

Agenda

Huron-Clinton Metropolitan Authority

Board of Commission Meeting

May 11, 2023 – 12:30 p.m.

Indian Springs Metropark Environmental Discovery Center and via Zoom (for the public)

<https://us02web.zoom.us/j/85739678043?pwd=Vk4vcVoydjFabE9WWW5DcEJVam5BUT09>

Meeting ID: 857 3967 8043 / Passcode: 635122

Dial by your location: +1 646-931-3860 (US) / +1 301-715-8592 (Washington, D.C)

1. Call to Order
2. Chairman's Statement
3. Public Participation
4. Approval – April 13, 2023 Closed Session and Regular Meeting Minutes
5. Approval – May 11, 2023 Full Agenda
6. **Approval – May 11, 2023 Consent Agenda**
 - A. Approval – April Financial Statements **pg. 7**
 - B. Report – Major Maintenance **pg. 63**
 - C. Report – Capital Project Fund **pg. 66**
 - D. Purchases
 1. Report – Purchases over \$10,000 **pg. 70**
 2. Total Spend and Vendor Location **pg. 71**
 3. Approval - Cooperative Purchase of a Bush Hog Pull Behind Mower **pg. 73**
 4. Approval - Cooperative Purchase of a Doosan Tow Behind Air Compressor **pg. 74**
 5. Approval - Protecting Lake Erie Marsh and Waters with Green Infrastructure Practices **pg. 75**
 6. Approval - Road Salt for the 2023/2024 and 2024/2025 Seasons **pg. 76**

Regular Agenda

7. **Reports**
 - A. **Administrative Department**
 1. Approval - Metroparks Public Relations and Strategic Relationship Building **pg. 77**
 - B. **Financial Department**
 1. Report – Monthly Financial Report **pg. 88**
 2. Approval – March Appropriation Amendments **pg. 101**
 3. Approval - 2022 Pension Valuation, GASB 67/68, 2023 Contribution **pg. 103**

4. Approval - 2022 Retiree Health Care Trust Valuation, GASB 74/75, 2023 Contribution **pg. 154**

C. Department Updates

1. Report – Natural Resources Update **pg. 245**
2. Report – Marketing Update **pg. 252**
3. Report – Planning and Development Update **pg. 257**
4. Report – Interpretive Services Update **pg. 276**
5. Report – DEI Update **pg. 284**

D. Planning and Development

1. Approval - Charging and Fuel Infrastructure Grant application resolution **pg. 291**

E. Engineering Services

1. Approval - Golf Course Pumpouse and Irrigation Replacement **pg. 293**
2. Approval – Iron Belle Trail Extension **pg. 294**

F. Natural Resources

1. Approval – Big Bend Restoration **pg. 295**
2. Approval – Hydraulic Lift Repair **pg. 296**
3. Approval – Eastern Prairie Fringed Orchid Management Plan **pg. 298**

8. Leadership Update

9. Other Business

10. Public Participation

11. Commissioner Comments

12. Motion to Adjourn

The next regular Metroparks Board meeting will take place
June 8, 2023 – 12:30 p.m.
Oakwoods Metropark – Nature Center

**Proposed Minutes
Huron-Clinton Metropolitan Authority
Board of Commission Meeting
April 13, 2023**

A regular meeting of the Huron-Clinton Metropolitan Authority's Board of Commissioners was held on Thursday, April 13, 2023 at the Stony Creek Nature Center.

Commissioners Present:

Jaye Quadrozzi
Bernard Parker
William Bolin
Stephen Pontoni
Tiffany Taylor
Robert W. Marans

Staff Officers Present:

Director
Deputy Director
Chief of Finance
Others:
Miller, Canfield, Paddock & Stone

Amy McMillan
Michael Lyons
Shedreka Miller

Steve Mann

1. Call to Order

Commissioner Quadrozzi called the meeting to order at 12:35pm.

2. Chairman's Statement

None.

3. Public Participation

Toni Spears (Dexter) likes updated mowing plan and significant cost reduction.

4. Approval – April 13, 2023 Work Session, Public Hearing and Regular meeting minutes

Motion by Commissioner Parker, support from Commissioner Pontoni that the Board of Commissioners approve the meeting minutes as submitted.

Motion carried unanimously.

5. Approval – April 13, 2023 Full Agenda

Motion by Commissioner Parker, support from Commissioner Pontoni that the Board of Commissioners approve the April 13, 2023 full agenda.

Motion carried unanimously.

6. Approval - Consent Agenda

Motion by Commissioner Parker, support from Commissioner Pontoni that the Board of Commissioners approve the April 13, 2023 consent agenda as presented.

Motion carried unanimously.

7. Presentations

A. mParks Local Elected Official Award to Candice Miller

Discussion: Director Amy McMillan presented Candace Miller an mParks Local Elected Official Award.

B. XC Skiing at the Metroparks Presentation, Ken Roth

Discussion: Jim O'Brien introduced Ken Roath of XC Skiing Program at Huron Meadows. Snow making at the parks has been significant investment. Ken Roath thanked the staff members at HCMA for innovated thinking. Snow making extends the ski season over 90 additional days every winter. Snowmaking helps the park stand out in the area. Ken Roath presented a donation check to Commissioner Quadrozzi.

Commissioner Quadrozzi asked Ken if the current rental equipment is sufficient to meet the needs? Ken responded the volume could always use more. The need is increasing, there are shortages of inventory of skis. Additional skating inventory would be very helpful.

Commissioner Quadrozzi suggested to find more rentals. Director McMillan agrees to use the donation check to invest in more rentals.

C. Employees of the Year Awards

Discussion: Jason Kulongowski, Employee Association President, presented 5 awards:
2022 Western District Part-Time Employee of the Year – Rebecca Plowman
2022 Southern District Part-Time Employee of the Year – Madison Hernandez
2022 Eastern District Part-Time Employee of the Year – Ron Raschal
2022 HCMA Employee of the Year – Allan J. Frazher
2022 HCMA Employee of the Year – Andrew Smith

Motion by Commissioner Quadrozzi approve consent agenda. Motion carried unanimously.

8. Closed Session – for the purpose of discussing negotiation strategy in connection with the negotiation of a collective bargaining agreement, pursuant to section 8(c) of the Open Meetings Act.

Motion by Commissioner Parker to move to closed session. Motion carried unanimously.

9. Closed Session – to consider material exempt from discussion or disclosure by state or federal statute, pursuant to section 8(h) of the Open Meetings Act.

Motion by Commissioner Marans to move to closed session. Motion carried unanimously.

Regular Agenda

10. Reports

A. Administrative Department

1. Approval – 2023-2026 DEI Plan

Motion by Commissioner Marans, support from Commissioner Pontoni that the Board of Commissioners receive and file the 2023 – 2026 DEI Plan as recommended by Chief of Diversity, Equity and Inclusion, Artina Carter, and staff.

Motion carried unanimously.

B. Financial Department

1. Report – March Financial Review

Chief of Finance, Shedreka Miller updated the Board of Commissioners on the monthly financial report.

Discussion: Commissioner Quadrozzi asked what was explanation in the decrease in tolling? Shedreka Miller responded it was unfavorable weather.

Motion by Commissioner Parker, support from Commissioner Taylor that the Board of Commissioners receive and file the monthly Financial Review as submitted by Chief of Finance, Shedreka Miller, and staff.

Motion carried unanimously.

C. Engineering Department

1. Approval – Lake Erie Pool

Discussion: Chief of Engineering Services, Mike Henkel updated the Board of Commissioners on the revitalization of the Lake Erie pool.

Motion by Commissioner Marans, support from Commissioner Parker that the Board of Commissioners approve Lake Erie Pool as recommended by Chief of Engineering Services, Mike Henkel, and staff.

Motion carried unanimously.

2. Approval – Trail Bridge Replacements

Discussion: Chief of Engineering Services, Mike Henkel updated the Board of Commissioners on the design services for Lake St. Clair bridge.

Motion by Commissioner Bolin, support from Commissioner Parker that the Board of Commissioners approve Trail Bridge Replacements as recommended by Chief of Engineering Services, Mike Henkel, and staff.

Motion carried unanimously.

3. Bids – Golf Starter Building Low-Slope Roof Replacement

Discussion: Chief of Engineering Services, Mike Henkel updated the Board of Commissioners on the low slope Hudson Mills replacement.

Motion by Commissioner Pontoni, support from Commissioner Marans that the Board of Commissioners approve Golf Starter Building Low-Slope Roof Replacement as recommended by Chief of Engineering Services, Mike Henkel, and staff.

Motion carried unanimously.

11. Leadership Update

None.

12. Other Business

None.

13. Public Participation

None.

14. Commissioner Comments

Commissioner Bolin mentioned an error when voting on DEI plan.

15. Motion to Adjourn

Motion by Commissioner Parker, support from Commissioner Pontoni, that the Board of Commissioners adjourn the regular meeting.

The meeting adjourned at 2:41pm.

Respectfully submitted,



Micaela Vasquez
Recording Secretary



HURON-CLINTON METROPOLITAN AUTHORITY
General Fund
Changes in Fund Balance

	Original 2023 Budget	Amended 2023 Budget	04/30/2023	Prior Year 04/30/2023	Difference	% Change	2023 Remaining Balance
Revenues							
Property taxes	\$ 36,508,782	\$ 36,733,124	\$ 36,733,124	\$ 34,815,202	\$ 1,917,922	5.51%	\$ -
Park operations	23,363,725	23,363,725	4,383,121	4,478,803	(95,681)	-2.14%	18,980,604
Administrative Office operations	153,885	153,885	20,910	19,649	1,261	6.42%	132,975
Grants	45,000	60,660	12,199	100,370	(88,171)	-87.85%	48,461
State Sources	639,000	639,000	-	-	-	0.00%	639,000
Donations	6,610	6,610	19,446	50,217	(30,771)	-61.28%	(12,836)
Foundation Support	45,250	45,250	3,410	7,437	(4,027)	-54.15%	41,840
Interest	100,000	100,000	94,602	(26,700)	121,302	-454.32%	5,398
Sale of capital assets	125,000	125,000	-	-	-	0.00%	125,000
Transfer In	-	66,359	66,359	191	66,168	34631.90%	-
Total revenues	60,987,252	61,293,613	41,333,170	39,445,169	1,888,002	4.79%	\$ 19,960,443
Expenditures							
Capital	1,176,500	4,359,752	443,052	222,606	220,446	99.03%	3,916,699
Major maintenance	4,248,952	5,165,374	589,727	162,344	427,383	263.26%	4,575,647
Park operations	39,944,452	39,935,791	9,766,581	9,526,884	239,698	2.52%	30,169,210
Administrative office	17,200,107	17,793,804	7,132,773	3,151,751	3,981,022	126.31%	10,661,031
Transfer Out	5,764,288	5,764,288	5,764,288	7,209,408	(1,445,120)	-20.04%	-
Total expenditures	68,334,299	73,019,009	23,696,422	20,272,993	3,423,429	16.89%	49,322,587
Net changes in fund balance	\$ (7,347,047)	\$ (11,725,396)	\$ 17,636,748	\$ 19,172,176	\$ (1,535,428)	-8.01%	
Fund balance, beginning of year	48,684,569	48,684,569					
Fund balance, end of year	\$ 41,337,522	\$ 36,959,173	66,321,317		\$ (4,378,349)	-10.59%	

General Fund Balance Sheet

Through 04/30/23
Summary Listing

Classification	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category Governmental Funds				
Fund Type General Fund				
Fund 10 - General Fund				
ASSETS				
<i>ASSETS</i>				
<i>CASH</i>				
Comerica Bank/Park Acct (LSC)	12,677.41	48,621.01	(35,943.60)	(73.93)
PNC Bank (KMP)	85,531.72	68,828.74	16,702.98	24.27
PNC Bank (W/LH)	35,295.23	25,583.29	9,711.94	37.96
PNC Bank (HM/IS)	77,209.62	69,713.56	7,496.06	10.75
Huntington Banks Of Mich (SC)	53,121.44	66,775.07	(13,653.63)	(20.45)
Comerica Bank/Park Acct (LE)	26,538.01	34,531.11	(7,993.10)	(23.15)
Comerica Bank/Operating	13,270,952.89	10,479,034.21	2,791,918.68	26.64
Petty Cash	3,250.00	3,250.00	.00	.00
Change Funds	68,950.00	67,950.00	1,000.00	1.47
Comerica Flexible Spending Account	26,196.82	25,927.82	269.00	1.04
<i>CASH Totals</i>	<u>\$13,659,723.14</u>	<u>\$10,890,214.81</u>	<u>\$2,769,508.33</u>	<u>25.43%</u>
<i>INVESTMENTS</i>				
Money Market	3,025,195.45	.00	3,025,195.45	+++
Bank of Ann Arbor/CD	3,002,450.25	1,000,101.38	2,002,348.87	200.21
Flagstar Bank/C.D.	2,516,098.97	3,525,420.31	(1,009,321.34)	(28.63)
Michigan First Credit Union/C.D.	2,036,835.51	2,028,171.30	8,664.21	.43
Public Service Credit Union	14,413.83	2,107,863.72	(2,093,449.89)	(99.32)
CIBC Bank/C.D.	977,885.45	2,981,381.51	(2,003,496.06)	(67.20)
1St Independ Natl Bk/C.D.	1,001,300.97	1,000,750.86	550.11	.05
Comerica Bank Govt Fund	7,326,497.51	7,143,899.89	182,597.62	2.56
Comerica-Business Money Market	2,308,589.87	1,293,378.47	1,015,211.40	78.49
Chelsea State Bank/CD	.00	1,001,253.82	(1,001,253.82)	(100.00)
Horizon Bank CD	4,400,000.00	500,174.52	3,899,825.48	779.69
Huron Valley Bank CD	3,511,226.46	3,504,265.55	6,960.91	.20
Liberty Bank CD	3,012,955.41	4,005,284.60	(992,329.19)	(24.78)
Horizon Bank Money Market	257,905.78	3,001,795.78	(2,743,890.00)	(91.41)
First Merchants Bank/CD	.00	500,000.00	(500,000.00)	(100.00)
U S TREASURY/AGENCIES	18,899,085.01	19,467,782.51	(568,697.50)	(2.92)
<i>INVESTMENTS Totals</i>	<u>\$52,290,440.47</u>	<u>\$53,061,524.22</u>	<u>(\$771,083.75)</u>	<u>(1.45%)</u>
<i>TAXES RECEIVABLE - COUNTIES</i>				
Livingston County	124,551.76	86,321.97	38,229.79	44.29
Macomb County	596,567.78	677,416.58	(80,848.80)	(11.93)

General Fund Balance Sheet

Through 04/30/23
Summary Listing

Classification	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category Governmental Funds				
Fund Type General Fund				
Fund 10 - General Fund				
ASSETS				
<i>ASSETS</i>				
<i>TAXES RECEIVABLE - COUNTIES</i>				
Oakland County	961,918.19	697,796.35	264,121.84	37.85
Washtenaw County	583,384.41	712,907.21	(129,522.80)	(18.17)
Wayne County	1,309,026.09	1,846,761.68	(537,735.59)	(29.12)
Next Year Tax Levy Recv All Counties	(.03)	(.03)	.00	.00
<i>TAXES RECEIVABLE - COUNTIES Totals</i>	<u>\$3,575,448.20</u>	<u>\$4,021,203.76</u>	<u>(\$445,755.56)</u>	<u>(11.09%)</u>
<i>OTHER ASSETS</i>				
Accounts Receivable-Other	58,054.92	(2,475.55)	60,530.47	2,445.13
Due From Other Funds	151,200.90	387,424.22	(236,223.32)	(60.97)
Prepaid Expenditures	324,229.11	.02	324,229.09	1,621,145,450.00
Self Insurance Retention Deposit	875,363.11	539,384.03	335,979.08	62.29
Warehouse Control	288,050.28	290,633.04	(2,582.76)	(.89)
<i>OTHER ASSETS Totals</i>	<u>\$1,696,898.32</u>	<u>\$1,214,965.76</u>	<u>\$481,932.56</u>	<u>39.67%</u>
<i>ASSETS Totals</i>	<u>\$71,222,510.13</u>	<u>\$69,187,908.55</u>	<u>\$2,034,601.58</u>	<u>2.94%</u>
ASSETS TOTALS	<u>\$71,222,510.13</u>	<u>\$69,187,908.55</u>	<u>\$2,034,601.58</u>	<u>2.94%</u>
LIABILITIES AND FUND EQUITY				
LIABILITIES				
<i>LIABILITIES</i>				
<i>CURRENT LIABILITIES</i>				
Deferred Operating Revenue	122,601.67	123,548.63	(946.96)	(.77)
Current Liabilities	5,181.66	5,129.06	52.60	1.03
Vouchers Payable	50,102.43	257,810.88	(207,708.45)	(80.57)
Deposits Payable	39,400.00	28,050.00	11,350.00	40.46
Acc Payroll/Benefits Pay	1,200,084.90	633,774.08	566,310.82	89.36
Due To	100,000.00	45,649.67	54,350.33	119.06
Federal Withhold Tax Pay	2.66	2.66	.00	.00
Union Dues Payable	309.00	449.00	(140.00)	(31.18)
Deferred Compensation Payable	(33.44)	(33.44)	.00	.00
HMCP Foundation	(1,650.00)	.00	(1,650.00)	+++
State Sales Tax Payable	6,687.86	4,350.48	2,337.38	53.73
Deferred Revenue	280,989.75	250,202.35	30,787.40	12.31
Flexible Spending Account-Dep Care W/H	4,567.38	4,002.08	565.30	14.13
Flexible Spending Account-Health W/H	1,080.17	1,376.47	(296.30)	(21.53)

General Fund Balance Sheet

Through 04/30/23
Summary Listing

Classification	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category Governmental Funds				
Fund Type General Fund				
Fund 10 - General Fund				
LIABILITIES AND FUND EQUITY				
LIABILITIES				
<i>LIABILITIES</i>				
<i>CURRENT LIABILITIES</i>				
Emp DC Pension Contribution Payable	14.10	14.10	.00	.00
Voluntary Dependent Life	5,528.00	2,732.40	2,795.60	102.31
<i>CURRENT LIABILITIES Totals</i>	<u>\$1,814,866.14</u>	<u>\$1,357,058.42</u>	<u>\$457,807.72</u>	<u>33.74%</u>
<i>LIABILITIES Totals</i>	<u>\$1,814,866.14</u>	<u>\$1,357,058.42</u>	<u>\$457,807.72</u>	<u>33.74%</u>
LIABILITIES TOTALS	<u>\$1,814,866.14</u>	<u>\$1,357,058.42</u>	<u>\$457,807.72</u>	<u>33.74%</u>
FUND EQUITY				
<i>FUND BALANCE</i>				
<i>NONSPENDABLE FUND BALANCE</i>				
Inventory	303,873.00	287,199.46	16,673.54	5.81
Prepaid	324,229.09	363,076.92	(38,847.83)	(10.70)
<i>NONSPENDABLE FUND BALANCE Totals</i>	<u>\$628,102.09</u>	<u>\$650,276.38</u>	<u>(\$22,174.29)</u>	<u>(3.41%)</u>
<i>RESTRICTED FUND BALANCE</i>				
Lake St. Clair Marina Grant Reserve	529,272.61	468,668.45	60,604.16	12.93
Hudson Mills Canoe Livery Reserve	40,458.97	34,457.92	6,001.05	17.42
<i>RESTRICTED FUND BALANCE Totals</i>	<u>\$569,731.58</u>	<u>\$503,126.37</u>	<u>\$66,605.21</u>	<u>13.24%</u>
<i>ASSIGNED FUND BALANCE</i>				
Compensated Balances	3,175,385.20	3,603,139.24	(427,754.04)	(11.87)
Planned Use of Fund Balance	12,447,000.00	10,628,000.00	1,819,000.00	17.12
<i>ASSIGNED FUND BALANCE Totals</i>	<u>\$15,622,385.20</u>	<u>\$14,231,139.24</u>	<u>\$1,391,245.96</u>	<u>9.78%</u>
<i>COMMITTED FUND BALANCE</i>				
Land	4,686,129.25	4,686,129.25	.00	.00
Encumbrances	4,294,334.00	1,189,865.00	3,104,469.00	260.91
Reserve For Restricted Funds	667,718.50	735,395.50	(67,677.00)	(9.20)
<i>COMMITTED FUND BALANCE Totals</i>	<u>\$9,648,181.75</u>	<u>\$6,611,389.75</u>	<u>\$3,036,792.00</u>	<u>45.93%</u>
<i>UNASSIGNED FUND BALANCE</i>				
Reserve Future Contingen.	22,190,273.84	26,662,742.72	(4,472,468.88)	(16.77)
<i>UNASSIGNED FUND BALANCE Totals</i>	<u>\$22,190,273.84</u>	<u>\$26,662,742.72</u>	<u>(\$4,472,468.88)</u>	<u>(16.77%)</u>
<i>FUND BALANCE Totals</i>	<u>\$48,658,674.46</u>	<u>\$48,658,674.46</u>	<u>\$0.00</u>	<u>0.00%</u>
FUND EQUITY TOTALS Prior to Current Year Changes	<u>\$48,658,674.46</u>	<u>\$48,658,674.46</u>	<u>\$0.00</u>	<u>0.00%</u>
Prior Year Fund Equity Adjustment	(3,112,176.47)			

General Fund Balance Sheet

Through 04/30/23
Summary Listing

Classification	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category Governmental Funds				
Fund Type General Fund				
Fund Revenues	(41,333,215.24)			
Fund Expenses	23,696,422.18			
FUND EQUITY TOTALS	\$69,407,643.99	\$48,658,674.46	\$20,748,969.53	42.64%
LIABILITIES AND FUND EQUITY	\$71,222,510.13	\$50,015,732.88	\$21,206,777.25	42.40%
Fund 10 - General Fund Totals	\$0.00	\$19,172,175.67	(\$19,172,175.67)	(100.00%)
Fund Type General Fund Totals	\$0.00	\$19,172,175.67	(\$19,172,175.67)	(100.00%)
Fund Category Governmental Funds Totals	\$0.00	\$19,172,175.67	(\$19,172,175.67)	(100.00%)
Grand Totals	\$0.00	\$19,172,175.67	(\$19,172,175.67)	(100.00%)

General Fund Revenue Budget Performance

Fiscal Year to Date 04/30/23

Include Rollup Account and Rollup to Account

Account	Account Description	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Rec'd	Prior Year YTD
Fund 10 - General Fund								
Function 2 - Transfer								
REVENUE								
<i>Revenue</i>								
6000	Transfer In - Capital Project Fund							
6000.80	Transfer In - Capital Project Fund	66,358.77	206.19	.00	66,358.77	.00	100	191.06
	6000 - Transfer In - Capital Project Fund Totals	\$66,358.77	\$206.19	\$0.00	\$66,358.77	\$0.00	100%	\$191.06
	<i>Revenue Totals</i>	<i>\$66,358.77</i>	<i>\$206.19</i>	<i>\$0.00</i>	<i>\$66,358.77</i>	<i>\$0.00</i>	<i>100%</i>	<i>\$191.06</i>
	REVENUE TOTALS	\$66,358.77	\$206.19	\$0.00	\$66,358.77	\$0.00	100%	\$191.06
	Function 2 - Transfer Totals	\$66,358.77	\$206.19	\$0.00	\$66,358.77	\$0.00	100%	\$191.06
Function 8 - Operations								
REVENUE								
<i>Revenue</i>								
4300	Revenue-Self Operated	22,870,414.00	2,047,196.95	.00	4,354,917.42	18,515,496.58	19	4,460,292.37
4301	Revenue-Concessionaire	139,461.00	.70	.00	3,869.74	135,591.26	3	1,587.00
4302	Non-taxable Food/Sundry sales	429,070.00	30,117.85	.00	39,165.14	389,904.86	9	28,665.38
4399	Contra Revenue	(75,220.00)	(8,701.00)	.00	(14,831.00)	(60,389.00)	20	(11,742.00)
4450	Donations	6,610.00	6,376.69	.00	19,483.52	(12,873.52)	295	50,216.97
4460	Foundation Support	45,250.00	1,600.31	.00	3,409.81	41,840.19	8	6,845.02
	<i>Revenue Totals</i>	<i>\$23,415,585.00</i>	<i>\$2,076,591.50</i>	<i>\$0.00</i>	<i>\$4,406,014.63</i>	<i>\$19,009,570.37</i>	<i>19%</i>	<i>\$4,535,864.74</i>
	REVENUE TOTALS	\$23,415,585.00	\$2,076,591.50	\$0.00	\$4,406,014.63	\$19,009,570.37	19%	\$4,535,864.74
	Function 8 - Operations Totals	\$23,415,585.00	\$2,076,591.50	\$0.00	\$4,406,014.63	\$19,009,570.37	19%	\$4,535,864.74
Function 9 - Administration								
REVENUE								
<i>Revenue</i>								
4200	Property Tax-Current	36,644,579.68	8,436.43	.00	36,644,579.68	.00	100	34,794,211.46
4210	Property Tax Prior	88,544.80	8,342.85	.00	88,544.80	.00	100	20,990.91
4300	Revenue-Self Operated	153,885.00	16,430.76	.00	20,909.55	132,975.45	14	19,648.73
4400	Grant Revenue	60,660.00	(100,000.00)	.00	12,199.00	48,461.00	20	100,370.00
4410	State Sources	639,000.00	.00	.00	.00	639,000.00	0	.00
4450	Donations	.00	5.00	.00	7.00	(7.00)	+++	.00
4460	Foundation Support	.00	.00	.00	.00	.00	+++	591.58
4500	Interest Income	100,000.00	28,498.56	.00	94,601.81	5,398.19	95	(26,699.84)
5000	Sale of Capital Assets	125,000.00	.00	.00	.00	125,000.00	0	.00
	<i>Revenue Totals</i>	<i>\$37,811,669.48</i>	<i>(\$38,286.40)</i>	<i>\$0.00</i>	<i>\$36,860,841.84</i>	<i>\$950,827.64</i>	<i>97%</i>	<i>\$34,909,112.84</i>
	REVENUE TOTALS	\$37,811,669.48	(\$38,286.40)	\$0.00	\$36,860,841.84	\$950,827.64	97%	\$34,909,112.84

General Fund Revenue Budget Performance

Fiscal Year to Date 04/30/23

Include Rollup Account and Rollup to Account

Account	Account Description	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Rec'd	Prior Year YTD
Fund 10 - General Fund								
	Function 9 - Administration Totals	\$37,811,669.48	(\$38,286.40)	\$0.00	\$36,860,841.84	\$950,827.64	97%	\$34,909,112.84
	Fund 10 - General Fund Totals	\$61,293,613.25	\$2,038,511.29	\$0.00	\$41,333,215.24	\$19,960,398.01		\$39,445,168.64
	Grand Totals	\$61,293,613.25	\$2,038,511.29	\$0.00	\$41,333,215.24	\$19,960,398.01		\$39,445,168.64

General Fund Revenue Budget by Organization

Through 04/30/23
Prior Fiscal Year Activity Included
Summary Listing

Organization	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Rec'd	Prior Year YTD
Fund 10 - General Fund							
REVENUE							
Function 2 - Transfer							
Location 100 - Administrative Office							
Activity 990 - General							
Category 70 - Other	66,358.77	206.19	.00	66,358.77	.00	100	191.06
Activity 990 - General Totals	\$66,358.77	\$206.19	\$0.00	\$66,358.77	\$0.00	100%	\$191.06
Location 100 - Administrative Office	\$66,358.77	\$206.19	\$0.00	\$66,358.77	\$0.00	100%	\$191.06
Function 2 - Transfer Totals	\$66,358.77	\$206.19	\$0.00	\$66,358.77	\$0.00	100%	\$191.06
Function 8 - Operations							
Location 100 - Administrative Office							
Activity 380 - Outside Lease/Rent							
Category 10 - Site Operations	212,323.00	41,924.68	.00	113,270.56	99,052.44	53	89,194.31
Activity 380 - Outside Lease/Rent Totals	\$212,323.00	\$41,924.68	\$0.00	\$113,270.56	\$99,052.44	53%	\$89,194.31
Activity 590 - Tolling							
Category 10 - Site Operations	615,150.00	68,339.00	.00	189,868.00	425,282.00	31	209,704.00
Activity 590 - Tolling Totals	\$615,150.00	\$68,339.00	\$0.00	\$189,868.00	\$425,282.00	31%	\$209,704.00
Location 100 - Administrative Office	\$827,473.00	\$110,263.68	\$0.00	\$303,138.56	\$524,334.44	37%	\$298,898.31
Location 102 - Lake St. Clair							
Activity 531 - Pool							
Category 10 - Site Operations	240,000.00	.00	.00	.00	240,000.00	0	.00
Category 20 - Food/Beverage	800.00	.00	.00	232.24	567.76	29	.00
Activity 531 - Pool Totals	\$240,800.00	\$0.00	\$0.00	\$232.24	\$240,567.76	0%	\$0.00
Activity 540 - Dockage/Boat Storage							
Category 10 - Site Operations	110,000.00	12,210.62	.00	57,327.76	52,672.24	52	51,848.70
Category 20 - Food/Beverage	3,500.00	.00	.00	308.49	3,191.51	9	.00
Category 30 - Sundry	300.00	.00	.00	.00	300.00	0	.00
Activity 540 - Dockage/Boat Storage	\$113,800.00	\$12,210.62	\$0.00	\$57,636.25	\$56,163.75	51%	\$51,848.70
Activity 565 - Plaza Concession							
Category 10 - Site Operations	30,000.00	.00	.00	.00	30,000.00	0	.00
Activity 565 - Plaza Concession Totals	\$30,000.00	\$0.00	\$0.00	\$0.00	\$30,000.00	0%	\$0.00
Activity 590 - Tolling							
Category 10 - Site Operations	2,044,970.00	178,231.00	.00	411,993.00	1,632,977.00	20	457,514.00
Activity 590 - Tolling Totals	\$2,044,970.00	\$178,231.00	\$0.00	\$411,993.00	\$1,632,977.00	20%	\$457,514.00
Activity 630 - Activity Center Rental							
Category 10 - Site Operations	42,500.00	6,700.00	.00	46,125.00	(3,625.00)	109	92,200.00
Activity 630 - Activity Center Rental	\$42,500.00	\$6,700.00	\$0.00	\$46,125.00	(\$3,625.00)	109%	\$92,200.00

General Fund Revenue Budget by Organization

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Summary Listing

Organization	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Rec'd	Prior Year YTD
Fund 10 - General Fund							
REVENUE							
Function 8 - Operations							
Location 102 - Lake St. Clair							
Activity 640 - Shelter Reservations							
Category 10 - Site Operations	75,250.00	11,375.00	.00	49,138.00	26,112.00	65	47,260.00
Activity 640 - Shelter Reservations	\$75,250.00	\$11,375.00	\$0.00	\$49,138.00	\$26,112.00	65%	\$47,260.00
Activity 655 - Par 3/Foot Golf							
Category 10 - Site Operations	55,900.00	1,660.00	.00	1,660.00	54,240.00	3	1,860.00
Category 20 - Food/Beverage	850.00	.00	.00	81.25	768.75	10	.00
Category 30 - Sundry	900.00	24.04	.00	24.04	875.96	3	29.70
Activity 655 - Par 3/Foot Golf Totals	\$57,650.00	\$1,684.04	\$0.00	\$1,765.29	\$55,884.71	3%	\$1,889.70
Activity 660 - Disc/Adventure Golf							
Category 10 - Site Operations	43,000.00	.00	.00	.00	43,000.00	0	.00
Activity 660 - Disc/Adventure Golf	\$43,000.00	\$0.00	\$0.00	\$0.00	\$43,000.00	0%	\$0.00
Activity 670 - Trackless Train							
Category 10 - Site Operations	1,000.00	.00	.00	.00	1,000.00	0	500.00
Activity 670 - Trackless Train Totals	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0%	\$500.00
Activity 700 - Special Events							
Category 10 - Site Operations	52,000.00	600.00	.00	2,550.00	49,450.00	5	3,828.00
Activity 700 - Special Events Totals	\$52,000.00	\$600.00	\$0.00	\$2,550.00	\$49,450.00	5%	\$3,828.00
Activity 880 - Interpretive Center/Mill							
Category 10 - Site Operations	16,432.00	7,869.39	.00	13,494.48	2,937.52	82	3,722.00
Category 30 - Sundry	1,724.00	177.78	.00	252.50	1,471.50	15	218.54
Activity 880 - Interpretive Center/Mill	\$18,156.00	\$8,047.17	\$0.00	\$13,746.98	\$4,409.02	76%	\$3,940.54
Activity 990 - General							
Category 10 - Site Operations	3,000.00	6,150.00	.00	9,635.71	(6,635.71)	321	10,596.97
Category 20 - Food/Beverage	.00	.00	.00	44.63	(44.63)	+++	.00
Category 70 - Other	1,000.00	.00	.00	195.46	804.54	20	240.00
Activity 990 - General Totals	\$4,000.00	\$6,150.00	\$0.00	\$9,875.80	(\$5,875.80)	247%	\$10,836.97
Activity 991 - Joint Government Maint							
Category 10 - Site Operations	179,135.00	.00	.00	.00	179,135.00	0	151,301.85
Activity 991 - Joint Government Maint	\$179,135.00	\$0.00	\$0.00	\$0.00	\$179,135.00	0%	\$151,301.85
Location 102 - Lake St. Clair Totals	\$2,902,261.00	\$224,997.83	\$0.00	\$593,062.56	\$2,309,198.44	20%	\$821,119.76
Location 104 - Kensington							
Activity 535 - Sprayzone							
Category 10 - Site Operations	270,850.00	400.00	.00	1,200.00	269,650.00	0	.00
Category 20 - Food/Beverage	.00	.00	.00	257.09	(257.09)	+++	.00

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Through 04/30/23
Prior Fiscal Year Activity Included
Summary Listing

Organization	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Rec'd	Prior Year YTD
Fund 10 - General Fund							
REVENUE							
Function 8 - Operations							
Location 104 - Kensington							
Activity 535 - Sprayzone							
Category 30 - Sundry	3,000.00	.00	.00	.00	3,000.00	0	.00
Activity 535 - Sprayzone Totals	\$273,850.00	\$400.00	\$0.00	\$1,457.09	\$272,392.91	1%	\$0.00
Activity 538 - Beach							
Category 20 - Food/Beverage	148,000.00	.00	.00	.00	148,000.00	0	.00
Activity 538 - Beach Totals	\$148,000.00	\$0.00	\$0.00	\$0.00	\$148,000.00	0%	\$0.00
Activity 540 - Dockage/Boat Storage							
Category 10 - Site Operations	75,000.00	1,300.00	.00	69,400.00	5,600.00	93	73,175.00
Activity 540 - Dockage/Boat Storage	\$75,000.00	\$1,300.00	\$0.00	\$69,400.00	\$5,600.00	93%	\$73,175.00
Activity 550 - Boat Rental							
Category 10 - Site Operations	226,715.00	.00	.00	.00	226,715.00	0	.00
Category 20 - Food/Beverage	14,000.00	.00	.00	71.84	13,928.16	1	44.25
Category 30 - Sundry	1,000.00	.00	.00	.00	1,000.00	0	.00
Activity 550 - Boat Rental Totals	\$241,715.00	\$0.00	\$0.00	\$71.84	\$241,643.16	0%	\$44.25
Activity 560 - Excursion Boat							
Category 10 - Site Operations	41,200.00	.00	.00	.00	41,200.00	0	.00
Activity 560 - Excursion Boat Totals	\$41,200.00	\$0.00	\$0.00	\$0.00	\$41,200.00	0%	\$0.00
Activity 580 - Cross Country Skiing							
Category 10 - Site Operations	12,212.00	.00	.00	7,536.00	4,676.00	62	16,644.00
Category 20 - Food/Beverage	450.00	.00	.00	65.10	384.90	14	9.90
Category 30 - Sundry	.00	.00	.00	3.78	(3.78)	+++	.00
Activity 580 - Cross Country Skiing	\$12,662.00	\$0.00	\$0.00	\$7,604.88	\$5,057.12	60%	\$16,653.90
Activity 590 - Tolling							
Category 10 - Site Operations	3,029,495.00	309,866.00	.00	769,484.00	2,260,011.00	25	784,534.00
Activity 590 - Tolling Totals	\$3,029,495.00	\$309,866.00	\$0.00	\$769,484.00	\$2,260,011.00	25%	\$784,534.00
Activity 615 - Group Camping							
Category 10 - Site Operations	8,000.00	1,270.00	.00	2,845.00	5,155.00	36	2,525.00
Category 30 - Sundry	300.00	.00	.00	.00	300.00	0	125.00
Activity 615 - Group Camping Totals	\$8,300.00	\$1,270.00	\$0.00	\$2,845.00	\$5,455.00	34%	\$2,650.00
Activity 635 - Mobile Stage							
Category 10 - Site Operations	3,000.00	.00	.00	3,825.00	(825.00)	128	1,800.00
Activity 635 - Mobile Stage Totals	\$3,000.00	\$0.00	\$0.00	\$3,825.00	(\$825.00)	128%	\$1,800.00
Activity 640 - Shelter Reservations							
Category 10 - Site Operations	103,500.00	15,862.50	.00	55,512.50	47,987.50	54	52,524.50

General Fund Revenue Budget by Organization

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Summary Listing

Organization	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Rec'd	Prior Year YTD
Fund 10 - General Fund							
REVENUE							
Function 8 - Operations							
Location 104 - Kensington							
Activity 640 - Shelter Reservations	\$103,500.00	\$15,862.50	\$0.00	\$55,512.50	\$47,987.50	54%	\$52,524.50
Activity 650 - Golf Course							
Category 10 - Site Operations	1,007,000.00	90,456.82	.00	92,489.82	914,510.18	9	69,146.24
Category 20 - Food/Beverage	210,000.00	20,420.26	.00	20,420.26	189,579.74	10	14,645.46
Category 30 - Sundry	30,000.00	5,314.90	.00	5,314.90	24,685.10	18	2,490.80
Activity 650 - Golf Course Totals	\$1,247,000.00	\$116,191.98	\$0.00	\$118,224.98	\$1,128,775.02	9%	\$86,282.50
Activity 660 - Disc/Adventure Golf							
Category 10 - Site Operations	93,720.00	13,402.00	.00	20,558.00	73,162.00	22	22,151.00
Category 20 - Food/Beverage	1,000.00	.00	.00	.00	1,000.00	0	.00
Category 30 - Sundry	10,000.00	142.20	.00	195.05	9,804.95	2	.00
Activity 660 - Disc/Adventure Golf	\$104,720.00	\$13,544.20	\$0.00	\$20,753.05	\$83,966.95	20%	\$22,151.00
Activity 700 - Special Events							
Category 10 - Site Operations	15,300.00	700.00	.00	3,400.00	11,900.00	22	3,622.00
Category 20 - Food/Beverage	1,000.00	.00	.00	.00	1,000.00	0	.00
Category 30 - Sundry	1,300.00	.00	.00	.00	1,300.00	0	.00
Activity 700 - Special Events Totals	\$17,600.00	\$700.00	\$0.00	\$3,400.00	\$14,200.00	19%	\$3,622.00
Activity 880 - Interpretive Center/Mill							
Category 10 - Site Operations	17,870.00	8,371.94	.00	21,072.11	(3,202.11)	118	3,692.61
Category 20 - Food/Beverage	.00	.00	.00	.00	.00	+++	140.00
Category 30 - Sundry	6,000.00	432.30	.00	1,597.55	4,402.45	27	310.37
Activity 880 - Interpretive Center/Mill	\$23,870.00	\$8,804.24	\$0.00	\$22,669.66	\$1,200.34	95%	\$4,142.98
Activity 881 - Farm Learning Center							
Category 10 - Site Operations	92,240.00	4,893.16	.00	26,197.17	66,042.83	28	29,008.38
Category 20 - Food/Beverage	98,600.00	4,748.60	.00	9,136.00	89,464.00	9	11,433.02
Category 30 - Sundry	22,500.00	1,576.77	.00	8,632.99	13,867.01	38	8,610.75
Activity 881 - Farm Learning Center	\$213,340.00	\$11,218.53	\$0.00	\$43,966.16	\$169,373.84	21%	\$49,052.15
Activity 882 - Mobile Learning Center							
Category 10 - Site Operations	10,000.00	(75.00)	.00	7,030.25	2,969.75	70	8,835.52
Activity 882 - Mobile Learning Center	\$10,000.00	(\$75.00)	\$0.00	\$7,030.25	\$2,969.75	70%	\$8,835.52
Activity 990 - General							
Category 10 - Site Operations	15,000.00	2.00	.00	1,698.00	13,302.00	11	14,900.00
Category 20 - Food/Beverage	.00	.00	.00	647.44	(647.44)	+++	.00
Category 30 - Sundry	.00	.00	.00	.00	.00	+++	18.87
Category 70 - Other	20,000.00	.00	.00	.00	20,000.00	0 ^{17/331}	8,726.75

General Fund Revenue Budget by Organization

Through 04/30/23
Prior Fiscal Year Activity Included
Summary Listing

Organization	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Rec'd	Prior Year YTD
Fund 10 - General Fund							
REVENUE							
Function 8 - Operations							
Location 104 - Kensington							
Activity 990 - General Totals	\$35,000.00	\$2.00	\$0.00	\$2,345.44	\$32,654.56	7%	\$23,645.62
Activity 991 - Joint Government Maint							
Category 10 - Site Operations	3,300.00	.00	.00	.00	3,300.00	0	.00
Activity 991 - Joint Government Maint	\$3,300.00	\$0.00	\$0.00	\$0.00	\$3,300.00	0%	\$0.00
Location 104 - Kensington Totals	\$5,591,552.00	\$479,084.45	\$0.00	\$1,128,589.85	\$4,462,962.15	20%	\$1,129,113.42
Location 106 - Lower Huron/Will/Oakwoods							
Activity 531 - Pool							
Category 10 - Site Operations	80,000.00	.00	.00	.00	80,000.00	0	200.00
Category 20 - Food/Beverage	21,000.00	.00	.00	.00	21,000.00	0	.00
Category 30 - Sundry	800.00	.00	.00	.00	800.00	0	.00
Activity 531 - Pool Totals	\$101,800.00	\$0.00	\$0.00	\$0.00	\$101,800.00	0%	\$200.00
Activity 532 - Waterpark							
Category 10 - Site Operations	550,000.00	.00	.00	.00	550,000.00	0	.00
Category 20 - Food/Beverage	32,000.00	.00	.00	.00	32,000.00	0	.00
Category 30 - Sundry	6,500.00	.00	.00	.00	6,500.00	0	.00
Activity 532 - Waterpark Totals	\$588,500.00	\$0.00	\$0.00	\$0.00	\$588,500.00	0%	\$0.00
Activity 550 - Boat Rental							
Category 10 - Site Operations	10,300.00	.00	.00	.00	10,300.00	0	.00
Category 20 - Food/Beverage	150.00	.00	.00	64.69	85.31	43	.00
Activity 550 - Boat Rental Totals	\$10,450.00	\$0.00	\$0.00	\$64.69	\$10,385.31	1%	\$0.00
Activity 590 - Tolling							
Category 10 - Site Operations	1,118,210.00	74,959.00	.00	172,414.00	945,796.00	15	192,733.00
Activity 590 - Tolling Totals	\$1,118,210.00	\$74,959.00	\$0.00	\$172,414.00	\$945,796.00	15%	\$192,733.00
Activity 610 - Family Camping							
Category 10 - Site Operations	40,500.00	1,800.00	.00	5,750.00	34,750.00	14	2,875.00
Category 30 - Sundry	2,700.00	.00	.00	.00	2,700.00	0	.00
Activity 610 - Family Camping Totals	\$43,200.00	\$1,800.00	\$0.00	\$5,750.00	\$37,450.00	13%	\$2,875.00
Activity 615 - Group Camping							
Category 10 - Site Operations	2,400.00	335.00	.00	700.00	1,700.00	29	840.00
Category 30 - Sundry	100.00	.00	.00	.00	100.00	0	23.58
Activity 615 - Group Camping Totals	\$2,500.00	\$335.00	\$0.00	\$700.00	\$1,800.00	28%	\$863.58
Activity 640 - Shelter Reservations							
Category 10 - Site Operations	80,000.00	10,900.00	.00	43,875.00	36,125.00	55	41,650.00
Activity 640 - Shelter Reservations	\$80,000.00	\$10,900.00	\$0.00	\$43,875.00	\$36,125.00	55%	\$41,650.00

