raw material that is readily available, indicate that we may not see any substantial increase in rates for the near future. Additionally, bidders continue to be selective on what timber sales they bid, favoring summer chance sales with little road work required before harvest. On a positive note, three timber sales that were previously advertised for sale in 2024 and did not receive bids were re-bid and sold in 2025.

Campground occupancy rates and revenue at both parks continues to exceed expectations. The online reservation system has captured lost revenue from cancelations by providing real-time availability so sites can be re-booked immediately. This convenience as well as ongoing park improvements and well-maintained grounds continue to contribute to both parks' success.

KEY HIGHLIGHTS

- Stumpage rates remain flat
- Previous timber sale "No Bids" sell
- Parks occupancy levels off

KEY ACHIEVEMENTS

- Partnerships
- Wildlife habitat improvements
- Continued park improvements

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

Dan Siirila, Vice-Chairman

Randy Charles, Commissioner

Dan Peterson, Commissioner

James Lorensen, Commissioner

STAFF

Four permanent full-time employees; Greg Ryskey, Director; Corey Magdziak, Forester; Anthony Wieneri, Forester; and Amy Hamel, Administrative Secretary. Two park caretakers worked for the Gogebic County Forestry and Parks Commission in 2025. Kerry Gagnon (KMG Enterprises) returned as park caretaker at Lake Gogebic County Park for the sixteenth consecutive summer. He was assisted once again by a part-time park attendant, Scott Michelli. Kerry Hill returned for a second year as park caretaker at Little Girl's Point Park for the 2025 season.

Forestry Report

The 2025 Gogebic County timber sale program provided approximately 6.8 million board feet of various forest products to the wood utilizing industries of the region. This was a decrease of 1.3 million board feet from 2024. There was harvesting activity on 14 different timber sale contracts in 2025.

The following is a description of the forest products harvested:

TOTAL VOLUME HARVESTED IN 2025

SAWLOGS - M.B.F. (THOUSAND BOARD FEET)	
Mixed Hardwood	816
ROUGH PULPWOOD - CORDS	
Aspen	441
Mixed Hardwood	14,170
Softwood	307
TOTAL CORDS	14,918

FIVE-YEAR SUMMARY - VOLUME HARVESTED

Year	Hardwood Sawlogs Mbf	Aspen Cords	Hardwood Cords	Softwood Cords
2021	759	978	21,369	148
2022	446	617	7,664	123
2023	807	2,937	17,394	430
2024	1,167	916	16,257	126
2025	818	441	14,170	307
Total	3,997	5,889	76,854	1,134

GRAND TOTAL - 3,997,000 Board Feet
83,877 Cords

FIVE-YEAR SUMMARY ACRES PREPARED

Year	Marked Hardwood	Aspen	Conifer
2021	1,071	143	0
2022	1,206	173	0
2023	1,080	30	0
2024	1,272	83	0
2025	1,681	109	0
Total	6,310	538	0

FIVE YEAR SUMMARY ACRES HARVESTED

Year	Marked Hardwood	Aspen	Conifer
2021	1,584	92	0
2022	674	61	0
2023	1,014	247	0
2024	1,309	53	0
2025	1,298	40	0
Total	5,879	493	0

TOTAL VOLUME SOLD IN 2025

In 2025, the Gogebic County Forestry and Parks Commission sold nine (9) individual timber sales by sealed bid and three (3) negotiated sales due to no bids and storm damages to timber. Total timber sale acreage sold was 2,151 with an average timber sale size of 179 acres. The estimated volume from these timber sales is approximately 10.4 million board feet of various forest products. The estimated value of all sales is \$928,736.00. Average price per acre for stumpage sold in 2025 amounted to \$431.77. As of September 30, 2025, there were a total of twenty-two (22) timber sales under contract. Eight (8) timber sales were closed out in 2025. At year's end, combined with the previous year's surplus, approximately 2,237 acres remained available for harvest with an estimated volume of 12.2 million board feet of various forest products.