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Organization	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Rec'd	Prior Year YTD
Fund 10 - General Fund							
REVENUE							
Function 8 - Operations							
Location 106 - Lower Huron/Will/Oakwoods							
Activity 650 - Golf Course							
Category 10 - Site Operations	695,000.00	49,711.00	.00	49,711.00	645,289.00	7	21,940.00
Category 20 - Food/Beverage	150,000.00	10,618.62	.00	10,618.62	139,381.38	7	4,601.99
Category 30 - Sundry	16,250.00	1,228.24	.00	1,228.24	15,021.76	8	681.13
Activity 650 - Golf Course Totals	\$861,250.00	\$61,557.86	\$0.00	\$61,557.86	\$799,692.14	7%	\$27,223.12
Activity 660 - Disc/Adventure Golf							
Category 10 - Site Operations	5,000.00	321.00	.00	950.00	4,050.00	19	1,173.00
Activity 660 - Disc/Adventure Golf Totals	\$5,000.00	\$321.00	\$0.00	\$950.00	\$4,050.00	19%	\$1,173.00
Activity 700 - Special Events							
Category 10 - Site Operations	2,100.00	.00	.00	700.00	1,400.00	33	1,050.00
Category 20 - Food/Beverage	3,000.00	.00	.00	.00	3,000.00	0	.00
Category 30 - Sundry	1,300.00	.00	.00	.00	1,300.00	0	.00
Activity 700 - Special Events Totals	\$6,400.00	\$0.00	\$0.00	\$700.00	\$5,700.00	11%	\$1,050.00
Activity 880 - Interpretive Center/Mill							
Category 10 - Site Operations	13,500.00	446.00	.00	1,955.15	11,544.85	14	2,783.00
Category 20 - Food/Beverage	150.00	.00	.00	22.84	127.16	15	.00
Category 30 - Sundry	1,000.00	54.69	.00	347.11	652.89	35	183.78
Activity 880 - Interpretive Center/Mill Totals	\$14,650.00	\$500.69	\$0.00	\$2,325.10	\$12,324.90	16%	\$2,966.78
Activity 882 - Mobile Learning Center							
Category 10 - Site Operations	10,000.00	1,809.75	.00	7,612.25	2,387.75	76	2,915.00
Activity 882 - Mobile Learning Center Totals	\$10,000.00	\$1,809.75	\$0.00	\$7,612.25	\$2,387.75	76%	\$2,915.00
Activity 884 - Community Outreach Interpretive							
Category 10 - Site Operations	.00	549.00	.00	1,531.00	(1,531.00)	+++	.00
Activity 884 - Community Outreach Totals	\$0.00	\$549.00	\$0.00	\$1,531.00	(\$1,531.00)	+++	\$0.00
Activity 990 - General							
Category 10 - Site Operations	.00	.00	.00	.00	.00	+++	5.00
Category 70 - Other	500.00	14.00	.00	1,956.70	(1,456.70)	391	515.90
Activity 990 - General Totals	\$500.00	\$14.00	\$0.00	\$1,956.70	(\$1,456.70)	391%	\$520.90
Location 106 - Lower	\$2,842,460.00	\$152,746.30	\$0.00	\$299,436.60	\$2,543,023.40	11%	\$274,170.38
Location 108 - Hudson Mills/Dexter/Delhi							
Activity 550 - Boat Rental							
Category 10 - Site Operations	70,000.00	.00	.00	.00	70,000.00	0	.00
Activity 550 - Boat Rental Totals	\$70,000.00	\$0.00	\$0.00	\$0.00	\$70,000.00	0%	\$0.00

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Organization	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Rec'd	Prior Year YTD
Fund 10 - General Fund							
REVENUE							
Function 8 - Operations							
Location 108 - Hudson Mills/Dexter/Delhi							
Activity 590 - Tolling							
Category 10 - Site Operations	630,640.00	53,693.00	.00	141,742.00	488,898.00	22	153,615.00
Activity 590 - Tolling Totals	\$630,640.00	\$53,693.00	\$0.00	\$141,742.00	\$488,898.00	22%	\$153,615.00
Activity 615 - Group Camping							
Category 10 - Site Operations	2,900.00	285.00	.00	635.00	2,265.00	22	1,045.00
Category 30 - Sundry	1,175.00	165.06	.00	353.70	821.30	30	259.38
Activity 615 - Group Camping Totals	\$4,075.00	\$450.06	\$0.00	\$988.70	\$3,086.30	24%	\$1,304.38
Activity 640 - Shelter Reservations							
Category 10 - Site Operations	31,000.00	3,000.00	.00	8,100.00	22,900.00	26	13,000.00
Activity 640 - Shelter Reservations	\$31,000.00	\$3,000.00	\$0.00	\$8,100.00	\$22,900.00	26%	\$13,000.00
Activity 650 - Golf Course							
Category 10 - Site Operations	642,000.00	50,056.21	.00	51,235.99	590,764.01	8	34,531.00
Category 20 - Food/Beverage	121,000.00	10,701.35	.00	10,716.24	110,283.76	9	6,878.12
Category 30 - Sundry	15,175.00	2,154.60	.00	2,156.48	13,018.52	14	1,110.79
Activity 650 - Golf Course Totals	\$778,175.00	\$62,912.16	\$0.00	\$64,108.71	\$714,066.29	8%	\$42,519.91
Activity 660 - Disc/Adventure Golf							
Category 10 - Site Operations	30,400.00	3,200.00	.00	8,930.00	21,470.00	29	8,952.00
Category 30 - Sundry	125.00	11.32	.00	33.96	91.04	27	.00
Activity 660 - Disc/Adventure Golf	\$30,525.00	\$3,211.32	\$0.00	\$8,963.96	\$21,561.04	29%	\$8,952.00
Activity 700 - Special Events							
Category 10 - Site Operations	7,950.00	.00	.00	3,244.00	4,706.00	41	2,357.00
Category 20 - Food/Beverage	600.00	.00	.00	.00	600.00	0	.00
Activity 700 - Special Events Totals	\$8,550.00	\$0.00	\$0.00	\$3,244.00	\$5,306.00	38%	\$2,357.00
Activity 880 - Interpretive Center/Mill							
Category 10 - Site Operations	13,420.00	3,083.50	.00	12,759.50	660.50	95	7,613.50
Category 30 - Sundry	3,249.00	8.00	.00	992.00	2,257.00	31	1,477.00
Activity 880 - Interpretive Center/Mill	\$16,669.00	\$3,091.50	\$0.00	\$13,751.50	\$2,917.50	82%	\$9,090.50
Activity 990 - General							
Category 10 - Site Operations	3,300.00	181.25	.00	1,202.25	2,097.75	36	5,305.00
Category 20 - Food/Beverage	8,900.00	619.90	.00	2,946.48	5,953.52	33	3,938.29
Category 30 - Sundry	550.00	40.95	.00	154.13	395.87	28	106.06
Category 70 - Other	4,850.00	210.00	.00	1,120.00	3,730.00	23	962.55
Activity 990 - General Totals	\$17,600.00	\$1,052.10	\$0.00	\$5,422.86	\$12,177.14	31%	\$10,311.90

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Fund 10 - General Fund							
REVENUE							
Function 8 - Operations							
Location 108 - Hudson Mills/Dexter/Delhi							
Activity 991 - Joint Government Maint							
Category 10 - Site Operations	3,500.00	.00	.00	.00	3,500.00	0	.00
Activity 991 - Joint Government Maint	\$3,500.00	\$0.00	\$0.00	\$0.00	\$3,500.00	0%	\$0.00
Location 108 - Hudson	\$1,590,734.00	\$127,410.14	\$0.00	\$246,321.73	\$1,344,412.27	15%	\$241,150.69
Location 109 - Stony Creek							
Activity 537 - Ripslide							
Category 10 - Site Operations	136,000.00	.00	.00	.00	136,000.00	0	.00
Activity 537 - Ripslide Totals	\$136,000.00	\$0.00	\$0.00	\$0.00	\$136,000.00	0%	\$0.00
Activity 538 - Beach							
Category 10 - Site Operations	85,200.00	.00	.00	.00	85,200.00	0	(72.48)
Category 20 - Food/Beverage	110,000.00	.00	.00	.00	110,000.00	0	.00
Category 30 - Sundry	30,000.00	.00	.00	.00	30,000.00	0	.00
Activity 538 - Beach Totals	\$225,200.00	\$0.00	\$0.00	\$0.00	\$225,200.00	0%	(\$72.48)
Activity 540 - Dockage/Boat Storage							
Category 10 - Site Operations	50,200.00	20,000.00	.00	38,400.00	11,800.00	76	29,700.00
Activity 540 - Dockage/Boat Storage	\$50,200.00	\$20,000.00	\$0.00	\$38,400.00	\$11,800.00	76%	\$29,700.00
Activity 550 - Boat Rental							
Category 10 - Site Operations	170,001.00	.00	.00	.00	170,001.00	0	.00
Category 20 - Food/Beverage	7,001.00	.00	.00	128.03	6,872.97	2	.00
Category 30 - Sundry	2,000.00	.00	.00	.00	2,000.00	0	.00
Activity 550 - Boat Rental Totals	\$179,002.00	\$0.00	\$0.00	\$128.03	\$178,873.97	0%	\$0.00
Activity 580 - Cross Country Skiing							
Category 10 - Site Operations	4,995.00	.00	.00	3,899.00	1,096.00	78	11,571.50
Category 20 - Food/Beverage	300.00	.00	.00	81.00	219.00	27	14.41
Activity 580 - Cross Country Skiing	\$5,295.00	\$0.00	\$0.00	\$3,980.00	\$1,315.00	75%	\$11,585.91
Activity 590 - Tolling							
Category 10 - Site Operations	2,629,997.00	275,347.00	.00	629,884.00	2,000,113.00	24	622,474.00
Activity 590 - Tolling Totals	\$2,629,997.00	\$275,347.00	\$0.00	\$629,884.00	\$2,000,113.00	24%	\$622,474.00
Activity 610 - Family Camping							
Category 10 - Site Operations	36,250.00	3,825.00	.00	12,325.00	23,925.00	34	9,925.00
Category 20 - Food/Beverage	1,500.00	.00	.00	.00	1,500.00	0	.00
Category 30 - Sundry	13,000.00	.00	.00	.00	13,000.00	0	.00
Activity 610 - Family Camping Totals	\$50,750.00	\$3,825.00	\$0.00	\$12,325.00	\$38,425.00	24%	\$9,925.00

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Fund 10 - General Fund							
REVENUE							
Function 8 - Operations							
Location 109 - Stony Creek							
Activity 630 - Activity Center Rental							
Category 10 - Site Operations	.00	.00	.00	500.00	(500.00)	+++	.00
Activity 630 - Activity Center Rental	\$0.00	\$0.00	\$0.00	\$500.00	(\$500.00)	+++	\$0.00
Activity 635 - Mobile Stage							
Category 10 - Site Operations	1,200.00	.00	.00	600.00	600.00	50	.00
Activity 635 - Mobile Stage Totals	\$1,200.00	\$0.00	\$0.00	\$600.00	\$600.00	50%	\$0.00
Activity 640 - Shelter Reservations							
Category 10 - Site Operations	107,250.00	13,650.50	.00	52,762.00	54,488.00	49	51,405.50
Activity 640 - Shelter Reservations	\$107,250.00	\$13,650.50	\$0.00	\$52,762.00	\$54,488.00	49%	\$51,405.50
Activity 650 - Golf Course							
Category 10 - Site Operations	1,075,000.00	91,753.93	.00	91,753.93	983,246.07	9	55,513.41
Category 20 - Food/Beverage	235,000.00	19,943.53	.00	19,943.53	215,056.47	8	11,818.65
Category 30 - Sundry	19,000.00	3,621.60	.00	3,621.60	15,378.40	19	1,351.55
Activity 650 - Golf Course Totals	\$1,329,000.00	\$115,319.06	\$0.00	\$115,319.06	\$1,213,680.94	9%	\$68,683.61
Activity 660 - Disc/Adventure Golf							
Category 10 - Site Operations	42,400.00	4,117.00	.00	6,077.00	36,323.00	14	11,203.00
Category 20 - Food/Beverage	4,000.00	108.00	.00	108.00	3,892.00	3	436.32
Category 30 - Sundry	500.00	.00	.00	.00	500.00	0	.00
Activity 660 - Disc/Adventure Golf	\$46,900.00	\$4,225.00	\$0.00	\$6,185.00	\$40,715.00	13%	\$11,639.32
Activity 700 - Special Events							
Category 10 - Site Operations	7,800.00	.00	.00	350.00	7,450.00	4	.00
Category 20 - Food/Beverage	1,000.00	.00	.00	.00	1,000.00	0	.00
Category 30 - Sundry	1,300.00	.00	.00	.00	1,300.00	0	.00
Activity 700 - Special Events Totals	\$10,100.00	\$0.00	\$0.00	\$350.00	\$9,750.00	3%	\$0.00
Activity 880 - Interpretive Center/Mill							
Category 10 - Site Operations	21,155.00	1,808.00	.00	20,579.07	575.93	97	9,983.30
Category 30 - Sundry	1.00	.00	.00	.00	1.00	0	.00
Activity 880 - Interpretive Center/Mill	\$21,156.00	\$1,808.00	\$0.00	\$20,579.07	\$576.93	97%	\$9,983.30
Activity 882 - Mobile Learning Center							
Category 10 - Site Operations	10,500.00	1,025.00	.00	4,340.00	6,160.00	41	500.00
Activity 882 - Mobile Learning Center	\$10,500.00	\$1,025.00	\$0.00	\$4,340.00	\$6,160.00	41%	\$500.00
Activity 990 - General							
Category 10 - Site Operations	32,250.00	291.00	.00	17,346.00	14,904.00	54	41,635.00
Category 20 - Food/Beverage	100.00	.00	.00	15.50	84.50	16	.00

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Fund 10 - General Fund							
REVENUE							
Function 8 - Operations							
Location 109 - Stony Creek							
Activity 990 - General							
Category 30 - Sundry	900.00	50.00	.00	185.00	715.00	21	.00
Category 70 - Other	.00	.00	.00	28.30	(28.30)	+++	280.00
Activity 990 - General Totals	\$33,250.00	\$341.00	\$0.00	\$17,574.80	\$15,675.20	53%	\$41,915.00
Activity 991 - Joint Government Maint							
Category 10 - Site Operations	18,260.00	.00	.00	.00	18,260.00	0	18,260.00
Activity 991 - Joint Government Maint Totals	\$18,260.00	\$0.00	\$0.00	\$0.00	\$18,260.00	0%	\$18,260.00
Location 109 - Stony Creek Totals	\$4,854,060.00	\$435,540.56	\$0.00	\$902,926.96	\$3,951,133.04	19%	\$875,999.16
Location 112 - Lake Erie							
Activity 540 - Dockage/Boat Storage							
Category 10 - Site Operations	205,000.00	25,250.00	.00	33,400.00	171,600.00	16	39,714.00
Category 20 - Food/Beverage	2,800.00	44.39	.00	44.39	2,755.61	2	.00
Category 30 - Sundry	500.00	.00	.00	.00	500.00	0	.00
Activity 540 - Dockage/Boat Storage Totals	\$208,300.00	\$25,294.39	\$0.00	\$33,444.39	\$174,855.61	16%	\$39,714.00
Activity 590 - Tolling							
Category 10 - Site Operations	576,800.00	108,693.00	.00	209,409.00	367,391.00	36	217,403.00
Activity 590 - Tolling Totals	\$576,800.00	\$108,693.00	\$0.00	\$209,409.00	\$367,391.00	36%	\$217,403.00
Activity 640 - Shelter Reservations							
Category 10 - Site Operations	11,000.00	1,700.00	.00	3,600.00	7,400.00	33	3,700.00
Activity 640 - Shelter Reservations Totals	\$11,000.00	\$1,700.00	\$0.00	\$3,600.00	\$7,400.00	33%	\$3,700.00
Activity 650 - Golf Course							
Category 10 - Site Operations	680,000.00	62,409.12	.00	62,676.12	617,323.88	9	35,539.54
Category 20 - Food/Beverage	165,000.00	16,149.65	.00	16,156.57	148,843.43	10	10,199.17
Category 30 - Sundry	22,200.00	3,067.92	.00	3,075.47	19,124.53	14	1,934.45
Activity 650 - Golf Course Totals	\$867,200.00	\$81,626.69	\$0.00	\$81,908.16	\$785,291.84	9%	\$47,673.16
Activity 700 - Special Events							
Category 20 - Food/Beverage	2,000.00	.00	.00	.00	2,000.00	0	.00
Category 30 - Sundry	1,300.00	.00	.00	.00	1,300.00	0	.00
Activity 700 - Special Events Totals	\$3,300.00	\$0.00	\$0.00	\$0.00	\$3,300.00	0%	\$0.00
Activity 880 - Interpretive Center/Mill							
Category 10 - Site Operations	14,400.00	1,543.00	.00	3,322.50	11,077.50	23	2,683.00
Category 20 - Food/Beverage	600.00	.00	.00	47.85	552.15	8	.00
Category 30 - Sundry	2,600.00	49.06	.00	226.66	2,373.34	9	263.24
Activity 880 - Interpretive Center/Mill Totals	\$17,600.00	\$1,592.06	\$0.00	\$3,597.01	\$14,002.99	20%	\$2,946.24

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Fund 10 - General Fund							
REVENUE							
Function 8 - Operations							
Location 112 - Lake Erie							
Activity 990 - General							
Category 10 - Site Operations	400.00	.00	.00	5,405.37	(5,005.37)	1351	976.00
Category 20 - Food/Beverage	200.00	.00	.00	.00	200.00	0	.00
Category 70 - Other	800.00	.00	.00	.00	800.00	0	200.00
Activity 990 - General Totals	<u>\$1,400.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$5,405.37</u>	<u>(\$4,005.37)</u>	<u>386%</u>	<u>\$1,176.00</u>
Location 112 - Lake Erie Totals	<u>\$1,685,600.00</u>	<u>\$218,906.14</u>	<u>\$0.00</u>	<u>\$337,363.93</u>	<u>\$1,348,236.07</u>	<u>20%</u>	<u>\$312,612.40</u>
Location 113 - Wolcott							
Activity 590 - Tolling							
Category 10 - Site Operations	42,215.00	11,045.00	.00	13,224.00	28,991.00	31	13,363.00
Activity 590 - Tolling Totals	<u>\$42,215.00</u>	<u>\$11,045.00</u>	<u>\$0.00</u>	<u>\$13,224.00</u>	<u>\$28,991.00</u>	<u>31%</u>	<u>\$13,363.00</u>
Activity 615 - Group Camping							
Category 10 - Site Operations	7,050.00	460.00	.00	2,480.00	4,570.00	35	3,135.00
Activity 615 - Group Camping Totals	<u>\$7,050.00</u>	<u>\$460.00</u>	<u>\$0.00</u>	<u>\$2,480.00</u>	<u>\$4,570.00</u>	<u>35%</u>	<u>\$3,135.00</u>
Activity 630 - Activity Center Rental							
Category 10 - Site Operations	17,500.00	1,000.00	.00	12,825.00	4,675.00	73	6,175.00
Activity 630 - Activity Center Rental Totals	<u>\$17,500.00</u>	<u>\$1,000.00</u>	<u>\$0.00</u>	<u>\$12,825.00</u>	<u>\$4,675.00</u>	<u>73%</u>	<u>\$6,175.00</u>
Activity 640 - Shelter Reservations							
Category 10 - Site Operations	12,375.00	1,525.00	.00	3,625.00	8,750.00	29	12,112.50
Activity 640 - Shelter Reservations Totals	<u>\$12,375.00</u>	<u>\$1,525.00</u>	<u>\$0.00</u>	<u>\$3,625.00</u>	<u>\$8,750.00</u>	<u>29%</u>	<u>\$12,112.50</u>
Activity 880 - Interpretive Center/Mill							
Category 10 - Site Operations	5,400.00	927.96	.00	3,045.96	2,354.04	56	(5.00)
Category 30 - Sundry	850.00	.00	.00	.00	850.00	0	.00
Activity 880 - Interpretive Center/Mill Totals	<u>\$6,250.00</u>	<u>\$927.96</u>	<u>\$0.00</u>	<u>\$3,045.96</u>	<u>\$3,204.04</u>	<u>49%</u>	<u>(\$5.00)</u>
Activity 881 - Farm Learning Center							
Category 10 - Site Operations	98,900.00	9,045.77	.00	30,915.47	67,984.53	31	19,253.51
Category 20 - Food/Beverage	1,000.00	35.00	.00	80.41	919.59	8	119.51
Category 30 - Sundry	2,000.00	73.72	.00	520.99	1,479.01	26	1,080.43
Activity 881 - Farm Learning Center Totals	<u>\$101,900.00</u>	<u>\$9,154.49</u>	<u>\$0.00</u>	<u>\$31,516.87</u>	<u>\$70,383.13</u>	<u>31%</u>	<u>\$20,453.45</u>
Activity 990 - General							
Category 10 - Site Operations	1,600.00	.00	.00	800.00	800.00	50	1,055.00
Category 70 - Other	.00	.00	.00	.00	.00	+++	1.00
Activity 990 - General Totals	<u>\$1,600.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$800.00</u>	<u>\$800.00</u>	<u>50%</u>	<u>\$1,056.00</u>
Location 113 - Wolcott Totals	<u>\$188,890.00</u>	<u>\$24,112.45</u>	<u>\$0.00</u>	<u>\$67,516.83</u>	<u>\$121,373.17</u>	<u>36%</u>	<u>\$56,289.95</u>

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Fund 10 - General Fund							
REVENUE							
Function 8 - Operations							
Location 115 - Indian Springs							
Activity 590 - Tolling							
Category 10 - Site Operations	355,677.00	57,643.00	.00	110,926.00	244,751.00	31	111,082.00
Activity 590 - Tolling Totals	\$355,677.00	\$57,643.00	\$0.00	\$110,926.00	\$244,751.00	31%	\$111,082.00
Activity 630 - Activity Center Rental							
Category 10 - Site Operations	88,600.00	8,400.00	.00	107,000.00	(18,400.00)	121	134,450.00
Activity 630 - Activity Center Rental	\$88,600.00	\$8,400.00	\$0.00	\$107,000.00	(\$18,400.00)	121%	\$134,450.00
Activity 640 - Shelter Reservations							
Category 10 - Site Operations	13,340.00	1,375.00	.00	4,675.00	8,665.00	35	6,050.00
Activity 640 - Shelter Reservations	\$13,340.00	\$1,375.00	\$0.00	\$4,675.00	\$8,665.00	35%	\$6,050.00
Activity 650 - Golf Course							
Category 10 - Site Operations	926,723.00	92,598.50	.00	93,869.50	832,853.50	10	62,748.14
Category 20 - Food/Beverage	189,000.00	21,013.86	.00	21,151.20	167,848.80	11	14,894.42
Category 30 - Sundry	25,605.00	3,617.67	.00	3,712.01	21,892.99	14	2,620.69
Activity 650 - Golf Course Totals	\$1,141,328.00	\$117,230.03	\$0.00	\$118,732.71	\$1,022,595.29	10%	\$80,263.25
Activity 883 - Environmental Disc Center							
Category 10 - Site Operations	16,930.00	1,855.00	.00	4,634.00	12,296.00	27	2,970.00
Category 20 - Food/Beverage	35.00	.00	.00	16.75	18.25	48	.00
Category 30 - Sundry	.00	.00	.00	.00	.00	+++	169.80
Activity 883 - Environmental Disc	\$16,965.00	\$1,855.00	\$0.00	\$4,650.75	\$12,314.25	27%	\$3,139.80
Activity 990 - General							
Category 20 - Food/Beverage	75.00	.00	.00	18.50	56.50	25	.00
Category 70 - Other	.00	.00	.00	.00	.00	+++	46.00
Activity 990 - General Totals	\$75.00	\$0.00	\$0.00	\$18.50	\$56.50	25%	\$46.00
Location 115 - Indian Springs Totals	\$1,615,985.00	\$186,503.03	\$0.00	\$346,002.96	\$1,269,982.04	21%	\$335,031.05
Location 116 - Huron Meadows							
Activity 580 - Cross Country Skiing							
Category 10 - Site Operations	58,650.00	.00	.00	31,694.00	26,956.00	54	60,827.00
Category 20 - Food/Beverage	3,300.00	.00	.00	2,473.95	826.05	75	3,428.74
Category 30 - Sundry	50.00	.00	.00	.00	50.00	0	.00
Activity 580 - Cross Country Skiing	\$62,000.00	\$0.00	\$0.00	\$34,167.95	\$27,832.05	55%	\$64,255.74
Activity 590 - Tolling							
Category 10 - Site Operations	80,750.00	4,722.00	.00	30,589.00	50,161.00	38	47,490.00
Activity 590 - Tolling Totals	\$80,750.00	\$4,722.00	\$0.00	\$30,589.00	\$50,161.00	38%	\$47,490.00

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Organization	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Rec'd	Prior Year YTD
Fund 10 - General Fund							
REVENUE							
Function 8 - Operations							
Location 116 - Huron Meadows							
Activity 640 - Shelter Reservations							
Category 10 - Site Operations	10,000.00	1,000.00	.00	3,200.00	6,800.00	32	3,800.00
Activity 640 - Shelter Reservations	\$10,000.00	\$1,000.00	\$0.00	\$3,200.00	\$6,800.00	32%	\$3,800.00
Activity 650 - Golf Course							
Category 10 - Site Operations	986,400.00	91,263.50	.00	93,442.50	892,957.50	9	62,625.99
Category 20 - Food/Beverage	164,000.00	18,058.84	.00	18,266.98	145,733.02	11	12,012.19
Category 30 - Sundry	13,420.00	1,982.58	.00	1,988.22	11,431.78	15	1,295.70
Activity 650 - Golf Course Totals	\$1,163,820.00	\$111,304.92	\$0.00	\$113,697.70	\$1,050,122.30	10%	\$75,933.88
Location 116 - Huron Meadows Totals	\$1,316,570.00	\$117,026.92	\$0.00	\$181,654.65	\$1,134,915.35	14%	\$191,479.62
Function 8 - Operations Totals	\$23,415,585.00	\$2,076,591.50	\$0.00	\$4,406,014.63	\$19,009,570.37	19%	\$4,535,864.74
Function 9 - Administration							
Location 100 - Administrative Office							
Activity 710 - Administrative							
Category 10 - Site Operations	885.00	.00	.00	.00	885.00	0	.00
Activity 710 - Administrative Totals	\$885.00	\$0.00	\$0.00	\$0.00	\$885.00	0%	\$0.00
Activity 990 - General							
Category 10 - Site Operations	.00	5.00	.00	7.00	(7.00)	+++	.00
Category 70 - Other	37,810,784.48	(38,291.40)	.00	36,860,635.84	950,148.64	97	34,909,112.84
Activity 990 - General Totals	\$37,810,784.48	(\$38,286.40)	\$0.00	\$36,860,642.84	\$950,141.64	97%	\$34,909,112.84
Activity 991 - Joint Government Maint							
Category 10 - Site Operations	.00	.00	.00	199.00	(199.00)	+++	.00
Activity 991 - Joint Government Maint	\$0.00	\$0.00	\$0.00	\$199.00	(\$199.00)	+++	\$0.00
Location 100 - Administrative Office	\$37,811,669.48	(\$38,286.40)	\$0.00	\$36,860,841.84	\$950,827.64	97%	\$34,909,112.84
Function 9 - Administration Totals	\$37,811,669.48	(\$38,286.40)	\$0.00	\$36,860,841.84	\$950,827.64	97%	\$34,909,112.84
REVENUE TOTALS	\$61,293,613.25	\$2,038,511.29	\$0.00	\$41,333,215.24	\$19,960,398.01	67%	\$39,445,168.64
Fund 10 - General Fund Totals	\$61,293,613.25	\$2,038,511.29	\$0.00	\$41,333,215.24	\$19,960,398.01		\$39,445,168.64
Grand Totals	\$61,293,613.25	\$2,038,511.29	\$0.00	\$41,333,215.24	\$19,960,398.01		\$39,445,168.64

General Fund Expense Budget Performance

Fiscal Year to Date 04/30/23

Include Rollup Account and Rollup to Account

Account	Account Description	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Rec'd	Prior Year YTD
Fund 10 - General Fund								
Function 2 - Transfer								
EXPENSE								
<i>Expenditures</i>								
9965 Transfer Out - Capital Project Fund								
9965.80	Transfer Out - Capital Project Fund	5,764,288.00	.00	.00	5,764,288.00	.00	100	7,209,408.00
9965 - Transfer Out - Capital Project Fund Totals		\$5,764,288.00	\$0.00	\$0.00	\$5,764,288.00	\$0.00	100%	\$7,209,408.00
<i>Expenditures Totals</i>		<i>\$5,764,288.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$5,764,288.00</i>	<i>\$0.00</i>	<i>100%</i>	<i>\$7,209,408.00</i>
EXPENSE TOTALS		\$5,764,288.00	\$0.00	\$0.00	\$5,764,288.00	\$0.00	100%	\$7,209,408.00
Function 2 - Transfer Totals		(\$5,764,288.00)	\$0.00	\$0.00	(\$5,764,288.00)	\$0.00	100%	(\$7,209,408.00)
Function 5 - Capital								
EXPENSE								
<i>Contractual Services</i>								
9130	Tools/Equipment	4,359,751.72	35,520.44	3,054,509.23	443,052.39	862,190.10	80	222,606.17
<i>Contractual Services Totals</i>		<i>\$4,359,751.72</i>	<i>\$35,520.44</i>	<i>\$3,054,509.23</i>	<i>\$443,052.39</i>	<i>\$862,190.10</i>	<i>80%</i>	<i>\$222,606.17</i>
EXPENSE TOTALS		\$4,359,751.72	\$35,520.44	\$3,054,509.23	\$443,052.39	\$862,190.10	80%	\$222,606.17
Function 5 - Capital Totals		(\$4,359,751.72)	(\$35,520.44)	(\$3,054,509.23)	(\$443,052.39)	(\$862,190.10)	80%	(\$222,606.17)
Function 7 - Major Maintenance								
EXPENSE								
<i>Personnel Services</i>								
9010	Full Time Wages	116,408.00	10,365.15	.00	43,517.50	72,890.50	37	17,088.11
9013	FT Benefits Pd to Emps	8,262.00	735.44	.00	3,105.41	5,156.59	38	1,170.19
9014	FT Benefits Pd for Emps	51,967.00	4,625.90	.00	19,533.04	32,433.96	38	8,702.56
9020	Part Time Wages	.00	.00	.00	.00	.00	+++	386.56
9024	PT Benefits Pd for Emps	.00	.00	.00	.00	.00	+++	40.51
<i>Personnel Services Totals</i>		<i>\$176,637.00</i>	<i>\$15,726.49</i>	<i>\$0.00</i>	<i>\$66,155.95</i>	<i>\$110,481.05</i>	<i>37%</i>	<i>\$27,387.93</i>
<i>Contractual Services</i>								
9420	Outside Services	1,947,206.54	280,055.66	609,584.35	523,571.21	814,050.98	58	134,956.05
9990	Unallocated Budget	3,041,530.50	.00	128,520.91	.00	2,913,009.59	4	.00
<i>Contractual Services Totals</i>		<i>\$4,988,737.04</i>	<i>\$280,055.66</i>	<i>\$738,105.26</i>	<i>\$523,571.21</i>	<i>\$3,727,060.57</i>	<i>25%</i>	<i>\$134,956.05</i>
EXPENSE TOTALS		\$5,165,374.04	\$295,782.15	\$738,105.26	\$589,727.16	\$3,837,541.62	26%	\$162,343.98
Function 7 - Major Maintenance Totals		(\$5,165,374.04)	(\$295,782.15)	(\$738,105.26)	(\$589,727.16)	(\$3,837,541.62)	26%	(\$162,343.98)
Function 8 - Operations								
EXPENSE								
<i>Personnel Services</i>								
9010	Full Time Wages	11,276,468.12	839,278.56	.00	3,299,709.82	7,976,758.30	29	3,174,511.35
9011	Full Time Overtime	357,253.00	15,186.38	.00	111,360.67	245,892.33	31	112,377.49
9013	FT Benefits Pd to Emps	1,029,933.16	77,447.54	.00	305,585.40	724,347.76	30	276,994.07

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General Fund Expense Budget Performance

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Include Rollup Account and Rollup to Account

Account	Account Description	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Rec'd	Prior Year YTD
Fund 10 - General Fund								
Function 8 - Operations								
EXPENSE								
<i>Personnel Services</i>								
9014	FT Benefits Pd for Emps	6,508,175.80	487,147.46	.00	1,922,141.39	4,586,034.41	30	2,059,975.05
9020	Part Time Wages	8,784,601.00	457,773.57	.00	1,271,938.48	7,512,662.52	14	1,157,127.11
9021	Part Time Overtime	67,903.00	3,035.30	.00	8,409.93	59,493.07	12	6,403.93
9023	PT Benefits Pd to Emps	4,901.00	372.60	.00	1,150.44	3,750.56	23	1,125.44
9024	PT Benefits Pd for Emps	730,392.00	42,951.15	.00	117,103.68	613,288.32	16	114,122.77
<i>Personnel Services Totals</i>		\$28,759,627.08	\$1,923,192.56	\$0.00	\$7,037,399.81	\$21,722,227.27	24%	\$6,902,637.21
<i>Contractual Services</i>								
9110	Operating Supplies	1,818,841.72	167,514.07	46,308.31	475,869.21	1,296,664.20	29	420,997.67
9130	Tools/Equipment	736,142.38	60,175.49	98,330.49	204,521.84	433,290.05	41	163,242.63
9140	Chemicals	453,068.00	31,630.81	.00	106,760.41	346,307.59	24	140,353.29
9150	Equipment Fuel	474,423.00	31,313.77	.00	132,466.58	341,956.42	28	143,052.23
9160	Uniforms	113,304.00	4,847.44	107.00	11,228.75	101,968.25	10	8,484.56
9170	Resale Merchandise	766,030.00	82,135.99	10,344.55	235,379.88	520,305.57	32	181,333.64
9420	Outside Services	4,016,731.20	213,324.61	610,954.69	526,237.22	2,879,539.29	28	449,558.02
9430	Insurances	577,593.00	.00	.00	274,810.13	302,782.87	48	425,548.25
9440	Utilities	1,896,086.00	189,067.02	.00	689,855.20	1,206,230.80	36	640,025.66
9450	Rents/Leases	169,709.00	4,849.08	4,900.00	27,590.47	137,218.53	19	21,856.43
9460	Postage/Shipping	3,620.00	250.08	.00	1,916.72	1,703.28	53	1,502.83
9510	Memberships	13,768.00	504.00	.00	2,855.00	10,913.00	21	1,473.48
9520	Employee Development	136,798.00	21,396.03	.00	39,729.84	97,068.16	29	26,196.83
9910	Over/Under	(450.00)	(943.28)	.00	(39.63)	(410.37)	9	620.93
9945	Inventory Gain/Loss on Adjustment	500.00	.00	.00	.00	500.00	0	.00
<i>Contractual Services Totals</i>		\$11,176,164.30	\$806,065.11	\$770,945.04	\$2,729,181.62	\$7,676,037.64	31%	\$2,624,246.45
EXPENSE TOTALS		\$39,935,791.38	\$2,729,257.67	\$770,945.04	\$9,766,581.43	\$29,398,264.91	26%	\$9,526,883.66
Function 8 - Operations Totals		(\$39,935,791.38)	(\$2,729,257.67)	(\$770,945.04)	(\$9,766,581.43)	(\$29,398,264.91)	26%	(\$9,526,883.66)
Function 9 - Administration								
EXPENSE								
<i>Personnel Services</i>								
9010	Full Time Wages	4,888,070.00	348,890.22	.00	1,419,824.84	3,468,245.16	29	1,293,510.19
9011	Full Time Overtime	10,000.00	1,394.22	.00	9,142.52	857.48	91	12,628.53
9013	FT Benefits Pd to Emps	361,588.82	25,159.56	.00	98,657.65	262,931.17	27	88,669.91
9014	FT Benefits Pd for Emps	2,274,345.04	158,254.28	.00	620,617.37	1,653,727.67	27	659,428.71
9020	Part Time Wages	483,202.00	23,553.04	.00	94,765.20	388,436.80	20	105,383.60
9021	Part Time Overtime	.00	.00	.00	75.24	(75.24)	+++	.00

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General Fund Expense Budget Performance

Fiscal Year to Date 04/30/23

Include Rollup Account and Rollup to Account

Account	Account Description	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Rec'd	Prior Year YTD
Fund 10 - General Fund								
Function 9 - Administration								
EXPENSE								
<i>Personnel Services</i>								
9024	PT Benefits Pd for Emps	37,204.00	1,642.17	.00	6,038.74	31,165.26	16	7,342.26
	<i>Personnel Services Totals</i>	\$8,054,409.86	\$558,893.49	\$0.00	\$2,249,121.56	\$5,805,288.30	28%	\$2,166,963.20
<i>Contractual Services</i>								
9110	Operating Supplies	258,175.00	9,805.57	13,795.69	50,892.56	193,486.75	25	52,934.47
9130	Tools/Equipment	287,216.26	4,650.86	37,050.79	35,277.37	214,888.10	25	82,559.76
9140	Chemicals	4,200.00	.00	.00	339.00	3,861.00	8	.00
9150	Equipment Fuel	61,800.00	162.70	.00	3,692.76	58,107.24	6	3,346.63
9160	Uniforms	7,420.00	498.22	.00	559.32	6,860.68	8	78.90
9410	Professional Services	804,619.28	50,794.55	347,435.23	67,514.05	389,670.00	52	128,593.28
9420	Outside Services	7,778,777.89	145,043.54	872,327.28	4,546,813.80	2,359,636.81	70	533,436.73
9430	Insurances	162,260.00	.00	.00	90,724.87	71,535.13	56	110,820.55
9440	Utilities	200,524.00	15,529.57	34,440.00	55,816.83	110,267.17	45	51,295.87
9450	Rents/Leases	1,820.00	.00	.00	210.00	1,610.00	12	330.00
9460	Postage/Shipping	14,500.00	3,000.00	.00	3,342.64	11,157.36	23	3,382.48
9499	Miscellaneous	10,250.00	.00	.00	.00	10,250.00	0	.00
9510	Memberships	30,366.00	413.00	.00	12,492.68	17,873.32	41	10,355.04
9520	Employee Development	117,466.00	6,346.22	4,590.00	15,975.54	96,900.46	18	7,654.25
9940	Inventory Variance	.00	.00	.00	.22	(.22)	+++	.00
	<i>Contractual Services Totals</i>	\$9,739,394.43	\$236,244.23	\$1,309,638.99	\$4,883,651.64	\$3,546,103.80	64%	\$984,787.96
	EXPENSE TOTALS	\$17,793,804.29	\$795,137.72	\$1,309,638.99	\$7,132,773.20	\$9,351,392.10	47%	\$3,151,751.16
	Function 9 - Administration Totals	(\$17,793,804.29)	(\$795,137.72)	(\$1,309,638.99)	(\$7,132,773.20)	(\$9,351,392.10)	47%	(\$3,151,751.16)
	Fund 10 - General Fund Totals	\$73,019,009.43	\$3,855,697.98	\$5,873,198.52	\$23,696,422.18	\$43,449,388.73		\$20,272,992.97
	Grand Totals	\$73,019,009.43	\$3,855,697.98	\$5,873,198.52	\$23,696,422.18	\$43,449,388.73		\$20,272,992.97

General Fund Expense Budget by Organization

Through 04/30/23
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Summary Listing

Organization	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Rec'd	Prior Year YTD
Fund 10 - General Fund							
EXPENSE							
Function 2 - Transfer							
Location 100 - Administrative Office							
Activity 990 - General	5,764,288.00	.00	.00	5,764,288.00	.00	100	7,209,408.00
Location 100 - Administrative Office	\$5,764,288.00	\$0.00	\$0.00	\$5,764,288.00	\$0.00	100%	\$7,209,408.00
Function 2 - Transfer Totals	\$5,764,288.00	\$0.00	\$0.00	\$5,764,288.00	\$0.00	100%	\$7,209,408.00
Function 5 - Capital							
Location 100 - Administrative Office							
Activity 100 - Director/Deputy Dir Dept	50,000.00	.00	.00	.00	50,000.00	0	.00
Activity 180 - Natural Resources	40,000.00	.00	.00	34,798.55	5,201.45	87	.00
Activity 192 - Engineering	35,000.00	.00	.00	.00	35,000.00	0	.00
Location 100 - Administrative Office	\$125,000.00	\$0.00	\$0.00	\$34,798.55	\$90,201.45	28%	\$0.00
Location 102 - Lake St. Clair							
Activity 531 - Pool	6,045.00	.00	.00	6,071.00	(26.00)	100	.00
Activity 880 - Interpretive Center/Mill	11,062.77	.00	11,062.77	.00	.00	100	.00
Activity 990 - General	334,665.26	.00	272,344.35	32,720.91	29,600.00	91	57,883.00
Location 102 - Lake St. Clair Totals	\$351,773.03	\$0.00	\$283,407.12	\$38,791.91	\$29,574.00	92%	\$57,883.00
Location 104 - Kensington							
Activity 650 - Golf Course	247,201.89	.00	193,201.89	26,406.14	27,593.86	89	8,880.00
Activity 881 - Farm Learning Center	38,691.36	.00	38,691.36	.00	.00	100	.00
Activity 990 - General	368,490.88	.00	233,764.88	134,726.00	.00	100	37,717.00
Location 104 - Kensington Totals	\$654,384.13	\$0.00	\$465,658.13	\$161,132.14	\$27,593.86	96%	\$46,597.00
Location 106 - Lower Huron/Will/Oakwoods							
Activity 650 - Golf Course	330,330.64	.00	315,330.64	.00	15,000.00	95	5,991.17
Activity 730 - Police	112,500.00	.00	121,410.00	.00	(8,910.00)	108	.00
Activity 990 - General	520,576.92	.00	348,388.26	103,802.07	68,386.59	87	.00
Location 106 - Lower	\$963,407.56	\$0.00	\$785,128.90	\$103,802.07	\$74,476.59	92%	\$5,991.17
Location 108 - Hudson Mills/Dexter/Delhi							
Activity 650 - Golf Course	200,838.33	35,520.44	115,317.89	35,520.44	50,000.00	75	.00
Activity 730 - Police	37,500.00	.00	.00	.00	37,500.00	0	.00
Activity 990 - General	166,000.00	.00	.00	.00	166,000.00	0	.00
Location 108 - Hudson	\$404,338.33	\$35,520.44	\$115,317.89	\$35,520.44	\$253,500.00	37%	\$0.00
Location 109 - Stony Creek							
Activity 650 - Golf Course	107,856.00	.00	57,856.00	.00	50,000.00	54	.00
Activity 990 - General	497,288.77	.00	256,024.77	5,600.00	235,664.00	53	33,069.00
Location 109 - Stony Creek Totals	\$605,144.77	\$0.00	\$313,880.77	\$5,600.00	\$285,664.00	53%	\$33,069.00