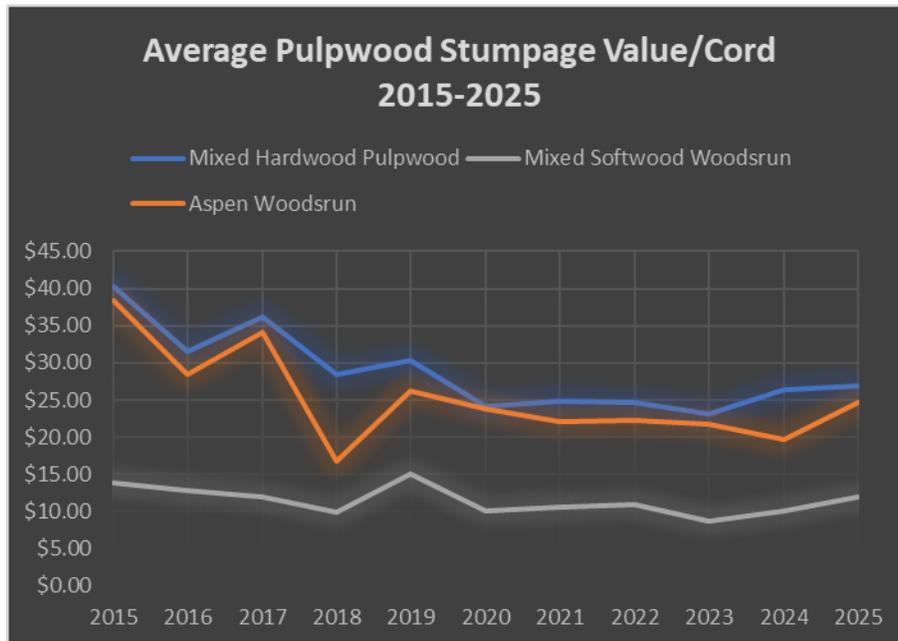
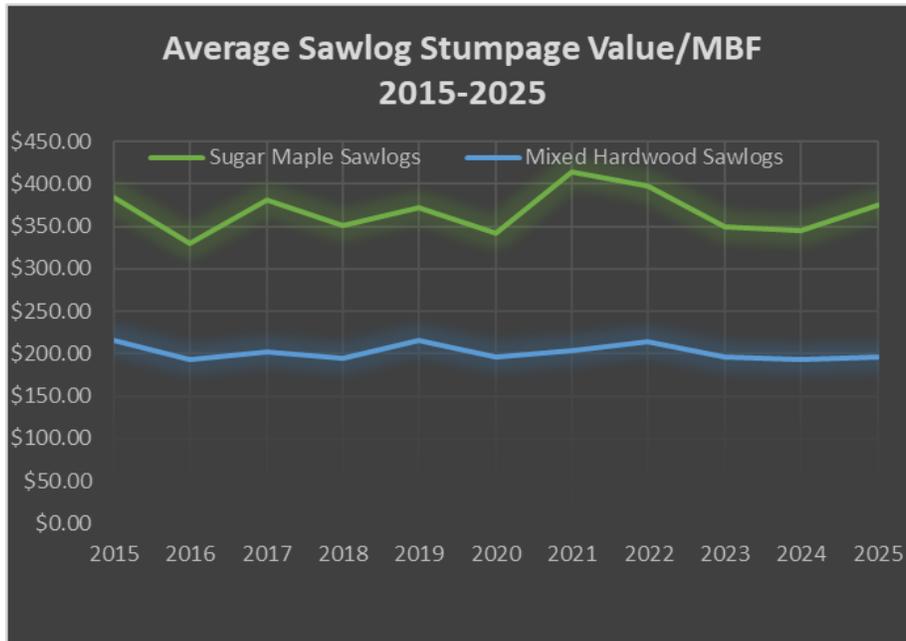
STUMPAGE RATES FOR ALL SALES SOLD IN 2025

Species & Product	Maximum per Mbf	Minimum per Mbf	Weighted Mean
Sugar Maple - Sawtimber	450.00	315.50	374.66
Mixed Hardwood - Sawtimber	210.00	185.00	195.97

Species & Product	Maximum per Cord	Minimum per Cord	Weighted Mean
Mixed Hardwood - Pulpwood	34.02	21.85	26.90
Aspen - Woodsrun	35.00	18.00	24.71
Mixed Softwood - Woodsrun	15.00	10.00	12.00

GOGEBIC COUNTY FOREST REVENUES TIMBER SALE RECEIPTS FIVE-YEAR SUMMARY

2021	\$821,355
2022	\$453,411
2023	\$793,189
2024	\$684,652
2025	\$601,286
Total	\$3,353,893



FOREST INVENTORY AND RECONNAISSANCE

In 2024, 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

As Emerald Ash Borer (EAB) continues to spread throughout the Upper Peninsula of Michigan, Minnesota, and Northern Wisconsin, EAB occurrence is increasingly common in Gogebic County and on Gogebic County Forest lands. Beginning in 2013, the Gogebic County Forestry and Parks Commission became more aggressive with management of ash stands within their ownership which has helped limit the impact once EAB was discovered. We continued to be aggressive with Ash management on County lands. In 2023, Michigan State University's Department of Entomology obtained a special use permit from Gogebic County Forestry & Parks to survey the impact of Emerald Ash Borer on Black Ash regeneration. The ongoing survey is located within county land adjacent to the Lake Gogebic County Park. No other significant insect or disease issues were reported in 2025.

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 emergency services and the public with reliable vehicular access routes into otherwise isolated areas of the county forest.

In 2025, the Gogebic County Forestry & Parks Commission conducted general road maintenance throughout the 39-mile forest road system. 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 \$42,571 was spent on road improvements and maintenance across the County Forest in 2025.

MULTI-USE TRAILS

In conjunction with active timber sale operations, Gogebic County Forestry and Parks Commission made 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, minor trail re-routing, dozing, graveling and culvert placement, provided 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 formally 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 245 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 2025, 6.5 miles of boundary with associated appurtenances received maintenance.

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 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 June 2019. 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.

Being a Tree Farm member offers many benefits. 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.

MISCELLANEOUS SPECIAL USE PERMITS

Hunting Camp Permits - Special use fees were collected for sixty-three (63) hunting camp special use permits during 2025. 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 \$25,200 was collected for these permits.

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 2025, three (3) Road Use Permits were issued. 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, and Michigan State University for ongoing Emerald Ash Borer studies in the county forest.

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 2025, 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.

Parks Report

The convenience of an online reservation system, along with well-maintained grounds and ongoing park improvements have contributed to a consistent increase in occupancy at the Gogebic County Parks. With an increase in park use, the repairs and maintenance of the parks continue to be a challenge. Year-end cash surplus is 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 2024, the fund balance was \$344,010. At the fiscal year's end of September 30, 2025, the fund balance amounted to \$419,385. It is expected that the fund balance account will decrease as scheduled repairs and improvements are made at each park.