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Organization	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Rec'd	Prior Year YTD
Fund 10 - General Fund							
EXPENSE							
Function 5 - Capital							
Location 112 - Lake Erie							
Activity 650 - Golf Course	95,984.07	.00	89,919.57	.00	6,064.50	94	.00
Activity 880 - Interpretive Center/Mill	30,573.36	.00	30,573.36	.00	.00	100	.00
Activity 990 - General	84,563.68	.00	84,563.68	.00	.00	100	33,501.00
Location 112 - Lake Erie Totals	\$211,121.11	\$0.00	\$205,056.61	\$0.00	\$6,064.50	97%	\$33,501.00
Location 113 - Wolcott							
Activity 630 - Activity Center Rental	42,218.00	.00	42,218.00	.00	.00	100	.00
Activity 990 - General	35,350.00	.00	16,990.30	6,350.00	12,009.70	66	.00
Location 113 - Wolcott Totals	\$77,568.00	\$0.00	\$59,208.30	\$6,350.00	\$12,009.70	85%	\$0.00
Location 115 - Indian Springs							
Activity 650 - Golf Course	786,178.48	.00	748,072.48	.00	38,106.00	95	.00
Location 115 - Indian Springs Totals	\$786,178.48	\$0.00	\$748,072.48	\$0.00	\$38,106.00	95%	\$0.00
Location 116 - Huron Meadows							
Activity 650 - Golf Course	88,865.64	.00	43,865.64	.00	45,000.00	49	.00
Activity 990 - General	91,970.67	.00	34,913.39	57,057.28	.00	100	45,565.00
Location 116 - Huron Meadows Totals	\$180,836.31	\$0.00	\$78,779.03	\$57,057.28	\$45,000.00	75%	\$45,565.00
Function 5 - Capital Totals	\$4,359,751.72	\$35,520.44	\$3,054,509.23	\$443,052.39	\$862,190.10	80%	\$222,606.17
Function 7 - Major Maintenance							
Location 100 - Administrative Office							
Activity 192 - Engineering	110,481.05	.00	.00	.00	110,481.05	0	.00
Activity 710 - Administrative	.00	.00	.00	.00	.00	+++	17,957.00
Location 100 - Administrative Office	\$110,481.05	\$0.00	\$0.00	\$0.00	\$110,481.05	0%	\$17,957.00
Location 102 - Lake St. Clair							
Activity 540 - Dockage/Boat Storage	391.76	208.96	.00	391.76	.00	100	707.00
Activity 990 - General	733,112.04	118,101.10	153,400.00	218,521.04	361,191.00	51	54,442.30
Location 102 - Lake St. Clair Totals	\$733,503.80	\$118,310.06	\$153,400.00	\$218,912.80	\$361,191.00	51%	\$55,149.30
Location 104 - Kensington							
Activity 535 - Sprayzone	91,287.22	748.68	88,600.00	2,687.22	.00	100	.00
Activity 650 - Golf Course	60,360.50	.00	22,579.50	.00	37,781.00	37	.00
Activity 710 - Administrative	12,871.00	.00	.00	12,781.00	90.00	99	.00
Activity 990 - General	905,617.28	37,557.50	105,293.74	37,557.50	762,766.04	16	5,289.16
Location 104 - Kensington Totals	\$1,070,136.00	\$38,306.18	\$216,473.24	\$53,025.72	\$800,637.04	25%	\$5,289.16
Location 106 - Lower Huron/Will/Oakwoods							
Activity 532 - Waterpark	50,088.60	.00	50,088.60	.00	.00	100	1,292.53
Activity 590 - Tolling	56,170.95	2,443.65	40,470.00	21,055.57	(5,354.62)	110	.00

General Fund Expense Budget by Organization

Through 04/30/23
Prior Fiscal Year Activity Included
Summary Listing

Organization	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Rec'd	Prior Year YTD
Fund 10 - General Fund							
EXPENSE							
Function 7 - Major Maintenance							
Location 106 - Lower Huron/Will/Oakwoods							
Activity 990 - General	989,458.81	2,600.30	.00	12,368.81	977,090.00	1	29,233.90
Location 106 - Lower	\$1,095,718.36	\$5,043.95	\$90,558.60	\$33,424.38	\$971,735.38	11%	\$30,526.43
Location 108 - Hudson Mills/Dexter/Delhi							
Activity 650 - Golf Course	2,208.20	1,265.32	.00	2,208.20	.00	100	.00
Activity 990 - General	254,000.00	.00	.00	.00	254,000.00	0	.00
Location 108 - Hudson	\$256,208.20	\$1,265.32	\$0.00	\$2,208.20	\$254,000.00	1%	\$0.00
Location 109 - Stony Creek							
Activity 538 - Beach	31,787.87	10,530.86	11,329.00	20,458.87	.00	100	.00
Activity 650 - Golf Course	15,000.00	.00	.00	.00	15,000.00	0	20,250.00
Activity 990 - General	596,560.00	11,237.50	89,260.45	46,287.40	461,012.15	23	305.46
Location 109 - Stony Creek Totals	\$643,347.87	\$21,768.36	\$100,589.45	\$66,746.27	\$476,012.15	26%	\$20,555.46
Location 112 - Lake Erie							
Activity 531 - Pool	133,071.89	3,970.09	87,813.97	45,653.92	(396.00)	100	1,703.38
Activity 880 - Interpretive Center/Mill	.00	.00	.00	.00	.00	+++	1,695.25
Activity 990 - General	499,549.51	.00	6,000.00	61,468.51	432,081.00	14	9,010.81
Location 112 - Lake Erie Totals	\$632,621.40	\$3,970.09	\$93,813.97	\$107,122.43	\$431,685.00	32%	\$12,409.44
Location 113 - Wolcott							
Activity 881 - Farm Learning Center	.00	.00	.00	.00	.00	+++	6,333.76
Activity 990 - General	140,800.00	.00	.00	.00	140,800.00	0	.00
Location 113 - Wolcott Totals	\$140,800.00	\$0.00	\$0.00	\$0.00	\$140,800.00	0%	\$6,333.76
Location 115 - Indian Springs							
Activity 650 - Golf Course	115,036.66	105,536.66	.00	105,536.66	9,500.00	92	11,700.00
Activity 883 - Environmental Disc	.00	.00	.00	.00	.00	+++	2,347.07
Activity 990 - General	281,500.00	.00	.00	.00	281,500.00	0	.00
Location 115 - Indian Springs Totals	\$396,536.66	\$105,536.66	\$0.00	\$105,536.66	\$291,000.00	27%	\$14,047.07
Location 116 - Huron Meadows							
Activity 650 - Golf Course	86,020.70	1,581.53	83,270.00	2,750.70	.00	100	76.36
Location 116 - Huron Meadows Totals	\$86,020.70	\$1,581.53	\$83,270.00	\$2,750.70	\$0.00	100%	\$76.36
Function 7 - Major Maintenance Totals	\$5,165,374.04	\$295,782.15	\$738,105.26	\$589,727.16	\$3,837,541.62	26%	\$162,343.98
Function 8 - Operations							
Location 100 - Administrative Office							
Activity 380 - Outside Lease/Rent	34,000.00	.00	.00	10,155.02	23,844.98	30	9,068.02
Activity 590 - Tolling	21,150.00	1,182.87	.00	10,042.94	11,107.06	47	8,445.90
Activity 710 - Administrative	935,750.00	.00	.00	.00	935,750.00	0	.00

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Organization	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Rec'd	Prior Year YTD
Fund 10 - General Fund							
EXPENSE							
Function 8 - Operations							
Location 100 - Administrative Office							
Activity 730 - Police	.00	7.46	.00	7.46	(7.46)	+++	.00
Location 100 - Administrative Office	\$990,900.00	\$1,190.33	\$0.00	\$20,205.42	\$970,694.58	2%	\$17,513.92
Location 102 - Lake St. Clair							
Activity 180 - Natural Resources	61,952.00	1,000.00	162.90	2,605.70	59,183.40	4	14,642.02
Activity 531 - Pool	338,713.00	5,546.22	.00	18,365.59	320,347.41	5	18,240.98
Activity 535 - Sprayzone	12,997.00	219.00	.00	2,453.07	10,543.93	19	1,410.00
Activity 538 - Beach	20,217.00	156.45	2,469.89	1,082.33	16,664.78	18	1,416.73
Activity 540 - Dockage/Boat Storage	84,743.00	1,377.10	3,162.39	4,090.63	77,489.98	9	5,198.22
Activity 565 - Plaza Concession	5,600.00	.00	.00	1,097.21	4,502.79	20	.00
Activity 590 - Tolling	138,191.00	8,794.74	.00	26,444.15	111,746.85	19	21,496.38
Activity 630 - Activity Center Rental	50,978.00	1,540.51	.00	7,160.14	43,817.86	14	20,697.73
Activity 640 - Shelter Reservations	1,000.00	.00	.00	.00	1,000.00	0	.00
Activity 655 - Par 3/Foot Golf	120,346.80	5,560.65	.00	6,652.94	113,693.86	6	13,065.47
Activity 660 - Disc/Adventure Golf	24,020.20	.00	.00	97.06	23,923.14	0	148.75
Activity 670 - Trackless Train	39,276.00	207.56	.00	207.56	39,068.44	1	299.74
Activity 700 - Special Events	75,857.52	10,957.84	1,187.19	12,449.14	62,221.19	18	333.10
Activity 710 - Administrative	780,860.00	48,119.99	1,600.00	207,099.87	572,160.13	27	219,404.69
Activity 730 - Police	834,352.00	56,051.99	1,760.60	220,684.24	611,907.16	27	229,498.43
Activity 870 - Wildlife Management	25,200.00	1,742.00	13,936.00	1,742.00	9,522.00	62	.00
Activity 880 - Interpretive Center/Mill	340,146.00	24,178.97	2,156.00	101,689.62	236,300.38	31	101,037.53
Activity 990 - General	1,864,506.92	124,418.93	13,729.73	509,971.08	1,340,806.11	28	496,762.46
Activity 991 - Joint Government Maint	68,439.00	1,859.36	.00	5,955.42	62,483.58	9	5,744.24
Location 102 - Lake St. Clair Totals	\$4,887,395.44	\$291,731.31	\$40,164.70	\$1,129,847.75	\$3,717,382.99	24%	\$1,149,396.47
Location 104 - Kensington							
Activity 180 - Natural Resources	164,718.00	16,252.43	38,000.00	94,845.91	31,872.09	81	74,504.91
Activity 535 - Sprayzone	185,048.00	14,902.51	9,243.00	19,543.00	156,262.00	16	19,891.31
Activity 538 - Beach	247,358.00	3,461.02	.00	17,301.47	230,056.53	7	12,476.41
Activity 540 - Dockage/Boat Storage	3,846.00	14.89	.00	376.77	3,469.23	10	1,247.90
Activity 550 - Boat Rental	167,854.00	3,021.28	.00	18,415.79	149,438.21	11	10,029.15
Activity 560 - Excursion Boat	50,734.00	956.14	.00	1,627.02	49,106.98	3	926.72
Activity 580 - Cross Country Skiing	27,592.00	187.80	.00	5,634.99	21,957.01	20	12,201.65
Activity 590 - Tolling	345,109.96	26,657.34	2,526.96	67,245.74	275,337.26	20	64,449.76
Activity 615 - Group Camping	775.00	.00	.00	.00	775.00	0	61.98
Activity 635 - Mobile Stage	5,801.00	.00	.00	.00	5,801.00	0	212.50

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Organization	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Rec'd	Prior Year YTD
Fund 10 - General Fund							
EXPENSE							
Function 8 - Operations							
Location 104 - Kensington							
Activity 650 - Golf Course	805,361.00	68,519.43	3,965.44	190,595.57	610,799.99	24	216,945.27
Activity 660 - Disc/Adventure Golf	86,704.96	4,466.22	.00	11,569.19	75,135.77	13	6,944.17
Activity 700 - Special Events	80,793.00	260.00	14,000.00	1,860.00	64,933.00	20	550.00
Activity 710 - Administrative	1,018,584.00	69,211.82	3,200.00	258,934.22	756,449.78	26	316,053.40
Activity 730 - Police	1,150,324.20	92,331.56	1,760.80	355,695.09	792,868.31	31	317,830.16
Activity 870 - Wildlife Management	46,526.00	2,579.84	11,960.00	27,373.29	7,192.71	85	21,146.21
Activity 880 - Interpretive Center/Mill	421,981.00	29,413.51	.00	123,379.25	298,601.75	29	118,646.03
Activity 881 - Farm Learning Center	911,019.00	66,660.38	6,587.95	234,112.90	670,318.15	26	251,155.32
Activity 882 - Mobile Learning Center	209,167.00	15,598.02	.00	62,924.18	146,242.82	30	50,379.29
Activity 990 - General	2,248,478.00	211,078.80	57,223.30	758,183.16	1,433,071.54	36	717,297.48
Activity 991 - Joint Government Maint	31,806.00	.00	.00	.00	31,806.00	0	.00
Location 104 - Kensington Totals	\$8,209,580.12	\$625,572.99	\$148,467.45	\$2,249,617.54	\$5,811,495.13	29%	\$2,212,949.62
Location 106 - Lower Huron/Will/Oakwoods							
Activity 180 - Natural Resources	154,582.00	4,028.80	71,000.00	19,179.05	64,402.95	58	13,404.42
Activity 531 - Pool	251,761.00	8,414.24	.00	28,812.78	222,948.22	11	23,630.92
Activity 532 - Waterpark	870,770.00	15,841.49	.00	51,927.17	818,842.83	6	49,696.68
Activity 550 - Boat Rental	10,226.00	.00	.00	246.00	9,980.00	2	33.58
Activity 590 - Tolling	277,794.00	10,445.13	.00	30,792.47	247,001.53	11	34,262.44
Activity 610 - Family Camping	8,808.00	216.84	.00	430.76	8,377.24	5	453.75
Activity 615 - Group Camping	330.00	178.00	.00	178.00	152.00	54	.00
Activity 650 - Golf Course	689,442.00	49,518.22	2,990.26	109,874.85	576,576.89	16	65,448.01
Activity 660 - Disc/Adventure Golf	6,300.00	.00	.00	.00	6,300.00	0	7,220.31
Activity 700 - Special Events	90,743.00	2,168.75	13,187.19	2,168.75	75,387.06	17	240.10
Activity 710 - Administrative	881,364.00	67,674.10	2,080.00	243,904.76	635,379.24	28	246,830.69
Activity 730 - Police	998,692.00	63,057.01	1,760.60	257,645.77	739,285.63	26	252,159.17
Activity 870 - Wildlife Management	28,444.00	41.23	.00	16,081.38	12,362.62	57	21,770.38
Activity 880 - Interpretive Center/Mill	324,377.00	20,518.88	.00	87,757.01	236,619.99	27	107,899.39
Activity 882 - Mobile Learning Center	201,941.00	13,805.29	.00	58,306.55	143,634.45	29	63,939.79
Activity 884 - Community Outreach	373,513.00	22,236.74	818.82	73,213.32	299,480.86	20	23,045.89
Activity 990 - General	2,283,230.00	181,823.24	26,341.41	685,334.65	1,571,553.94	31	670,396.41
Location 106 - Lower	\$7,452,317.00	\$459,967.96	\$118,178.28	\$1,665,853.27	\$5,668,285.45	24%	\$1,580,431.93
Location 108 - Hudson Mills/Dexter/Delhi							
Activity 180 - Natural Resources	79,204.00	12,189.44	36,000.00	35,962.74	7,241.26	91	1,931.28
Activity 550 - Boat Rental	7,150.00	.00	.00	.00	7,150.00	0	.00

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Organization	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Rec'd	Prior Year YTD
Fund 10 - General Fund							
EXPENSE							
Function 8 - Operations							
Location 108 - Hudson Mills/Dexter/Delhi							
Activity 580 - Cross Country Skiing	7,000.00	71.23	.00	308.06	6,691.94	4	1,397.29
Activity 590 - Tolling	100,980.00	2,900.45	.00	13,713.74	87,266.26	14	11,301.36
Activity 615 - Group Camping	640.00	.00	.00	38.99	601.01	6	.00
Activity 650 - Golf Course	646,795.00	63,384.91	8,988.35	145,713.00	492,093.65	24	145,333.58
Activity 660 - Disc/Adventure Golf	13,886.00	674.70	.00	3,667.31	10,218.69	26	4,463.20
Activity 700 - Special Events	49,276.00	6,234.34	.00	7,548.34	41,727.66	15	.00
Activity 710 - Administrative	593,905.00	44,384.88	1,113.20	183,229.15	409,562.65	31	202,778.00
Activity 730 - Police	560,332.00	42,727.40	1,760.80	190,382.16	368,189.04	34	169,159.18
Activity 870 - Wildlife Management	13,676.00	1,461.01	.00	9,064.40	4,611.60	66	9,936.39
Activity 880 - Interpretive Center/Mill	141,615.00	10,596.98	.00	45,387.10	96,227.90	32	43,685.66
Activity 990 - General	743,849.00	61,891.77	14,409.20	237,498.97	491,940.83	34	193,513.04
Activity 991 - Joint Government Maint	19,393.00	891.16	.00	891.16	18,501.84	5	316.05
Location 108 - Hudson	\$2,977,701.00	\$247,408.27	\$62,271.55	\$873,405.12	\$2,042,024.33	31%	\$783,815.03
Location 109 - Stony Creek							
Activity 180 - Natural Resources	162,921.00	6,782.77	34,086.00	11,813.69	117,021.31	28	17,197.45
Activity 537 - Ripslide	57,335.00	.00	.00	.00	57,335.00	0	4,874.27
Activity 538 - Beach	330,121.00	5,914.39	9,666.60	30,085.92	290,368.48	12	23,969.25
Activity 540 - Dockage/Boat Storage	22,383.00	3,702.43	811.32	9,766.89	11,804.79	47	6,088.64
Activity 550 - Boat Rental	97,208.00	117.72	.00	2,360.28	94,847.72	2	4,232.10
Activity 580 - Cross Country Skiing	5,941.00	.00	.00	2,655.90	3,285.10	45	5,994.88
Activity 590 - Tolling	169,390.00	10,432.85	3,500.40	32,226.83	133,662.77	21	36,666.29
Activity 610 - Family Camping	19,217.00	129.08	7,425.00	519.74	11,272.26	41	1,396.52
Activity 635 - Mobile Stage	2,000.00	.00	.00	.00	2,000.00	0	.00
Activity 650 - Golf Course	822,845.00	81,083.01	8,662.46	177,967.05	636,215.49	23	151,318.95
Activity 660 - Disc/Adventure Golf	36,124.00	995.71	.00	1,108.93	35,015.07	3	6,449.24
Activity 700 - Special Events	71,731.00	3,504.75	15,000.00	6,604.16	50,126.84	30	234.00
Activity 710 - Administrative	846,780.00	67,034.59	3,520.00	251,549.51	591,710.49	30	239,113.09
Activity 730 - Police	1,009,344.00	67,050.75	1,867.60	229,689.60	777,786.80	23	246,667.46
Activity 870 - Wildlife Management	32,165.00	1,965.92	10,400.00	15,403.77	6,361.23	80	8,458.12
Activity 880 - Interpretive Center/Mill	410,415.00	26,534.63	5,300.00	108,037.55	297,077.45	28	118,609.78
Activity 882 - Mobile Learning Center	200,209.00	15,538.93	.00	61,094.70	139,114.30	31	49,543.23
Activity 990 - General	1,804,882.00	125,096.84	49,036.78	468,999.70	1,286,845.52	29	486,139.78
Activity 991 - Joint Government Maint	5,411.00	.00	.00	.00	5,411.00	0	.00
Location 109 - Stony Creek Totals	\$6,106,422.00	\$415,884.37	\$149,276.16	\$1,409,884.22	\$4,547,261.62	26%	\$1,406,953.05

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Organization	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Rec'd	Prior Year YTD
Fund 10 - General Fund							
EXPENSE							
Function 8 - Operations							
Location 112 - Lake Erie							
Activity 180 - Natural Resources	55,383.00	1,703.40	.00	27,836.24	27,546.76	50	5,964.73
Activity 531 - Pool	143,980.00	1,486.05	.00	10,707.49	133,272.51	7	10,313.24
Activity 540 - Dockage/Boat Storage	123,627.00	7,271.63	1,532.53	19,542.81	102,551.66	17	14,632.93
Activity 590 - Tolling	70,192.00	4,199.61	.00	15,611.32	54,580.68	22	12,685.49
Activity 640 - Shelter Reservations	300.00	.00	.00	.00	300.00	0	.00
Activity 650 - Golf Course	706,688.42	82,983.57	6,113.66	165,818.96	534,755.80	24	103,718.50
Activity 700 - Special Events	47,400.00	1,976.07	13,978.66	3,665.53	29,755.81	37	240.10
Activity 710 - Administrative	688,958.00	47,723.71	960.00	190,425.11	497,572.89	28	200,702.59
Activity 730 - Police	807,930.00	53,495.02	1,764.42	196,679.05	609,486.53	25	207,172.08
Activity 870 - Wildlife Management	5,100.40	.00	.00	5,481.53	(381.13)	107	12,266.50
Activity 880 - Interpretive Center/Mill	320,495.00	25,086.66	1,059.98	102,572.40	216,862.62	32	84,810.03
Activity 990 - General	1,103,639.00	94,517.92	2,648.70	343,411.39	757,578.91	31	351,210.97
Location 112 - Lake Erie Totals	\$4,073,692.82	\$320,443.64	\$28,057.95	\$1,081,751.83	\$2,963,883.04	27%	\$1,003,717.16
Location 113 - Wolcott							
Activity 180 - Natural Resources	33,251.00	.00	15,466.10	4,408.81	13,376.09	60	881.65
Activity 590 - Tolling	8,605.00	300.40	.00	300.40	8,304.60	3	470.94
Activity 615 - Group Camping	4,706.00	286.82	.00	2,088.11	2,617.89	44	2,443.15
Activity 630 - Activity Center Rental	25,370.00	849.65	.00	7,069.81	18,300.19	28	7,350.26
Activity 710 - Administrative	48,152.00	2,323.18	800.00	12,037.32	35,314.68	27	15,933.48
Activity 730 - Police	153,377.00	9,605.13	.00	41,388.00	111,989.00	27	30,939.96
Activity 880 - Interpretive Center/Mill	75,709.00	4,314.39	.00	24,518.68	51,190.32	32	33,870.83
Activity 881 - Farm Learning Center	958,124.00	64,498.47	.00	266,615.19	691,508.81	28	259,401.47
Activity 990 - General	266,385.00	19,949.49	2,633.27	75,054.49	188,697.24	29	81,952.18
Location 113 - Wolcott Totals	\$1,573,679.00	\$102,127.53	\$18,899.37	\$433,480.81	\$1,121,298.82	29%	\$433,243.92
Location 115 - Indian Springs							
Activity 180 - Natural Resources	143,892.00	6,006.98	166,520.26	10,157.30	(32,785.56)	123	5,617.22
Activity 535 - Sprayzone	7,654.00	990.28	.00	2,656.05	4,997.95	35	7,668.37
Activity 580 - Cross Country Skiing	5,669.00	.00	.00	464.13	5,204.87	8	104.10
Activity 590 - Tolling	70,443.00	3,175.75	.00	14,366.14	56,076.86	20	17,950.36
Activity 630 - Activity Center Rental	23,580.00	980.87	.00	1,951.87	21,628.13	8	8,660.84
Activity 650 - Golf Course	804,807.00	78,351.64	2,989.66	179,446.27	622,371.07	23	173,791.43
Activity 700 - Special Events	7,500.00	.00	.00	.00	7,500.00	0	.00
Activity 710 - Administrative	298,095.00	9,871.90	.00	77,928.39	220,166.61	26	89,532.06
Activity 730 - Police	188,190.00	44.25	.00	4,691.06	183,498.94	2	54,553.90

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Fund 10 - General Fund							
EXPENSE							
Function 8 - Operations							
Location 115 - Indian Springs							
Activity 870 - Wildlife Management	12,706.00	.00	.00	12,639.69	66.31	99	12,726.09
Activity 880 - Interpretive Center/Mill	.00	.00	.00	.00	.00	+++	91.00
Activity 883 - Environmental Disc	445,530.00	31,430.62	.00	142,669.21	302,860.79	32	131,692.24
Activity 990 - General	361,261.00	27,508.35	3,452.00	107,340.76	250,468.24	31	132,624.94
Location 115 - Indian Springs Totals	\$2,369,327.00	\$158,360.64	\$172,961.92	\$554,310.87	\$1,642,054.21	31%	\$635,012.55
Location 116 - Huron Meadows							
Activity 180 - Natural Resources	52,644.00	.00	24,710.00	716.40	27,217.60	48	.00
Activity 580 - Cross Country Skiing	72,627.00	198.76	.00	44,405.41	28,221.59	61	50,509.79
Activity 590 - Tolling	3,584.00	.00	.00	.00	3,584.00	0	753.22
Activity 650 - Golf Course	680,067.00	65,654.34	7,477.66	167,100.17	505,489.17	26	133,780.77
Activity 700 - Special Events	10,000.00	1,873.98	.00	2,622.37	7,377.63	26	.00
Activity 710 - Administrative	79,570.00	10,014.38	480.00	26,519.17	52,570.83	34	28,885.56
Activity 730 - Police	139,993.00	3,689.14	.00	18,745.47	121,247.53	13	5,499.77
Activity 870 - Wildlife Management	300.00	.00	.00	.00	300.00	0	.00
Activity 990 - General	255,992.00	25,140.03	.00	88,115.61	167,876.39	34	84,420.90
Location 116 - Huron Meadows Totals	\$1,294,777.00	\$106,570.63	\$32,667.66	\$348,224.60	\$913,884.74	29%	\$303,850.01
Function 8 - Operations Totals	\$39,935,791.38	\$2,729,257.67	\$770,945.04	\$9,766,581.43	\$29,398,264.91	26%	\$9,526,883.66
Function 9 - Administration							
Location 100 - Administrative Office							
Activity 100 - Director/Deputy Dir Dept	1,288,495.15	106,181.99	199,564.85	363,166.56	725,763.74	44	292,277.58
Activity 102 - Diversity, Equity &	669,093.00	48,680.83	650.00	165,237.65	503,205.35	25	91,595.64
Activity 110 - Finance Department	1,046,022.00	102,490.80	16,713.18	316,882.12	712,426.70	32	277,847.86
Activity 120 - Human Resource	900,397.00	48,375.89	.00	211,670.57	688,726.43	24	193,328.05
Activity 130 -	1,708,719.00	65,618.07	458,124.90	330,161.95	920,432.15	46	325,854.74
Activity 140 - Information Technology	1,850,697.00	75,494.04	211,434.84	413,828.63	1,225,433.53	34	615,552.64
Activity 150 - Purchasing Department	271,476.00	22,865.64	.00	58,016.92	213,459.08	21	49,045.47
Activity 180 - Natural Resources	873,884.00	49,470.01	1,526.66	211,855.65	660,501.69	24	187,275.19
Activity 190 - Planning	1,102,440.25	72,094.23	254,814.40	237,493.24	610,132.61	45	280,810.95
Activity 192 - Engineering	1,624,403.89	91,537.25	94,915.83	305,617.80	1,223,870.26	25	359,629.60
Activity 700 - Special Events	15,000.00	488.94	6,690.00	488.94	7,821.06	48	.00
Activity 710 - Administrative	749,810.00	42,370.85	.00	216,506.59	533,303.41	29	190,335.38
Activity 730 - Police	636,278.00	47,352.08	.00	208,986.68	427,291.32	33	197,463.01

General Fund Expense Budget by Organization

Through 04/30/23
Prior Fiscal Year Activity Included
Summary Listing

Organization	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Rec'd	Prior Year YTD
Fund 10 - General Fund							
EXPENSE							
Function 9 - Administration							
Location 100 - Administrative Office							
Activity 880 - Interpretive Center/Mill	306,154.00	14,442.10	38,430.00	56,214.25	211,509.75	31	90,394.39
Activity 991 - Joint Government Maint	4,750,935.00	7,675.00	26,774.33	4,036,645.65	687,515.02	86	340.66
Location 100 - Administrative Office	<u>\$17,793,804.29</u>	<u>\$795,137.72</u>	<u>\$1,309,638.99</u>	<u>\$7,132,773.20</u>	<u>\$9,351,392.10</u>	47%	<u>\$3,151,751.16</u>
Function 9 - Administration Totals	<u>\$17,793,804.29</u>	<u>\$795,137.72</u>	<u>\$1,309,638.99</u>	<u>\$7,132,773.20</u>	<u>\$9,351,392.10</u>	47%	<u>\$3,151,751.16</u>
EXPENSE TOTALS	<u>\$73,019,009.43</u>	<u>\$3,855,697.98</u>	<u>\$5,873,198.52</u>	<u>\$23,696,422.18</u>	<u>\$43,449,388.73</u>	40%	<u>\$20,272,992.97</u>
Fund 10 - General Fund Totals	<u>\$73,019,009.43</u>	<u>\$3,855,697.98</u>	<u>\$5,873,198.52</u>	<u>\$23,696,422.18</u>	<u>\$43,449,388.73</u>		<u>\$20,272,992.97</u>
Grand Totals	<u>\$73,019,009.43</u>	<u>\$3,855,697.98</u>	<u>\$5,873,198.52</u>	<u>\$23,696,422.18</u>	<u>\$43,449,388.73</u>		<u>\$20,272,992.97</u>

Suppl Maj Mnt Fund Balance Sheet

Through 04/30/23
Summary Listing

Classification	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category Governmental Funds				
Fund Type Special Revenue Funds				
Fund 20 - Supplemental Maj Mnt Fund				
ASSETS				
<i>ASSETS</i>				
<i>INVESTMENTS</i>				
Comerica Restricted Funds	5,235,029.60	5,104,557.43	130,472.17	2.56
<i>INVESTMENTS Totals</i>	<u>\$5,235,029.60</u>	<u>\$5,104,557.43</u>	<u>\$130,472.17</u>	<u>2.56%</u>
<i>ASSETS Totals</i>	<u>\$5,235,029.60</u>	<u>\$5,104,557.43</u>	<u>\$130,472.17</u>	<u>2.56%</u>
ASSETS TOTALS	<u>\$5,235,029.60</u>	<u>\$5,104,557.43</u>	<u>\$130,472.17</u>	<u>2.56%</u>
LIABILITIES AND FUND EQUITY				
LIABILITIES				
<i>LIABILITIES</i>				
<i>CURRENT LIABILITIES</i>				
Contract Retainage Payabl	(.01)	(.01)	.00	.00
<i>CURRENT LIABILITIES Totals</i>	<u>(\$0.01)</u>	<u>(\$0.01)</u>	<u>\$0.00</u>	<u>0.00%</u>
<i>LIABILITIES Totals</i>	<u>(\$0.01)</u>	<u>(\$0.01)</u>	<u>\$0.00</u>	<u>0.00%</u>
LIABILITIES TOTALS	<u>(\$0.01)</u>	<u>(\$0.01)</u>	<u>\$0.00</u>	<u>0.00%</u>
FUND EQUITY				
<i>FUND BALANCE</i>				
<i>UNASSIGNED FUND BALANCE</i>				
Reserve Future Contingen.	5,103,380.90	5,103,380.90	.00	.00
<i>UNASSIGNED FUND BALANCE Totals</i>	<u>\$5,103,380.90</u>	<u>\$5,103,380.90</u>	<u>\$0.00</u>	<u>0.00%</u>
<i>FUND BALANCE Totals</i>	<u>\$5,103,380.90</u>	<u>\$5,103,380.90</u>	<u>\$0.00</u>	<u>0.00%</u>
FUND EQUITY TOTALS Prior to Current Year Changes	<u>\$5,103,380.90</u>	<u>\$5,103,380.90</u>	<u>\$0.00</u>	<u>0.00%</u>
Prior Year Fund Equity Adjustment	(59,365.13)			
Fund Revenues	(72,283.58)			
Fund Expenses	.00			
FUND EQUITY TOTALS	<u>\$5,235,029.61</u>	<u>\$5,103,380.90</u>	<u>\$131,648.71</u>	<u>2.58%</u>
LIABILITIES AND FUND EQUITY	<u>\$5,235,029.60</u>	<u>\$5,103,380.89</u>	<u>\$131,648.71</u>	<u>2.58%</u>
Fund 20 - Supplemental Maj Mnt Fund Totals	<u>\$0.00</u>	<u>\$1,176.54</u>	<u>(\$1,176.54)</u>	<u>(100.00%)</u>
Fund Type Special Revenue Funds Totals	<u>\$0.00</u>	<u>\$1,176.54</u>	<u>(\$1,176.54)</u>	<u>(100.00%)</u>
Fund Category Governmental Funds Totals	<u>\$0.00</u>	<u>\$1,176.54</u>	<u>(\$1,176.54)</u>	<u>(100.00%)</u>
Grand Totals	<u>\$0.00</u>	<u>\$1,176.54</u>	<u>(\$1,176.54)</u>	<u>(100.00%)</u>

Supplemental Maj Mnt Fund Revenue Budget Performance

Fiscal Year to Date 04/30/23

Include Rollup Account and Rollup to Account

Account	Account Description	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Rec'd	Prior Year YTD
Fund 20 - Supplemental Maj Mnt Fund								
Function 9 - Administration								
REVENUE								
<i>Revenue</i>								
4500	Interest Income	.00	19,781.74	.00	72,283.58	(72,283.58)	+++	1,176.54
	<i>Revenue Totals</i>	\$0.00	\$19,781.74	\$0.00	\$72,283.58	(\$72,283.58)	+++	\$1,176.54
	REVENUE TOTALS	\$0.00	\$19,781.74	\$0.00	\$72,283.58	(\$72,283.58)	+++	\$1,176.54
	Function 9 - Administration Totals	\$0.00	\$19,781.74	\$0.00	\$72,283.58	(\$72,283.58)	+++	\$1,176.54
	Fund 20 - Supplemental Maj Mnt Fund Totals	\$0.00	\$19,781.74	\$0.00	\$72,283.58	(\$72,283.58)		\$1,176.54
	Grand Totals	\$0.00	\$19,781.74	\$0.00	\$72,283.58	(\$72,283.58)		\$1,176.54

Supplemental Maj Mnt Fund Revenue Budget by Organization

Through 04/30/23
 Prior Fiscal Year Activity Included
 Summary Listing

Organization	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Rec'd	Prior Year YTD
Fund 20 - Supplemental Maj Mnt Fund							
REVENUE							
Function 9 - Administration							
Location 100 - Administrative Office							
Activity 990 - General							
Category 70 - Other	.00	19,781.74	.00	72,283.58	(72,283.58)	+++	1,176.54
Activity 990 - General Totals	\$0.00	\$19,781.74	\$0.00	\$72,283.58	(\$72,283.58)	+++	\$1,176.54
Location 100 - Administrative Office	\$0.00	\$19,781.74	\$0.00	\$72,283.58	(\$72,283.58)	+++	\$1,176.54
Function 9 - Administration Totals	\$0.00	\$19,781.74	\$0.00	\$72,283.58	(\$72,283.58)	+++	\$1,176.54
REVENUE TOTALS	\$0.00	\$19,781.74	\$0.00	\$72,283.58	(\$72,283.58)	+++	\$1,176.54
Fund 20 - Supplemental Maj Mnt Fund Totals	\$0.00	\$19,781.74	\$0.00	\$72,283.58	(\$72,283.58)		\$1,176.54
Grand Totals	\$0.00	\$19,781.74	\$0.00	\$72,283.58	(\$72,283.58)		\$1,176.54

Capital Project Fund Balance Sheet

Through 04/30/23
Summary Listing

Classification	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category Governmental Funds				
Fund Type Capital Projects Funds				
Fund 80 - Capital Projects Fund				
ASSETS				
ASSETS				
INVESTMENTS				
Flagstar Bank/C.D.	510,724.63	509,690.99	1,033.64	.20
Public Service Credit Union	2,567,109.03	2,564,653.42	2,455.61	.10
CIBC Bank/C.D.	2,023,032.95	2,015,077.92	7,955.03	.39
Comerica Bank Govt Fund	10,036,167.90	9,566,408.72	469,759.18	4.91
INVESTMENTS Totals	\$15,137,034.51	\$14,655,831.05	\$481,203.46	3.28%
OTHER ASSETS				
Due From Other Funds	100,000.00	45,649.67	54,350.33	119.06
Due From Grants	585,161.66	145,655.42	439,506.24	301.74
OTHER ASSETS Totals	\$685,161.66	\$191,305.09	\$493,856.57	258.15%
ASSETS Totals	\$15,822,196.17	\$14,847,136.14	\$975,060.03	6.57%
ASSETS TOTALS	\$15,822,196.17	\$14,847,136.14	\$975,060.03	6.57%
LIABILITIES AND FUND EQUITY				
LIABILITIES				
LIABILITIES				
CURRENT LIABILITIES				
Vouchers Payable	26,976.00	26,500.00	476.00	1.80
Due To	150,932.04	387,424.22	(236,492.18)	(61.04)
Deferred Revenue	585,161.66	144,400.00	440,761.66	305.24
CURRENT LIABILITIES Totals	\$763,069.70	\$558,324.22	\$204,745.48	36.67%
LIABILITIES Totals	\$763,069.70	\$558,324.22	\$204,745.48	36.67%
LIABILITIES TOTALS	\$763,069.70	\$558,324.22	\$204,745.48	36.67%
FUND EQUITY				
FUND BALANCE				
ASSIGNED FUND BALANCE				
Planned Use of Fund Balance	9,111,955.79	9,111,955.79	.00	.00
ASSIGNED FUND BALANCE Totals	\$9,111,955.79	\$9,111,955.79	\$0.00	0.00%
UNASSIGNED FUND BALANCE				
Reserve Future Contingen.	(9,111,955.79)	(9,111,955.79)	.00	.00
UNASSIGNED FUND BALANCE Totals	(\$9,111,955.79)	(\$9,111,955.79)	\$0.00	0.00%
FUND BALANCE Totals	\$0.00	\$0.00	\$0.00	+++
FUND EQUITY TOTALS Prior to Current Year Changes	\$0.00	\$0.00	\$0.00	+++
Prior Year Fund Equity Adjustment	(9,288,428.80)			
Fund Revenues	(6,016,359.89)			

Capital Project Fund Balance Sheet

Through 04/30/23
Summary Listing

Classification	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category Governmental Funds				
Fund Type Capital Projects Funds				
Fund Expenses	245,662.22			
FUND EQUITY TOTALS	\$15,059,126.47	\$0.00	\$15,059,126.47	+++
LIABILITIES AND FUND EQUITY	\$15,822,196.17	\$558,324.22	\$15,263,871.95	2,733.87%
Fund 80 - Capital Projects Fund Totals	\$0.00	\$14,288,811.92	(\$14,288,811.92)	(100.00%)
Fund Type Capital Projects Funds Totals	\$0.00	\$14,288,811.92	(\$14,288,811.92)	(100.00%)
Fund Category Governmental Funds Totals	\$0.00	\$14,288,811.92	(\$14,288,811.92)	(100.00%)
Grand Totals	\$0.00	\$14,288,811.92	(\$14,288,811.92)	(100.00%)

Capital Project Revenue Budget Performance

Fiscal Year to Date 04/30/23

Include Rollup Account and Rollup to Account

Account	Account Description	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Rec'd	Prior Year YTD
Fund 80 - Capital Projects Fund								
Function 2 - Transfer								
REVENUE								
<i>Revenue</i>								
6000	Transfer In - General Fund							
6000.10	Transfer In - General Fund	5,764,288.00	.00	.00	5,764,288.00	.00	100	7,209,408.00
	6000 - Transfer In - General Fund	\$5,764,288.00	\$0.00	\$0.00	\$5,764,288.00	\$0.00	100%	\$7,209,408.00
	<i>Revenue Totals</i>	\$5,764,288.00	\$0.00	\$0.00	\$5,764,288.00	\$0.00	100%	\$7,209,408.00
	REVENUE TOTALS	\$5,764,288.00	\$0.00	\$0.00	\$5,764,288.00	\$0.00	100%	\$7,209,408.00
	Function 2 - Transfer Totals	\$5,764,288.00	\$0.00	\$0.00	\$5,764,288.00	\$0.00	100%	\$7,209,408.00
Function 9 - Administration								
REVENUE								
<i>Revenue</i>								
4400	Grant Revenue	6,456,165.29	100,000.00	.00	148,715.75	6,307,449.54	2	3,966.71
4460	Foundation Support	49,521.25	.00	.00	.00	49,521.25	0	.00
4500	Interest Income	.00	38,584.99	.00	103,356.14	(103,356.14)	+++	2,073.09
	<i>Revenue Totals</i>	\$6,505,686.54	\$138,584.99	\$0.00	\$252,071.89	\$6,253,614.65	4%	\$6,039.80
	REVENUE TOTALS	\$6,505,686.54	\$138,584.99	\$0.00	\$252,071.89	\$6,253,614.65	4%	\$6,039.80
	Function 9 - Administration Totals	\$6,505,686.54	\$138,584.99	\$0.00	\$252,071.89	\$6,253,614.65	4%	\$6,039.80
	Fund 80 - Capital Projects Fund Totals	\$12,269,974.54	\$138,584.99	\$0.00	\$6,016,359.89	\$6,253,614.65		\$7,215,447.80
	Grand Totals	\$12,269,974.54	\$138,584.99	\$0.00	\$6,016,359.89	\$6,253,614.65		\$7,215,447.80

Capital Project Revenue Budget by Organization

Through 04/30/23
 Prior Fiscal Year Activity Included
 Summary Listing

Organization	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Rec'd	Prior Year Total
Fund 80 - Capital Projects Fund							
REVENUE							
Function 2 - Transfer							
Location 100 - Administrative Office							
Activity 990 - General	5,764,288.00	.00	.00	5,764,288.00	.00	100	8,408,481.94
Location 100 - Administrative Office	\$5,764,288.00	\$0.00	\$0.00	\$5,764,288.00	\$0.00	100%	\$8,408,481.94
Function 2 - Transfer Totals	\$5,764,288.00	\$0.00	\$0.00	\$5,764,288.00	\$0.00	100%	\$8,408,481.94
Function 5 - Capital							
Location 102 - Lake St. Clair							
Activity 538 - Beach	.00	.00	.00	.00	.00	+++	.00
Location 102 - Lake St. Clair Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
Function 5 - Capital Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
Function 9 - Administration							
Location 100 - Administrative Office							
Activity 990 - General	6,505,686.54	138,584.99	.00	252,071.89	6,253,614.65	4	1,445,616.93
Location 100 - Administrative Office	\$6,505,686.54	\$138,584.99	\$0.00	\$252,071.89	\$6,253,614.65	4%	\$1,445,616.93
Function 9 - Administration Totals	\$6,505,686.54	\$138,584.99	\$0.00	\$252,071.89	\$6,253,614.65	4%	\$1,445,616.93
REVENUE TOTALS	\$12,269,974.54	\$138,584.99	\$0.00	\$6,016,359.89	\$6,253,614.65	49%	\$9,854,098.87
Fund 80 - Capital Projects Fund Totals	\$12,269,974.54	\$138,584.99	\$0.00	\$6,016,359.89	\$6,253,614.65		\$9,854,098.87
Grand Totals	\$12,269,974.54	\$138,584.99	\$0.00	\$6,016,359.89	\$6,253,614.65		\$9,854,098.87

Capital Project Expense Budget Performance

Fiscal Year to Date 04/30/23

Include Rollup Account and Rollup to Account

Account	Account Description	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Rec'd	Prior Year YTD
Fund 80 - Capital Projects Fund								
Function 2 - Transfer								
EXPENSE								
<i>Expenditures</i>								
9965	Transfer Out - General Fund							
9965.10	Transfer Out - General Fund	66,358.77	206.19	.00	66,358.77	.00	100	191.06
	9965 - Transfer Out - General Fund	\$66,358.77	\$206.19	\$0.00	\$66,358.77	\$0.00	100%	\$191.06
	<i>Expenditures Totals</i>	\$66,358.77	\$206.19	\$0.00	\$66,358.77	\$0.00	100%	\$191.06
	EXPENSE TOTALS	\$66,358.77	\$206.19	\$0.00	\$66,358.77	\$0.00	100%	\$191.06
	Function 2 - Transfer Totals	(\$66,358.77)	(\$206.19)	\$0.00	(\$66,358.77)	\$0.00	100%	(\$191.06)
Function 5 - Capital								
EXPENSE								
<i>Personnel Services</i>								
9010	Full Time Wages	310,333.41	20,644.49	.00	68,050.77	242,282.64	22	125,786.81
9013	FT Benefits Pd to Emps	22,024.74	1,491.78	.00	4,926.78	17,097.96	22	8,613.19
9014	FT Benefits Pd for Emps	138,536.28	9,383.40	.00	30,931.48	107,604.80	22	64,055.60
9020	Part Time Wages	.00	.00	.00	.00	.00	+++	63.40
9024	PT Benefits Pd for Emps	.00	.00	.00	.00	.00	+++	6.00
	<i>Personnel Services Totals</i>	\$470,894.43	\$31,519.67	\$0.00	\$103,909.03	\$366,985.40	22%	\$198,525.00
<i>Contractual Services</i>								
9410	Professional Services	29,986.27	27,067.32	105,419.00	45,975.72	(121,408.45)	505	17,849.04
9420	Outside Services	21,495,003.19	119,114.86	3,123,673.43	29,418.70	18,341,911.06	15	398,933.25
	<i>Contractual Services Totals</i>	\$21,524,989.46	\$146,182.18	\$3,229,092.43	\$75,394.42	\$18,220,502.61	15%	\$416,782.29
	EXPENSE TOTALS	\$21,995,883.89	\$177,701.85	\$3,229,092.43	\$179,303.45	\$18,587,488.01	15%	\$615,307.29
	Function 5 - Capital Totals	(\$21,995,883.89)	(\$177,701.85)	(\$3,229,092.43)	(\$179,303.45)	(\$18,587,488.01)	15%	(\$615,307.29)
	Fund 80 - Capital Projects Fund Totals	\$22,062,242.66	\$177,908.04	\$3,229,092.43	\$245,662.22	\$18,587,488.01		\$615,498.35
	Grand Totals	\$22,062,242.66	\$177,908.04	\$3,229,092.43	\$245,662.22	\$18,587,488.01		\$615,498.35