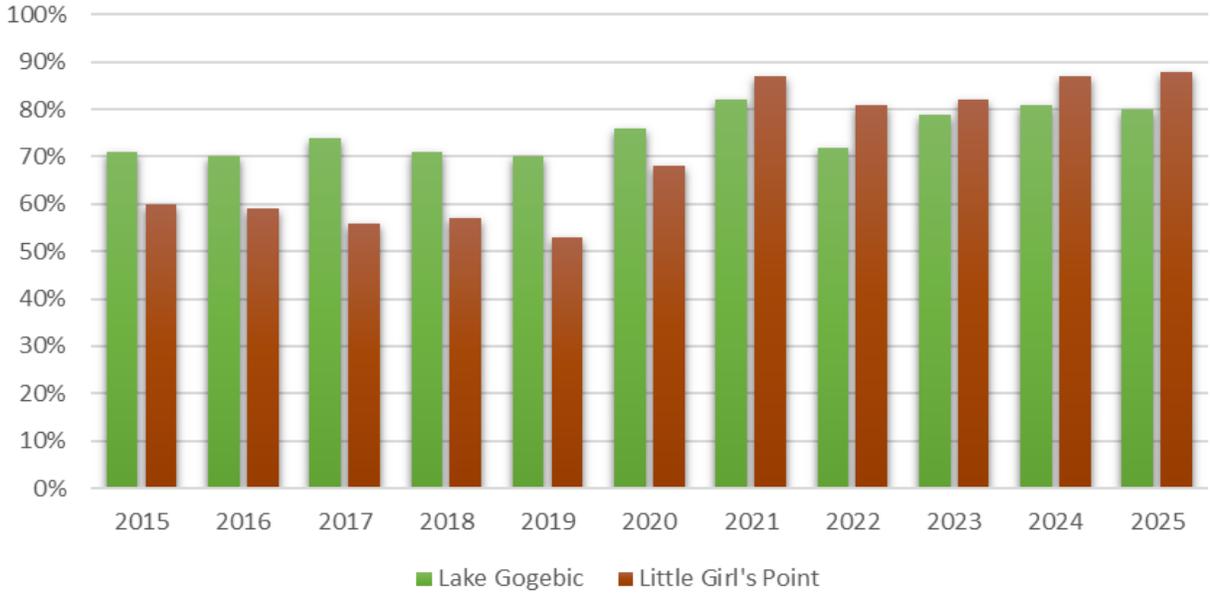
Little Girl's Point Park - The park had an overall occupancy rate of 88% for the 2025 camping season (5/9/2025 - 9/28/2025) which increased 1% from the 2024 season. Total revenues received were \$126,124 and expenses for the park were \$95,709 respectively. \$34,329 of expenses can be attributed to purchase of new picnic tables, hazardous tree removal for the park, and ongoing maintenance items.

The Lodge at Little Girls Point- The Lodge had an overall occupancy rate of 41% for the season (5/9/2025 - 9/28/2025). Total revenues and expenses for the Lodge amounted to \$30,262 in revenues and \$26,449 in expenses, respectively. Expenses of \$12,117 can be attributed to ongoing maintenance items.

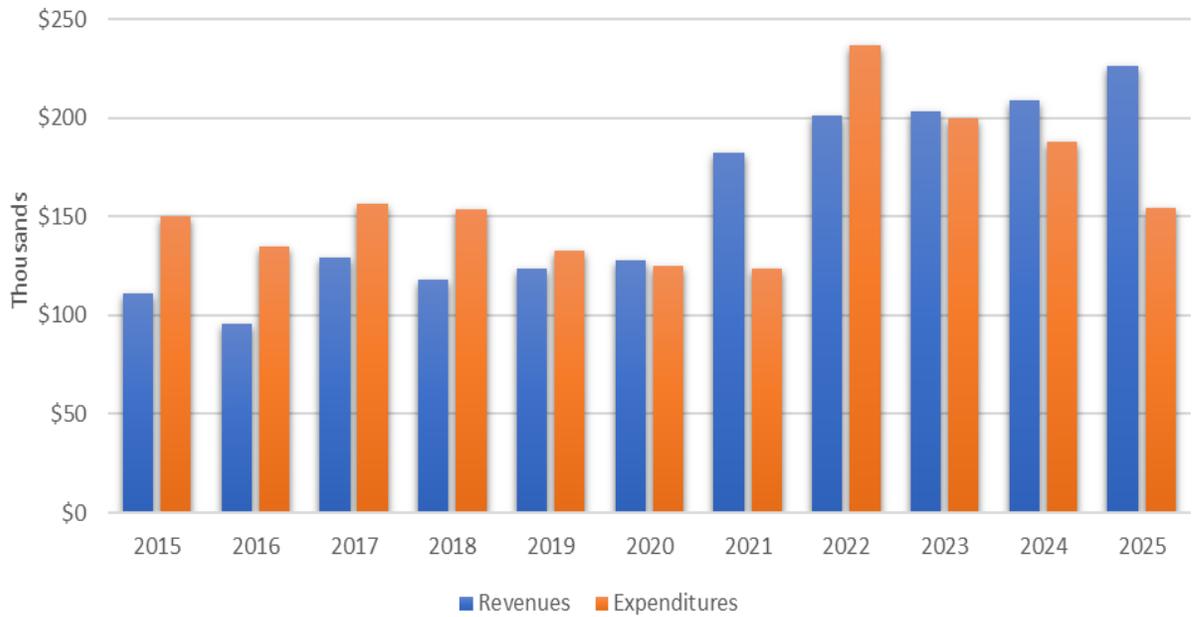
Lake Gogebic Park - The Lake Gogebic County Park had an overall occupancy rate of 80% for the camping season (5/9/2025 - 9/28/2025) which decreased 1% from 2024. Total revenues for the park amounted to \$99,916 with expenses of \$66,201. Expenses for ongoing repairs and maintenance projects which included hazardous tree removal totaled \$5,650.