Capital Project Expense Budget by Organization

Through 04/30/23
 Prior Fiscal Year Activity Included
 Summary Listing

Organization	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Rec'd	Prior Year Total
Fund 80 - Capital Projects Fund							
EXPENSE							
Function 2 - Transfer							
Location 100 - Administrative Office							
Activity 990 - General	66,358.77	206.19	.00	66,358.77	.00	100	191.06
Location 100 - Administrative Office	\$66,358.77	\$206.19	\$0.00	\$66,358.77	\$0.00	100%	\$191.06
Function 2 - Transfer Totals	\$66,358.77	\$206.19	\$0.00	\$66,358.77	\$0.00	100%	\$191.06
Function 5 - Capital							
Location 100 - Administrative Office							
Activity 192 - Engineering	366,927.04	.00	.00	.00	366,927.04	0	.00
Location 100 - Administrative Office	\$366,927.04	\$0.00	\$0.00	\$0.00	\$366,927.04	0%	\$0.00
Location 102 - Lake St. Clair							
Activity 538 - Beach	106,971.15	407.21	74,676.58	19,746.57	12,548.00	88	72,681.40
Activity 590 - Tolling	77,500.00	.00	.00	17,295.00	60,205.00	22	38.19
Activity 880 - Interpretive Center/Mill	.00	.00	.00	.00	.00	+++	.00
Activity 940 - Heart Lab-LSC	.00	.00	.00	.00	.00	+++	.00
Activity 990 - General	1,521,392.62	27,336.85	460,713.12	(5,592.25)	1,066,271.75	30	1,763,438.52
Location 102 - Lake St. Clair Totals	\$1,705,863.77	\$27,744.06	\$535,389.70	\$31,449.32	\$1,139,024.75	33%	\$1,836,158.11
Location 104 - Kensington							
Activity 538 - Beach	.00	.00	.00	.00	.00	+++	.00
Activity 540 - Dockage/Boat Storage	.00	.00	.00	.00	.00	+++	.00
Activity 660 - Disc/Adventure Golf	.00	.00	.00	.00	.00	+++	.00
Activity 880 - Interpretive Center/Mill	.00	.00	.00	.00	.00	+++	.00
Activity 881 - Farm Learning Center	.00	.00	.00	.00	.00	+++	.00
Activity 990 - General	247,000.00	.00	.00	.00	247,000.00	0	430,866.96
Location 104 - Kensington Totals	\$247,000.00	\$0.00	\$0.00	\$0.00	\$247,000.00	0%	\$430,866.96
Location 106 - Lower Huron/Will/Oakwoods							
Activity 532 - Waterpark	1,347,869.84	.00	716,750.84	.00	631,119.00	53	398,741.80
Activity 610 - Family Camping	784,600.00	.00	.00	.00	784,600.00	0	.00
Activity 650 - Golf Course	626,000.00	.00	.00	.00	626,000.00	0	.00
Activity 880 - Interpretive Center/Mill	261,582.56	4,388.22	.00	13,582.56	248,000.00	5	848.42
Activity 990 - General	2,420,105.10	23,523.97	169,376.76	(32,143.90)	2,282,872.24	6	2,063,022.32
Location 106 - Lower	\$5,440,157.50	\$27,912.19	\$886,127.60	(\$18,561.34)	\$4,572,591.24	16%	\$2,462,612.54
Location 108 - Hudson Mills/Dexter/Delhi							
Activity 590 - Tolling	.00	.00	.00	.00	.00	+++	.00
Activity 650 - Golf Course	.00	(339.44)	.00	.00	.00	+++	42,776.67
Activity 990 - General	1,024,539.80	417.91	155,254.50	(3,085.30)	872,370.60	15	741,171.60
Location 108 - Hudson	\$1,024,539.80	\$78.47	\$155,254.50	(\$3,085.30)	\$872,370.60	15%	\$783,948.27

Capital Project Expense Budget by Organization

Through 04/30/23
 Prior Fiscal Year Activity Included
 Summary Listing

Organization	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Rec'd	Prior Year Total
Fund 80 - Capital Projects Fund							
EXPENSE							
Function 5 - Capital							
Location 109 - Stony Creek							
Activity 538 - Beach	.00	.00	.00	.00	.00	+++	.00
Activity 540 - Dockage/Boat Storage	233,387.74	65,414.53	118,306.77	40,653.26	74,427.71	68	1,481,446.10
Activity 590 - Tolling	20,000.00	.00	.00	.00	20,000.00	0	.00
Activity 650 - Golf Course	1,001,676.65	22,760.46	131,894.91	69,041.74	800,740.00	20	414.88
Activity 990 - General	2,266,048.43	8,456.05	132,064.46	30,720.91	2,103,263.06	7	371,233.83
Location 109 - Stony Creek Totals	\$3,521,112.82	\$96,631.04	\$382,266.14	\$140,415.91	\$2,998,430.77	15%	\$1,853,094.81
Location 112 - Lake Erie							
Activity 531 - Pool	4,000,000.00	.00	.00	.00	4,000,000.00	0	.00
Activity 650 - Golf Course	.00	.00	.00	.00	.00	+++	.00
Activity 990 - General	2,967,264.95	15,338.81	610,744.26	9,278.86	2,347,241.83	21	887,660.79
Location 112 - Lake Erie Totals	\$6,967,264.95	\$15,338.81	\$610,744.26	\$9,278.86	\$6,347,241.83	9%	\$887,660.79
Location 113 - Wolcott							
Activity 880 - Interpretive Center/Mill	.00	.00	.00	.00	.00	+++	.00
Activity 881 - Farm Learning Center	1,150,075.43	.00	.00	75.43	1,150,000.00	0	.00
Activity 990 - General	.00	.00	.00	.00	.00	+++	.00
Location 113 - Wolcott Totals	\$1,150,075.43	\$0.00	\$0.00	\$75.43	\$1,150,000.00	0%	\$0.00
Location 115 - Indian Springs							
Activity 650 - Golf Course	865,115.15	9,997.28	61,026.03	16,959.12	787,130.00	9	.00
Activity 990 - General	707,827.43	.00	598,284.20	2,771.45	106,771.78	85	.00
Location 115 - Indian Springs Totals	\$1,572,942.58	\$9,997.28	\$659,310.23	\$19,730.57	\$893,901.78	43%	\$0.00
Location 116 - Huron Meadows							
Activity 650 - Golf Course	.00	.00	.00	.00	.00	+++	.00
Activity 990 - General	.00	.00	.00	.00	.00	+++	.00
Location 116 - Huron Meadows Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
Function 5 - Capital Totals	\$21,995,883.89	\$177,701.85	\$3,229,092.43	\$179,303.45	\$18,587,488.01	15%	\$8,254,341.48
EXPENSE TOTALS	\$22,062,242.66	\$177,908.04	\$3,229,092.43	\$245,662.22	\$18,587,488.01	16%	\$8,254,532.54
Fund 80 - Capital Projects Fund Totals	\$22,062,242.66	\$177,908.04	\$3,229,092.43	\$245,662.22	\$18,587,488.01		\$8,254,532.54
Grand Totals	\$22,062,242.66	\$177,908.04	\$3,229,092.43	\$245,662.22	\$18,587,488.01		\$8,254,532.54

Payment Register

Payment Dates 04/01/23 - 04/30/23

Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Transaction Amount	Difference
Bank Account 1-Comerica - Comerica Bank Checking								
Payment Type Check								
267291	04/06/2023	Open			Accounts Payable	2 MOMs and a MOP	1,820.00	
267292	04/06/2023	Open			Accounts Payable	AccordWare LLC	382.00	
267293	04/06/2023	Open			Accounts Payable	American Red Cross	324.00	
267294	04/06/2023	Open			Accounts Payable	Andersen, Les	540.00	
267295	04/06/2023	Open			Accounts Payable	AT&T Mobility	36.24	
267296	04/06/2023	Open			Accounts Payable	Beemer, John	200.00	
267297	04/06/2023	Open			Accounts Payable	Braun, Tracy	225.00	
267298	04/06/2023	Open			Accounts Payable	CardConnect	3,150.00	
267299	04/06/2023	Open			Accounts Payable	Carrot-Top Industries	583.11	
267300	04/06/2023	Open			Accounts Payable	CDW Government	8,700.00	
267301	04/06/2023	Open			Accounts Payable	Champion, Ross	1,000.00	
267302	04/06/2023	Open			Accounts Payable	Change Fund - Lower Huron	4,000.00	
267303	04/06/2023	Open			Accounts Payable	Comcast	188.35	
267304	04/06/2023	Open			Accounts Payable	Comcast	9,157.60	
267305	04/06/2023	Open			Accounts Payable	Complete Battery Source	28.82	
267306	04/06/2023	Open			Accounts Payable	Conney Safety Products, LLC	1,887.02	
267307	04/06/2023	Open			Accounts Payable	Consumers Energy Company	9,709.94	
267308	04/06/2023	Open			Accounts Payable	CWB Enterprises, LLC	125.00	
267309	04/06/2023	Open			Accounts Payable	Dan & Son Carpet Cleaning	780.00	
267310	04/06/2023	Open			Accounts Payable	Delecke Welding, Inc	1,480.00	
267311	04/06/2023	Open			Accounts Payable	DTE Energy	716.07	
267312	04/06/2023	Open			Accounts Payable	DTE Energy	7,628.67	
267313	04/06/2023	Open			Accounts Payable	DTE Energy	8,186.62	
267314	04/06/2023	Open			Accounts Payable	DTE Energy	2,873.88	
267315	04/06/2023	Open			Accounts Payable	DTE Energy	8,029.44	
267316	04/06/2023	Open			Accounts Payable	DTE Energy	3,357.87	
267317	04/06/2023	Open			Accounts Payable	DTE Energy	1,333.04	
267318	04/06/2023	Open			Accounts Payable	Empire Printing	900.40	
267319	04/06/2023	Open			Accounts Payable	Face Flair LLC	1,000.00	
267320	04/06/2023	Open			Accounts Payable	Fishbeck	1,435.00	
267321	04/06/2023	Open			Accounts Payable	Graph-X Signs and Designs, Inc	1,155.00	
267322	04/06/2023	Open			Accounts Payable	Green Arbor Supply	6,018.30	
267323	04/06/2023	Open			Accounts Payable	Hartford , The	14,373.31	
267324	04/06/2023	Open			Accounts Payable	Health Advocate Solutions Inc	340.80	
267325	04/06/2023	Open			Accounts Payable	HL Powersports	2,032.74	
267326	04/06/2023	Open			Accounts Payable	Hornungs Pro Golf Sales, Inc.	712.70	

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Payment Dates 04/01/23 - 04/30/23

Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Transaction Amount	Difference
Bank Account 1-Comerica - Comerica Bank Checking								
Payment Type Check								
267327	04/06/2023	Open			Accounts Payable	Janssen Refrigeration Co Inc	693.02	
267328	04/06/2023	Open			Accounts Payable	Jewell, Mike	1,300.00	
267329	04/06/2023	Open			Accounts Payable	Lower Huron Supply Co.	1,119.03	
267330	04/06/2023	Open			Accounts Payable	Lyden Oil Company	559.75	
267331	04/06/2023	Open			Accounts Payable	Michigan , State of	110.00	
267332	04/06/2023	Open			Accounts Payable	Navia Benefit Solutions	95.00	
267333	04/06/2023	Open			Accounts Payable	NBC Truck Equipment Inc.	29.40	
267334	04/06/2023	Open			Accounts Payable	NCA Wash & Oil Inc	265.70	
267335	04/06/2023	Open			Accounts Payable	nexVortex, Inc	5,690.31	
267336	04/06/2023	Open			Accounts Payable	Pepsi-Cola Company	3,560.13	
267337	04/06/2023	Open			Accounts Payable	Prieskorn, Daine	897.64	
267338	04/06/2023	Open			Accounts Payable	Quality Incentive Company	1,250.00	
267339	04/06/2023	Open			Accounts Payable	Range Servant America, Inc.	345.00	
267340	04/06/2023	Open			Accounts Payable	Rhomar Industries, Inc.	590.92	
267341	04/06/2023	Open			Accounts Payable	Roberts Dairy Service, Inc	390.37	
267342	04/06/2023	Open			Accounts Payable	Sani-Vac	1,125.00	
267343	04/06/2023	Open			Accounts Payable	Southeastern Equipment Co. Inc	412.03	
267344	04/06/2023	Open			Accounts Payable	Southern Truck Equipment Inc	1,314.82	
267345	04/06/2023	Open			Accounts Payable	Spartan Distributors Inc	646.86	
267346	04/06/2023	Open			Accounts Payable	SupplyDen	363.23	
267347	04/06/2023	Open			Accounts Payable	Symeon Caryl	500.00	
267348	04/06/2023	Open			Accounts Payable	Titleist Golf Division	4,298.48	
267349	04/06/2023	Open			Accounts Payable	Uline Shipping Supplies	259.18	
267350	04/06/2023	Open			Accounts Payable	Ulliance	2,350.30	
267351	04/06/2023	Open			Accounts Payable	Van Buren Township	2,800.48	
267352	04/06/2023	Open			Accounts Payable	Washtenaw County Health Dept.	272.00	
267353	04/06/2023	Open			Accounts Payable	Washtenaw County Health Dept.	494.00	
267354	04/06/2023	Open			Accounts Payable	Wayne County Health Department	586.00	
267355	04/06/2023	Open			Accounts Payable	Webster & Garner Inc.	3,750.47	
267356	04/06/2023	Open			Accounts Payable	Wildlife Recovery Associate	850.00	
267357	04/13/2023	Open			Accounts Payable	3Sixty Interactive, Inc	7,065.00	
267358	04/13/2023	Open			Accounts Payable	ABC Student Transportation, INC.	547.86	
267359	04/13/2023	Open			Accounts Payable	Absopure Water Company	119.40	
267360	04/13/2023	Open			Accounts Payable	Acee Deucee Porta Can Div	1,120.00	
267361	04/13/2023	Open			Accounts Payable	Ajax Materials Corporation	476.25	
267362	04/13/2023	Open			Accounts Payable	Allie Brothers, Inc	209.97	

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Payment Dates 04/01/23 - 04/30/23

Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Transaction Amount	Difference
Bank Account 1-Comerica - Comerica Bank Checking								
Payment Type Check								
267363	04/13/2023	Open			Accounts Payable	Allied Incorporated	1,857.87	
267364	04/13/2023	Open			Accounts Payable	American Awards & Engraving	10.50	
267365	04/13/2023	Open			Accounts Payable	American Garage Door LLC	1,880.00	
267366	04/13/2023	Open			Accounts Payable	Andersen, Les	1,000.00	
267367	04/13/2023	Open			Accounts Payable	AquaLyfe Swim School	5,550.00	
267368	04/13/2023	Open			Accounts Payable	Aquatic Source	11,165.46	
267369	04/13/2023	Open			Accounts Payable	AT&T	2,440.15	
267370	04/13/2023	Open			Accounts Payable	AutoValue	943.52	
267371	04/13/2023	Open			Accounts Payable	Aventric Technologies	359.00	
267372	04/13/2023	Open			Accounts Payable	Baker's Gas & Welding Supplies	193.09	
267373	04/13/2023	Open			Accounts Payable	Baxter Credit Union	48.28	
267374	04/13/2023	Open			Accounts Payable	Big PDQ	751.10	
267375	04/13/2023	Open			Accounts Payable	Brighton Ford Inc.	7,110.65	
267376	04/13/2023	Open			Accounts Payable	Briles, Janet	208.31	
267377	04/13/2023	Open			Accounts Payable	CDW Government	79.59	
267378	04/13/2023	Open			Accounts Payable	CentralStar Cooperative	540.64	
267379	04/13/2023	Open			Accounts Payable	Change Fund - Stony Creek	3,700.00	
267380	04/13/2023	Open			Accounts Payable	Cintas First Aid & Safety	1,892.34	
267381	04/13/2023	Open			Accounts Payable	Cintas First Aid & Safety	3,031.77	
267382	04/13/2023	Open			Accounts Payable	CMP Distributors Inc	2,400.93	
267383	04/13/2023	Open			Accounts Payable	Comcast	204.85	
267384	04/13/2023	Voided	Incorrect	04/13/2023	Accounts Payable	Compton Industries	4,204.20	
267385	04/13/2023	Open			Accounts Payable	Consolidated Rail Corporation	1,978.00	
267386	04/13/2023	Open			Accounts Payable	DeCovich Carpet Cleaning	1,800.00	
267387	04/13/2023	Open			Accounts Payable	Detroit Salt Company LLC	2,917.21	
267388	04/13/2023	Open			Accounts Payable	Double D Electric LLC	1,240.00	
267389	04/13/2023	Open			Accounts Payable	DTE Energy	3,290.09	
267390	04/13/2023	Open			Accounts Payable	DTE Energy	2,153.22	
267391	04/13/2023	Open			Accounts Payable	East Side Team Sports	1,385.50	
267392	04/13/2023	Open			Accounts Payable	Gallagher Fire Equip. Co.	1,352.00	
267393	04/13/2023	Open			Accounts Payable	Gloworks Imports Inc	142.49	
267394	04/13/2023	Open			Accounts Payable	GolfNow	3,090.00	
267395	04/13/2023	Open			Accounts Payable	Gordon Food Service	6,834.63	
267396	04/13/2023	Voided	Cancel invoice	04/13/2023	Accounts Payable	Grainger Inc	4,971.42	
267397	04/13/2023	Open			Accounts Payable	Graph-X Signs and Designs, Inc	125.00	
267398	04/13/2023	Open			Accounts Payable	Great Lakes Security Hardware	239.96	

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Payment Dates 04/01/23 - 04/30/23

Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Transaction Amount	Difference
Bank Account 1-Comerica - Comerica Bank Checking								
Payment Type Check								
267399	04/13/2023	Open			Accounts Payable	Great Lakes Turf LLC	9,957.29	
267400	04/13/2023	Open			Accounts Payable	Henderson Glass Inc.	934.42	
267401	04/13/2023	Open			Accounts Payable	Hi-Tech Safe & Lock Company	399.00	
267402	04/13/2023	Open			Accounts Payable	Highland Wash Management LLC	136.00	
267403	04/13/2023	Open			Accounts Payable	Home Depot	892.23	
267404	04/13/2023	Open			Accounts Payable	Hornungs Pro Golf Sales, Inc.	686.79	
267405	04/13/2023	Open			Accounts Payable	Hortmark	231.00	
267406	04/13/2023	Open			Accounts Payable	Howell Public Schools	1,800.00	
267407	04/13/2023	Open			Accounts Payable	HP Electric , LLC	3,235.00	
267408	04/13/2023	Open			Accounts Payable	Huron Charter Township	3,500.00	
267409	04/13/2023	Open			Accounts Payable	Hutson Inc of Michigan	385.23	
267410	04/13/2023	Open			Accounts Payable	Identity Source, The	21,129.55	
267411	04/13/2023	Open			Accounts Payable	Ignite Mechanical LLC	1,049.84	
267412	04/13/2023	Open			Accounts Payable	Integrity Shows Inc.	1,650.00	
267413	04/13/2023	Open			Accounts Payable	Iversons Lumber Company	176.32	
267414	04/13/2023	Open			Accounts Payable	John's Sanitation Inc.	570.00	
267415	04/13/2023	Open			Accounts Payable	Kiesler Police Supply, Inc.	1,205.94	
267416	04/13/2023	Open			Accounts Payable	Kim, Traci	500.00	
267417	04/13/2023	Open			Accounts Payable	Kuciemba, Chris	25.52	
267418	04/13/2023	Open			Accounts Payable	Leonard, Lance	51.04	
267419	04/13/2023	Open			Accounts Payable	Leonard's Syrups	60.00	
267420	04/13/2023	Open			Accounts Payable	Leslie Tire	395.00	
267421	04/13/2023	Open			Accounts Payable	Lowe's	806.61	
267422	04/13/2023	Open			Accounts Payable	Martin, Laura L	99.82	
267423	04/13/2023	Open			Accounts Payable	Martini Golf Tees, Inc.	521.71	
267424	04/13/2023	Open			Accounts Payable	Metro Parent Media Group	4,400.00	
267425	04/13/2023	Open			Accounts Payable	Michigan Cat	51.92	
267426	04/13/2023	Open			Accounts Payable	Michigan State University	53,787.30	
267427	04/13/2023	Open			Accounts Payable	Mid American AEL, LLC	480.00	
267428	04/13/2023	Open			Accounts Payable	Midwest Golf & Turf	229.21	
267429	04/13/2023	Open			Accounts Payable	Mission Communications, Inc	1,798.20	
267430	04/13/2023	Open			Accounts Payable	Mr. C's Car Wash #4 LLC	144.00	
267431	04/13/2023	Open			Accounts Payable	Muchmore Harrington Smalley and	5,000.00	
267432	04/13/2023	Open			Accounts Payable	New Pig Corporation	2,869.43	
267433	04/13/2023	Open			Accounts Payable	Oakland County Treasurer	13,593.25	
267434	04/13/2023	Open			Accounts Payable	Occupational Health Centers of MI	253.00	

Payment Register

Payment Dates 04/01/23 - 04/30/23

Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Transaction Amount	Difference
Bank Account 1-Comerica - Comerica Bank Checking								
Payment Type Check								
267435	04/13/2023	Open			Accounts Payable	ODP Business Solutions. LLC	877.40	
267436	04/13/2023	Open			Accounts Payable	Original Watermen	4,367.45	
267437	04/13/2023	Open			Accounts Payable	P & W Golf Supply, LLC dba Wittek Golf	3,790.79	
267438	04/13/2023	Open			Accounts Payable	PB Plumbing and Water Conditioning	435.00	
267439	04/13/2023	Open			Accounts Payable	Pepsi-Cola Company	5,295.71	
267440	04/13/2023	Open			Accounts Payable	Petoskey Plastics	833.40	
267441	04/13/2023	Open			Accounts Payable	PlantWise	15,590.00	
267442	04/13/2023	Open			Accounts Payable	Plumer, Sarah	172.79	
267443	04/13/2023	Open			Accounts Payable	Reserve Account	3,000.00	
267444	04/13/2023	Open			Accounts Payable	RKA Petroleum Co's	13,723.95	
267445	04/13/2023	Open			Accounts Payable	Sani-Vac	600.00	
267446	04/13/2023	Open			Accounts Payable	Shelby, Charter Township Of	4,406.70	
267447	04/13/2023	Open			Accounts Payable	SiteOne Landscape Co	194.85	
267448	04/13/2023	Open			Accounts Payable	Sterling Office Systems	1,458.45	
267449	04/13/2023	Voided	Cancel invoice	04/13/2023	Accounts Payable	Target Specialty Products	1,160.05	
267450	04/13/2023	Open			Accounts Payable	TaylorMade Golf Company	8,967.76	
267451	04/13/2023	Open			Accounts Payable	Tire Wholesalers Company Inc	1,064.36	
267452	04/13/2023	Open			Accounts Payable	Tri-County Supply, Inc	196.40	
267453	04/13/2023	Open			Accounts Payable	Tyler Technologies	5,012.79	
267454	04/13/2023	Open			Accounts Payable	US Bank Equipment Finance	660.49	
267455	04/13/2023	Open			Accounts Payable	Verizon Wireless	40.01	
267456	04/13/2023	Open			Accounts Payable	Virtual Academy	2,250.00	
267457	04/13/2023	Open			Accounts Payable	Volvik USA Inc	157.28	
267458	04/13/2023	Open			Accounts Payable	Washington Elevator Co Inc	1,550.00	
267459	04/13/2023	Open			Accounts Payable	Waste Mgmt - East	3,551.29	
267460	04/13/2023	Open			Accounts Payable	Wayne County Health Department	712.00	
267461	04/13/2023	Open			Accounts Payable	Wayne County Health Department	528.00	
267462	04/13/2023	Open			Accounts Payable	Weingartz Supply Company	32,720.91	
267463	04/13/2023	Open			Accounts Payable	West Marine Pro	2,967.16	
267464	04/13/2023	Open			Accounts Payable	Wristband Resources	1,844.58	
267465	04/19/2023	Open			Accounts Payable	Anderson Eckstein & Westrick	16,950.00	
267466	04/19/2023	Open			Accounts Payable	Applied Innovation	1,132.47	
267467	04/19/2023	Open			Accounts Payable	BBC Distributing	531.78	
267468	04/19/2023	Open			Accounts Payable	Bernco, Inc.	55,549.34	
267469	04/19/2023	Open			Accounts Payable	Blue Care Network of Michigan	49,396.27	
267470	04/19/2023	Open			Accounts Payable	Blue Cross/Blue Shield Of Mich	204,479.05	

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Payment Dates 04/01/23 - 04/30/23

Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Transaction Amount	Difference
Bank Account 1-Comerica - Comerica Bank Checking								
Payment Type Check								
267471	04/19/2023	Open			Accounts Payable	BMI	173.00	
267472	04/19/2023	Open			Accounts Payable	Boullion Sales & Service Inc	122.99	
267473	04/19/2023	Open			Accounts Payable	Brown City Elevator, Inc	5,070.80	
267474	04/19/2023	Open			Accounts Payable	Brownstown Township Water Dept	895.70	
267475	04/19/2023	Open			Accounts Payable	Cadillac Culvert, Inc.	14,535.00	
267476	04/19/2023	Open			Accounts Payable	Callaway Golf Co	6,119.41	
267477	04/19/2023	Open			Accounts Payable	Carleton Equipment Company Inc	801.30	
267478	04/19/2023	Open			Accounts Payable	Caulk, Andrew	80.00	
267479	04/19/2023	Open			Accounts Payable	Change Fund - Kensington	4,000.00	
267480	04/19/2023	Open			Accounts Payable	Cintas First Aid & Safety	710.53	
267481	04/19/2023	Open			Accounts Payable	Complete Battery Source	1,523.34	
267482	04/19/2023	Open			Accounts Payable	Consumers Energy Company	1,168.07	
267483	04/19/2023	Open			Accounts Payable	Cormic Services	1,266.90	
267484	04/19/2023	Open			Accounts Payable	CSX Transportation, Inc	12,000.00	
267485	04/19/2023	Open			Accounts Payable	Cummins Inc	219.14	
267486	04/19/2023	Open			Accounts Payable	Deere & Company	2,861.47	
267487	04/19/2023	Open			Accounts Payable	Dell Marketing LP	1,835.59	
267488	04/19/2023	Open			Accounts Payable	Delta Dental	16,990.24	
267489	04/19/2023	Open			Accounts Payable	DTE Energy	9,140.15	
267490	04/19/2023	Open			Accounts Payable	DTE Energy	11,676.42	
267491	04/19/2023	Open			Accounts Payable	DTE Energy	664.03	
267492	04/19/2023	Open			Accounts Payable	Eco-Counter Inc	425.00	
267493	04/19/2023	Open			Accounts Payable	Ehrlich	1,143.65	
267494	04/19/2023	Open			Accounts Payable	Epoch Eyewear	1,183.69	
267495	04/19/2023	Open			Accounts Payable	Ferguson Enterprises, Inc	49.44	
267496	04/19/2023	Open			Accounts Payable	Ferguson Enterprises, Inc	919.75	
267497	04/19/2023	Open			Accounts Payable	Ferry Farms	1,430.00	
267498	04/19/2023	Open			Accounts Payable	Fidelity Security Life Insurance Co.	1,698.86	
267499	04/19/2023	Open			Accounts Payable	Flat Rock Automotive, Inc	332.53	
267500	04/19/2023	Open			Accounts Payable	Fraser Mechanical, Inc.	10,380.00	
267501	04/19/2023	Open			Accounts Payable	Gill, Tiffany Melissa	1,000.00	
267502	04/19/2023	Open			Accounts Payable	Goose Busters of Michigan LLC	4,537.00	
267503	04/19/2023	Open			Accounts Payable	Gordon Food Service	1,373.25	
267504	04/19/2023	Open			Accounts Payable	Grainger Inc	9,322.45	
267505	04/19/2023	Open			Accounts Payable	Green Arbor Supply	3,817.50	
267506	04/19/2023	Open			Accounts Payable	GZA Michigan, Inc	9,431.70	

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Payment Dates 04/01/23 - 04/30/23

Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Transaction Amount	Difference
Bank Account 1-Comerica - Comerica Bank Checking								
Payment Type Check								
267507	04/19/2023	Open			Accounts Payable	Hornungs Pro Golf Sales, Inc.	499.43	
267508	04/19/2023	Open			Accounts Payable	K/E Electric Supply Corp.	93.26	
267509	04/19/2023	Open			Accounts Payable	Kennedy Industries Inc	13,995.00	
267510	04/19/2023	Open			Accounts Payable	Knight's Auto Supply Inc	1,380.46	
267511	04/19/2023	Open			Accounts Payable	Knightwing Media	3,500.00	
267512	04/19/2023	Voided	Cancel invoice	04/21/2023	Accounts Payable	Kronos SaaShr, Inc.	2,511.81	
267513	04/19/2023	Open			Accounts Payable	Lansing Sanitary Supply	750.00	
267514	04/19/2023	Open			Accounts Payable	Lavin Agency Ltd, The	5,000.00	
267515	04/19/2023	Open			Accounts Payable	LimnoTech Inc	5,247.50	
267516	04/19/2023	Open			Accounts Payable	Lowe's	4,849.85	
267517	04/19/2023	Open			Accounts Payable	Lower Huron Supply Co.	3,246.73	
267518	04/19/2023	Open			Accounts Payable	Lyden Oil Company	218.35	
267519	04/19/2023	Open			Accounts Payable	Macomb County Department of Roads	174.66	
267520	04/19/2023	Open			Accounts Payable	Macomb County Health Dept	438.00	
267521	04/19/2023	Open			Accounts Payable	Mast, Daniel	1,190.00	
267522	04/19/2023	Open			Accounts Payable	Mechanical Heating and Cooling	119.00	
267523	04/19/2023	Open			Accounts Payable	Michigan.Com	1,051.30	
267524	04/19/2023	Open			Accounts Payable	Munsell Farms	132.00	
267525	04/19/2023	Open			Accounts Payable	Nature Discovery	535.00	
267526	04/19/2023	Open			Accounts Payable	Oak Construction Corporation	115,344.00	
267527	04/19/2023	Open			Accounts Payable	ODP Business Solutions. LLC	327.85	
267528	04/19/2023	Open			Accounts Payable	Penchura, LLC	56,006.25	
267529	04/19/2023	Open			Accounts Payable	Petty Cash-Hudson Mills	115.95	
267530	04/19/2023	Open			Accounts Payable	Petty Cash-Lake Erie	290.23	
267531	04/19/2023	Open			Accounts Payable	Pinckney Auto Wash LLC	40.00	
267532	04/19/2023	Open			Accounts Payable	RKA Petroleum Co's	15,825.62	
267533	04/19/2023	Open			Accounts Payable	SiteOne Landscape Co	2,675.07	
267534	04/19/2023	Open			Accounts Payable	Southeastern Equipment Co. Inc	1,215.83	
267535	04/19/2023	Open			Accounts Payable	Spartan Distributors Inc	4,058.88	
267536	04/19/2023	Open			Accounts Payable	Stanley Industries Inc	108.75	
267537	04/19/2023	Open			Accounts Payable	Straub Pettitt Yaste P.C.	1,600.00	
267538	04/19/2023	Open			Accounts Payable	Sugar Bush Supplies Co Inc	3,461.00	
267539	04/19/2023	Open			Accounts Payable	Target Specialty Products	599.98	
267540	04/19/2023	Open			Accounts Payable	Tire Wholesalers Company Inc	1,469.96	
267541	04/19/2023	Open			Accounts Payable	Umlor Group, The	12,156.00	
267542	04/19/2023	Open			Accounts Payable	US Foods	10,754.55	

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Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Transaction Amount	Difference
Bank Account 1-Comerica - Comerica Bank Checking								
Payment Type Check								
267543	04/19/2023	Open			Accounts Payable	USGA Club Membership	150.00	
267544	04/19/2023	Open			Accounts Payable	Utica Community Schools	254.96	
267545	04/19/2023	Open			Accounts Payable	Van Buren Township	5,601.62	
267546	04/19/2023	Open			Accounts Payable	Vermont Systems Inc (VSI)	3,703.09	
267547	04/19/2023	Open			Accounts Payable	Versalift Midwest	7,265.00	
267548	04/19/2023	Open			Accounts Payable	Vigilante Security, Inc.	13,440.40	
267549	04/19/2023	Open			Accounts Payable	Washington Elevator Co Inc	297.99	
267550	04/19/2023	Open			Accounts Payable	Webster & Garner Inc.	3,099.91	
267551	04/19/2023	Open			Accounts Payable	Weingartz Supply Company	9,251.30	
267552	04/19/2023	Open			Accounts Payable	Weston Preparatory Academy	511.00	
267553	04/27/2023	Open			Accounts Payable	Acee Deucee Porta Can Div	379.29	
267554	04/27/2023	Voided	Incorrect	04/28/2023	Accounts Payable	Aflac Group Insurance	16,019.54	
267555	04/27/2023	Open			Accounts Payable	American Awards & Engraving	20.50	
267556	04/27/2023	Open			Accounts Payable	ASCAP	1,035.00	
267557	04/27/2023	Open			Accounts Payable	AT&T	2,853.40	
267558	04/27/2023	Open			Accounts Payable	AT&T Mobility	9,320.95	
267559	04/27/2023	Open			Accounts Payable	Cadillac Culvert, Inc.	300.00	
267560	04/27/2023	Open			Accounts Payable	CDW Government	1,859.02	
267561	04/27/2023	Open			Accounts Payable	Comcast	404.85	
267562	04/27/2023	Open			Accounts Payable	Commonwealth Heritage Group	2,295.00	
267563	04/27/2023	Open			Accounts Payable	Consumers Energy Company	605.41	
267564	04/27/2023	Open			Accounts Payable	DTE Energy	1,839.57	
267565	04/27/2023	Open			Accounts Payable	DTE Energy	2,254.80	
267566	04/27/2023	Open			Accounts Payable	DTE Energy	1,946.52	
267567	04/27/2023	Open			Accounts Payable	DTE Energy	6,459.41	
267568	04/27/2023	Open			Accounts Payable	DTE Energy	155.17	
267569	04/27/2023	Open			Accounts Payable	DTE Energy	6,661.89	
267570	04/27/2023	Open			Accounts Payable	Epoch Eyewear	436.23	
267571	04/27/2023	Open			Accounts Payable	Ferguson Enterprises, Inc	100.86	
267572	04/27/2023	Open			Accounts Payable	FJF Door Sales Company	339.60	
267573	04/27/2023	Open			Accounts Payable	G2 Consulting Group, LLC	4,425.00	
267574	04/27/2023	Open			Accounts Payable	Gordon Food Service	2,660.29	
267575	04/27/2023	Open			Accounts Payable	Grainger Inc	1,060.75	
267576	04/27/2023	Open			Accounts Payable	Graph-X Signs and Designs, Inc	225.00	
267577	04/27/2023	Open			Accounts Payable	Great Lakes Turf LLC	7,967.75	
267578	04/27/2023	Open			Accounts Payable	Heritage Crystal Clean, LLC	732.42	

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Payment Dates 04/01/23 - 04/30/23

Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Transaction Amount	Difference
Bank Account 1-Comerica - Comerica Bank Checking								
Payment Type Check								
267579	04/27/2023	Open			Accounts Payable	Hubbell, Roth & Clark, Inc.	49,827.78	
267580	04/27/2023	Open			Accounts Payable	Knights Of Columbus	128.00	
267581	04/27/2023	Open			Accounts Payable	Macomb Intermediate School District	20.00	
267582	04/27/2023	Open			Accounts Payable	Mechanical Heating and Cooling	614.00	
267583	04/27/2023	Open			Accounts Payable	Metro Environmental Services, Inc.	3,757.50	
267584	04/27/2023	Open			Accounts Payable	Milford, Charter Township of	46,231.78	
267585	04/27/2023	Open			Accounts Payable	Occupational Health Centers of MI	112.00	
267586	04/27/2023	Open			Accounts Payable	PCS Inc.	5,000.00	
267587	04/27/2023	Open			Accounts Payable	PEA Group	17,692.85	
267588	04/27/2023	Open			Accounts Payable	Pepsi-Cola Company	5,735.49	
267589	04/27/2023	Open			Accounts Payable	Plante & Moran	33,250.00	
267590	04/27/2023	Open			Accounts Payable	PlantWise	2,075.00	
267591	04/27/2023	Open			Accounts Payable	Police Officers Association	165.36	
267592	04/27/2023	Open			Accounts Payable	Police Officers Labor Council	1,785.47	
267593	04/27/2023	Open			Accounts Payable	Riverside Electrical Services	990.00	
267594	04/27/2023	Open			Accounts Payable	RKA Petroleum Co's	1,764.20	
267595	04/27/2023	Open			Accounts Payable	Roberts Co.	6,466.00	
267596	04/27/2023	Open			Accounts Payable	SEI Private Trust Company	5,397.16	
267597	04/27/2023	Open			Accounts Payable	Shiny Penny, LLC	4,455.00	
267598	04/27/2023	Open			Accounts Payable	Spartan Distributors Inc	35,864.75	
267599	04/27/2023	Open			Accounts Payable	Symbolarts LLC	392.50	
267600	04/27/2023	Open			Accounts Payable	Team Golf	867.95	
267601	04/27/2023	Open			Accounts Payable	TeamViewer Germany GmbH	2,758.80	
267602	04/27/2023	Open			Accounts Payable	Vigilante Security, Inc.	6,965.00	
267603	04/27/2023	Open			Accounts Payable	Wilson Sporting Goods Company	20,355.95	
Payment Type Check Totals 313 Payments							\$1,589,620.59	
Payment Type EFT								
4784	04/03/2023	Open			Accounts Payable	O&W, INC.	1,101.60	
4785	04/01/2023	Open			Accounts Payable	Fintech	122.64	
4786	04/01/2023	Open			Accounts Payable	Tri-County Beverage	247.50	
4787	04/01/2023	Open			Accounts Payable	Rave Associates	270.90	
4788	04/06/2023	Open			Accounts Payable	Premium Dist Of Michigan	349.90	
4789	04/01/2023	Open			Accounts Payable	Great Lakes Wine & Spirits LLC	302.70	
4792	04/01/2023	Open			Accounts Payable	Michigan , State of	898.40	
4793	04/25/2023	Open			Accounts Payable	Fifth Third Bank	151,427.95	
4794	04/11/2023	Open			Accounts Payable	Petitpren Inc.	(30.00)	87/331

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Payment Dates 04/01/23 - 04/30/23

Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Transaction Amount	Difference
Bank Account 1-Comerica - Comerica Bank Checking								
Payment Type EFT								
4795	04/11/2023	Open			Accounts Payable	Petitpren Inc.	220.20	
4796	04/11/2023	Open			Accounts Payable	Premium Dist Of Michigan	403.30	
4797	04/11/2023	Open			Accounts Payable	Premium Dist Of Michigan	201.50	
4798	04/11/2023	Open			Accounts Payable	Tri-County Beverage	301.95	
4799	04/05/2023	Open			Accounts Payable	Michigan , State of	1,144.80	
4800	04/11/2023	Open			Accounts Payable	O&W, INC.	639.90	
4801	04/11/2023	Open			Accounts Payable	Rave Associates	256.00	
4802	04/11/2023	Open			Accounts Payable	Michigan , State of	671.60	
4803	04/11/2023	Open			Accounts Payable	Rave Associates	320.00	
4804	04/11/2023	Open			Accounts Payable	Premium Dist Of Michigan	246.40	
4805	04/11/2023	Open			Accounts Payable	Fabiano Bros. Inc	82.60	
4806	04/11/2023	Open			Accounts Payable	Fabiano Bros. Inc	697.25	
4807	04/11/2023	Open			Accounts Payable	Tri-County Beverage	326.40	
4808	04/14/2023	Open			Accounts Payable	Equitable - Individual	6,000.00	
4809	04/14/2023	Open			Accounts Payable	HCMA Flexible Spending	730.75	
4810	04/14/2023	Open			Accounts Payable	Michigan , State of	31,380.94	
4811	04/14/2023	Open			Accounts Payable	MISDU	2,519.86	
4812	04/14/2023	Open			Accounts Payable	United States Treasury	202,475.00	
4813	04/14/2023	Open			Accounts Payable	Vantagepoint Transfer Agents	7,593.08	
4814	04/14/2023	Open			Accounts Payable	Vantagepoint Transfer Agents	22,916.06	
4815	04/14/2023	Open			Accounts Payable	Vantagepoint Transfer Agents	23,565.68	
4816	04/14/2023	Open			Accounts Payable	Health Equity Employer Services	15,839.38	
4817	04/17/2023	Open			Accounts Payable	Michigan , State of	420.22	
4818	04/12/2023	Open			Accounts Payable	Rave Associates	318.40	
4819	04/12/2023	Open			Accounts Payable	Michigan , State of	604.80	
4820	04/14/2023	Open			Accounts Payable	O&W, INC.	738.70	
4821	04/14/2023	Open			Accounts Payable	Rave Associates	256.00	
4822	04/14/2023	Open			Accounts Payable	Daniel L Jacob & Co., Inc	295.05	
4823	04/17/2023	Open			Accounts Payable	O&W, INC.	810.80	
4824	04/19/2023	Open			Accounts Payable	Petitpren Inc.	112.75	
4825	04/19/2023	Open			Accounts Payable	Petitpren Inc.	86.00	
4826	04/19/2023	Open			Accounts Payable	Rave Associates	306.30	
4827	04/14/2023	Open			Accounts Payable	Floral City Beverage, Inc	426.60	
4828	04/14/2023	Open			Accounts Payable	Floral City Beverage, Inc	387.60	
4829	04/14/2023	Open			Accounts Payable	O&W, INC.	1,398.70	
4830	04/14/2023	Open			Accounts Payable	Daniel L Jacob & Co., Inc	315.46	

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Payment Dates 04/01/23 - 04/30/23

Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Transaction Amount	Difference
Bank Account 1-Comerica - Comerica Bank Checking								
Payment Type EFT								
4831	04/01/2023	Open			Accounts Payable	Daniel L Jacob & Co., Inc	382.26	
4832	04/01/2023	Open			Accounts Payable	Imperial Beverage	515.05	
4833	04/01/2023	Open			Accounts Payable	Michigan , State of	398.40	
4834	04/14/2023	Open			Accounts Payable	O&W, INC.	557.15	
4835	04/01/2023	Open			Accounts Payable	O&W, INC.	762.60	
4836	04/01/2023	Open			Accounts Payable	Rave Associates	653.40	
4837	04/01/2023	Open			Accounts Payable	Rave Associates	391.40	
4838	04/19/2023	Open			Accounts Payable	Tri-County Beverage	183.60	
4839	04/19/2023	Open			Accounts Payable	Premium Dist Of Michigan	504.40	
4840	04/19/2023	Open			Accounts Payable	Premium Dist Of Michigan	498.00	
4841	04/21/2023	Open			Accounts Payable	Rave Associates	242.10	
4842	04/21/2023	Open			Accounts Payable	Rave Associates	227.40	
4843	04/21/2023	Open			Accounts Payable	O&W, INC.	734.00	
4844	04/21/2023	Open			Accounts Payable	Floral City Beverage, Inc	414.20	
4845	04/21/2023	Open			Accounts Payable	O&W, INC.	975.50	
4846	04/21/2023	Open			Accounts Payable	West Side Beer Distributing	778.85	
4847	04/21/2023	Open			Accounts Payable	Daniel L Jacob & Co., Inc	163.20	
4848	04/21/2023	Open			Accounts Payable	Rave Associates	223.20	
4849	04/21/2023	Open			Accounts Payable	Michigan , State of	406.32	
4850	04/21/2023	Open			Accounts Payable	O&W, INC.	528.20	
4851	04/21/2023	Open			Accounts Payable	Premium Dist Of Michigan	282.40	
4852	04/21/2023	Open			Accounts Payable	Petitpren Inc.	392.05	
4853	04/28/2023	Open			Accounts Payable	Equitable - Individual	33,300.00	
4854	04/28/2023	Open			Accounts Payable	HCMA Flexible Spending	730.75	
4855	04/28/2023	Open			Accounts Payable	Health Equity Employer Services	21,875.47	
4856	04/28/2023	Open			Accounts Payable	Michigan , State of	32,667.33	
4857	04/28/2023	Open			Accounts Payable	MISDU	2,467.21	
4858	04/28/2023	Open			Accounts Payable	United States Treasury	223,699.27	
4859	04/28/2023	Open			Accounts Payable	Vantagepoint Transfer Agents	7,690.91	
4860	04/28/2023	Open			Accounts Payable	Vantagepoint Transfer Agents	23,367.42	
4861	04/28/2023	Open			Accounts Payable	Vantagepoint Transfer Agents	23,828.89	
4862	04/28/2023	Open			Accounts Payable	Vantagepoint Transfer Agents	208.26	
4863	04/25/2023	Open			Accounts Payable	Tri-County Beverage	304.00	
4864	04/25/2023	Open			Accounts Payable	Rave Associates	318.40	
4865	04/25/2023	Open			Accounts Payable	Premium Dist Of Michigan	241.60	
4866	04/25/2023	Open			Accounts Payable	Fabiano Bros. Inc	285.70	

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Payment Dates 04/01/23 - 04/30/23

Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Transaction Amount	Difference	
Bank Account 1-Comerica - Comerica Bank Checking									
Payment Type EFT									
4867	04/25/2023	Open			Accounts Payable	Fabiano Bros. Inc	165.20		
4868	04/25/2023	Open			Accounts Payable	Michigan , State of	194.40		
4869	04/25/2023	Open			Accounts Payable	Michigan , State of	405.60		
4870	04/27/2023	Open			Accounts Payable	Michigan , State of	1,460.40		
4871	04/27/2023	Open			Accounts Payable	Great Lakes Wine & Spirits LLC	302.70		
4872	04/28/2023	Open			Accounts Payable	O&W, INC.	328.40		
4873	04/28/2023	Open			Accounts Payable	Michigan , State of	473.00		
4874	04/28/2023	Open			Accounts Payable	Rave Associates	384.00		
4875	04/21/2023	Open			Accounts Payable	O&W, INC.	779.60		
4876	04/21/2023	Open			Accounts Payable	Rave Associates	414.20		
Payment Type EFT Totals							91 Payments	\$865,808.01	
Bank Account 1-Comerica - Comerica Bank Checking Totals							404 Payments	\$2,455,428.60	

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Bank Account **PR - Comerica Bank Payroll**

Payment Type **Check**

<u>Status</u>	<u>Count</u>	<u>Transaction Amount</u>	<u>Reconciled Amount</u>
Open	231	110,137.63	.00
Voided	0	.00	.00
Stopped	0	.00	.00
Totals	231	\$110,137.63	\$0.00

Payment Type **EFT**

<u>Status</u>	<u>Count</u>	<u>Transaction Amount</u>	<u>Reconciled Amount</u>
Open	1288	1,138,459.01	\$0.00
Voided	0	\$0.00	\$0.00
Totals	1,288	\$1,138,459.01	\$0.00

Bank Account **PR - Comerica Bank Payroll** Totals

<u>Status</u>	<u>Count</u>	<u>Transaction Amount</u>	<u>Reconciled Amount</u>
Open	1519	1,248,596.64	.00
Voided	0	.00	.00
Stopped	0	.00	.00
Totals	1,519	\$1,248,596.64	\$0.00

Jaye Quadrozzi
Chairman

Amy McMillan
Director

HURON -CLINTON METROPOLITAN AUTHORITY

To: Board of Commissioners
From: Shedreka Miller, Chief of Finance
Subject: Report – Monthly Major Maintenance Project
Date: May 2, 2023

Action Requested: Motion to Receive and File

That the Board of Commissioners' receive and file the Major Maintenance report as submitted by Shedreka Miller and staff.

Background: The Metroparks track the costs associated with periodic or infrequent repairs or maintenance that do not meet the criteria for capitalization in a function of our chart of accounts known as major maintenance. We utilize a project accounting system to budget, record and report these costs. To provide the Board of Commissioners and the broader public with improved information surrounding major maintenance projects we have developed a monthly Major Maintenance Status Report.

This report is modeled after the revised Capital Project Fund report. The format includes the location, project title from the budget document, a brief description of the work, the original budget funding, the current amended budget, year-to-date transactions, life-to-date transactions, life-to-date encumbrance balance, the remaining budget and the project status.

Most major maintenance repairs are completed within one year. Occasionally projects require additional time to complete.

As of the end of April, there has been a few projects contracted or started but year-to-date expenses are only 11.89% of the total budget.

Attachment: April 2023 Major Maintenance Status Report

Major Maintenance Status Report											
4/30/2023											
Location	Project Title	Project Description	Original Budget Funding	Carry Over Budget Funding	Amended Budget	Year to Date Transactions	Life to Date Transactions	Life to Date Encumbrance	Remaining Budget	Project Status	
Lake St Clair	North/South Marina Dock Electrical	Replace electrical conductors that feed the power to the pedestals for boaters at the North Marina rental slips. Current electrical has been damaged due to high water levels	150,000	-	16,151	392	16,385	0	(234)		
Lake St Clair	East Boardwalk Resurface replacement - Phase 3	Continuation of decking Replacement and Repairs	350,000	-	377,210	218,521	223,810	153,400	0		
Lake St Clair	Stormwater Drainage Repairs on Culverts	Replacement of deteriorated culverts throughout the park	45,000	-	0	0	0	0	0		
Lake St Clair	Culvert Replacemet (CUL-LSC-002, 009, 029)	Replacement of old deteriorated culverts-part of plan	26,191	-	0	0	0	0	0		
Lake St Clair	Replace Surfside Shelter with Accessible Shelter	Replace Surfside with accessible shelter	85,000	-	0	0	0	0	0		
Lake St Clair	Hike/Bike Path crack repairs throughout Park	Hike / Bike path crack repairs	55,000	-	0	0	0	0	0		
Kensington	Dam Concrete Work	Fix concrete spalling	247,000	-	3,698	0	3,698	0	0		
Kensington	Restripe roadways/crosswalks parkwide, accessible parking	Replacement of faded pavement markings	-	24,543	30,273	0	5,729	24,543	0		
Kensington	Repainting of Sprayzone towers and fence (at Martindale)	Painting of steel structures and fencing	-	88,600	95,409	2,687	6,809	88,600	(0)		
Kensington	Golf Course Cart Path Milling	Grind Cart Path	-	37,781	37,781	0	2,219	0	35,562		
Kensington	Golf Course Supplemental Irrigation Well	Replace well that supplies water to irrigate golf course	-	22,580	22,580	0	0	22,580	0		
Kensington	Park Office Well Repair	Unexpected repair of Well at the Park office	-	-	12,871	12,781	12,781	0	90		
Kensington	East Boat Launch Pump 2 Repair	Unexpected repair of Pump at East Boat Launch	-	-	13,995	13,995	13,995	0	0		
Kensington	Mulch Installation	Mulch installation parkwide	21,450	-	23,563	23,563	23,563	0	0		
Kensington	East Boat Launch Pump 1 repair	Emergency Repair to Pump at East Boat Launch	-	-	16,490	0	0	16,490	0		
Kensington	Dam Safety Logs	Aluminum Stop Logs for Dam Safety	92,500	-	64,261	0	0	64,261	0		
Kensington	Trail Improvement - Martindale north to Shore Fishing	Replaces the existing failing asphalt surface on the bike trail	427,000	-	0	0	0	0	0		
Kensington	Boat Launch Building & Seawall Repairs	Repairs to the steel on the existing seawall	30,000	-	0	0	0	0	0		
Kensington	Replace culverts (CUL-Ken-041,85,89)	Replacement of old deteriorated culverts	17,000	-	0	0	0	0	0		
Kensington	Upgrades to Kensington Park Office	Upgrade Kensington Park Office	20,000	-	7,129	0	0	0	7,129		
Lower Huron	Turtle Cove UV Light Replacement	Replacement of ultraviolet disinfestation for pool	-	14,299	14,299	0	0	14,299	0		
Lower Huron	Lower Huron North End Parkway Resurfacing	Roadway surface repairs	650,000	-	581,306	12,369	12,369	0	568,938		
Lower Huron	Pump Motor Replacemet at Turtle Cove	Dam Safety Logs	-	-	35,790	0	0	35,790	0		
Lower Huron	Lower Huron Drainage/Culvert Replacement CUL LH 564 Camp Dr	Replacement of old deteriorated culverts	12,090	-	0	0	0	0	0		
Lower Huron	Turtle Cove Marcite Repairs - Replace remainder of Lazy River	Replace the marcite in remainder of lazy river at Turtle Cove	300,000	-	0	0	0	0	0		
Willow	Upgrades Signage for new Park Office	New Signs for park office located at Willow	15,000	-	0	0	0	0	0		
Hudson Mills	Golf Starter Building Roof Replacement	Replacement of flat roof section	-	80,000	4,936	2,208	4,936	0	0		
Hudson Mills	Replace Siding & Roofs at Golf Course Shop, Chem Bldg & Cart Barn	replace old t1-11 siding with steel siding and fix roof leak around windows	160,000	-	0	0	0	0	0		
Hudson Mills	Replace Outfalls (SDC-HUD-001, 009, 016) per Storm Mgmt Plan	Replacement of stormwater discharge culvert SDC outfalls	14,000	-	0	0	0	0	0		
Stony Creek	Restripping of park roads, hike-bike paths & crosswalks	Restripping of pavement markings	-	35,020	35,337	35,050	35,367	0	(30)		
Stony Creek	Small Well Replacement	New well and controller for supplemental water well	30,000	-	290	0	290	0	0		
Stony Creek	Eastwood Beach-Boiler Replacement	Repalce Boiler at Eastwood Beach	40,000	-	31,788	20,459	20,459	11,329	0		
Stony Creek	Trail Maintnenance throughout Park	Trail Maintnenance throughout Park	25,000	-	25,000	0	0	25,000	0		
Stony Creek	Mulch Installation	Mulch installation parkwide	10,230	-	11,238	11,238	11,238	0	0		
Stony Creek	Golf Course Bunker Repairs	Bunkers have failed, need to rebuild	15,000	-	15,000	0	0	0	15,000		
Stony Creek	Dam Safety Logs	Aluminum Stop Logs for Dam Safety	92,500	-	64,261	0	0	64,261	0		

4/30/2023			Original	Carry Over							
Location	Project Title	Project Description	Budget Funding	Budget Funding	Amended Budget	Year to Date Transactions	Life to Date Transactions	Life to Date Encumbrance	Remaining Budget	Project Status	
Stony Creek	Bikepath Bridge between Winter Cove & MT Vernon	Repair bridge on bike path	80,000		0	0	0	0	0		
Stony Creek	Stormwater Drainage Repairs on Culverts	Replacement of deteriorated culverts	50,000		0	0	0	0	0		
Stony Creek	Replace Water Line to Eastwood Beach Restrooms	Current water lines are at the end of lifespan	60,000		0	0	0	0	0		
Stony Creek	Electrical Upgrades at Eastwood Beach from Transformer	Repairs made in the past, replacement of line needs to be done	120,000		0	0	0	0	0		
Stony Creek	Golf Course Water Drainage Phase 3	Cut cart path/install culverts as needed - Phase 3	40,000		0	0	0	0	0		
Stony Creek	Update Signage throughout Park	Update Signage	15,000		0	0	0	0	0		
Stony Creek	Installation of Generator at Park Office	Install generator at park office	30,000		0	0	0	0	0		
Oakwoods	Tollbooth Electrical	Electical connection to tollbooth	-	40,470	57,387	21,056	22,272	40,470	(5,355)		
Lake Erie	Boat Launch Sanitary Updates	Replacement of nonfunctioning sewer line and pumps	-		66,102	60,000	60,102	6,000	0		
Lake Erie	Dredge Marina Channel and Relocate Spoils pile	Dredging and moving of previous spoils piles	150,000		67,756	1,469	20,843	0	46,913		
Lake Erie	Museum Wall Repair	Repair of leaning pation retaining wall	-	100,000	1,602	0	1,602	0	0		
Lake Erie	Nature trail boardwalk repairs of Northern Trapper run	Repalcement of deteriorated wooded boardwalk	35,000		0	0	0	0	0		
Lake Erie	Wave Pool Plaza Cement Work	Various sections of cement around wave pool plaza; to include a section of the hike bike path behind pool mechanical building. New Vendor-replaces 71221.136	-	118,492	133,568	45,654	46,150	87,814	(396)		
Lake Erie	Replace electric wiring at Marina boat docks	Upgrade existing wiring to marina pedestals	50,000		0	0	0	0	0		
Lake Erie	SWMP Projects-Drainage/Culvert Replacement-LE036, 005, 006, 015	Replacement of deteriorated culverts	16,354		0	0	0	0	0		
Lake Erie	Golf Course Storage Bulding Siding Replacement	Reside with metal siding , current wood siding is rotting	60,000		0	0	0	0	0		
Lake Erie	Golf Couese Maintenance Building - Complete Siding	Complete last side of building. Three-quarters were completed in 2021	15,000		0	0	0	0	0		
Lake Erie	Relocate Spoils Pile at Marina	Relocate to restricted covenant area	60,000		0	0	0	0	0	Combined with 71221.134	
Wolcott	Fill in Raceway at Mill	Project to look at filling in the raceway beneath the Mill	-	80,000	0	0	0	0	0		
Wolcott	Funace Replacement at Cow Barn	Two failing furnaces, no longer able to find repair parts	20,000		10,800	0	0	0	10,800	Moved to Opearations, under \$10k	
Wolcott	Demo & Cleanup of new aquired Wolcott Property	Demolish existing structures on newly acquired Wolcott property	50,000		0	0	0	0	0		
Indian Springs	Replace Irrigation Head control system at Golf Course	Replacement of irrigation head control system	-	105,537	105,537	0	0	105,537	0		
Indian Springs	Replace Pump intakes, Electric Panel & Connections at Golf Course	Replace pump intakes, electric panel, and connections	260,000		0	0	0	0	0		
Indian Springs	Install Irrigation Head control system at Golf Course	Install Irrigation Controllers	15,000		0	0	0	0	0		
Indian Springs	Replace Culverts (CUL-IND-22,29,34)	Repalce deteriorated culverts	16,000		0	0	0	0	0		
Huron Meadows	Golf Starter Building Roof Replacement	Replacement of the existing shingle roof on the starter building	-	83,270	124,685	2,751	32,842	83,270	8,573		
			\$ 4,072,315		\$ 2,108,091	\$ 484,191	\$ 577,459	\$ 843,643	\$ 686,989		

HURON - CLINTON METROPOLITAN AUTHORITY

To: Board of Commissioners
From: Shedreka Miller, Chief of Finance
Subject: Report – Monthly Capital Project Fund
Date: May 2, 2023

Action Requested: Motion to Receive and File

That the Board of Commissioners' receive and file the Capital Project Fund report as submitted by Shedreka Miller and staff.

Background: In 2018, the Board of Commissioners approved the creation of a capital project fund. To improve the information provided on specific capital improvement projects Finance is working on developing a monthly performance report.

The following columns of data are provided by project:

- Life-To-Date Total Project Budget
- Year-To-Date Total Project Expenditures
- Life-To-Date Total Project Expenditures
- Current Project Encumbrances (Funds committed through the purchase order process)
- Balance (Life-To-Date Budget less Life-To-Date Expenditures and Current Encumbrances)

This information has now been augmented to include the original budget. In addition, a page has been added which provides a more detailed description of the project as well as the current status of the project and the current estimate of what year the project will be completed. It is anticipated that this additional information will allow the Board of Commissioners as well as the general public to stay up-to-date on the capital project work underway throughout the Metroparks.

Expenditures during April 2023 were primarily related to staff working on projects. The following projects had a minor amount of contracted expenses during the month:

- Stony Creek – Boat Launch Building Redevelopment
- Stony Creek – Golf Course Pumphouse & Irrigation Replacement
- Lake St Clair – Electrical Grid Replacement

Attachment: April 2023 Capital Project Fund Update

April Capital Project Fund Report - Project Summary

Location	Original Project Title	Project Description	Amended Budget	Available Grant Funding	Project Status	Estimated Completion Year
		A natural shoreline project which will remove rip-rap, regrade slope and install native vegetation which will improved filtration of water entering the marsh and improve habitat as well as reducing erosion.			To finish in Fall	2023
Lake St Clair	Black Creek Marsh Wetland Filtration Enhancement		302,949	160,000		
Lake St Clair	Accessible Kayak Launch & Power Installation	Accessible Kayak Launch & Power Installation	56,151		In Design	2023
Lake St Clair	Backup Internet Fiber Installation	Comcast installation of underground fiber network	40,000		In Construction	2023
		Assessments, cost estimates, and project development for future projects to address electrical power infrastructure upgrades and repairs.			Currently finalizing alignment for phase I	2026
Lake St Clair	Electrical Grid Replacement		809,154			
		Multi-year EGLE grant project through 2023. Plantings and bird deterrents installation to improve water quality funding includes follow up water quality monitoring.			In Construction	2023
Lake St Clair	Beach Restoration	Accessible Kayak Launch - grant application has been made to Michigan Coastal Management Program.	482,516	292,167		
Lake St Clair	Michigan Coastal Management Program-Accessible Launch		627,483	196,425		
Lake St Clair	Entrance/Office Road Reconstruction	Reconstruction of deteriorating Entrance Road, Office road	1,499,970		In Construction	2023
		Replace 70'-long wood structure damaged over past 3 years due to high water. Requires permits.			Budgeted	2023
Lake St Clair	Wood Bridge near Interpretive Center Replacement		63,458			
		Purchase new portable booth. Directional bore power to unit for RecTrac system.			Project Starting	2023
Lake St Clair	Upgrade 4th Tollbooth		27,538			
		Install a unistrut assembly with the associated disconnects and then make the necessary hookups			Budgeted	2024
Lake St Clair	Rework Electrical for Permanent Tollbooths to Connect to 4th		50,000			
		Pave 580 lf path from shelter to restrooms per the ADA Transition Plan.			Budgeted	2023
Kensington	Accessible Path from N Hickory Shelter to Restroom		66,273			
		Pave 950 lf path from shelter to restrooms and beach area per the ADA Transition Plan. Include concrete work needed for access mat across beach sand.			Budgeted	2023
Kensington	Accessible Path from S Martindale Shelter to Vault & Beach		85,954			
		Pave 250 lf path section along parking lot to connect shelter with beach area, food bar, and bathhouse.			Budgeted	2023
Kensington	Accessible Path from N Martindale Shelter to Beach		30,354			
Kensington	Install EV Charging Station	Install EV Charging Station at Kensington Golf Course	67,000			
Dexter	Delhi Launch & Take Out Renovations	Renovation of launch area at Delhi.	306,000	153,000	Budgeted	2023
Lower Huron	Backup Internet Fiber Installation	Comcast installation of underground fiber network	185,362		In Construction	2023
		Toll Booth replacement on existing pedestal at Oakwoods and Lower Huron - Beemis Road entrance.			In Construction	2023
Lower Huron	Toll Booth Replacement and Paving		46,580			
		Michigan Natural Resources Trust Fund grant funded project to extend the Iron Bell trail from its current terminus to the north park entrance (Huron River Drive)				
Lower Huron	Iron Bell Trail Project		921,630	488,742		
		Land and Water Conservation Fund grant funded project to improve accessibility and site amenities at the Walnut Grove Campground.			Awaiting Grant Agreement	2023
Lower Huron	Walnut Grove Campground Improvements		784,600	450,000		
		Land and Water Conservation Fund grant funded project to develop a new fenced in area for off leash dog activities			Awaiting Grant Agreement	2023
Lower Huron	Off Leash Dog Area Development		330,800	165,400		
Lower Huron	New Slide Structure at Turtle Cove	Install new slide at Turtle Cover water park.	1,637,349		Project Started	2023
		Pave 1,285 lf path from shelter to restrooms and Turtle Cove area per the ADA Transition Plan.			Budgeted	2023
Lower Huron	Accessible Path from Hawthorne Glade N Shelter to Turtle Cove		110,813			
		Pave 330 lf path from shelter to restrooms per the ADA Transition Plan; this area is not included in the Walnut Grove campground LWCF grant project.			Budgeted	2023
Lower Huron	Accessible Path from Tulip Tree Shelter to Restrooms		31,838			

		Michigan Natural Resources Trust Fund grant funded project to develop an accessible kayak launch and associated site amenities at Rapids View	7,994	226,900	In Construction	2023
Hudson Mills	Rapids View area Development					
		Michigan Natural Resources Trust Fund grant funded project to develop an accessible kayak launch and associated site amenities at Dexter-Huron	696,025	192,700	Awaiting Grant Agreement	2023
Hudson Mills	Picnic Area Development at Canoe Launch					
Hudson Mills	Replace Vault Toilet with CXT	Replace curren vault toilet with CXT.	406,830		Budgeted	2023
		Pave 320 lf path from bike trail to AC shelter to make it ADA compliant. Include accessible tables/grill & concrete pad as part of project.	231,358		Budgeted	2023
Hudson Mills	Accessible Access to Activity Center Shelter					
Hudson Mills	Convert Gas Storage Tanks for Above Ground	Conversion of gas storage tanks	40,212		In Design	2023
		Construction of a new restroom and shade structure at the boat lauch facility	127,273		In Construction	2023
Stony Creek	Boat Launch Building Redevelopment					
Stony Creek	Backup Internet Fiber Installation	Comcast installation of underground fiber network	2,171,946		Substantially Completed	2023
		Replacement of intakes, pumps, controls, piping and heads. One year of design before construction.	80,000		In Design	2023
Stony Creek	Golf Course Pumphouse & Irrigation System Replacement					
		Pave 625 lf in asphalt paths connecting both Wintercove shelters to lot, restroom and playground areas per the ADA Transition Plan.			Budgeted	2023
Stony Creek	Accessible Path from Winter Cove N to Winter Cove S Shelters					
Stony Creek	Develop Shelter in former Banquet Tent Area	Replace Banquet Tent with shelter.	1,002,092		Budgeted	2023
		Repair the seawall at the Boat Launch / update parking lot lighting. Incorporate pier for Washington Twp. FD & Metroparks police boat.	215,063		Budgeted	2023
Stony Creek	Seawall Repair & Washington Twp Fire Dept Boat Pier					
		Removal and realignment of 1/2 mile of 6' wide asphalt path, 284 lf of 8' wide boardwalk, replacement of three existing footbridges, a 400sf overlook structure and pond dipping platform.	500,000		Budgeted	2023
Stony Creek	Reflection Nature Trail Improvements					
		Replace with precast bridge between Wintercove and Mt. Vernon, original structure (15' x 40) is failing, uneven decking and enrty, exit points. Leading to injuries from cyclists and rollerbladers. It is no longer safe to plow during the winter. Requires permits.	577,994	465,600	Budgeted	2023
Stony Creek	Hike Bike Path & Bridge Replacement btwn Winter Cove & Mt Verno					
Stony Creek	Install Electricity at 4th Tollbooth	Directional bore power to unit for RecTrac system.	931,901		Budgeted	2024
Stony Creek	Install EV Charging Station	Install EV Charging Station at Stony Creek Golf Course	82,309		Budgeted	2024
		Construction of a new park office building at the north end of Willow Metropark to replace the sub-standard legacy facility at Lower Huron Metroparks.	20,000		Substantially Completed	2023
Willow	Park Office Replacement					
		National Fish and Wildlife Foundation SE MI Resilience Fund grant project to mitigate Huron River streambank erosion and improve habitat	67,000		Design Started	2023
Willow	Big Bend Shoreline Protection					
		Removal of that dam structure, sheet pile walls and docks and subsequent site restoration.	2,802,201	250,000	Budgeted	2023
Willow	Washago Pond Restoration					
		Pave 650 lf asphalt paths connecting both Fox Meadows shelters to the restroom and to the pool activity area/playground per the ADA Transition Plan.	585,546		Budgeted	2023
Willow	Accessible Path from Fox Meadows N & S Shelters to Pool					
		Needed upgrades for the pumphouse to work efficiently for the course irrigation (Control system, VFD's, lift pipes/pumps)	906,038			2024
Willow	Golf Course Pumphouse Upgrades					
Willow	Roof Replacement at Golf Course Clubhouse	Clubhouse Roof Replacement	65,000			2024
Willow	UST Fuel Pump Removal & Replacement at Golf Course	Removal/replacement of current WGC UST Fuel pumps	260,000			2024
Willow	Salt Storage Curtain Closure	Add curtain to the salt storage area	70,000			2023
			230,000			

Lower Huron	Install EV Charging Station	Install EV Charging Station at either Willow Golf Course	20,000			2024
		Land and Water Conservation Fund grant funded project to develop an accessible nature trail and make associated site improvements			Grant Received, In Design	2023
Oakwoods	Accessible Nature Trail Development		66,000	124,000		
Oakwoods	Flat Rock Dam Study	Grant Project to Study area associated with Flat Rock Dam	264,725	730,000	Budgeted	2025
		This shoreline project will regrade the existing shoreline, install native vegetation as well as creating near-shore shoals. Channels and pools will also be created in the nearby marsh. This work will improve fish spawning habitat.			In Construction	2023
Lake Erie	Shoreline and Fish Habitat Restoration	Installation of an onsite fish cleaning station at the boat launch facility	755,000	1,404,353	Budgeted	2023
Lake Erie	Boat Launch Fish Cleaning Station	Land and Water Conservation Fund grant funded project to develop an accessible kayak launch and associated site amenities at the Boat Launch	1,685,902	122,500	In Design	2023
Lake Erie	Accessible Kayak Launch with Area Development	Trail Improvements including aggregate trail from parking lot to new trail head and accessible amenities.	45,000		Grant Received, In Design	2023
Lake Erie	Cherry Island Nature Trail Improvements	Cove Point vaults -removal/replacement of 2 vaults with CXTs.	245,546	600,000		
Lake Erie	Cove Point Vault Toilet Replacements	Install new sewer line to service Boat Launch building, including pump upgrades and controls.	875,896		Budgeted	2023
Lake Erie	Sewer Line Replacement at Boat Launch Building	Grant Project to protect marshland	153,187		Budgeted	2023
Lake Erie	Protecting Lake Erie Marsh with Green Infrastructure	Wave Pool Mertha Liner and updates	99,629	483,500	Budgeted	2024
Lake Erie	Wave Pool Mertha Liner and Updates	Two courts needing surfacing near Pool Complex	658,104	1,000,000	Budgeted	2024
Lake Erie	Resurface Outdoor Courts with Sport Tile	Development of a connector trail from the Farm to the Mill. Multi year project design and construction	4,000,000		Budgeted	2023
Wolcott	Farm to Mill Trail Connector	Replace / repair roof	60,070		Budgeted	2024
Wolcott	Replace Roof on Mile Barn	Comcast installation of underground fiber network	1,001,033		Budgeted	2023
Indian Springs	Backup Internet Fiber Installation	Upgrades to Golf Course pumhouse	150,000		In Review	2022
Indian Springs	Golf Course Pump House Upgrades	Redevelopment of Meadow Lark Playground	431,000		Budgeted	2023
Indian Springs	Playground Redevelopment at Meadow Lark	Convert building electric for electric golf carts and add genarator hook up to run essential equipment	600,000		Budgeted	2024
Indian Springs	Electrical Conversion at Golf Building	Remove underground fuel tank	234,115		Budgeted	2023
Indian Springs	UST Removal at Golf Course	Grant Funded Restoration work at Huron River Headwaters	200,000		Budgeted	2023
Indian Springs	Healing the Huron River Headwaters-Tree Planting & Restoration		100,000	100,000	Grant Received, In Design	2023
			32,285,759	7,605,287		



HURON-CLINTON METROPOLITAN AUTHORITY

To: Board of Commissioners
 From: Amy McMillan, Director
 Project Title: Update - Purchases over \$10,000
 Date: May 2, 2023

Action Requested: Receive and File

That the Board of Commissioners receive and file the update for purchases over \$10,000, up to, and including \$25,000 as submitted by Director Amy McMillan and staff.

Background: On May 9, 2013, the Board approved the updated financial policy requiring the Director to notify the Board of purchases exceeding \$10,000, up to, and including \$25,000.

The following list contains purchases exceeding the \$10,000 threshold:

<u>Vendor</u>	<u>Description</u>	<u>Price</u>
1. Spartan Distributors	Toro Pro Force Debris Blower	\$10,944.97
2. Boullion Sales & Service Inc.	Land Pride All Flex Mower	\$23,935.50
3. Kennedy Industries Inc.	Pump Repairs East Boat Launch Kensington	\$16,490.00
4. People Driven Technology	KnowBe4 Security Awareness Training Subscription	\$11,038.50
5. Weingartz Supply Company	Lazer X Series 921, Indian Springs	\$16,894.00
6. Weingartz Supply Company	Lazer X Series 993, Wolcott	\$16,990.30



HURON-CLINTON METROPOLITAN AUTHORITY

To: Board of Commissioners
From: Amy McMillan, Director
Project Title: Purchases – Total Spent and Vendor Locations
Date: May 2, 2023

Action Requested: Receive and File

That the Board of Commissioners receive and file the update for total spent and vendor locations as submitted by Director Amy McMillan and staff.

Background: Each month the Purchasing Department summarizes the total amount spent on capital equipment purchases, major maintenance, and park projects and includes the location of vendors, either within or outside the Metroparks five-county region as well as the effect of DEI, living wage, and the Metroparks local preference policy.

Attachment: Award Requests

Award Requests for May 2023

Vendor	Vendor Location	Description	Park Location	Total Request	Five-County	Greater Michigan	Outside Michigan	Effect of DEI, Living Wage, and Local Preference Policies
Rosy Brothers	Dryden, MI	Bush Hog Pull Behind Mower	Stony Creek	\$ 29,729.80		\$ 29,729.80		
Carleton Equipment	Chesterfield, MI	Tow Behind Air Compressor	Stony Creek	\$ 25,224.61	\$ 25,224.61			
Environmental Consulting & Technology, Inc.	Ann Arbor, MI	Lake Erie Green Infrastructure Design/Build	Lake Erie	\$ 633,673.00	\$ 633,673.00			
Detroit Salt Company	Detroit, MI	Road Salt for 2023/2024 and 2024/2025 Seasons	Huron Meadows, Indian Springs, Kensington, Lower Huron/Willow, Lake St. Clair, Stony Creek/Wolcott, Hudson Mills	\$ 138,885.50	\$ 138,885.50			

Totals:	\$827,512.91	\$797,783.11	\$29,729.80	\$0.00
Percent of Total Award Request:		96.41%	3.59%	0.00%



HURON-CLINTON METROPOLITAN AUTHORITY

To: Board of Commissioners
From: Neil Eby, Buyer
Project No: Sourcewell Contract 070821-BHG
Project Title: Cooperative Purchase of a Bush Hog Pull Behind Mower
Location: Stony Creek
Date: May 2, 2023

Action Requested: Motion to Approve

That the Board of Commissioners approve the cooperative purchase of a Bush Hog Pull Behind Mower for \$29,729.80, from Rosy Brothers of Dryden, MI through Sourcewell contract 070821-BHG as recommended by Neil Eby, Buyer and staff.

Fiscal Impact: Funds will come from the Board approved 2023 Capital Equipment budget, which allowed \$30,000 for the purchases. The price of \$29,729.80 is \$270.20 in favor of the budget.

Scope of Work: Furnish and deliver one Bush Hog 4115R1 pull behind mower, with specifications as noted by HCMA, to Stony Creek Metropark.

Background: Stony Creek Metropark grounds department requested a new Bush Hog for their grounds crew to replace unit 898. The unit being replaced is showing obvious signs of age and wear. It was determined that the replacement of this unit would be more efficient than incurring repair costs to keep the unit.



HURON-CLINTON METROPOLITAN AUTHORITY

To: Board of Commissioners
From: Neil Eby, Buyer
Project No: Sourcewell Contract 041719-CEC
Project Title: Cooperative Purchase of a Doosan Tow Behind Air Compressor
Location: Stony Creek
Date: April 19, 2023

Action Requested: Motion to Approve

That the Board of Commissioners approve the cooperative purchase of a Doosan tow behind air compressor for \$25,224.61 from Carleton Equipment, of Chesterfield, MI, through Sourcewell contract 041719-CEC as recommended by Neil Eby, Buyer, and staff.

Fiscal Impact: Funds will come from the Board approved 2023 Capital Equipment budget, which allowed \$26,000 for the purchases. The price of \$25,224.61 is \$775.39 in favor of the budget.

Scope of Work: Furnish and deliver one Doosan P185 tow behind air compressor to Stony Creek Metropark.

Background: Stony Creek Metropark grounds department requested a new tow behind air compressor for their building/grounds crew. The air compressor is needed to aid in blowing out buildings in winter, irrigation maintenance, operating jackhammers, sign pounders, etc. A similar unit is available at LSC, however, it is often in use at the same time of the year, for the same purpose leading to capacity constraints. This additional compressor would help the crew work more efficiently at the tasks mentioned above.



HURON-CLINTON METROPOLITAN AUTHORITY

To: Board of Commissioners
From: Travis Grubb, Senior Buyer
Project No: 2023-005
Project Title: Protecting Lake Erie Marsh and Waters with Green Infrastructure Practices
Location: Lake Erie Metropark
Date: May 2, 2023

Action Requested: Motion to Approve

That the Board of Commissioners approve the award of RFP 2023-005 to Environmental Consulting & Technology, Inc. of Ann Arbor, MI in the amount of \$633,673 for the design/build of green infrastructure measures at Lake Erie Metroparks and invasive species removal and restoration planting at Six Points.

Fiscal Impact: This project will be funded through a U.S. Environmental Protection Agency grant, which allowed a total of \$658,104.14 for the project.

Background: The Huron-Clinton Metropolitan Authority will partner with the Wyandot of Anderdon Nation to implement green infrastructure measures at Lake Erie Metropark and invasive species removal and restoration plantings at Six Points, both which lie at the junction of the Detroit River and Lake Erie.

Scope of Work: Measures include the installation of 16 naturalized swales (197,890 sq. ft) along park roads and parking areas, 2 rain gardens (2,980 sq. ft) at the Marshlands Museum interpretive center, and the restoration of a riparian area (approximately 8 acres) with native vegetation at the Wyandot Six Points. The project will capture over 1.67 million gallons of stormwater runoff reducing pollutants entering Lake Erie. The HCMA Stormwater Management will provide the basis of the green infrastructure design process. For the implementation of green infrastructure measures, six tasks have been identified:

1. Work with EPA Quality Assurance staff to develop Quality Assurance Protection Plan
2. Existing data review
3. Design/Build of green infrastructure construction plans
4. Invasive removal plan and restoration plan
5. Public engagement process/volunteer maintenance
6. Final report

Process: HCMA issued RFP 2023-005 on February 10, 2023. The solicitation documents were posted on the Michigan Intergovernmental Trade Network (MITN) website, which provided notice to 355 vendors. 49 vendors downloaded the solicitation and two submitted a proposal.

An evaluation committee comprised of HCMA's Chief of Planning and Development, Chief of Engineering, Chief of Natural Resources, and other relevant staff conducted a thorough review of the proposals. The evaluation process was completed through a two-step process, which included initial proposal evaluations followed by presentations/interviews. After completing the evaluation process, the evaluation committee reached consensus that Environmental Consulting & Technology, Inc submitted the most responsive and responsible proposal.



HURON-CLINTON METROPOLITAN AUTHORITY

To: Board of Commissioners
 From: Travis Grubb, Senior Buyer
 Project No: ITB FH-22-23-2388 (City of Farmington Hills, MITN Group Cooperative Bid)
 Project Title: Road Salt for the 2023/2024 and 2024/2025 Seasons
 Location: Huron Meadows, Indian Springs, Kensington, Lower Huron/Willow, Lake St. Clair, Stony Creek/Wolcott, Hudson Mills
 Date: May 2, 2023

Action Requested: Motion to Approve

That the Board of Commissioners approve the cooperative purchase of road salt for the 2023/2024 and 2024/2025 seasons from the lowest responsive and responsible bidder Detroit Salt Company of Detroit, Michigan.

Background: The solicitation for road salt was competitively bid by the City of Farmington Hills on behalf of 25 cities, townships, and other public agencies (including HCMA), which are members of the MITN Purchasing Group.

Fiscal Impact: HCMA estimates that a total of 1,150 tons of road salt will be purchased per season. The estimated costs per season are \$68,413.50 for 2023/2024 and \$70,472 for 2024/2025 but are subject to change based on actual quantities ordered.

Scope of Work: Furnish and deliver road salt on an as-needed basis. Estimated purchase quantities per season are as follows:

- Huron Meadows - 50 Tons
- Indian Springs - 50 Tons
- Kensington - 350 Tons
- Lower Huron/Willow - 200 Tons
- Lake St. Clair - 150 Tons
- Stony Creek/Wolcott - 250 Tons
- Hudson Mills - 100 Tons

Process: The City of Farmington Hills published the Cooperative Bid on the MITN website and received three bids, which are summarized below:

Vendor	City	Average Price/Ton	
		2023/2024 Season	2024/2025 Season
*Detroit Salt Company	Detroit, MI	\$59.94	\$61.28
Cargill, Inc.	Chicago, IL	\$70.79	\$73.62
Compass Minerals America	Overland Park, KS	\$70.84	\$70.84

(*) recommended award



To: Board of Commissioners
From: Danielle Mauter, Chief of Marketing and Communications
Subject: Metroparks Public Relations and Strategic Relationship Building
Date: 5/4/2023

Action Requested: Motion to Approve

That the Board of Commissioners' approve a contract with Moment Strategies for professional services of public relations, strategic relationship building and crisis communications support in the amount of up to \$136,000 over 12 months as detailed below as recommended by Chief of Marketing and Communications, Danielle Mauter and staff. If approved, work will begin in June resulting in \$81,000 of that work billed this budget year and \$55,000 will be budgeted and billed next budget year – both from the marketing budget.

Moment Strategies brings a wealth of experience and expertise as well as a unique approach to this work as outlined further in the attached presentation. The Metroparks are recommending work with a firm to help us achieve some of our larger Strategic Plan goals and get us to the “next level” of awareness and partnership.

The main goals of this work will be developing and executing a strategy for:

1. Executive positioning tied to establishing the Director and other Leadership Team members as a high-profile business leaders in the region ultimately bolstering the reputation of the Metroparks as leaders.
2. Strategic Relationship Building – establish further strategic relationships with corporate and philanthropic organizations and community groups aimed at generating additional revenue, long-standing partnerships and greater brand affinity while supporting public health and community outcomes.
3. Crisis Communications support and project-based media relations assistance as needed to supplement internal Metroparks staff efforts.

In order to find the most qualified firm for this work, the Metroparks team, identified 11 firms throughout the region that do interesting work that seemed to align with our priorities and goals for this body of work. A time was scheduled time to meet with seven of those firms to talk about our priorities and goals and, also, to determine which might be a good fit for our overall efforts. Not all of the firms we reached out were interested in meeting. Metroparks invited five of those seven to submit proposals and meet with our broader leadership team. One firm retracted from the process before a proposal was made, and four firms presented proposals in person. The review team reviewed proposals, asked follow up questions and are brining the recommendation to move forward with Moment Strategies. This review process was reviewed also by legal to assure it met the requirements of our procurement process for professional services.



WM MOMENT STRATEGIES

COMMUNICATIONS PROPOSAL FOR HURON-CLINTON METROPARKS

MAY 3, 2023

MOMENT STRATEGIES CLIENTS



**MICHIGAN
ECONOMIC**
DEVELOPMENT
CORPORATION



**Water & Sewerage
Department**



BasBlue

YOUR MOMENT STRATEGIES TEAM



**ALEXIS
WILEY**

PRINCIPAL &
LEAD STRATEGIST



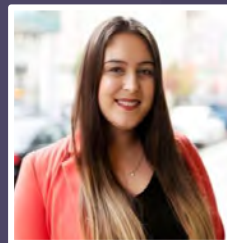
JIM VELLA
*VELLA STRATEGIC
PHILANTHROPY*

REVENUE GENERATING
PARTNERSHIPS



**ERIKKA
SIMPSON**

PROJECT MANAGER
& STRATEGIC
PARTNERSHIPS



**RACHEL
FELICE**

COMMUNICATIONS
STRATEGIST



**JASON
LORIMER**

EXECUTIVE
POSITIONING

OUR APPROACH

Moment Strategies has developed a customized strategy to help the Metroparks implement its strategic plan. What follows is a discussion of how our partnership will build over the next year.

PHASES

1 PROJECT INITIATION

- Assess priority organizations for partnership with the Metroparks' key initiatives
- Develop strategy to convert partnerships into increased revenue
- Develop detailed execution roadmap and messaging
- Develop crisis communications plan

2 COMMUNICATION STRATEGY FINALIZED

- Approve the communications strategy and executive positioning plan
- Approve crisis management plan

3 COMMUNICATION STRATEGY IN OPERATION

- Commence outreach to potential partners and sponsors
- Structure partnerships and strategic placement at key events to drive engagement
- Identify thought leadership and speaking opportunities for the Director & key leaders
- Serve as a resource in the event of a crisis and lead rapid response

Develop Strategic Partnerships & Community Engagement Strategy

1

Assess which individuals, organizations, and nonprofits are most aligned with Metroparks' key initiatives. Moment will partner with Jim Vella of the Vella Strategic Philanthropy Group (VSPG) who is an expert in identifying strategic partnerships that lead to increased revenue for organizations.

Executive Positioning

2

Moment will help the Metroparks identify milestones and develop a regular cadence of press opportunities for the Director and leadership to be front and center, communicating a compelling vision.

Communications Strategy & Support

3

Once we've identified your goals, we help you develop a tailored strategy and messaging that will help you achieve those goals. We regularly structure, lead and execute high profile campaigns, many of which gain national coverage.

Crisis Management & Rapid Response Support

4

During a crisis, you need a plan that includes key messages, key spokespeople determined according to the issue, and partners that can help you make good decisions quickly and communicate effectively..

WORKFLOW

Activity	Critical Tasks
Project Kick-Off	Determine how to measure the success of the engagement
Communication Strategy Finalized	Establish regular check-ins to assess performance
Execute Communication Strategy	Regularly engage with communications and community engagement leads to leverage shared relationships and build strategic partnerships
Identify Press Opportunities	Determine media strategy, key press targets and measure impact
Support Communications Staff	To include status updates, press releases, statements, press conferences and engaging with media at in person events for the Metroparks when necessary
Support Executive Leadership	Intentional community and corporate engagement
Develop and Drive a Rapid Response Strategy	Ensure accurate information is readily available
Media Monitoring	Provide regular clips related to coverage of the Metroparks, new partnerships and community engagement activities

PRICING

Date	Description Of Services	Cost (Monthly)
Month 1	Development of key messaging, strategic positioning strategy, crisis response, and initial outreach to potential partners and sponsors.	\$13,000
Month 2		\$13,000
Month 3 - 12	Execution of strategic communications efforts including: crisis comms retainer, two bi-weekly meetings, executive positioning, coordination of partnership and engagement opportunities, press opportunities and communications milestones	\$11,000

** Moment Strategies will bill a total of \$136,000.00 for the Metroparks year long engagement.

This estimate is based on our experience with organizations of this size and the level of effort required to successfully execute a comprehensive strategic communications and engagement plan that is in line with Metroparks' 2023 key initiatives.