McDonald Lake Park - 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. 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 four 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.

County Parks Occupancy Rates 2015-2025



County Parks Annual Revenues & Expenditures 2015-2025



Conservation & Wildlife Management

Funding for game and non-game habitat improvement and access comes primarily from grant sources. In 2025, the Gogebic County Forestry and Parks Commission partnered for the 8th consecutive year with the Gogebic County Conservation District which was awarded a Deer Habitat Improvement Grant in the amount of \$10,000.00 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 14 years that will be providing greatly needed winter browse for deer through natural regeneration. This grant enabled us to mow 9 acres of wildlife openings in the Little Girls Point DWC, the Devils Creek-Chaney Lake DWC, as well as 34 miles of previously planted decommissioned logging roads in both DWC'S. In addition to the mowing, 3.5 additional acres of decommissioned logging roads were newly tilled/seeded with a high-quality perennial seed mixture in 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.

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. Considerable 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 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, Ruffed Grouse Society, Gogebic Range Trail Authority, North Country Trail Association, and forest industry. All partnerships have played a special role in that each adds to services and benefits that the Forestry and Parks Commission is able to provide to the citizens of Gogebic County.

Oman's Creek Boating Access Site -In 2025, the Commission continued its 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 twelfth 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.

TECHNOLOGY

In 2025, the Forestry and Parks Department continued to update the Geographic Information System (GIS) for lands under its authority. There continue to be updates and improvements as inventory and timber sales are completed. The Gogebic County Forestry and Parks Commission website www.gogebicforestryandparks.com 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.

ACQUISITION AND OWNERSHIP

As of September 30, 2025, a total of 54,408.90 acres were under the authority of the Gogebic County Forestry and Parks Commission. The County has timber rights on an additional 374 acres, bringing the total to 54,782.90 acres.