THANK YOU!

WHETHER CELEBRATING A WIN OR FACING AN
UNEXPECTED CRISIS — WE CRAFT STORIES THAT
INSPIRE THE PRESS AND INFORM THE PUBLIC.

WE HELP YOU OWN YOUR MOMENT.



Alexis Wiley
Founder/CEO, Moment Strategies
alexiswiley@momentstrategies.com
(313) 510-7222

WWW.MOMENTSTRATEGIES.COM



To: Board of Commissioners
From: Shedreka Miller, Chief of Finance
Subject: Report – Monthly Financial Review
Date: May 5, 2023

Action Requested: Motion to Receive and File

That the Board of Commissioners receive and file the monthly Financial Review report as submitted by Chief of Finance Shedreka Miller and staff.

Attachment: April Financial Review



HURON-CLINTON METROPARKS APRIL FINANCIAL RECAP

MAY 2023

Administrative Office
13000 High Ridge Drive
Brighton, MI 48814



[METROPARKS.COM](https://www.metroparks.com)



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EXECUTIVE SUMMARY

APRIL 2023 FINANCIAL RESULTS

Tax revenue for 2023 is expected to increase by \$1.9 million. Year-to-date collections are higher than prior years. It is expected that all revenue will be collected.

For the month of April 2023, operating revenue of \$2.1 million increased \$201,383 or 10.7% and vehicle entries increased 10% in comparison to 2022. The year-to-date park operating revenue of \$4.4 million is \$129,850 lower compared to 2022 and \$378,971 higher compared to the 5-year average. No significant changes to administrative revenue took place during April.

Tolling increased for daily and annual sales in comparison to 2022. April daily permit sales are 31% higher than 2022. April annual permit sales are 6.2% higher than 2022. Year-to-date tolling revenue is \$130,379 or 5% lower than 2022 figures.



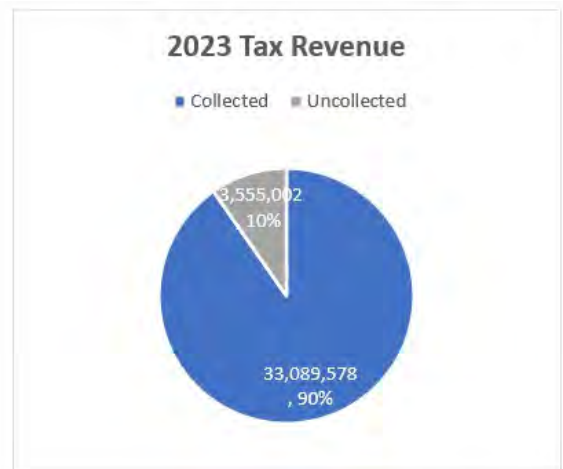
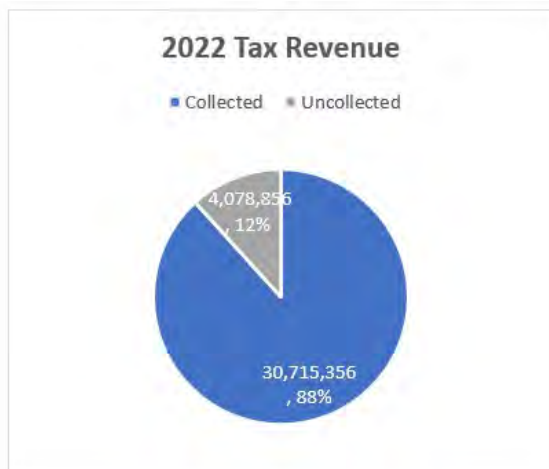
Tolling is the largest contributor to operating park revenue in April 2023. Tolling generated \$1.1 million. All other park operating activities produced over \$934,000.

Overall, year-to-date general fund expenditures are up \$3.4 million or 17% compared to 2022.

In summary, the Metroparks continue to be well positioned financially. Revenues remain strong and expenditures remain within planned budgets.

ADMINISTRATIVE REVENUE

Metroparks administrative revenue consists of all revenue sources that are not generated directly by park operations. Tax revenue accounts for the majority and is the single largest source of revenue for the Metroparks. At the end of April, total tax revenue recognized by the Metroparks increased from 2022 by \$1.9 million. The amount of revenue collected as of April month end has increased compared to 2022 April month end. In 2022 we had collected 88% of taxes owed. In 2023 that amount is higher at 90%.

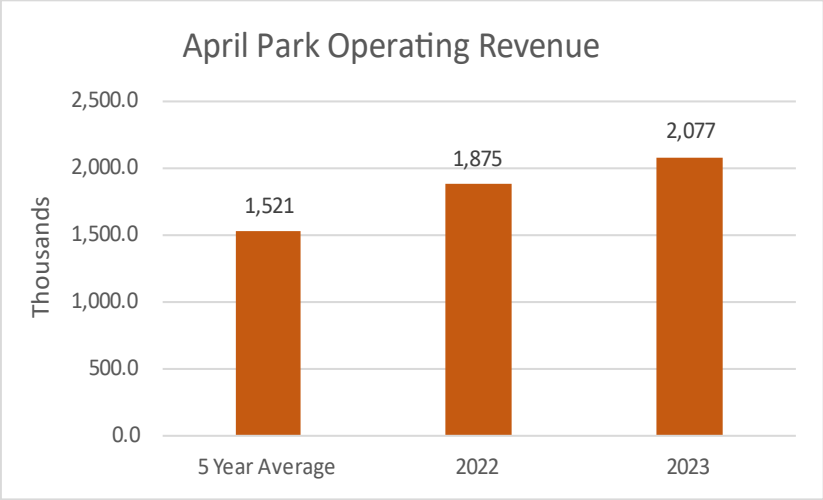


PARK OPERATING REVENUE

BY ACTIVITY

The parks generated \$2.1 million in revenue during April 2023 compared to \$1.9 million in 2022. The 5-year average for operating revenue is \$1.5 million. This is the highest revenue earned for the month of April within the past five years.

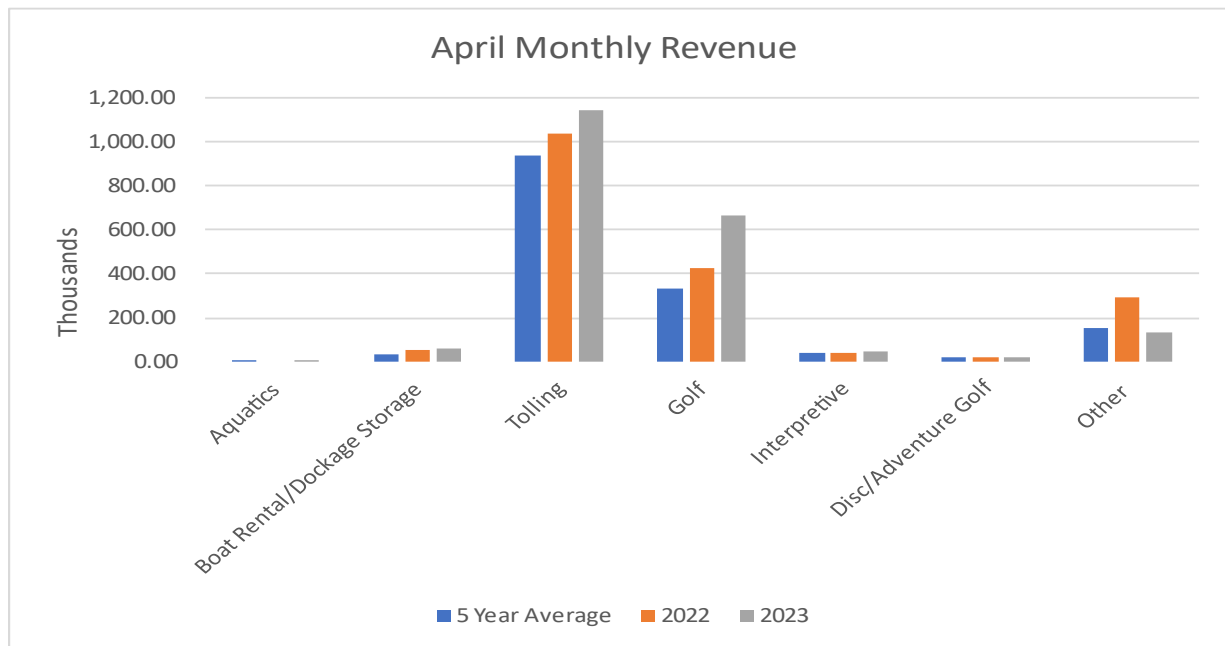
April park operating revenue increased \$201,383 or 10.7% compared to 2022 and \$555,727 or 36.5% compared to the 5-year average.



Breaking down park operating revenue by the activity, the most significant source of revenue is tolling. The \$1.1 million generated was higher than 2022 and the 5-year average by \$107,534 or 10% and \$204,461 or 22%. This is the highest tolling revenue earned for the month of April within the past five years.

Golf and other revenue were the second and third largest sources of operating revenue for the month. The other category consists of special events, camping, shelter reservations, facility rentals, and any additional leases/rentals. Golf revenue of \$666,143 was higher than 2022 and the 5-year average by \$238,803 or 56% and \$334,518 or 101%. Other revenue was lower than 2022 and the 5-year average by \$157,849 or 54% and \$18,705 or 12%.

Favorable weather conditions could have contributed to the increase in tolling and golf revenue for the month of April. The average temperature for April 2023 was six degrees higher than 2022.

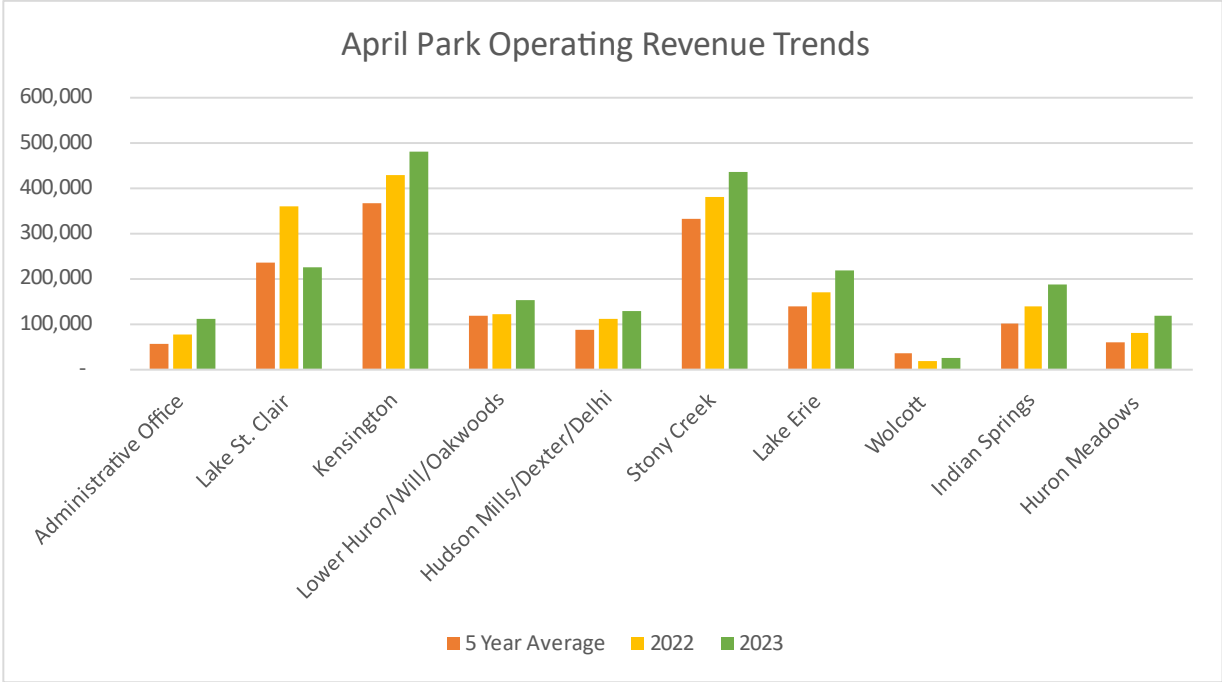


BY LOCATION

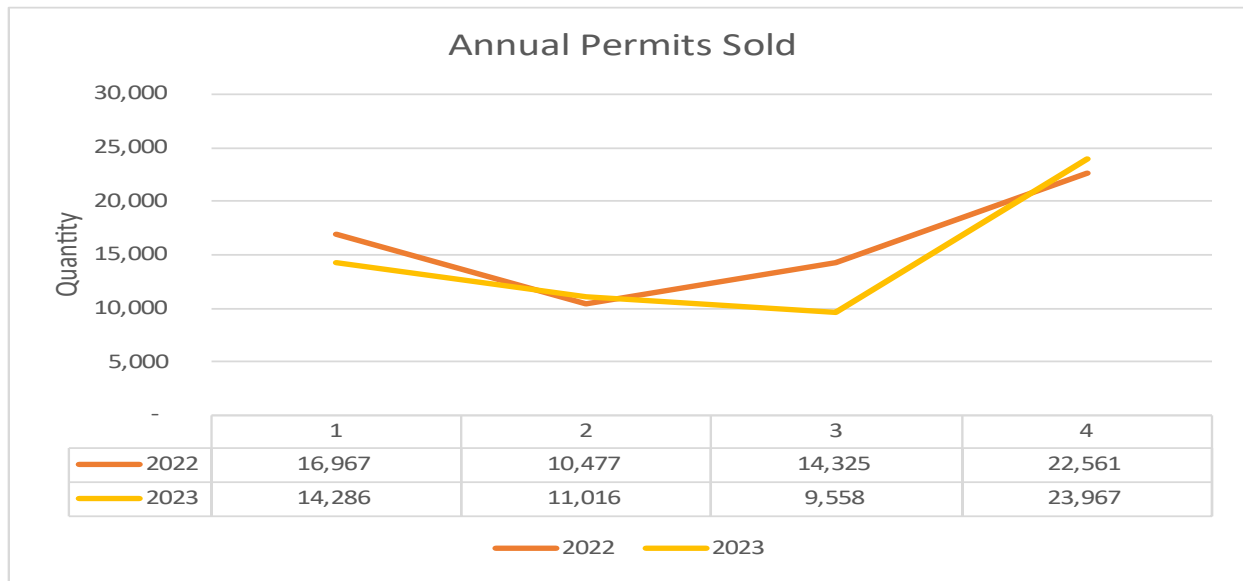
The parks generated \$2.1 million in operating revenue during April 2023 compared to \$1.9 million in 2022 and \$1.5 million for the 5-year average.

April 2023 operating revenue in total increased compared to April 2022 and the 5-year average by \$201,383 or 10.7% and \$555,727 or 36.5%. Kensington, Stony Creek, and Lake St. Clair generated the most revenue for April 2023. April operating revenue for Kensington, Stony Creek, and Lake St. Clair was \$479,084, \$435,541, and \$224,998.

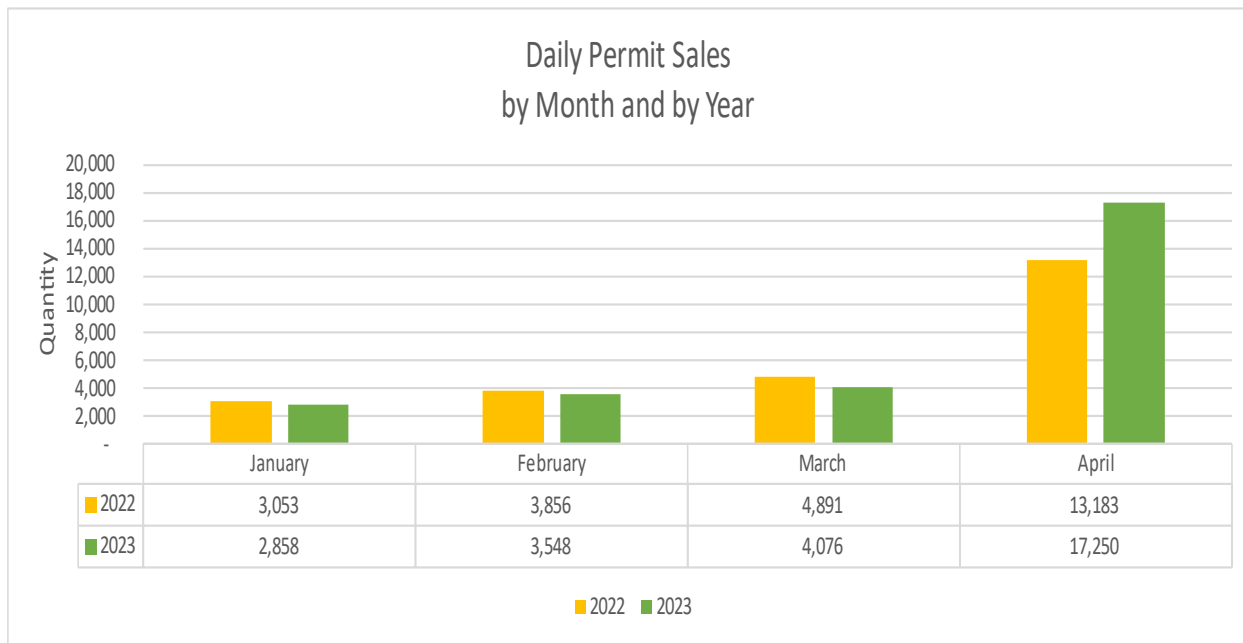
In the chart below, the variance between 2023 and 2022 figures range between an increase of \$57,389 and a decrease of \$132,543. The variance between 2023 and the 5-year average ranges between an increase of \$113,182 and a decrease of \$9,375. The changes are reflected in the chart below:



The following charts graphically represent the trends and shifts in annual and daily permit sales. Year-to-date annual permit sales for 2023 are down 8.6% from 2022. Annual permit sales for April 2023 increased 6.2% compared to 2022.

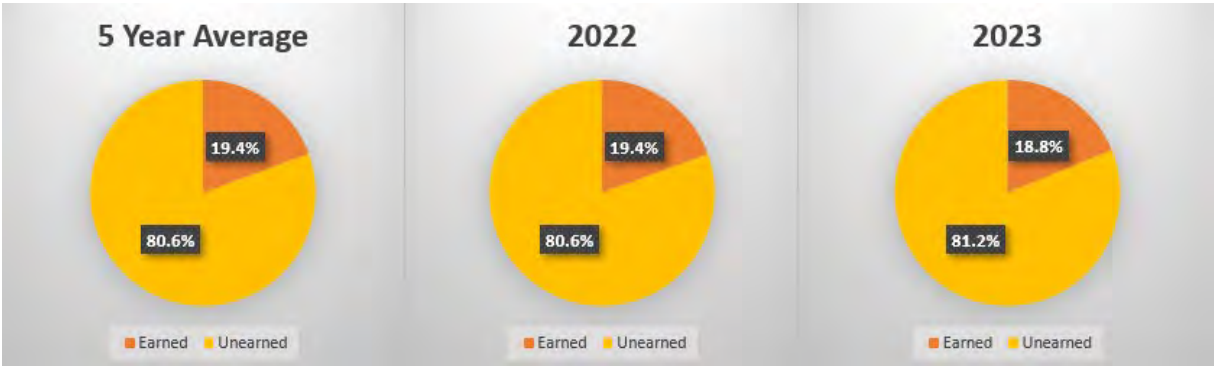


Daily permit sales in April increased 31% compared to 2022.



Considering year-to-date operating revenue, the \$4.4 million generated is \$129,850 lower than 2022 and \$378,971 higher than the 5-year average.

The pie charts below reflect the revenue earned at the end of April compared to the budgeted revenue not yet earned.



At the end of April 2023, we have generated 18.8% of budgeted operating revenue earned. We were around 19.4% for 2022 and the 5-year average.

EXPENDITURES

ADMINISTRATIVE OFFICE

Overall, year-to-date Administrative Office expenditures are ahead of 2022 by \$4.0 million or 126%. Most of this increase is related to the naming rights of Ralph Wilson Park.

MAJOR MAINTENANCE AND CAPITAL

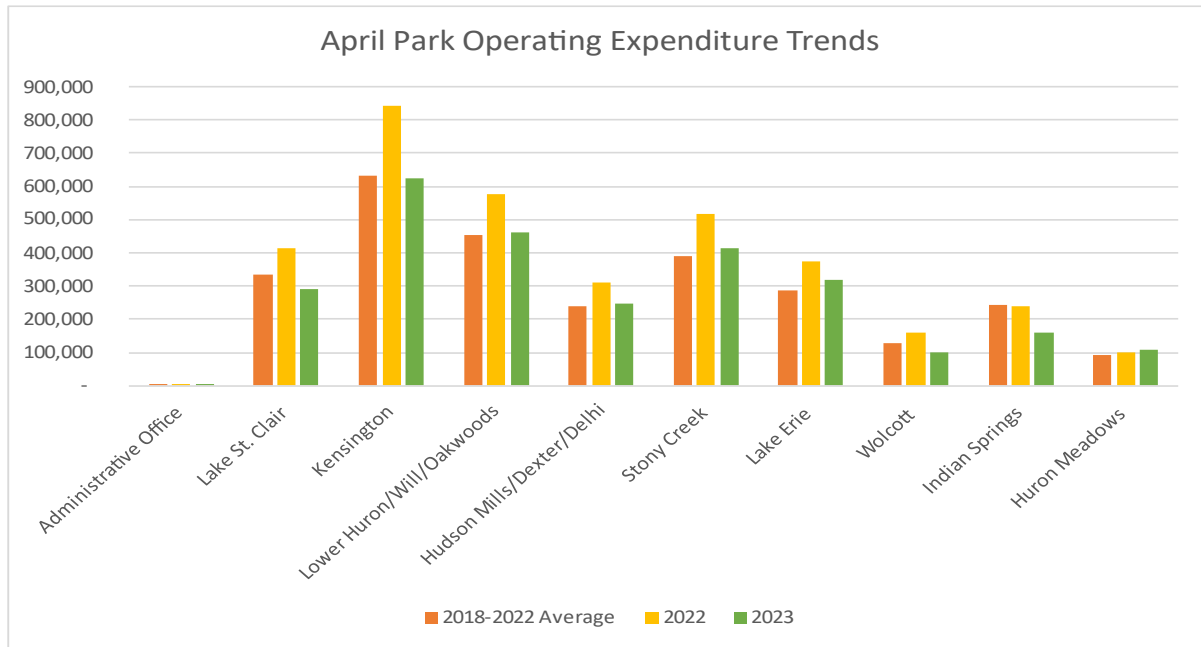
Approximately 80% percent of planned capital equipment and land acquisition purchases have been either paid for or encumbered. Payments during the month of April totaled \$35,520 or 0.81% of the budget.

As of the end of April, 26% of major maintenance projects have been either received or contracted for. April payments for major maintenance totaled \$295,782 or 5.7% of the annual major maintenance budget.

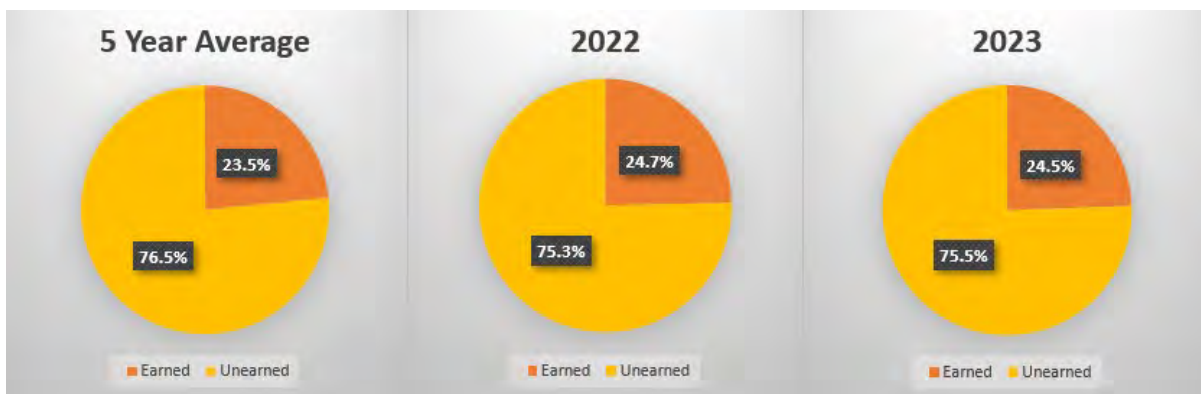
PARK OPERATIONS

Overall, year-to-date park operating expenditures are \$239,698 or 2.5% higher than the 2022 year-to-date level. Approximately \$134,800 or 56% of this variance is related to wages/benefits.

Looking at individual parks for the month of April, the variance in operating expenditures between 2023 and 2022 ranges between an increase of \$5,522 and a decrease of \$216,553.



At the end of April, we have used 24.5% of the annual budget, the amount was 24.7% for 2022 and 23.5% for the 5-year average.



HURON - CLINTON METROPOLITAN AUTHORITY

To: Board of Commissioners
From: Shedreka Miller, Chief of Finance
Subject: Approval – April Appropriation Amendments
Date: May 3, 2023

Action Requested: Motion to Approve

That the Board of Commissioners approve the April 2023 Appropriation Amendments as recommended by Shedreka Miller, Chief of Finance.

Background: The Metroparks ERP system provides a work-flow process to facilitate departmental budget management. Requested transfers are initiated by Department staff and routed to the appropriate Department Head/District Superintendent for review and approval. Finance provides a final review of the approved requests to verify that they do not negatively impact Fund Balance.

For the month of April, \$116,922 was transferred between general fund accounts. \$29,000 of general fund expense budget increases resulted in a direct decrease to unrestricted fund balance. Transfers were also processed within the capital project fund totaling \$131,860. Tax adjustments resulted in a net increase in fund balance of \$16,779.

The result of these changes can be seen by Accounting Function and Location in the attached chart.

Huron-Clinton Metropolitan Authority
April 2023 Appropriation Transfer Summary

Location	Expense Increase	Expense Decrease/Revenue Increase	Difference
General Fund Transfers			
Major Maintenance			
Administrative Office	-	15,726	(15,726)
Lake St. Clair	2,966	-	2,966
Kensington	40,801	40,053	748
Lower Huron/Willow	5,044	-	5,044
Hudson Mills	1,265	-	1,265
Stony Creek	26,389	26,238	151
Lake Erie	3,970	-	3,970
Indian Springs	9,500	9,500	-
Huron Meadows	1,582	-	1,582
Total	\$ 91,517	\$ 91,517	\$ -
Operations			
Lake St. Clair	975	975	-
Kensington	875	875	-
Lower Huron/Willow	29,870	870	29,000
Hudson Mills	1,420	870	550
Stony Creek	17,245	17,245	-
Lake Erie	4,020	4,020	-
Total	\$ 54,405	\$ 24,855	\$ 29,550
Adminstrative		550	(550)
Total	\$ -	\$ 550	\$ (550)
Total General Fund Transfers			
Total	\$ 145,922	\$ 116,922	\$ 29,000
Capital Project Fund Transfers			
Administrative	-	31,860	(31,860)
Lake St. Clair	10,486	-	10,486
Lower Huron/Willow/Oakwoods	6,262	-	6,262
Hudson Mills	418	-	418
Stony Creek	10,121	-	10,121
Lake Erie	3,110	-	3,110
Indian Springs	101,463	100,000	1,463
Total	\$ 131,860	\$ 131,860	\$ -
Tax Adjustment			
Tax Year	Revenue Decrease	Revenue Increase	Net
Current	-	8,436	(8,436)
Prior	-	8,343	(8,343)
Total	\$ -	\$ 16,779	\$ (16,779)



To: Board of Commissioners
From: Shedreka Miller, Chief of Finance
Subject: Approval – 2022 Pension Valuation, GASB 67/68 and 2023 Contribution
Date: May 8, 2023

Action Requested: Motion to Receive and File / Approve Contribution

That the Board of Commissioners (1) receive the Annual Actuarial Valuation and GASB Statement No. 67 and No. 68 Report; and (2) approve the 2023 Pension contribution at the annual required contribution amount of \$2,648,850 as recommended by Chief of Finance Shedreka Miller and staff.

Fiscal Impact: The 2023 General Fund Budget includes \$3.0 million for funding of the defined contribution Huron-Clinton Metropolitan Authority Employees' Retirement Plan. A contribution of \$2,648,850 will result in savings of \$351,150.

Background: The Pension Committee is expected to support making this recommendation at their meeting preceding the May Board meeting.

The actuarial valuation of the Authority's Pension Plan as of Dec. 31, 2022 was performed by Gabriel, Roeder, Smith & Company (GRS). To remain in compliance with Governmental Accounting Standards Board Statement (GASB) No. 67 and No. 68 additional work was completed. The reporting related to these statements is attached.

The actuarial valuation process calculates the required contribution to adequately fund the Authority's pension costs for the 91 active participants for the 2022 Pension Plan Year. Based on an update of employee census data for 2022 wage/service levels, plan benefits and asset values, GRS is recommending a contribution of \$2,648,850. This represents an increase of \$203,270 (8.3 percent) from the recommended contribution for the 12-month period ending Dec. 31, 2021 of \$2,445,580. With this contribution the Funded Ratio will be 77.8 percent, a decrease of 2.6 percent.

During development of the 2023 general fund budget, it was anticipated that the annual required contribution would be \$3.0 million. We are asking that only the recommended contribution be made at this time resulting in budgetary savings of \$351,150. Should current revenue and expenditure trends improve, an additional contribution may be considered later in the year.

In addition, active participants in the plan contribute 1 percent of covered wages to the pension plan. This amounts to approximately \$73,000 annually. Historically the Metroparks have not counted this amount as part of the annual required contribution and have instead treated it as additional funding.

Attachments: Employees' Retirement Plan Annual Actuarial Valuation GASB 67/ 68

Huron-Clinton Metropolitan Authority Employees' Retirement Plan

Annual Actuarial Valuation and GASB Statements No. 67
and No. 68 Plan Reporting and Accounting Schedules
December 31, 2022





April 25, 2023

Huron-Clinton Metropolitan Authority
Employees' Retirement Plan
Brighton, Michigan

**Re: Huron-Clinton Metropolitan Authority Employees' Retirement Plan Actuarial Valuation
as of December 31, 2022**

Ladies and Gentlemen:

The results of the December 31, 2022 Annual Actuarial Valuation of the Huron-Clinton Metropolitan Authority Employees' Retirement Plan are presented in this report.

This report was prepared at the request of the Authority and is intended for use by the Authority and those designated or approved by the Authority. This report may be provided to parties other than the Authority only in its entirety and only with the permission of the Authority. GRS is not responsible for unauthorized use of this report.

The purpose of the valuation is to measure the Plan's funding progress, to determine the employer contribution rate for the fiscal year ending December 31, 2023, and to provide actuarial information in connection with applicable Governmental Accounting Standards Board (GASB) Statements. This report should not be relied on for any purpose other than the purposes described herein. Determinations of financial results, associated with the benefits described in this report, for purposes other than those identified above may be significantly different.

The contribution rate in this report is determined using the actuarial assumptions and methods disclosed in Table 6 of this report. This report includes risk metrics on page 4 but does not include a more robust assessment of the risks of future experience not meeting the actuarial assumptions. Additional assessment of risks was outside the scope of this assignment.

This valuation assumed the continuing ability of the plan sponsor to make the contributions necessary to fund this plan. A determination regarding whether or not the plan sponsor is actually able to do so is outside our scope of expertise and was not performed.

The findings in this report are based on data and other information through December 31, 2022. The valuation was based upon information furnished by the Authority concerning Retirement Plan benefits, financial transactions, plan provisions and active members, terminated members, retirees and beneficiaries. We checked for internal reasonability and year-to-year consistency, but did not audit the data. We are not responsible for the accuracy or completeness of the information provided by the Authority.

This report was prepared using assumptions adopted by the Board. All actuarial assumptions used in this report are reasonable for the purposes of this valuation. Additional information about the actuarial assumptions is included in Table 6 of this report.

This report was prepared using our proprietary valuation model and related software which, in our professional judgment, has the capability to provide results that are consistent with the purposes of the valuation and has no material limitations or known weaknesses. We performed tests to ensure that the model reasonably represents that which is intended to be modeled.

This report has been prepared by actuaries who have substantial experience valuing public employee retirement systems. To the best of our knowledge, the information contained in this report is accurate and fairly presents the actuarial position of the Huron-Clinton Metropolitan Authority Employees' Retirement Plan as of the valuation date. All calculations have been made in conformity with generally accepted actuarial principles and practices, and with the Actuarial Standards of Practice issued by the Actuarial Standards Board.

James D. Anderson and Laura Frankowiak are experienced in performing valuations for public retirement systems, are Members of the American Academy of Actuaries (MAAA), and meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinions contained herein.

The signing individuals are independent of the plan sponsor.

Gabriel, Roeder, Smith & Company will be pleased to review this valuation and report with the Retirement Board and to answer any questions pertaining to the valuation.

Respectfully submitted,
Gabriel, Roeder, Smith & Company



James D. Anderson, FSA, EA, FCA, MAAA



Laura Frankowiak, ASA, FCA, MAAA



Danielle Mathiesen

JDA/LF:rmn



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A. Basic Data

Data necessary for the valuation was provided to us by the Authority for employees who are covered under the Plan as of December 31, 2022. Table 4 sets forth a distribution of the 91 active employees. In addition, there are 195 retirees and beneficiaries and 15 terminated vested employees included in this valuation. This compares with 105 active participants, 184 retirees and beneficiaries, and 15 terminated vested employees valued in the previous valuation as of December 31, 2021.

B. Plan Provisions

This valuation is based on the provisions of the Plan as of December 31, 2022 which are summarized in Table 5.

Plan funding is provided through a combination of Authority contributions and income from invested assets. The December 31, 2022 actuarial value of assets is developed in Table 2. The actuarial value of assets is \$70,987,416 as of the valuation date.

C. Valuation Results

The more detailed results of our valuation are presented in Table 1. In Section A of the table, we show the number of covered employees, total annual earnings, average annual pension for current retirees and beneficiaries, and actuarial accrued liability based on the Plan in effect on December 31, 2022.

Section B develops the calculation of the recommended contribution by amortizing the effect of Plan improvements, gains and losses, and changes in assumptions over 18.75 years as of the valuation date. Gains and losses are not separately amortized. The recommended contribution based on the December 31, 2022 valuation is \$2,648,850 –an increase of \$203,270 from the 2021 valuation result.

One way in which the Plan's experience impacts the cost is the effect on the unfunded accrued liability. This is referred to as the experience gain or loss for the year. There was a net loss to the plan of \$3,065,996, as shown in Table 3. The primary source of the loss arose from 2018 and 2022 asset experience, along with larger than expected pay increases, and retirees living longer than expected.

For the plan year ending December 31, 2022, the return on the market value of assets was -13.00%. Asset gains or losses are not recognized immediately in the funding value of assets, but rather are spread equally over a 5-year period.

This report reflects the still-developing impact of COVID-19 through December 31, 2022. The pandemic is likely to influence demographic and economic experience, at least in the short term. We will continue to monitor these developments and their impact on the Retirement Plan. Actual experience will be reflected in each subsequent funding valuation, as experience emerges.



C. Valuation Results (Concluded)

Table 7 has been prepared to show a comparison of the December 31, 2022 valuation results with the results from the prior valuation. The recommended contribution developed in the December 31, 2021 valuation for the Fiscal Year ending December 31, 2022 was \$2,445,580. The recommended contribution for the Fiscal Year ending December 31, 2023 equals \$2,648,850. The funded status has decreased from 80.19% last year to 77.76%. On a market value of assets basis, the contribution would be \$3,393,159 and the funded status would be 68.79%.

The Pension Committee of the Huron-Clinton Metropolitan Authority Employees' Retirement Plan confirms that the Plan provides for payment of the required employer contribution as described in Section 20m of Michigan Public Act No. 728.

We also note that GASB Statement Nos. 67 and 68 information is shown in the Appendix of this report.

D. Actuarial Disclosure

The computed contribution shown on page 5 may be considered as a minimum contribution rate that complies with the Authority's funding objective. Users of this report should be aware that contributions made at the rate do not guarantee benefit security. Given the importance of benefit security to any retirement system, we suggest that contributions to the System in excess of those presented in this report be considered.

E. Risk Commentary

Determination of the accrued liability, the employer contribution, and the funded ratio requires the use of assumptions regarding future economic and demographic experience. Risk measures, as illustrated in this report, are intended to aid in the understanding of the effects of future experience differing from the assumptions used in the course of the actuarial valuation. Risk measures may also help with illustrating the potential volatility in the accrued liability, the actuarially determined contribution and the funded ratio that result from the differences between actual experience and the actuarial assumptions.

Future actuarial measurements may differ significantly from the current measurements presented in this report due to such factors as the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions due to changing conditions; increases or decreases expected as part of the natural operation of the methodology used for these measurements (such as the end of an amortization period, or additional cost or contribution requirements based on the Plan's funded status); and changes in plan provisions or applicable law. The scope of an actuarial valuation does not include an analysis of the potential range of such future measurements.

Examples of risk that may reasonably be anticipated to significantly affect the plan's future financial condition include:

- **Investment Risk** – actual investment returns may differ from the expected returns;
- **Asset/Liability Mismatch** – changes in asset values may not match changes in liabilities, thereby altering the gap between the accrued liability and assets and consequently altering the funded status and contribution requirements;
- **Contribution Risk** – actual contributions may differ from expected future contributions. For example, actual contributions may not be made in accordance with the plan's funding policy or material changes may occur in the anticipated number of covered employees, covered payroll, or other relevant contribution base;
- **Salary and Payroll Risk** – actual salaries and total payroll may differ from expected, resulting in actual future accrued liability and contributions differing from expected;
- **Longevity Risk** – members may live longer or shorter than expected and receive pensions for a period of time other than assumed; and
- **Other Demographic Risks** – members may terminate, retire or become disabled at times or with benefits other than assumed resulting in actual future accrued liability and contributions differing from expected.

The effects of certain trends in experience can generally be anticipated. For example, if the investment return since the most recent actuarial valuation is less (or more) than the assumed rate, the cost of the plan can be expected to increase (or decrease). Likewise, if longevity is improving (or worsening), increases (or decreases) in cost can be anticipated.

E. Risk Commentary (Concluded)

PLAN MATURITY MEASURES

Risks facing a pension plan evolve over time. A young plan with virtually no investments and paying few benefits may experience little investment risk. An older plan with a large number of members in pay status and a significant trust may be much more exposed to investment risk. Generally accepted plan maturity measures include the following:

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Ratio of the market value of assets to total payroll	8.65	9.35	7.80	7.07	6.19	6.47
Ratio of actuarial accrued liability to payroll	12.57	11.10	9.84	9.17	8.98	8.51
Ratio of actives to retirees and beneficiaries	0.47	0.57	0.69	0.74	0.75	0.82
Ratio of net cash flow to market value of assets	-4.6%	-0.4%	-1.1%	-1.6%	-2.4%	-1.9%

RATIO OF MARKET VALUE OF ASSETS TO TOTAL PAYROLL

The relationship between assets and payroll is a useful indicator of the potential volatility of contributions. For example, if the market value of assets is 8.0 times the payroll, a return on assets 5% different than assumed would equal 40% of payroll. A higher (lower) or increasing (decreasing) level of this maturity measure generally indicates a higher (lower) or increasing (decreasing) volatility in plan sponsor contributions as a percentage of payroll.

RATIO OF ACTUARIAL ACCRUED LIABILITY TO PAYROLL

The relationship between actuarial accrued liability and payroll is a useful indicator of the potential volatility of contributions for a fully funded plan. A funding policy that targets a funded ratio of 100% is expected to result in the ratio of assets to payroll and the ratio of liability to payroll converging over time.

RATIO OF ACTIVES TO RETIREES AND BENEFICIARIES

A young plan with many active members and few retirees will have a high ratio of active to retirees. A mature open plan may have close to the same number of actives to retirees resulting in a ratio near 1.0. A super-mature or closed plan may have significantly more retirees than actives resulting in a ratio below 1.0.

RATIO OF NET CASH FLOW TO MARKET VALUE OF ASSETS

A positive net cash flow means contributions exceed benefits and expenses. A negative cash flow means existing funds are being used to make payments. A certain amount of negative net cash flow is generally expected to occur when benefits are prefunded through a qualified trust. Large negative net cash flows as a percent of assets may indicate a super-mature plan or a need for additional contributions.

ADDITIONAL RISK ASSESSMENT

Additional risk assessment is outside the scope of the annual actuarial valuation. Additional assessment may include scenario tests, sensitivity tests, stochastic modeling, stress tests, and a comparison of the present value of accrued benefits at low-risk discount rates with the actuarial accrued liability.



Table 1

Summary of Results

A. Basic Data, Unfunded Actuarial Accrued Liability and Annual Normal Cost as of December 31, 2022

1. Active Participants	
(a) Number	91
(b) Total Annual Earnings	\$ 7,261,701
(c) Average Annual Earnings	\$ 79,799
2. Retired Participants	
(a) Number	195
(b) Average Annual Pension	\$ 28,518
3. Actuarial Accrued Liability	
(a) Active Participants	\$30,478,595
(b) Retirees	59,379,794
(c) Terminated with Vested Rights	1,433,519
(d) Total	91,291,908
4. Actuarial Value of Assets as of December 31, 2022*	\$70,987,416
5. Unfunded Actuarial Accrued Liability on December 31, 2022	\$20,304,492
6. Funded Ratio	77.8%

B. Determination of Recommended Contribution

1. Annual Normal Cost	\$ 803,619
2. Amortization Payment (18.75 years)	\$ 1,845,231
3. Recommended Contribution **	\$ 2,648,850

* See Table 2.

** Please note that this is the total recommended contribution and should be reduced by any expected member contributions to determine the amount of employer contribution.



Table 2
Development of Actuarial Value of Assets

Year Ended December 31:	2021	2022	2023	2024	2025	2026
A. Funding Value Beginning of Year	\$66,503,363	\$71,688,431				
B. Market Value End of Year	75,294,666	62,797,210				
C. Market Value Beginning of Year	68,989,913	75,294,666				
D. Non-Investment Net Cash Flow	(286,906)	(2,899,526)				
E. Investment Income						
E1. Market Total: B - C - D	6,591,659	(9,597,930)				
E2. Assumed Rate of Investment Return	6.50%	6.50%	6.50%			
E3. Amount for Immediate Recognition	4,313,394	4,565,513				
E4. Amount for Phased-in Recognition: E1 - E3	2,278,265	(14,163,443)				
F. Phased-In Recognition of Investment Income						
F1. Current Year: 0.20 x E4	455,653	(2,832,689)				
F2. First Prior Year	423,204	455,653	\$ (2,832,689)			
F3. Second Prior Year	927,179	423,204	455,653	\$ (2,832,689)		
F4. Third Prior Year	(1,340,348)	927,179	423,204	455,653	\$ (2,832,689)	
F5. Fourth Prior Year	692,892	(1,340,349)	927,179	423,206	455,653	\$ (2,832,687)
F6. Total Recognized Investment Gain	1,158,580	(2,367,002)	(1,026,653)	(1,953,830)	(2,377,036)	(2,832,687)
G. Funding Value End of Year: A + D + E3 + F6	71,688,431	70,987,416				
H. Difference Between Funding & Market Value	3,606,235	(8,190,206)	(7,163,553)	(5,209,723)	(2,832,687)	0
I. Recognized Funding Value Rate of Return	8.25%	3.13%				
J. Recognized Market Value Rate of Return	9.57%	(13.00)%				

Table 3 Derivation of Actuarial Gain (Loss)

Actual experience will usually not coincide exactly with assumed experience. It is expected that gains and losses will cancel each other over a period of years, but sizable year-to-year fluctuations are common. Detail on the derivation of the experience gain (loss) is shown below.

Year Ended December 31:	2022
(1) UAAL* at start of year (December 31, 2021)	\$ 17,705,221
(2) Employer normal cost from last valuation	878,932
(3) Actual employer contributions	2,445,580
(4) Interest accrual	1,099,923
(5) Expected UAAL before changes: (1) + (2) - (3) + (4)	17,238,496
(6) Change from benefit improvements	0
(7) Change from revised actuarial assumptions/methods	0
(8) Expected UAAL after changes: (5) + (6) + (7)	17,238,496
(9) Actual UAAL at end of year (December 31, 2022)	20,304,492
(10) Gain (loss): (8) - (9)	(3,065,996)
(11) Gain (loss) as percent of actuarial accrued liabilities at start of year (\$89,393,652)	(3.4)%

* *Unfunded actuarial accrued liability.*

Table 4
Distribution of Participants as of December 31, 2022

Attained Age	Years of Service to Valuation Date							Totals	
	0-4	5-9	10-14	15-19	20-24	25-29	30 Plus	No.	Valuation Payroll
35-39				2				2	\$ 158,520
40-44				6				6	540,129
45-49			1	8	7	2		18	1,469,167
50-54			2	4	10	7	3	26	2,162,711
55-59				1	5	5	7	18	1,391,868
60							2	2	158,520
61				1	1		2	4	303,622
62			1	1	3	1	1	7	490,307
63			1		1		1	3	220,837
64					2			2	130,540
65			1				1	2	169,565
66					1			1	65,915
Totals	0	0	6	23	30	15	17	91	\$7,261,701

Average Age: 53.80
Average Age at Hire: 30.70
Approximate No. Fully Vested: 91

Percentage of Females in Total: 30%
Average Projected Retirement Age: 61.9

Table 4
Distribution of Participants as of December 31, 2022
(Concluded)

A. Retired Participants (and Beneficiaries)

Age Group	Males	Females	Total	Annual Pension Being Paid
50-54	2	1	3	\$ 60,411
55-59	8	3	11	320,500
60-64	20	10	30	934,542
65-69	30	20	50	1,568,812
70-74	35	11	46	1,446,910
75-79	23	8	31	754,604
80-84	9	7	16	380,114
85-89	2	1	3	40,435
Over 89	2	3	5	54,693
Total	131	64	195	\$5,561,021

B. Terminated Vested Participants

Age Group	Males	Females	Total	Annual Pension Being Paid at Age 65
Under 50	2	0	2	\$ 49,710
50-54	3	2	5	100,076
55-59	4	2	6	89,212
60-64	1	0	1	6,622
65-69	1	0	1	1,055
Total	11	4	15	\$246,675

Table 5

Summary of Plan Provisions

- 1. Effective Date:** October 1, 1952 (as amended and restated effective January 1, 1998, and as of October 1, 2013).
- 2. Eligibility for Participation:** Full-time employees who have attained age 21 and completed one year of service become participants on the October 1 anniversary date following completion of these requirements. Seasonal Employees become participants on date of hire. The Plan was closed to new entrants effective January 1, 2013 and to Seasonal Employees effective January 1, 2014.
- 3. Normal Retirement:** Age 65. Monthly normal retirement benefit equal to 2.0% of highest consecutive five-year average August 1 monthly earnings in last 10 years times service. Effective January 1, 1998, accrual changed from 1.9% to 2.0%.

Benefits normally payable for life subject to the following:

 - (a) Minimum of \$279.41 per month, reduced by 1/25 for each year of service less than 25 at retirement.
 - (b) Maximum of 71% of final five-year average monthly earnings. Effective January 1, 1998, maximum percentage changed from 67% to 71%.
- 4. Delayed Retirement:** Employee may voluntarily delay Normal Retirement but not past age 70. Benefit is calculated the same as Normal Retirement.
- 5. Early Retirement:** Age 55, 10 years of service. Accrued benefit reduced ½ of 1% for each month prior to Normal Retirement. If employee has 25 or more years of service at Early Retirement, Accrued Benefit reduced by ½ of 1% for each month by which retirement precedes age 60. Early retirement reductions are applied prior to the 71% maximum.
- 6. Disability Retirement:** Accrued benefit (without actuarial reduction), but reduced by the amount of any benefits received through an insured LTD Plan.

Table 5 Summary of Plan Provisions (Continued)

7. Death Benefit: A death benefit equal to the 50% joint and survivor 10-year certain option has been added for employees with 25 years of credited service as of each October 1st. If the spouse dies before the expiration of the guaranteed period, such payment will be continued to a designated beneficiary who must be a legal dependent of the employee at the time of death. In the event there is not a spouse at time of death, a 50% benefit would be payable to a legal dependent for a period not to exceed 10 years or until the dependent reaches age 25, whichever comes first. Employees with 25 years of credited service as of October 1, 1994 had a one-time option of waiving this Pension Plan death benefit.

8. Joint and Survivor Option Increase: For employees who elect the joint annuity option, if the spouse dies before the retired employee, the joint annuity retirement benefit will revert to the life only option.

9. Vesting: Accrued Benefit payable at age 65 adjusted by the following vesting table:

Full Years of Continuous Service	Vested Interest in Accrued Benefit
Less than 1	None
1 but less than 2	10%
2 but less than 3	20
3 but less than 4	30
4 but less than 5	40
5 but less than 6	50
6 but less than 7	60
7 but less than 8	70
8 but less than 9	80
9 but less than 10	90
10 or more	100

10. Options: Prior to retirement or termination, a participant may elect an optional method of payment that is the actuarial equivalent of the Normal Benefit.

Table 5

Summary of Plan Provisions (Concluded)

- 11. Calculation of Lump Sums:** The lump sum option will be calculated based on the 1984 Unisex Pension Mortality Table and an interest rate of 8.0%. This provision was effective as contracts were approved by the bargaining units as follows:
- (a) Park Superintendent/Department Head and Police Officers Association of Michigan Units – February 10, 1994
 - (b) Supervisory and Professional Units – March 10, 1994
 - (c) Non-Supervisory Unit – July 14, 1994
- The calculation of seasonal employee lump sum benefits would also be calculated based on the Pension Plan's actuarial interest rate assumption.
- 12. Lump Sum Eligibility:** The lump sum option is not available for employees hired after January 1, 1994.
- 13. Significant Changes:** There are no significant changes in regular Plan provisions since the last valuation.

Table 6

Actuarial Assumptions, Methods and Data

- 1. Mortality:**
- Healthy Pre-Retirement:** Pub-2010 General Employee Mortality Tables, amount-weighted, and projected with mortality improvements using the fully generational MP-2020 projection scale from a base year of 2010.
- Healthy Post-Retirement:** Pub-2010 General Healthy Retiree Mortality Tables, amount-weighted, and projected with mortality improvements using the fully generational MP-2020 projection scale from a base year of 2010.
- Disability Retirement:** Pub-2010 General Disabled Retiree Mortality Tables, amount-weighted, and projected with mortality improvements using the fully generational MP-2020 projection scale from a base year of 2010.
- 2. Interest:** 6.50% compounded annually.
- 3. Expenses:** No loading; to be met directly.
- 4. Withdrawal:** The rates at the following illustrative ages indicate the withdrawal rates assumed:

Age	Rates of Withdrawal
	Male or Female
25	7.40%
35	3.40%
45	1.40%
55	0.20%
57	NIL

Table 6 Actuarial Assumptions, Methods and Data (Continued)

5. Salary Scale:

Final average earnings were estimated from present earnings based on the assumption that future compensation will increase by a base wage inflation of 3.25% per year, and a merit and seniority portion as shown in the table below:

<u>Service</u>	<u>% Increase</u>
1	3.75 %
2	3.75 %
3	3.38 %
4	3.00 %
5	2.63 %
6	2.25 %
7	1.88 %
8	1.50 %
9	1.13 %
10	0.75 %
11	0.38 %
12+	0.19 %

6. Retirement Age:

The rates at the following illustrative ages indicate the retirement rates assumed:

<u>Rates of Retirement</u>		
<u>Age</u>	<u>Less than 25 Years of Service</u>	<u>25 or More Years of Service</u>
55	1%	1%
56	1	5
57	1	10
58	1	10
59	5	20
60	12	20
61	12	20
62	12	30
63	20	40
64	25	50
65	60	60
66	30	30
67	30	30
68	30	30
69	30	30
70	100	100

Table 6

Actuarial Assumptions, Methods and Data (Concluded)

7. Rates of Disability: Disability Rates were as follows:

Sample Ages	% of Active Members Becoming Disabled within Next Year
	Male or Female
25	0.00%
30	0.12%
35	0.16%
40	0.24%
45	0.46%
50	1.04%
55	2.14%
60	6.70%

8. Funding Method: Individual Entry Age Actuarial Cost Method. Benefits are funded on a level dollar.

9. Asset Method: Smoothed asset value that spreads market value gains and losses over a 5-year period.

10. Data: This actuarial valuation has been prepared based upon employee data compiled by the Employer. The actuary has no reason to believe that this data is not complete and accurate and knows of no further information that is essential to the preparation of the actuarial valuation, although no independent audit of the data has been performed by the actuary.

11. Amortization of the Unfunded Actuarial Accrued Liability: The unfunded actuarial accrued liability was amortized over a 18.75-year period, as a level dollar.

12. Loads for Optional Forms of Payment: 1.0% for pop-up options of current retirees electing a J&S option. 10.0% for non-spouse beneficiaries of a non-duty death participant.

13. Assumption Rationale: The actuarial assumptions were based upon the results of an experience study for HCMA covering the period January 1, 2016 through December 31, 2020. A report dated February 5, 2021 presented the results of this study. The actuarial assumptions represent estimates of future experience.

Table 7
Comparison of 2021 and 2022 Results

Item for Comparison	2021 Results	2022 Results
1. Active Participants		
(a) Number	105	91
(b) Total Annual Earnings	\$ 8,050,343	\$ 7,261,701
(c) Average Annual Earnings	76,670	79,799
2. Retired Participants		
(a) Number	184	195
(b) Average Annual Pension	\$ 27,714	\$ 28,518
3. Actuarial Accrued Liability		
(a) Active Participants	\$33,624,661	\$30,478,595
(b) Retirees	54,420,866	59,379,794
(c) Terminated with Vested Rights	1,348,125	1,433,519
(d) Total	\$89,393,652	\$91,291,908
4. Actuarial Value of Assets	\$71,688,431	\$70,987,416
5. Actuarial Value of Assets as a Percentage of the Actuarial Accrued Liability	80.19%	77.76%
6. Unfunded Actuarial Accrued Liability*	\$17,705,221	\$20,304,492
7. Annual Normal Cost	\$ 878,932	\$ 803,619
8. Recommended Contribution on Funding Basis at the Beginning of the Plan Year	\$ 2,445,580	\$ 2,648,850

* UAAL amortized over 18.75 years this year, and 19.75 years last year.

Table 8
Present Value of Accrued Benefits
as of December 31, 2022

Actives*	\$24,459,565
Retirees	59,379,794
Vested	<u>1,433,519</u>
Total	\$85,272,878

** Based on benefit service and salary as of the valuation date.*

Table 9
Schedule of Funding Progress

Valuation Date	Actuarial Value of Assets (AVA)	Actuarial Accrued Liability (AAL)	Unfunded Actuarial Accrued Liability (UAAL) (3) - (2)	Funded Ratio (2) / (3)	Annual Covered Payroll	UAAL as % of Payroll (4) / (6)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
October 1, 2013	\$45,492,667	\$66,307,795	\$20,815,128	68.61%	\$11,171,076	186.33%
December 31, 2014	50,712,814	68,503,084	17,790,270	74.03%	10,418,891	170.75%
December 31, 2015	54,429,972	69,050,692	14,620,720	78.83%	10,067,888	145.22%
December 31, 2016 ¹	56,383,307	77,029,545	20,646,238	73.20%	9,706,228	212.71%
December 31, 2017	58,900,828	78,844,190	19,943,362	74.71%	9,259,465	215.38%
December 31, 2018	60,062,658	80,962,998	20,900,340	74.19%	9,013,973	231.87%
December 31, 2019	62,420,987	82,371,685	19,950,698	75.78%	8,981,404	222.13%
December 31, 2020 ¹	66,503,363	86,988,407	20,485,044	76.45%	8,842,626	231.66%
December 31, 2021	71,688,431	89,393,652	17,705,221	80.19%	8,050,343	219.93%
December 31, 2022	70,987,416	91,291,908	20,304,492	77.76%	7,261,701	279.61%

¹ After changes in actuarial assumptions/methods.

Table 10

Schedule of Annual Required Contributions

<u>Fiscal Year Ending</u> (1)	<u>Annual Required Contribution</u> (2)	<u>Percentage Contributed*</u> (3)
9/30/2014	\$3,029,289	100%
12/31/2014	757,322	100%
12/31/2015	2,717,265	100%
12/31/2016	2,449,953	100%
12/31/2017	2,996,208	100%
12/31/2018	2,655,734	100%
12/31/2019	2,707,763	100%
12/31/2020	2,645,500	100%
12/31/2021	2,725,948	100%
12/31/2022	2,445,580	100%
12/31/2023	2,648,850	

* 100% indicates at least 100%.

This information is presented in draft form for review by the Plan’s auditor. Please let us know if there are any items that the auditor changes so that we may maintain consistency with the Plan’s financial statements.

Table 10

Schedule of Annual Required Contributions (Concluded)

Valuation Date:	December 31, 2022
Actuarial Cost Method:	Entry Age
Amortization Method:	30-year, level dollar Effective for the October 1, 2013 valuation, the amortization method is changed from level percent of payroll to level dollar amortization. Historically, the total unfunded actuarial accrued liability attributable to Early Retirement Windows have been amortized over a period of 5 years, declining to 0 years.
Remaining Amortization Period:	18.75 years
Asset Valuation Method:	Smoothed asset value that spreads the difference between the assumed return and the actual investment return over a 5-year period.
Actuarial Assumptions:	
<ul style="list-style-type: none"> • <i>Investment rate of return</i> • <i>Projected salary increases*</i> <li style="padding-left: 20px;">* <i>Includes wage inflation at</i> • <i>Cost-of-living adjustments</i> 	<p>6.50%</p> <p>3.44% - 7.00%</p> <p>3.25%</p> <p>None</p>

This information is presented in draft form for review by the Plan’s auditor. Please let us know if there are any items that the auditor changes so that we may maintain consistency with the Plan’s financial statements.

APPENDIX

ACCOUNTING DISCLOSURES

This information is presented in draft form for review by the Plan's auditor. Please let us know if there are any items that the auditor changes so that we may maintain consistency with the Plan's financial statements.

Information Required by GASB Statements No. 67 and No. 68

The Governmental Accounting Standards Board (GASB) Statement No. 67 contains certain requirements regarding the accounting and disclosure of financial information. In addition to disclosing the plan's fiduciary net position, retirement systems are also required to disclose information regarding the plan's total pension liability, net pension liability, and change in net pension liability from the prior year. In actuarial terms, these are the plan's actuarial accrued liability and unfunded actuarial accrued liability on a market value of assets basis. Similarly, GASB Statement No. 68 establishes standards for state and local government employers (as well as non-employer contributing entities) to account for and disclose the net pension liability, pension expense, and other information associated with providing retirement benefits to their employees (and former employees) on their basic financial statements. This section of the report contains information that is part of the Retirement Plan's disclosure requirements under these accounting standards.

Determination of the Total Pension Liability

The total pension liability shown in this subsection is also shown as of the last date of the pension plan's fiscal year, December 31, 2022.

A Single Discount Rate of 6.50% was used to measure the total pension liability. This Single Discount Rate was based on the expected rate of return on pension plan investments of 6.50%. The projection of cash flows used to determine this Single Discount Rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Measurement Statement of the Net Pension Liability

The net pension liability is to be measured as the total pension liability, less the amount of the pension plan's fiduciary net position. As of the plan year ending December 31, 2022, the net pension liability is \$28,494,698.

Executive Summary as of December 31, 2022

	2022
Actuarial Valuation Date	December 31, 2022
Measurement Date of the Net Pension Liability	December 31, 2022
Employer's Fiscal Year Ending Date (Reporting Date)	December 31, 2022

Membership

Number of	
- Retirees and Beneficiaries	195
- Inactive, Nonretired Members	15
- Active Members	91
- Total	301
Covered Payroll	\$ 7,261,701

Net Pension Liability

Total Pension Liability	\$ 91,291,908
Plan Fiduciary Net Position	62,797,210
Net Pension Liability	\$ 28,494,698
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	68.79%
Net Pension Liability as a Percentage of Covered Payroll	392.40%

Development of the Single Discount Rate

Single Discount Rate	6.50%
Long-Term Expected Rate of Investment Return	6.50%
Long-Term Municipal Bond Rate*	4.05%
Last year ending December 31 in the 2023 to 2122 projection period for which projected benefit payments are fully funded	2105

Total Pension Expense \$ 5,495,980

Deferred Outflows and Deferred Inflows of Resources by Source to be Recognized in Future Pension Expenses

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 790,351	\$ 34,711
Changes in assumptions	179,555	0
Net difference between projected and actual earnings on pension plan investments	11,518,279	3,073,096
Total	\$ 12,488,185	\$ 3,107,807

* Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-Year Municipal GO AA Index" as of December 30, 2022. In describing this index, Fidelity notes that the municipal curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax exempt securities.



Pension Expense Under GASB Statement No. 68

Fiscal Year Ended December 31, 2022

A. Expense

1. Service Cost	\$	878,932
2. Interest on the Total Pension Liability		5,662,935
3. Current-Period Benefit Changes		0
4. Employee Contributions (made negative for addition here)		(76,970)
5. Projected Earnings on Plan Investments (made negative for addition here)		(4,799,919)
6. Pension Plan Administrative Expense		0
7. Other Changes in Plan Fiduciary Net Position		0
8. Recognition of Outflow (Inflow) of Resources due to Liabilities		1,470,147
9. Recognition of Outflow (Inflow) of Resources due to Assets		2,360,855
10. Total Pension Expense	\$	5,495,980

Statement of Outflows and Inflows

Arising from the Current Reporting Period

Fiscal Year Ended December 31, 2022

A. Outflows (Inflows) of Resources Due to Liabilities

1. Difference between expected and actual experience of the Total Pension Liability (gains) or losses	\$	778,465
2. Assumption Changes (gains) or losses	\$	-
3. Recognition period for Liabilities: Average of the expected remaining service lives of all employees {in years}		2.5825
4. Outflow (Inflow) of Resources to be recognized in the current pension expense for the difference between expected and actual experience of the Total Pension Liability	\$	301,439
5. Outflow (Inflow) of Resources to be recognized in the current pension expense for Assumption Changes	\$	-
6. Outflow (Inflow) of Resources to be recognized in the current pension expense due to Liabilities	\$	301,439
7. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses for the difference between expected and actual experience of the Total Pension Liability	\$	477,026
8. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses for Assumption Changes	\$	-
9. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses due to Liabilities	\$	477,026

B. Outflows (Inflows) of Resources Due to Assets

1. Net difference between projected and actual earnings on pension plan investments (gains) or losses	\$	14,397,849
2. Recognition period for Assets {in years}		5.0000
3. Outflow (Inflow) of Resources to be recognized in the current pension expense due to Assets	\$	2,879,570
4. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses due to Assets	\$	11,518,279



Statement of Outflows and Inflows

Arising from the Current and Prior Reporting Periods

Fiscal Year Ended December 31, 2022

A. Outflows and Inflows of Resources due to Liabilities and Assets to be Recognized in Current Pension Expense

	Outflows of Resources	Inflows of Resources	Net Outflows of Resources
1. Due to Liabilities	\$ 1,725,168	\$ 255,021	\$ 1,470,147
2. Due to Assets	4,178,125	1,817,270	2,360,855
3. Total	\$ 5,903,293	\$ 2,072,291	\$ 3,831,002

B. Outflows and Inflows of Resources by Source to be Recognized in Current Pension Expense

	Outflows of Resources	Inflows of Resources	Net Outflows of Resources
1. Differences between expected and actual experience	\$ 642,863	\$ 255,021	\$ 387,842
2. Assumption Changes	1,082,305	0	1,082,305
3. Net Difference between projected and actual earnings on pension plan investments	4,178,125	1,817,270	2,360,855
4. Total	\$ 5,903,293	\$ 2,072,291	\$ 3,831,002

C. Deferred Outflows and Deferred Inflows of Resources by Source to be Recognized in Future Pension Expenses

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows of Resources
1. Differences between expected and actual experience	\$ 790,351	\$ 34,711	\$ 755,640
2. Assumption Changes	179,555	0	179,555
3. Net Difference between projected and actual earnings on pension plan investments	11,518,279	3,073,096	8,445,183
4. Total	\$ 12,488,185	\$ 3,107,807	\$ 9,380,378

D. Deferred Outflows and Deferred Inflows of Resources by Year to be Recognized in Future Pension Expenses

Year Ending December 31	Net Deferred Outflows of Resources
2023	\$ 1,821,910
2024	2,222,656
2025	2,456,243
2026	2,879,569
2027	0
Thereafter	0
Total	\$ 9,380,378



Recognition of Deferred Outflows and Inflows of Resources

Fiscal Year Ended December 31, 2022

Year Established	Initial Amount	Initial Recognition Period	Current Year Recognition	Remaining Recognition	Remaining Recognition Period
Deferred Outflow (Inflow) due to Differences Between Expected and Actual Experience on Liabilities					
2018	\$ 367,984	3.7359	\$ 0	\$ 0	0.0000
2019	(395,673)	3.3926	(45,789)	0	0.0000
2020	(662,407)	3.1659	(209,232)	(34,711)	0.1659
2021	996,173	2.9177	341,424	313,325	0.9177
2022	778,465	2.5825	301,439	477,026	1.5825
Total			\$ 387,842	\$ 755,640	
Deferred Outflow (Inflow) due to Assumption Changes					
2018	\$ 0	3.7359	\$ 0	\$ 0	0.0000
2019	0	3.3926	0	0	0.0000
2020	3,426,470	3.1659	1,082,305	179,555	0.1659
2021	0	2.9177	0	0	0.9177
2022	0	2.5825	0	0	1.5825
Total			\$ 1,082,305	\$ 179,555	
Deferred Outflow (Inflow) due to Differences Between Projected and Actual Earnings on Plan Investments¹					
2018	\$ 6,492,771	5.0000	\$ 1,298,555	\$ 0	0.0000
2019	(4,923,833)	5.0000	(984,767)	(984,765)	1.0000
2020	(2,045,873)	5.0000	(409,175)	(818,348)	2.0000
2021	(2,116,639)	5.0000	(423,328)	(1,269,983)	3.0000
2022	14,397,849	5.0000	2,879,570	11,518,279	4.0000
Total			\$ 2,360,855	\$ 8,445,183	

According to Paragraph 33 of GASB Statement No. 68, *differences between expected and actual experience* and *changes in assumptions* are recognized in pension expense using a systematic and rational method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan (active employees and inactive employees) determined as of the beginning of the measurement period.

At the beginning of the measurement period, the expected remaining service lives of all contributing members was 785 years. Additionally, the combined plan membership (active employees and inactive employees) was 304. As a result, the average of the expected remaining service lives for purposes of recognizing the applicable deferred outflows and inflows of resources established in the measurement period is 2.5825 years.

Additionally, *differences between projected and actual earnings on pension plan investments* should be recognized in pension expense using a systematic and rational method over a closed five-year period. For this purpose, the deferred outflows and inflows of resources are recognized in the pension expense as a level dollar amount over the closed period identified above.

¹ The 2019 deferred outflow (inflow) due to differences between projected and actual earnings on plan investments was revised since the previously published 12/31/2019 valuation report.



Schedule of Changes in the Net Pension Liability and Related Ratios

Fiscal Year Ended December 31, 2022

A. Total Pension Liability

1. Service Cost	\$	878,932
2. Interest on the Total Pension Liability		5,662,935
3. Changes of benefit terms		0
4. Difference between expected and actual experience		778,465
5. Changes of assumptions		0
6. Benefit payments, including refunds of employee contributions		(5,422,076)
7. Net change in Total Pension Liability	\$	1,898,256
8. Total Pension Liability – Beginning		89,393,652
9. Total Pension Liability – Ending	\$	91,291,908

B. Plan Fiduciary Net Position

1. Contributions – employer	\$	2,445,580
2. Contributions – employee		76,970
3. Net investment income		(9,597,930)
4. Benefit payments, including refunds of employee contributions		(5,422,076)
5. Pension Plan Administrative Expense		0
6. Other		0
7. Net change in Plan Fiduciary Net Position	\$	(12,497,456)
8. Plan Fiduciary Net Position – Beginning		75,294,666
9. Plan Fiduciary Net Position – Ending	\$	62,797,210

C. Net Pension Liability

\$ 28,494,698

D. Plan Fiduciary Net Position as a Percentage of the Total Pension Liability

68.79%

E. Covered-Employee Payroll

\$ 7,261,701

F. Net Pension Liability as a Percentage of Covered-Employee Payroll

392.40%

Schedules of Required Supplementary Information

Schedule of Changes in the Employers' Net Pension Liability and Related Ratios Multiyear

Fiscal year ending December 31,	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Total Pension Liability										
Service Cost*	\$ 878,932	\$ 957,060	\$ 927,311	\$ 943,320	\$ 966,866	\$ 966,866	\$ 1,030,377	\$ 962,488	\$ 1,004,715	
Interest on the Total Pension Liability	5,662,935	5,520,621	5,439,048	5,345,489	5,205,391	5,089,192	4,899,597	4,862,474	4,726,571	
Benefit Changes	-	-	-	-	-	-	-	-	-	
Difference between expected and actual experience of the Total Pension Liability	778,465	996,173	(662,407)	(395,673)	367,984	(6,338)	(6,336)	(1,445,906)	109,029	
Assumption Changes	-	-	3,426,470	-	-	-	6,025,667	-	-	
Benefit Payments and Refunds	(5,422,076)	(5,068,609)	(4,513,700)	(4,484,449)	(4,421,433)	(4,235,075)	(3,970,452)	(3,831,448)	(4,057,900)	
Net Change in Total Pension Liability	1,898,256	2,405,245	4,616,722	1,408,687	2,118,808	1,814,645	7,978,853	547,608	1,782,415	
Total Pension Liability - Beginning	89,393,652	86,988,407	82,371,685	80,962,998	78,844,190	77,029,545	69,050,692	68,503,084	66,720,669	
Total Pension Liability - Ending (a)	\$ 91,291,908	\$ 89,393,652	\$ 86,988,407	\$ 82,371,685	\$ 80,962,998	\$ 78,844,190	\$ 77,029,545	\$ 69,050,692	\$ 68,503,084	
Plan Fiduciary Net Position										
Employer Contributions	\$ 2,445,580	\$ 4,701,826	\$ 3,639,226	\$ 3,400,000	\$ 3,000,000	\$ 2,996,209	\$ 2,700,000	\$ 4,500,000	\$ 3,100,000	
Employee Contributions	76,970	79,877	100,833	91,165	91,814	88,475	111,649	101,817	107,492	
Pension Plan Net Investment Income	(9,597,930)	6,591,659	6,303,328	8,938,142	(2,503,594)	7,487,987	4,008,761	(667,117)	2,225,505	
Benefit Payments and Refunds	(5,422,076)	(5,068,609)	(4,513,700)	(4,484,449)	(4,421,433)	(4,235,075)	(3,970,452)	(3,831,448)	(4,057,900)	
Pension Plan Administrative Expense**	-	-	-	(281,541)	(267,216)	(256,479)	(275,660)	(201,301)	(73,710)	
Other	-	-	-	-	-	-	-	-	-	
Net Change in Plan Fiduciary Net Position	(12,497,456)	6,304,753	5,529,687	7,663,317	(4,100,429)	6,081,117	2,574,298	(98,049)	1,301,387	
Plan Fiduciary Net Position - Beginning	75,294,666	68,989,913	63,460,226	55,796,909	59,897,338	53,816,221	51,241,923	51,339,972	50,038,585	
Plan Fiduciary Net Position - Ending (b)	\$ 62,797,210	\$ 75,294,666	\$ 68,989,913	\$ 63,460,226	\$ 55,796,909	\$ 59,897,338	\$ 53,816,221	\$ 51,241,923	\$ 51,339,972	
Net Pension Liability - Ending (a) - (b)	28,494,698	14,098,986	17,998,494	18,911,459	25,166,089	18,946,852	23,213,324	17,808,769	17,163,112	
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	68.79 %	84.23 %	79.31 %	77.04 %	68.92 %	75.97 %	69.86 %	74.21 %	74.95 %	
Covered-Employee Payroll	\$ 7,261,701	\$ 8,050,343	\$ 8,842,626	\$ 8,981,404	\$ 9,013,973	\$ 9,259,465	\$ 9,706,228	\$ 10,067,888	\$ 10,418,891	
Net Pension Liability as a Percentage of Covered-Employee Payroll	392.40 %	175.14 %	203.54 %	210.56 %	279.19 %	204.62 %	239.16 %	176.89 %	164.73 %	
Notes to Schedule: N/A										

* Beginning with the 2018 valuation, the beginning of year service cost is used.

** HCMA reported a change in reported administration expense after the issuance of the 2019 valuation report.



Schedules of Required Supplementary Information

Schedule of the Employers' Net Pension Liability

Multiyear

FY Ending December 31,	Total Pension Liability	Plan Net Position	Net Pension Liability	Plan Net Position as a % of Total Pension Liability	Covered Payroll	Net Pension Liability as a % of Covered Payroll
2013						
2014	\$68,503,084	\$51,339,972	\$17,163,112	74.95%	\$10,418,891	164.73%
2015	69,050,692	51,241,923	17,808,769	74.21%	10,067,888	176.89%
2016	77,029,545	53,816,221	23,213,324	69.86%	9,706,228	239.16%
2017	78,844,190	59,897,338	18,946,852	75.97%	9,259,465	204.62%
2018	80,962,998	55,796,909	25,166,089	68.92%	9,013,973	279.19%
2019	82,371,685	63,460,226	18,911,459	77.04%	8,981,404	210.56%
2020	86,988,407	68,989,913	17,998,494	79.31%	8,842,626	203.54%
2021	89,393,652	75,294,666	14,098,986	84.23%	8,050,343	175.14%
2022	91,291,908	62,797,210	28,494,698	68.79%	7,261,701	392.40%

Schedule of Contributions Multiyear

<u>FY Ending December 31,</u>	<u>Actuarially Determined Contribution*</u>	<u>Actual Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Covered Payroll</u>	<u>Actual Contribution as a % of Covered Payroll</u>
2013					
2014	\$ 3,029,289	\$ 3,100,000	\$ (70,711)	\$ 10,418,891	29.75%
2015*	3,474,587	4,500,000	(1,025,413)	10,067,888	44.70%
2016	2,449,953	2,700,000	(250,047)	9,706,228	27.82%
2017	2,996,208	2,996,209	(1)	9,259,465	32.36%
2018	2,655,734	3,000,000	(344,266)	9,013,973	33.28%
2019	2,707,763	3,400,000	(692,237)	8,981,404	37.86%
2020	2,645,500	3,639,226	(993,726)	8,842,626	41.16%
2021	2,725,948	4,701,826	(1,975,878)	8,050,343	58.41%
2022	2,445,580	2,445,580	0	7,261,701	33.68%

* Includes contributions for short plan year October 1, 2014 – December 31, 2014.

Schedule of Investment Returns Multiyear

<u>FY Ending December 31,</u>	<u>Annual Return¹</u>
2013	
2014	4.43 %
2015	(1.68)%
2016	7.33 %
2017	13.40 %
2018	(4.64)%
2019	15.53 %
2020	11.67 %
2021	9.61 %
2022	(13.03)%

¹ Annual money-weighted rate of return, net of investment expenses.

Asset Allocation

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
S&P 500 Index	22.00%	5.50%
US Small/Mid Cap Equity Index	6.00%	5.50%
World Equity ex-US	19.00%	6.82%
Emerging Markets Equity	3.00%	7.17%
Core Fixed Income	16.00%	4.04%
Limited Duration Bonds	10.00%	3.15%
Emerging Markets Debt	3.00%	6.25%
Dynamic Asset Allocation	5.00%	7.82%
Multi-Asset	3.00%	3.96%
Structured Credit	3.00%	8.02%
Private Equity	5.00%	10.11%
Private Real Estate	5.00%	4.80%
Total	100.00%	

The figures in the above table were supplied by the Huron-Clinton Metropolitan Authority Employees' Retirement Plan's investment consultant and are based upon the investment manager's inflation assumption of 2.50%. Gabriel, Roeder, Smith & Company does not provide investment advice.

Sensitivity of the Net Pension Liability to the Single Discount Rate Assumption

Single Discount Rate

A Single Discount Rate of 6.50% was used to measure the total pension liability. This Single Discount Rate was based on the expected rate of return on pension plan investments of 6.50%. The projection of cash flows used to determine this Single Discount Rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Regarding the sensitivity of the net pension liability to changes in the Single Discount Rate, the following presents the plan's net pension liability, calculated using a Single Discount Rate of 6.50%, as well as what the plan's net pension liability would be if it were calculated using a Single Discount Rate that is one percent lower or one percent higher:

	1% Decrease 5.50%	Current Single Discount Rate Assumption 6.50%	1% Increase 7.50%
Total Pension Liability	\$ 101,300,071	\$ 91,291,908	\$ 82,779,039
Plan Fiduciary Net Position	62,797,210	62,797,210	62,797,210
Net Pension Liability/(Asset)	\$ 38,502,861	\$ 28,494,698	\$ 19,981,829

Calculation of the Single Discount Rate

GASB Statement No. 67 includes a specific requirement for the discount rate that is used for the purpose of the measurement of the Total Pension Liability. This rate considers the ability of the fund to meet benefit obligations in the future. To make this determination, employer contributions, employee contributions, benefit payments, expenses and investment returns are projected into the future. The Plan Net Position (assets) in future years can then be determined and compared to its obligation to make benefit payments in those years. As long as assets are projected to be on hand in a future year, the assumed valuation discount rate is used. In years where assets are not projected to be sufficient to meet benefit payments, the use of a “risk-free” rate is required, as described in the following paragraph.

The Single Discount Rate (SDR) is equivalent to applying these two rates to the benefits that are projected to be paid during the different time periods. The SDR reflects: (1) the long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits); and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Bond Buyer Index) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of this valuation, the expected rate of return on pension plan investments is 6.50%; the municipal bond rate is 4.05%; and the resulting SDR is 6.50%.

The tables in this section provide background for the development of the SDR.

The **Projection of Contributions** table shows the development of expected contributions in future years. Normal Cost contributions for future hires are not included (nor are their liabilities).

Expected Contributions are developed based on the following:

- Member Contributions for current members
- Normal Cost contributions for current members
- Unfunded Liability contributions for current and future members

The **Projection of Plan Fiduciary Net Position** table shows the development of expected asset levels in future years.

The **Present Values of Projected Benefit Payments** table shows the development of the SDR. It breaks down the benefit payments into present values for funded and unfunded portions and shows the equivalent total at the SDR.

Results in this section of the report are not rounded, and are shown as dollar amounts without the additional digits.

The projections in this section are strictly for the purpose of determining the GASB single discount rate and are different from a funding projection of the ongoing plan.



Single Discount Rate Development Projection of Contributions

Year	Payroll for Current Employees	Contributions from Current Employees	Normal Cost and Expense Contributions	UAL Contributions	Total Contributions
0	\$ 7,261,701				
1	7,061,694	\$ -	\$ 803,619	\$ 1,845,231	\$ 2,648,850
2	6,647,419	-	750,170	2,126,495	2,876,666
3	6,223,315	-	696,853	2,384,891	3,081,743
4	5,801,975	-	644,355	2,724,342	3,368,697
5	5,391,204	-	594,641	2,724,342	3,318,983
6	4,998,931	-	548,925	2,724,342	3,273,267
7	4,632,020	-	507,175	2,724,342	3,231,517
8	4,253,393	-	464,432	2,724,342	3,188,774
9	3,843,209	-	418,368	2,724,342	3,142,710
10	3,422,249	-	371,172	2,724,342	3,095,514
11	3,003,989	-	324,305	2,724,342	3,048,647
12	2,597,892	-	278,647	2,724,342	3,002,989
13	2,220,152	-	236,188	2,724,342	2,960,530
14	1,860,527	-	196,393	2,724,342	2,920,734
15	1,533,417	-	160,496	2,724,342	2,884,838
16	1,254,524	-	130,048	2,724,342	2,854,390
17	1,010,840	-	103,465	2,724,342	2,827,806
18	799,818	-	80,752	2,724,342	2,805,094
19	614,337	-	60,984	2,724,342	2,785,326
20	459,243	-	44,537	-	44,537
21	336,891	-	31,774	-	31,774
22	244,679	-	22,377	-	22,377
23	174,840	-	15,517	-	15,517
24	120,223	-	10,379	-	10,379
25	80,554	-	6,701	-	6,701
26	53,581	-	4,311	-	4,311
27	33,495	-	2,629	-	2,629
28	19,555	-	1,524	-	1,524
29	9,939	-	781	-	781
30	4,753	-	373	-	373
31	2,947	-	221	-	221
32	1,631	-	108	-	108
33	1,174	-	82	-	82
34	498	-	34	-	34
35	-	-	-	-	-
36	-	-	-	-	-
37	-	-	-	-	-
38	-	-	-	-	-
39	-	-	-	-	-
40	-	-	-	-	-
41	-	-	-	-	-
42	-	-	-	-	-
43	-	-	-	-	-
44	-	-	-	-	-
45	-	-	-	-	-
46	-	-	-	-	-
47	-	-	-	-	-
48	-	-	-	-	-
49	-	-	-	-	-
50	-	-	-	-	-



Single Discount Rate Development Projection of Contributions (Concluded)

Year	Payroll for Current Employees	Contributions from Current Employees	Normal Cost and Expense Contributions	UAL Contributions	Total Contributions
51	\$ -	\$ -	\$ -	\$ -	\$ -
52	-	-	-	-	-
53	-	-	-	-	-
54	-	-	-	-	-
55	-	-	-	-	-
56	-	-	-	-	-
57	-	-	-	-	-
58	-	-	-	-	-
59	-	-	-	-	-
60	-	-	-	-	-
61	-	-	-	-	-
62	-	-	-	-	-
63	-	-	-	-	-
64	-	-	-	-	-
65	-	-	-	-	-
66	-	-	-	-	-
67	-	-	-	-	-
68	-	-	-	-	-
69	-	-	-	-	-
70	-	-	-	-	-
71	-	-	-	-	-
72	-	-	-	-	-
73	-	-	-	-	-
74	-	-	-	-	-
75	-	-	-	-	-
76	-	-	-	-	-
77	-	-	-	-	-
78	-	-	-	-	-
79	-	-	-	-	-
80	-	-	-	-	-
81	-	-	-	-	-
82	-	-	-	-	-
83	-	-	-	-	-
84	-	-	-	-	-
85	-	-	-	-	-
86	-	-	-	-	-
87	-	-	-	-	-
88	-	-	-	-	-
89	-	-	-	-	-
90	-	-	-	-	-
91	-	-	-	-	-
92	-	-	-	-	-
93	-	-	-	-	-
94	-	-	-	-	-
95	-	-	-	-	-
96	-	-	-	-	-
97	-	-	-	-	-
98	-	-	-	-	-
99	-	-	-	-	-
100	-	-	-	-	-



Single Discount Rate Development Projection of Plan Fiduciary Net Position

Year	Projected				
	Projected Beginning Plan Net Position	Projected Total Contributions	Projected Benefit Payments	Investment Earnings at 6.50%	Projected Ending Plan Net Position
	(a)	(b)	(c)	(d)	(e)=(a)+(b)-(c)+(d)
1	\$ 62,797,210	\$ 2,648,850	\$ 5,690,553	\$ 3,984,520	\$ 63,740,026
2	63,740,026	2,876,666	5,912,727	4,045,983	64,749,948
3	64,749,948	3,081,743	6,115,574	4,111,699	65,827,818
4	65,827,818	3,368,697	6,312,645	4,184,636	67,068,506
5	67,068,506	3,318,983	6,510,212	4,257,371	68,134,648
6	68,134,648	3,273,267	6,689,073	4,319,486	69,038,328
7	69,038,328	3,231,517	6,887,213	4,370,552	69,753,184
8	69,753,184	3,188,774	7,057,166	4,410,213	70,295,005
9	70,295,005	3,142,710	7,212,423	4,438,992	70,664,284
10	70,664,284	3,095,514	7,359,894	4,456,768	70,856,672
11	70,856,672	3,048,647	7,504,726	4,463,141	70,863,733
12	70,863,733	3,002,989	7,630,345	4,458,121	70,694,499
13	70,694,499	2,960,530	7,731,587	4,442,524	70,365,965
14	70,365,965	2,920,734	7,810,249	4,417,380	69,893,831
15	69,893,831	2,884,838	7,843,816	4,384,469	69,319,322
16	69,319,322	2,854,390	7,824,213	4,346,779	68,696,279
17	68,696,279	2,827,806	7,769,716	4,307,174	68,061,543
18	68,061,543	2,805,094	7,681,057	4,268,026	67,453,607
19	67,453,607	2,785,326	7,604,505	4,230,327	66,864,754
20	66,864,754	44,537	7,465,699	4,108,818	63,552,410
21	63,552,410	31,774	7,289,991	3,898,728	60,192,922
22	60,192,922	22,377	7,084,246	3,686,642	56,817,695
23	56,817,695	15,517	6,854,110	3,474,395	53,453,497
24	53,453,497	10,379	6,607,088	3,263,459	50,120,247
25	50,120,247	6,701	6,344,561	3,055,078	46,837,465
26	46,837,465	4,311	6,067,652	2,850,479	43,624,603
27	43,624,603	2,629	5,783,466	2,650,680	40,494,446
28	40,494,446	1,524	5,490,619	2,456,552	37,461,902
29	37,461,902	781	5,198,713	2,268,750	34,532,720
30	34,532,720	373	4,905,264	2,087,727	31,715,555
31	31,715,555	221	4,608,640	1,914,095	29,021,232
32	29,021,232	108	4,315,642	1,748,333	26,454,031
33	26,454,031	82	4,027,174	1,590,692	24,017,630
34	24,017,630	34	3,744,997	1,441,351	21,714,018
35	21,714,018	-	3,469,817	1,300,417	19,544,618
36	19,544,618	-	3,202,306	1,167,964	17,510,276
37	17,510,276	-	2,943,545	1,044,009	15,610,740
38	15,610,740	-	2,694,206	928,515	13,845,049
39	13,845,049	-	2,454,862	821,401	12,211,587
40	12,211,587	-	2,226,007	722,547	10,708,127
41	10,708,127	-	2,008,081	631,793	9,331,839
42	9,331,839	-	1,801,475	548,943	8,079,307
43	8,079,307	-	1,606,580	473,763	6,946,490
44	6,946,490	-	1,423,726	405,979	5,928,743
45	5,928,743	-	1,253,149	345,282	5,020,876
46	5,020,876	-	1,095,037	291,328	4,217,167
47	4,217,167	-	949,506	243,743	3,511,404
48	3,511,404	-	816,558	202,121	2,896,967
49	2,896,967	-	696,085	166,036	2,366,918
50	2,366,918	-	587,849	135,045	1,914,114



Single Discount Rate Development

Projection of Plan Fiduciary Net Position (Concluded)