FORESTRY FINANCIAL STATEMENT

FUND 541 FORESTRY
For the Fiscal Year Ending September 30, 2025

FORESTRY - Beginning Cash Account, October 1,2024		\$ 389,193
<u>Forestry Revenues</u>		
541-000-647.00	TIMBER SALES	601,286
541-000-650.00	PERFORMANCE BONDS	27,748
541-000-675.00	FORESTRY PERMITS	25,370
541-000-679.01	FORESTRY DEPT REIMB.	1,858
	TOTAL REVENUES	\$ 656,262
<u>Accounts Receivable</u>		
541-000-040.00	ACCOUNTS RECEIVABLE	(2,330)
541-000-123.00	PREPAID EXPENSES	528
Total Decrease in Other Assets:		1,801
<u>Accounts Payable</u>		
541-000-202.00	ACCOUNTS PAYABLE	8,380
Total Increase in Accounts Payable		8,380
<u>Other Liabilities</u>		
541-000-257.00	ACCRUED WAGES PAYABLE	1,454
541-000-258.00	ACCRUED FICA	86
541-000-297.00	PAYROLL REIMBURSEMENTS	20
Total Increase in Other Liabilities		1,559
TOTAL SOURCES OF FUNDS		\$ 668,003
TOTAL FUNDS AVAILABLE		\$ 1,057,197
<u>Forestry Expenditures</u>		
541-536-700.01	CONTINGENCY EXPENDITURE	4,918
541-536-701.01	PER DIEM	2,345
541-536-702.00	SALARIED AND PERM. PART TIME	135,872
541-536-703.00	DEPARTMENT HEAD	85,920
541-536-709.00	FICA	16,203
541-536-717.00	RETIREMENT	81,241
541-536-717.01	LIFE INSURANCE	155
541-536-719.00	EMPLOYERS HOSPITALIZATION INS	49,451
541-536-720.00	WORKERS COMPENSATION	2,474
541-536-724.02	FRINGE BENEFITS	1,200
541-536-752.00	SUPPLIES & MATERIALS	1,791
541-536-759.00	GAS, OIL & GREASE	3,477
541-536-791.00	SUBSCRIPTIONS & DUES	1,548
541-536-801.01	CONTRACTUAL SERVICES	27,141
541-536-801.02	LEGAL FEES	10,159
541-536-812.00	DATA PROCESSING CHARGES	1,612
541-536-822.00	ADVANCE STUMPAGE RETURN	8,961
541-536-850.00	TELEPHONE	2,613
541-536-851.00	POSTAGE	189
541-536-855.00	AUDIT EXPENSES	1,699
541-536-860.00	TRAVEL	208
541-536-900.00	PRINTING AND BINDING	849
541-536-905.00	EMPLOYEE TRAINING & DEVELOP.	285
541-536-909.00	ADVERTISING	561
541-536-920.00	UTILITIES	2,711
541-536-934.00	REPAIRS & MAINTENANCE	3,796
541-536-965.19	GENERAL FUND APPROPRIATION	125,000
541-536-974.00	LAND IMPROVEMENTS	20,344
541-536-976.01	ROAD REPAIRS & MAINTENANCE	42,571
541-536-977.00	EQUIPMENT	1,572
541-536-980.00	OFFICE EQUIP & FURNITURE	3,778
541-536-991.00	PERFORMANCE BONDS PAYABLE	22,768
	TOTAL EXPENDITURES	\$ 663,410
TOTAL USES OF FUNDS		\$ 663,410
FORESTRY - Ending Cash Account, September 30,2025		\$ 393,787

PARKS FINANCIAL STATEMENT

FUND 508 PARKS

For the Fiscal Year Ending September 30, 2025

PARKS - Beginning Cash Account, October 1, 2024 \$ 344,010

Parks Revenues

508-000-404.00	LITTLE GIRLS PT PARK	126,124	
508-000-404.04	OMAN'S MDNR DREDGING GRANT	40,000	
508-000-405.00	LAKE GOGEBIC PARK	99,916	
508-000-406.00	LITTLE GIRLS PT - THE LODGE	30,262	
508-000-665.00	INTEREST/FEES	1	
	TOTAL REVENUES	\$ 296,303	

Accounts Receivable

508-000-040.00	ACCOUNTS RECEIVABLE	(471)	
Total Decrease in Other Assets:			471

Accounts Payable

508-000-202.00	ACCOUNTS PAYABLE	1,962	
Total Increase in Accounts Payable			1,962

TOTAL SOURCES OF FUNDS 298,736

TOTAL FUNDS AVAILABLE \$ 642,746

Parks Expenditures - The Lodge

508-755-702.00	SALARIED AND PERM. PART TIME	2,323	
508-755-709.00	FICA	166	
508-755-752.00	SUPPLIES & MATERIALS	2,364	
508-755-801.01	CONTRACTUAL SERVICES	1,792	
508-755-801.10	SOFTWARE FEE	84	
508-755-801.11	CREDIT CARD FEE	633	
508-755-807.00	PERMITS / LICENSES	69	
508-755-812.00	DATA PROCESSING CHARGES	100	
508-755-835.00	WATER SAMPLE TESTING	50	
508-755-850.00	TELEPHONE	63	
508-755-855.00	AUDIT EXPENSE	417	
508-755-909.00	ADVERTISING	235	
508-755-920.00	UTILITIES	736	
508-755-934.00	REPAIRS & MAINTENANCE	12,117	
508-755-964.00	REFUNDS	5,300	
		26,449	

Parks Expenditures - Little Girl's Point

508-756-702.00	SALARIED AND PERM. PART TIME	11,845	
508-756-704.00	PART TIME	352	
508-756-709.00	FICA	846	
508-756-752.00	SUPPLIES & MATERIALS	4,125	
508-756-759.00	GAS, OIL & GREASE	22	
508-756-801.01	CONTRACTUAL SERVICES	18,867	
508-756-801.10	SOFTWARE FEE - LGP	5,222	
508-756-801.11	CREDIT CARD FEE - LGP	4,694	
508-756-807.00	PERMITS/LICENSES	1,309	
508-756-812.00	DATA PROCESSING CHARGES	300	
508-756-835.00	WATER SAMPLE TESTING	100	
508-756-850.00	TELEPHONE	2,853	
508-756-855.00	AUDIT EXPENSE	417	
508-756-909.00	ADVERTISING	671	
508-756-920.00	UTILITIES	7,106	
508-756-934.00	REPAIRS & MAINTENANCE	34,329	
508-756-934.05	OMAN'S CREEK - DREDGING	31,394	
508-756-934.06	OMAN'S CREEK - JANITORIAL	2,906	
508-756-934.07	OMAN'S CREEK - LAWN CARE	650	
508-756-964.00	REFUNDS	2,652	
		130,658	

PARKS FINANCIAL STATEMENT CONTINUED-

Parks Expenditures - Lake Gogebic

508-757-702.00	SALARIED AND PERM. PART TIME	11,616	
508-757-704.00	PART TIME	4,641	
508-757-709.00	FICA	1,113	
508-757-752.00	SUPPLIES & MATERIALS	2,919	
508-757-759.00	GAS, OIL & GREASE	60	
508-757-801.01	CONTRACTUAL SERVICES	16,247	
508-757-801.10	SOFTWARE FEE - LAKE GOGEBIC	1,846	
508-757-801.11	CREDIT CARD FEE - LAKE GOGEBIC	2,555	
508-757-807.00	PERMITS/LICENSES	596	
508-757-812.00	DATA PROCESSING CHARGES	400	
508-757-835.00	WATER SAMPLE TESTING	120	
508-757-850.00	TELEPHONE	962	
508-757-851.00	POSTAGE	20	
508-757-855.00	AUDIT EXPENSE	417	
508-757-909.00	ADVERTISING	125	
508-757-920.00	UTILITIES	12,486	
508-757-934.00	REPAIRS & MAINTENANCE	5,650	
508-757-964.00	REFUNDS	4,428	
		66,201	
	TOTAL EXPENDITURES	\$	223,308

Other Liabilities

508-000-257.00	ACCRUED WAGES PAYABLE	(44)	
508-000-258.00	ACCRUED FICA	(9)	
Total Decrease in Other Liabilities			53

TOTAL USES OF FUNDS **\$ 223,361**

PARKS - Ending Cash Account, September 30, 2025 **\$ 419,385**