Year	Projected Beginning		Projected Total	Projected Benefit	Projected Investment		Projected Ending Plan
	Plan Net Position	Contributions			Earnings at 6.50%	Net Position	
	(a)	(b)	(c)	(d)	(e)=(a)+(b)-(c)+(d)		
51	\$ 1,914,114	\$ -	\$ 491,513	\$ 108,695	\$ 1,531,297		
52	1,531,297	-	406,643	86,526	1,211,180		
53	1,211,180	-	332,685	68,085	946,580		
54	946,580	-	268,964	52,924	730,539		
55	730,539	-	214,724	40,616	556,431		
56	556,431	-	169,159	30,757	418,029		
57	418,029	-	131,411	22,968	309,586		
58	309,586	-	100,599	16,905	225,892		
59	225,892	-	75,841	12,257	162,308		
60	162,308	-	56,270	8,750	114,789		
61	114,789	-	41,070	6,147	79,866		
62	79,866	-	29,477	4,248	54,637		
63	54,637	-	20,793	2,886	36,730		
64	36,730	-	14,407	1,927	24,249		
65	24,249	-	9,800	1,263	15,712		
66	15,712	-	6,539	812	9,986		
67	9,986	-	4,277	512	6,221		
68	6,221	-	2,742	317	3,796		
69	3,796	-	1,720	192	2,267		
70	2,267	-	1,056	114	1,325		
71	1,325	-	634	66	758		
72	758	-	372	37	423		
73	423	-	213	21	231		
74	231	-	119	11	123		
75	123	-	65	6	65		
76	65	-	35	3	33		
77	33	-	18	2	17		
78	17	-	9	1	8		
79	8	-	5	0	4		
80	4	-	2	0	2		
81	2	-	1	0	1		
82	1	-	1	0	0		
83	0	-	0	0	0		
84	0	-	0	0	0		
85	0	-	0	0	0		
86	0	-	0	0	0		
87	0	-	0	0	0		
88	0	-	-	0	0		
89	0	-	-	0	0		
90	0	-	-	0	0		
91	0	-	-	0	0		
92	0	-	-	0	0		
93	0	-	-	0	0		
94	0	-	-	0	0		
95	0	-	-	0	0		
96	0	-	-	0	0		
97	0	-	-	0	0		
98	0	-	-	0	0		
99	0	-	-	0	0		
100	0	-	-	0	0		

Single Discount Rate Development

Present Values of Projected Benefit Payments

Year	Projected		Unfunded Portion		Present Value of	Present Value of	Present Value of
	Beginning Plan Net Position	Projected Benefit Payments	Funded Portion of Benefit Payments	of Benefit Payments	Funded Benefit Payments using Expected Return Rate (v)	Unfunded Benefit Payments using Municipal Bond Rate (vf)	Benefit Payments using Single Discount Rate (sdr)
(a)	(b)	(c)	(d)	(e)	(f)=(d)*v^((a)-.5)	(g)=(e)*vf ^((a)-.5)	(h)=(c)/(1+s dr)^(a-.5)
1	\$ 62,797,210	\$ 5,690,553	\$ 5,690,553	\$ -	\$ 5,514,164	\$ -	\$ 5,514,164
2	63,740,026	5,912,727	5,912,727	-	5,379,766	-	5,379,766
3	64,749,948	6,115,574	6,115,574	-	5,224,722	-	5,224,722
4	65,827,818	6,312,645	6,312,645	-	5,063,930	-	5,063,930
5	67,068,506	6,510,212	6,510,212	-	4,903,677	-	4,903,677
6	68,134,648	6,689,073	6,689,073	-	4,730,893	-	4,730,893
7	69,038,328	6,887,213	6,887,213	-	4,573,736	-	4,573,736
8	69,753,184	7,057,166	7,057,166	-	4,400,563	-	4,400,563
9	70,295,005	7,212,423	7,212,423	-	4,222,887	-	4,222,887
10	70,664,284	7,359,894	7,359,894	-	4,046,227	-	4,046,227
11	70,856,672	7,504,726	7,504,726	-	3,874,039	-	3,874,039
12	70,863,733	7,630,345	7,630,345	-	3,698,483	-	3,698,483
13	70,694,499	7,731,587	7,731,587	-	3,518,832	-	3,518,832
14	70,365,965	7,810,249	7,810,249	-	3,337,684	-	3,337,684
15	69,893,831	7,843,816	7,843,816	-	3,147,444	-	3,147,444
16	69,319,322	7,824,213	7,824,213	-	2,947,961	-	2,947,961
17	68,696,279	7,769,716	7,769,716	-	2,748,759	-	2,748,759
18	68,061,543	7,681,057	7,681,057	-	2,551,543	-	2,551,543
19	67,453,607	7,604,505	7,604,505	-	2,371,937	-	2,371,937
20	66,864,754	7,465,699	7,465,699	-	2,186,518	-	2,186,518
21	63,552,410	7,289,991	7,289,991	-	2,004,749	-	2,004,749
22	60,192,922	7,084,246	7,084,246	-	1,829,267	-	1,829,267
23	56,817,695	6,854,110	6,854,110	-	1,661,823	-	1,661,823
24	53,453,497	6,607,088	6,607,088	-	1,504,161	-	1,504,161
25	50,120,247	6,344,561	6,344,561	-	1,356,239	-	1,356,239
26	46,837,465	6,067,652	6,067,652	-	1,217,883	-	1,217,883
27	43,624,603	5,783,466	5,783,466	-	1,089,993	-	1,089,993
28	40,494,446	5,490,619	5,490,619	-	971,644	-	971,644
29	37,461,902	5,198,713	5,198,713	-	863,838	-	863,838
30	34,532,720	4,905,264	4,905,264	-	765,330	-	765,330
31	31,715,555	4,608,640	4,608,640	-	675,165	-	675,165
32	29,021,232	4,315,642	4,315,642	-	593,653	-	593,653
33	26,454,031	4,027,174	4,027,174	-	520,161	-	520,161
34	24,017,630	3,744,997	3,744,997	-	454,192	-	454,192
35	21,714,018	3,469,817	3,469,817	-	395,135	-	395,135
36	19,544,618	3,202,306	3,202,306	-	342,414	-	342,414
37	17,510,276	2,943,545	2,943,545	-	295,536	-	295,536
38	15,610,740	2,694,206	2,694,206	-	253,992	-	253,992
39	13,845,049	2,454,862	2,454,862	-	217,304	-	217,304
40	12,211,587	2,226,007	2,226,007	-	185,019	-	185,019
41	10,708,127	2,008,081	2,008,081	-	156,719	-	156,719
42	9,331,839	1,801,475	1,801,475	-	132,014	-	132,014
43	8,079,307	1,606,580	1,606,580	-	110,546	-	110,546
44	6,946,490	1,423,726	1,423,726	-	91,985	-	91,985
45	5,928,743	1,253,149	1,253,149	-	76,023	-	76,023
46	5,020,876	1,095,037	1,095,037	-	62,377	-	62,377
47	4,217,167	949,506	949,506	-	50,786	-	50,786
48	3,511,404	816,558	816,558	-	41,009	-	41,009
49	2,896,967	696,085	696,085	-	32,825	-	32,825
50	2,366,918	587,849	587,849	-	26,029	-	26,029



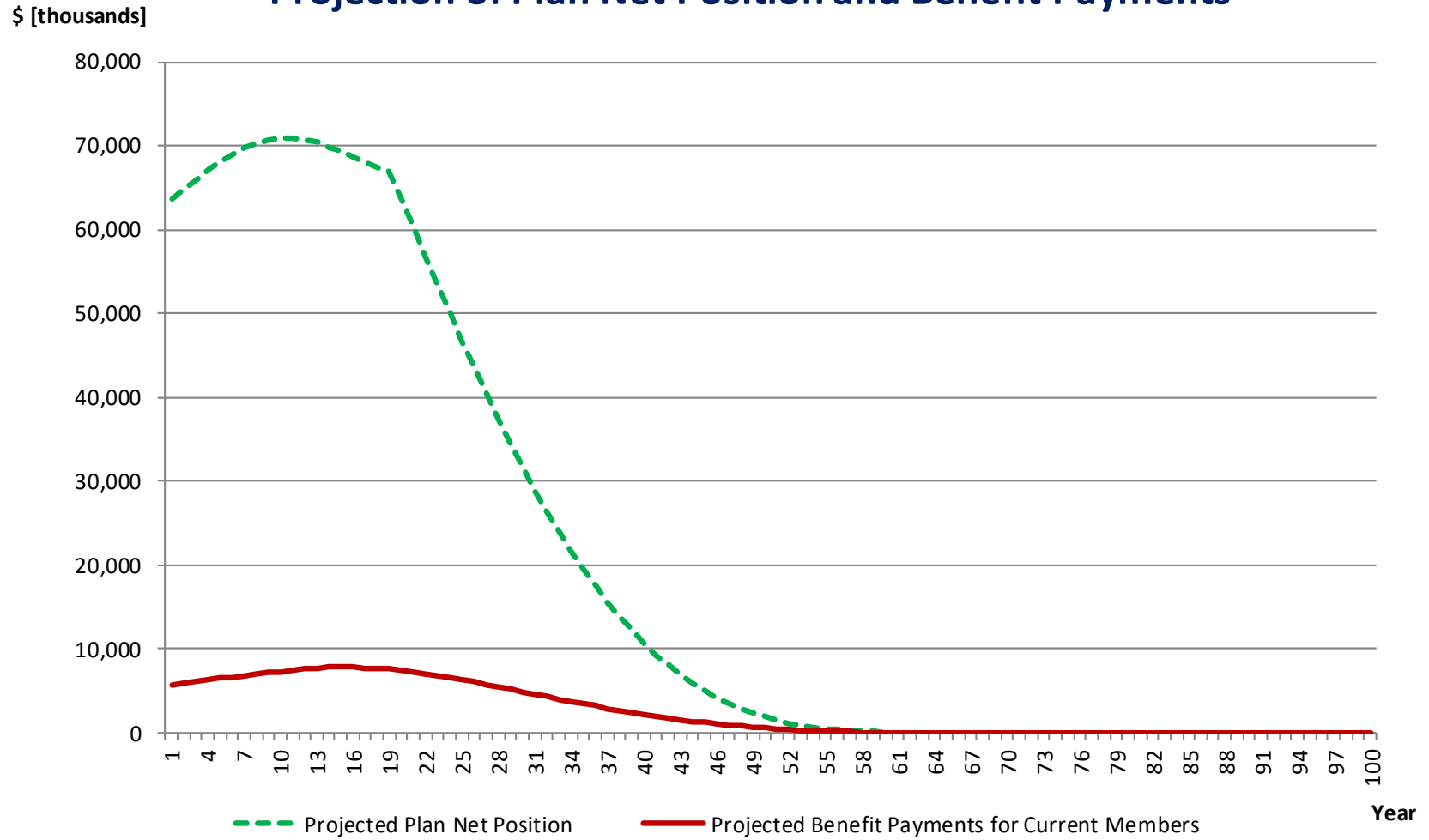
Single Discount Rate Development

Present Values of Projected Benefit Payments (Concluded)

Year	Projected Beginning Plan Net Position	Projected Benefit Payments	Funded Portion of Benefit Payments	Unfunded Portion of Benefit Payments	Present Value of Funded Benefit Payments using Expected Return Rate (v)	Present Value of Unfunded Benefit Payments using Municipal Bond Rate (vf)	Present Value of Benefit Payments using Single Discount Rate (sdr)
(a)	(b)	(c)	(d)	(e)	(f)=(d)*v ^{(a)-.5}	(g)=(e)*vf ^{(a)-.5}	(h)=(c)/(1+sdr) ^{(a)-.5}
51	\$ 1,914,114	\$ 491,513	\$ 491,513	\$ -	\$ 20,435	\$ -	\$ 20,435
52	1,531,297	406,643	406,643	-	15,875	-	15,875
53	1,211,180	332,685	332,685	-	12,195	-	12,195
54	946,580	268,964	268,964	-	9,257	-	9,257
55	730,539	214,724	214,724	-	6,939	-	6,939
56	556,431	169,159	169,159	-	5,133	-	5,133
57	418,029	131,411	131,411	-	3,744	-	3,744
58	309,586	100,599	100,599	-	2,691	-	2,691
59	225,892	75,841	75,841	-	1,905	-	1,905
60	162,308	56,270	56,270	-	1,327	-	1,327
61	114,789	41,070	41,070	-	910	-	910
62	79,866	29,477	29,477	-	613	-	613
63	54,637	20,793	20,793	-	406	-	406
64	36,730	14,407	14,407	-	264	-	264
65	24,249	9,800	9,800	-	169	-	169
66	15,712	6,539	6,539	-	106	-	106
67	9,986	4,277	4,277	-	65	-	65
68	6,221	2,742	2,742	-	39	-	39
69	3,796	1,720	1,720	-	23	-	23
70	2,267	1,056	1,056	-	13	-	13
71	1,325	634	634	-	7	-	7
72	758	372	372	-	4	-	4
73	423	213	213	-	2	-	2
74	231	119	119	-	1	-	1
75	123	65	65	-	1	-	1
76	65	35	35	-	0	-	0
77	33	18	18	-	0	-	0
78	17	9	9	-	0	-	0
79	8	5	5	-	0	-	0
80	4	2	2	-	0	-	0
81	2	1	1	-	0	-	0
82	1	1	1	-	0	-	0
83	0	0	0	-	0	-	0
84	0	0	0	-	0	-	0
85	0	0	0	-	0	-	0
86	0	0	0	-	0	-	0
87	0	0	0	0	0	0	0
88	0	-	-	-	-	-	-
89	0	-	-	-	-	-	-
90	0	-	-	-	-	-	-
91	0	-	-	-	-	-	-
92	0	-	-	-	-	-	-
93	0	-	-	-	-	-	-
94	0	-	-	-	-	-	-
95	0	-	-	-	-	-	-
96	0	-	-	-	-	-	-
97	0	-	-	-	-	-	-
98	0	-	-	-	-	-	-
99	0	-	-	-	-	-	-
100	0	-	-	-	-	-	-
				Totals	\$ 96,503,706	\$ -	\$ 96,503,706



Projection of Plan Net Position and Benefit Payments



State Reporting Assumptions

The Protecting Local Government Retirement and Benefits Act, Public Act 202 of 2017, was put into law effective December 20, 2017. One outcome of the law is the requirement for the local unit of government to provide select reporting disclosures to the State. Sec. 5(1) of the Act provides the State treasurer with the authority to annually establish uniform actuarial assumptions for purposes of developing the requisite disclosures. Below you will find information which may be used to assist the local unit of government with required reporting.

Uniform Assumptions, as applicable to the measurement and the required disclosures under uniform assumptions are denoted below. Additional discussion of PA 202 and uniform assumptions may be found on the State website in the *Public Act 202: Selection of the Uniform Assumptions for Fiscal Year 2022* memo dated December 17, 2021.

Uniform Assumption	PA 202	Valuation Assumption Used	Uniform Assumption Used
Investment Rate of Return Discount Rate	Maximum of 6.85%	6.50%	6.50%
Salary Increase	Minimum of 3.00% or based on experience study within last 5 years	3.25% + Merit and longevity (based on experience study issued February 5, 2021)	3.25% + Merit and longevity (based on experience study issued February 5, 2021)
Mortality	Version of Pub-2010 tables with generational mortality improvement using scale MP-2020 or based on experience study within last 5 years	A version of Pub-2010 with generational mortality improvement using scale MP-2020 (based on experience study issued February 5, 2021)	A version of Pub-2010 with generational mortality improvement using scale MP-2020 (based on experience study issued February 5, 2021)
Amortization of the Unfunded Accrued Actuarial Liability: Period	Maximum Period of 17 Years	18.75 years	17 years
Method	Closed Plans: Level Dollar Open Plans: Level Percent of Payroll or Level Dollar	Level Dollar	Level Dollar
Type	Closed	Closed	Closed

State Reporting

The following information has been prepared to provide some of the information necessary to complete the pension reporting requirements for the State of Michigan's Local Government Retirement System Annual Report (Form 5572). Additional resources are available on the State website.

Line	Descriptive Information	
18	Actuarial Assumptions¹	
19	Actuarial assumed rate of investment return ²	6.50%
20	Amortization method utilized for funding the system's unfunded actuarial accrued liability, if any	Level Dollar
21	Amortization period utilized for funding the system's unfunded actuarial accrued liability, if any	18.75
22	Is each division within the system closed to new employees?	Yes
23	Uniform Assumptions³	
24	Enter retirement pension system's actuarial value of assets using uniform assumptions	\$ 70,987,416
25	Enter retirement pension system's actuarial accrued liabilities using uniform assumptions	\$ 91,291,908
26	Funded ratio using uniform assumptions	77.8%
27	Actuarially Determined Contribution (ADC) using uniform assumptions ⁴	\$ 2,749,291
28	All systems combined ADC/Governmental fund revenues	Auto ⁵

¹ Information on lines 19-22 can be found on Tables 5 and 6 in this report.

² Net of administrative and investment expenses.

³ Information on lines 24-28 is based on assumptions listed on the prior page.

⁴ Calculated as of December 31, 2022 applicable for fiscal year ending December 31, 2023.

⁵ Automatically calculated by State of Michigan Form 5572.

GASB Statement No. 67 Supplementary Information

Summary of Actuarial Methods and Assumptions Used to Determine Contribution Rates

The information presented in the required supplementary schedules was determined as part of the actuarial valuations at the dates indicated. Additional information as of the latest actuarial valuation is provided below:

Valuation Date:

Actuarially determined contribution amounts for fiscal year 2022 are calculated based upon the results of the December 31, 2021 actuarial valuation

Methods and Assumptions Used to Determine Contribution Rates for the Fiscal Year Ending December 31, 2022:

Actuarial Cost Method	Entry-Age Normal
Amortization Method	Level Dollar
Remaining Amortization Period	19.75 years
Asset Valuation Method	5-Year Smoothed Market
Wage Inflation	3.25%
Salary Increases	3.44% to 7.00% including inflation
Investment Rate of Return	6.50% (net of administrative expenses)
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition.
Mortality	Healthy Pre-Retirement: Pub-2010 General Employee Mortality Tables, amount-weighted, and projected with mortality improvements using the fully generational MP-2020 projection scale from a base year of 2010. Healthy Post-Retirement: Pub-2010 General Healthy Retiree Mortality Tables, amount-weighted, and projected with mortality improvements using the fully generational MP-2020 projection scale from a base year of 2010. Disability Retirement: Pub-2010 General Disabled Retiree Mortality Tables, amount-weighted, and projected with mortality improvements using the fully generational MP-2020 projection scale from a base year of 2010.

Other Information:

Notes



To: Board of Commissioners
From: Shedreka Miller, Chief of Finance
Subject: Approval – 2022 Retiree Health Care Trust GASB 74/75 and 2023 Contribution
Date: May 8, 2023

Action Requested: Motion to Receive and File / Approve Contribution

That the Board of Commissioners (1) receive the Governmental Accounting Standards Board Statements (GASB) No. 74 and 75 and the Retiree Health Care Trust Valuation; and (2) approve making the annual required contribution in the amount of \$0 as recommended by Chief of Finance Shedreka Miller and staff.

Fiscal Impact: \$600,000 was included in the general fund budget. A contribution of \$0 will result in savings of \$600,000.

Background: The Retiree Health Care Trust Board is expected to support making this recommendation at their meeting preceding the May Board meeting.

To remain in compliance with Governmental accounting standards, GRS performed the necessary work to produce GASB Statements No. 74 and 75 for the year ended Dec. 31, 2022.

Statement No. 74 is the accounting standard, which applies to other postemployment (non-pension) benefits that are administered through trusts or equivalent arrangements. GASB No. 75 establishes accounting and financial reporting requirements for state and local government employers that provide their employees with postemployment benefits other than pensions.

This report is not an appropriate measure for measuring sufficiency of plan assets or to assess the need for or amount of future employer contributions. It should be considered in conjunction with the actuarial valuation report.

The Retiree Health Care Trust valuation is performed every other year. The valuation performed for year ending Dec. 31, 2022 developed an actuarially computed employer contribution for fiscal year ending 2022 (\$0) and for fiscal year ending 2023 (\$0). The valuation was developed using the updated assumptions to be presented to and approved by the Board at the February 2022 meeting.

The valuation calculated a current funded ratio of 128.5 percent. The liabilities and the Actuarially Determined Contribution have decreased since the last valuation. This is the result of more favorable premiums than previously projected, more favorable asset experience during 2021 and a decrease in population size (closed group). Partially offsetting these factors were liability increases due to a less favorable asset experience than expected during 2022 and the updating of the health care cost trend rates.

It is requested that the Board of Commissioners approve that \$0 of funding be contributed at this time. Should current revenue and expenditure trends increase, an additional contribution may be considered later in the year.

Attachments: Retiree Health Care Plan GASB Statement No. 74 and 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions as of December 31, 2022

Huron-Clinton Metropolitan Authority Retiree Health Care Plan

GASB Statement Nos. 74 and 75, Accounting and Financial
Reporting for Postemployment Benefits Other Than Pensions
December 31, 2022



April 10, 2023

Ms. Shedreka Miller
Chief of Finance
Huron-Clinton Metropolitan Authority
13000 High Ridge Drive
Brighton, Michigan 48114

Dear Ms. Miller:

This report provides information on behalf of the Huron-Clinton Metropolitan Authority Retiree Health Care Plan in connection with the Governmental Accounting Standards Board (GASB) Statement Nos. 74 and 75. GASB Statement No. 74 is the accounting standard, which applies to Other Postemployment Benefits (OPEB) plans that are administered through trusts or equivalent arrangements. GASB Statement No. 75 establishes accounting and financial reporting requirements for state and local government employers that provide their employees with postemployment benefits other than pensions.

The calculation of the liability associated with the benefits described in this report was performed for the purpose of satisfying the requirements of GASB Statement Nos. 74 and 75. The Net OPEB Liability is not an appropriate measure for measuring the sufficiency of plan assets to cover the estimated cost of settling the employer's benefit obligation. The Net OPEB Liability is not an appropriate measure for assessing the need for or amount of future employer contributions. The calculation of the plan's liability for this report is not applicable for funding purposes of the plan. A calculation of the plan's liability for purposes other than satisfying the requirements of GASB Statement Nos. 74 and 75 may produce significantly different results. This report may be provided to parties other than the Huron-Clinton Metropolitan Authority Retiree Health Care Plan only in its entirety and only with the permission of the Huron-Clinton Metropolitan Authority Retiree Health Care Plan. GRS is not responsible for unauthorized use of this report.

This report complements the actuarial valuation report prepared as of December 31, 2020, and information herein should be considered along with the information from that report, especially for additional discussions of the nature of actuarial calculations and for more information related to participant data, economic, demographic, health care trend, morbidity assumptions, and benefit provisions.

This report is based upon information, furnished to us by the Authority, concerning other postemployment benefits (OPEB), active members, deferred vested members, retirees and beneficiaries, and financial data. This information was checked for internal consistency, but it was not audited.

Based on the available data, the information contained in this report is accurate and fairly represents the actuarial position of the Huron-Clinton Metropolitan Authority Retiree Health Care Plan as of the reporting date. All calculations have been made in conformity with generally accepted actuarial principles and practices as well as the Actuarial Standards of Practice. If you have reason to believe that the information provided in this report is inaccurate, or is in any way incomplete, or if you need further information in order to make an informed decision on the subject matter of this report, please contact the authors of the report prior to making such decision.

Future actuarial measurements may differ significantly from the current measurements presented in this report due to such factors as the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions; increases or decreases expected as part of the natural operation of the methodology used for these measurements; and changes in plan provisions or applicable law.

This report was prepared using our proprietary valuation model and related software which, in our professional judgment, has the capability to provide results that are consistent with the purposes of the valuation and has no material limitations or known weaknesses. We performed tests to ensure that the model reasonably represents that which is intended to be modeled.

This report was prepared during the recent and still-developing COVID-19 pandemic, which is likely to influence demographic and economic experience, at least in the short term. Results in this report are developed based on available data without adjustment. We will continue to monitor these developments and their impact on the Retiree Health Care Plan. Actual experience will be reflected in each subsequent report, as experience emerges.

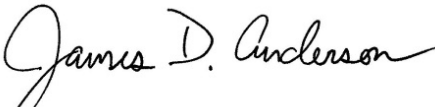
Section I of the report details the calculation of the single discount rate and is not required to be included in your financial statements. However, this information may be requested by your auditors; therefore, we have included it in this report.

In addition, Section J of this report contains some of the information necessary to complete the OPEB reporting requirements for the State of Michigan's Local Government Retirement System Annual Report (Form 5572). This information is not required to be included in your financial statements.

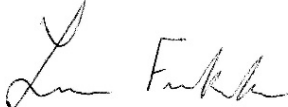
The signing actuaries are independent of the plan sponsor.

James D. Anderson and Laura Frankowiak are Members of the American Academy of Actuaries (MAAA) and meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinions contained herein.

Respectfully submitted,
Gabriel, Roeder, Smith & Company



James D. Anderson, FSA, EA, FCA, MAAA



Laura Frankowiak, ASA, FCA, MAAA

JDA/LF:sc

Auditor's Note – This information is intended to assist in preparation of the financial statements of the Huron-Clinton Metropolitan Authority Retiree Health Care Plan. Financial statements are the responsibility of management, subject to the auditor's review. Please let us know if the auditor recommends any changes.

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SECTION A

EXECUTIVE SUMMARY

Executive Summary as of December 31, 2022

	2022
Actuarial Valuation Date	December 31, 2020
Measurement Date of the Net OPEB Liability	December 31, 2022
Employer's Fiscal Year Ending Date (Reporting Date)	December 31, 2022
Membership^{1,2}	
Number of	
- Retirees and Beneficiaries	165
- Inactive, Nonretired Members	0
- Active Members	118
- Total	283
Covered Payroll ³	\$ 7,633,908
Net OPEB Liability	
Total OPEB Liability	\$ 33,316,327
Plan Fiduciary Net Position	30,737,062
Net OPEB Liability	\$ 2,579,265
Plan Fiduciary Net Position as a Percentage of Total OPEB Liability	92.26 %
Net OPEB Liability as a Percentage of Covered Payroll	33.79 %
Development of the Single Discount Rate	
Single Discount Rate	6.50 %
Long-Term Expected Rate of Investment Return	6.50 %
Long-Term Municipal Bond Rate ⁴	4.05 %
Last year ending December 31 in the 2023 to 2122 projection period for which projected benefit payments are fully funded	2122
Total OPEB Expense	\$ (1,901,987)

Deferred Outflows and Deferred Inflows of Resources by Source to be Recognized in Future OPEB Expenses

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 0	\$ 3,098,445
Changes in assumptions	438,215	101,515
Net difference between projected and actual earnings on OPEB plan investments	5,840,891	1,637,264
Total	\$ 6,279,106	\$ 4,837,224

¹ As of the Actuarial Valuation Date. GRS does not have the membership counts as of December 31, 2022.

Huron-Clinton Metropolitan Authority staff and auditors may decide that providing membership counts as of the valuation date is sufficient to meet GASB disclosure requirements. Alternatively, the Authority staff may decide to update the membership counts to be as of the Plan's fiscal year end.

² Includes 4 active members and 18 retirees eligible for life insurance only.

³ Payroll separately provided by the employer.

⁴ Source: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-Year Municipal GO AA Index" as of December 30, 2022. In describing this index, Fidelity notes that the municipal curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax exempt securities.

Discussion

Accounting Standard

For Other Postemployment Benefit (OPEB) plans that are administered through trusts or equivalent arrangements, Governmental Accounting Standards Board (GASB) Statement No. 74, "Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans," replaces the requirements of GASB Statement No. 43, "Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans." Similarly, GASB Statement No. 75 establishes standards for state and local government employers (as well as non-employer contributing entities) to account for and disclose net OPEB liability, OPEB expense, and other information associated with providing OPEB to their employees (and former employees) on their financial statements.

GASB Statement Nos. 74 and 75 are effective for fiscal years beginning after June 15, 2016 and June 15, 2017, respectively.

The following discussion provides a summary of the information that is required to be disclosed under these accounting standards. A number of these disclosure items are provided in this report. However, certain information, such as notes regarding accounting policies and investments, is not included in this report. As a result, the plan sponsor will be responsible for preparing and disclosing the non-actuarial information needed to comply with these accounting standards.

Financial Statements

GASB Statement No. 75 requires state and local government employers to recognize the net OPEB liability and the OPEB expense on their financial statements, along with the related deferred outflows and inflows of resources. The net OPEB liability is the difference between the total OPEB liability and the plan's fiduciary net position. In traditional actuarial terms, this is analogous to the accrued liability less the market value of assets.

GASB Statement No. 75 states the employer contributions made to the OPEB plan subsequent to the measurement date and before the end of the employer's reporting period should be reported as a deferred outflow of resources. The information contained in this report does not incorporate any employer contributions made subsequent to the measurement date of December 31, 2022.

The OPEB expense recognized each fiscal year is equal to the change in the net OPEB liability from the beginning of the year to the end of the year, adjusted for deferred recognition of the liability and investment experience.

GASB Statement No. 74 requires defined benefit OPEB plans which are administered as trusts or equivalent arrangements to present two financial statements: a statement of fiduciary net position and a statement of changes in fiduciary net position. The statement of fiduciary net position presents the assets and liabilities of the OPEB plan at the end of the OPEB plan's reporting period. The statement of changes in fiduciary net position presents the additions, such as contributions and investment income, and deductions, such as benefit payments and expense, and net increase or decrease in the fiduciary net position.

Implicit Subsidy

GASB Statements No. 75 and No. 68 are conceptually very similar in terms of the liability which is recognized on the balance sheet, the expense calculation, and the corresponding deferred outflows and inflows of resources. The main differences between the standards are related to the differences between pension and health care benefits. One particular difference is a concept referred to as the “implicit subsidy,” which applies to health plans that utilize blended premiums, that has no counterpart in GASB Statement No. 68. The Huron-Clinton Metropolitan Authority Retiree Health Care Plan’s health plan utilizes a “blended premium” structure for its health plan. Said another way, the overall health care premiums for active employees and non-Medicare retirees are stated in terms of a single “blended premium.” The difference between the underlying retiree claims and the blended overall health care premium is referred to as an “implicit” or “hidden” subsidy. Because the underlying claims costs for a non-Medicare retiree are on average higher than the blended premium, there is a positive implicit subsidy for the non-Medicare retirees.

GASB defines the employer provided OPEB benefit as the difference between the underlying claims costs and the premium contributions made by retirees. As a result, the employer’s portion of the blended health care premium is not what GASB considers the employer benefit. In order to account for the employer provided OPEB benefit as it is defined by GASB, the explicit premium subsidies need to be adjusted to reflect the implicit subsidy (the difference between the estimated retiree claims and the overall premiums).

For plans that use a blended premium structure, Illustrations B1-1 and B1-2 of Implementation Guide No. 2017-3 describe how a portion of the payments made on behalf of the active employees should be reclassified as benefit payments for retiree health care to reflect the retirees’ underlying claims costs. Adjusting the explicit health care costs for active employees and retirees by the implicit subsidy estimates provided in this report is equivalent to the reclassification described in the Implementation Guide. **It is important to note that the implicit subsidy is considered an employer contribution and any employer contributions related to OPEB need to include the implicit subsidy.** This report provides the estimated implicit subsidy in Section B for the measurement period that can be used to determine the implicit subsidy for the purpose of the deferred outflow of resources related to benefit payments made after the measurement date.

To summarize, because the health plan utilizes blended premiums, the benefit payments for GASB Statement No. 75 purposes need to include an adjustment for the implicit subsidy. This adjustment reflects the underlying cost of the benefits provided to retirees, which is how GASB defines the employer’s OPEB benefit/liability. This adjustment is needed for the benefits during the measurement period and also for the purpose of the deferred outflow related to the benefits paid after the measurement date.

Notes to Financial Statements

GASB Statement No. 75 requires the notes of the employer's financial statements to disclose the total OPEB expense, the OPEB plan's liabilities and assets, and deferred outflows of resources and inflows of resources related to OPEB.

GASB Statement Nos. 74 and 75 require the notes of the financial statements for employers and OPEB plans to include certain additional information. The list of disclosure items should include:

- The name of the OPEB plan, the administrator of the OPEB plan, and the identification of whether the OPEB plan is a single-employer, agent, or cost-sharing OPEB plan;
- A description of the benefits provided by the plan;
- A brief description of changes in benefit terms or assumptions that affected the measurement of the total OPEB liability since the prior measurement date;
- The number of plan members by category and if the plan is closed;
- A description of the plan's funding policy, which includes member and employer contribution requirements;
- The OPEB plan's investment policies;
- The OPEB plan's fiduciary net position and the net OPEB liability;
- The net OPEB liability using +/- 1% on the discount rate;
- The net OPEB liability using +/- 1% on the healthcare trend rate;
- Significant assumptions and methods used to calculate the total OPEB liability;
- Inputs to the discount rates; and
- Certain information about mortality assumptions and the dates of experience studies.

OPEB plans that are administered through trusts or equivalent arrangements are required to disclose additional information in accordance with GASB Statement No. 74. This information includes:

- The composition of the OPEB plan's Board and the authority under which benefit terms may be amended;
- A description of how fair value is determined;
- Information regarding certain reserves and investments, which include concentrations of investments greater than or equal to 5%, receivables, and insurance contracts excluded from plan assets; and
- Annual money-weighted rate of return.

Required Supplementary Information

GASB Statement No. 75 requires a 10-year fiscal history of:

- Sources of changes in the net OPEB liability.
- Information about the components of the net OPEB liability and related ratios, including the OPEB plan's fiduciary net position as a percentage of the total OPEB liability, and the net OPEB liability as a percent of covered-employee payroll.
- Comparison of the actual employer contributions to the actuarially determined contributions based on the plan's funding policy.
- For plans with an actuarially determined contribution, the schedule covering each of the 10 most recent fiscal years of the actuarially determined contribution, contributions to the OPEB plan and related ratios.

Frequency and Timing of the Actuarial Valuation

An actuarial valuation to determine the total OPEB liability is required to be performed at least every two years. For the employer's financial reporting purposes, the net OPEB liability and OPEB expense should be measured as of the employer's "measurement date," which may not be earlier than the employer's prior fiscal year end-date. If the actuarial valuation used to determine the total OPEB liability is not calculated as of the measurement date, the total OPEB liability is required to be rolled forward from the actuarial valuation date to the measurement date.

The total OPEB liability shown in this report is based on an actuarial valuation performed as of December 31, 2020 and a measurement date of December 31, 2022.

Single Discount Rate

Projected benefit payments are required to be discounted to their actuarial present values using a Single Discount Rate that reflects: (1) a long-term expected rate of return on OPEB plan investments (to the extent that the plan's fiduciary net position is projected to be sufficient to pay benefits); and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of this valuation, the expected rate of return on OPEB plan investments is 6.50%; the municipal bond rate is 4.05% (based on the daily rate closest to but not later than the measurement date of the Fidelity "20-Year Municipal GO AA Index"); and the resulting Single Discount Rate is 6.50%.

Actuarial Assumptions

The actuarial assumptions used to value the liabilities are outlined in detail in Section H. The assumptions include details on the health care trend assumption, the aging factors, as well as the cost method used to develop the OPEB expense. Certain actuarial assumptions were based upon the result of an experience study dated February 5, 2021.

Future Uncertainty or Risk

Future results may differ from those anticipated in this valuation. Reasons include, but are not limited to:

- Actual medical trend differing from expected;
- Changes in the healthcare plan designs offered to active and retired members; and
- Participant behavior differing from expected; e.g.,
 - Elections at retirement;
 - One-person versus two-person coverage elections; and
 - Time of retirement or termination.

Benefits Valued

The benefit provisions that were valued are described in Section E. The valuation is required to be performed on the current benefit terms and existing legal agreements. Consideration is to be given to the written plan document as well as other communications between the employer and plan members and an established pattern of practice for cost sharing. The summary of major plan provisions is designed to outline principal plan benefits. If the plan summary is not in accordance with the actual provisions, please alert the actuaries immediately, so they can both be sure the proper provisions are valued.

SECTION B

FINANCIAL STATEMENTS

Auditor's Note – This information is intended to assist in preparation of the financial statements of the Huron-Clinton Metropolitan Authority Retiree Health Care Plan. Financial statements are the responsibility of management, subject to the auditor's review. Please let us know if the auditor recommends any changes.

Statement of OPEB Expense under GASB Statement No. 75

Fiscal Year Ended December 31, 2022

A. Expense

1. Service Cost	\$	340,228
2. Interest on the Total OPEB Liability		2,076,255
3. Current-Period Benefit Changes		0
4. Employee Contributions (made negative for addition here)		0
5. Projected Earnings on Plan Investments (made negative for addition here)		(2,359,678)
6. OPEB Plan Administrative Expense		0
7. Other Changes in Plan Fiduciary Net Position		0
8. Recognition of Outflow (Inflow) of Resources due to Liabilities		(3,074,683)
9. Recognition of Outflow (Inflow) of Resources due to Assets		1,115,891
10. Total OPEB Expense	\$	(1,901,987)

Recognition of Deferred Outflows and Inflows of Resources

Differences between expected and actual experience and changes in assumptions are recognized in OPEB expense using a systematic and rational method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with OPEB through the OPEB plan (active employees and inactive employees) determined as of the beginning of the measurement period.

At the beginning of the current measurement period, the expected remaining service lives of all active employees in the plan was approximately 893 years. Additionally, the total plan membership (active employees and inactive employees) was 283 as of the valuation date. As a result, the average of the expected remaining service lives for purposes of recognizing the applicable deferred outflows and inflows of resources established in the current measurement period is 3.1548 years.

Additionally, differences between projected and actual earnings on OPEB plan investments should be recognized in the OPEB expense using a systematic and rational method over a closed five-year period. For this purpose, the deferred outflows and inflows of resources are recognized in the OPEB expense as a level dollar amount over the closed period identified above.

Statement of Outflows and Inflows Arising from Current Reporting Period Fiscal Year Ended December 31, 2022

A. Outflows (Inflows) of Resources Due to Liabilities

1. Difference between expected and actual experience of the Total OPEB Liability (gains) or losses	\$	(75,393)
2. Assumption Changes (gains) or losses	\$	0
3. Recognition period for Liabilities: Average of the expected remaining service lives of all employees {in years}		3.1548
4. Outflow (Inflow) of Resources to be recognized in the current OPEB expense for the difference between expected and actual experience of the Total OPEB Liability	\$	(23,898)
5. Outflow (Inflow) of Resources to be recognized in the current OPEB expense for assumption changes	\$	0
6. Outflow (Inflow) of Resources to be recognized in the current OPEB expense due to Liabilities	\$	(23,898)
7. Deferred Outflow (Inflow) of Resources to be recognized in future OPEB expenses for the difference between expected and actual experience of the Total OPEB Liability	\$	(51,495)
8. Deferred Outflow (Inflow) of Resources to be recognized in future OPEB expenses for assumption changes	\$	0
9. Deferred Outflow (Inflow) of Resources to be recognized in future OPEB expenses due to Liabilities	\$	(51,495)

B. Outflows (Inflows) of Resources Due to Assets

1. Net difference between projected and actual earnings on OPEB plan investments (gains) or losses	\$	7,301,114
2. Recognition period for Assets {in years}		5.0000
3. Outflow (Inflow) of Resources to be recognized in the current OPEB expense due to Assets	\$	1,460,223
4. Deferred Outflow (Inflow) of Resources to be recognized in future OPEB expenses due to Assets	\$	5,840,891

Statement of Outflows and Inflows Arising from Current and Prior Reporting Periods Fiscal Year Ended December 31, 2022

A. Outflows and Inflows of Resources by Source to be Recognized in Current OPEB Expense

	Outflows of Resources	Inflows of Resources	Net Outflows of Resources
1. Differences between expected and actual experience	\$ 0	\$ 3,618,250	\$ (3,618,250)
2. Assumption changes	732,187	188,620	543,567
3. Net difference between projected and actual earnings on OPEB plan investments	2,122,291	1,006,400	1,115,891
4. Total	\$ 2,854,478	\$ 4,813,270	\$ (1,958,792)

B. Deferred Outflows and Deferred Inflows of Resources by Source to be Recognized in Future OPEB Expenses

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows of Resources
1. Differences between expected and actual experience	\$ 0	\$ 3,098,445	\$ (3,098,445)
2. Assumption changes	438,215	101,515	336,700
3. Net difference between projected and actual earnings on OPEB plan investments	5,840,891	1,637,264	4,203,627
4. Total	\$ 6,279,106	\$ 4,837,224	\$ 1,441,882

C. Deferred Outflows and Deferred Inflows of Resources by Year to be Recognized in Future OPEB Expenses

Year Ending December 31	Net Deferred Outflows of Resources
2023	\$ (1,939,941)
2024	610,937
2025	1,310,664
2026	1,460,222
2027	0
Thereafter	0
Total	\$ 1,441,882

Employer contributions that were made subsequent to the measurement date of the net OPEB liability and prior to the end of the employer's reporting period should be reported by the employer as a deferred outflow of resources related to OPEB. The information contained in this report does not incorporate any contributions made subsequent to the measurement date.

See paragraph 44 of GASB Statement No. 75 for single and agent employers with trusted plans.

Also, Question 4.32 of Implementation Guide No. 2017-1 provides additional guidance for trusted plans.

Recognition of Deferred Outflows and Inflows of Resources Fiscal Year Ended December 31, 2022

Year Established	Initial Amount	Initial Recognition Period	Current Year Recognition	Remaining Recognition	Remaining Recognition Period
Deferred Outflow (Inflow) Due to Differences between Expected and Actual Experience on Liabilities					
2018	\$ (174,627)	4.2325	\$ (9,591)	\$ 0	0.0000
2019	(5,767,513)	3.5382	(877,303)	0	0.0000
2020	(456,892)	3.5382	(129,131)	(69,499)	0.5382
2021	(8,134,105)	3.1548	(2,578,327)	(2,977,451)	1.1548
2022	(75,393)	3.1548	(23,898)	(51,495)	2.1548
Total			\$ (3,618,250)	\$ (3,098,445)	
Deferred Outflow (Inflow) Due to Assumption Changes					
2018	\$ 0	4.2325	\$ 0	\$ 0	0.0000
2019	2,318,794	3.5382	352,714	0	0.0000
2020	(667,375)	3.5382	(188,620)	(101,515)	0.5382
2021	1,197,161	3.1548	379,473	438,215	1.1548
2022	0	3.1548	0	0	2.1548
Total			\$ 543,567	\$ 336,700	
Deferred Outflow (Inflow) Due to Differences between Projected and Actual Earnings on Plan Investments¹					
2018	\$ 3,310,340	5.0000	\$ 662,068	\$ 0	0.0000
2019	(2,606,963)	5.0000	(521,393)	(521,391)	1.0000
2020	(1,695,724)	5.0000	(339,145)	(678,289)	2.0000
2021	(729,308)	5.0000	(145,862)	(437,584)	3.0000
2022	7,301,114	5.0000	1,460,223	5,840,891	4.0000
Total			\$ 1,115,891	\$ 4,203,627	

¹ The 2019 deferred outflow (inflow) due to differences between projected and actual earnings on plan investments was revised since the previously published 12/31/2019 GASB Statement Nos. 74 and 75 report.

Statement of Fiduciary Net Position as of December 31, 2022

	2022
Assets	
Cash and Deposits	\$ 0
Receivables	
Accounts Receivable - Sale of Investments	\$ 0
Accrued Interest and Other Dividends	35,368
Contributions	0
Accounts Receivable - Other	0
Total Receivables	\$ 35,368
Investments	
Fixed Income	\$ 13,579,116
Domestic Equities	9,206,777
International Equities	6,346,456
Real Estate	1,485,310
Other - Prepaid Expenses	116,676
Total Investments	\$ 30,734,335
Total Assets	\$ 30,769,703
Liabilities	
Payables	
Accounts Payable - Purchase of Investments	\$ 0
Accrued Expenses	32,641
Accounts Payable - Other	0
Total Liabilities	\$ 32,641
Net Position Restricted for OPEB	\$ 30,737,062

Statement of Changes in Fiduciary Net Position for Year Ended December 31, 2022

	2022
Additions	
Contributions	
Employer*	\$ 345,602
Nonemployer Contributing Entities	0
Active Employees	0
Other	0
Total Contributions	\$ 345,602
Investment Income	
Net Appreciation in Fair Value of Investments	\$ (5,635,016)
Interest and Dividends	830,261
Less Investment Expense	(136,681)
Net Investment Income	\$ (4,941,436)
Other	\$ 0
Total Additions	\$ (4,595,834)
 Deductions	
Benefit Payments*	\$ 1,594,073
OPEB Plan Administrative Expense	0
Other	0
Total Deductions	\$ 1,594,073
Net Increase in Net Position	\$ (6,189,907)
 Net Position Restricted for OPEB	
Beginning of Year	\$ 36,926,969
End of Year	\$ 30,737,062

* Includes an adjustment for any implicit rate subsidy present in the pre-65 rates. See page 13 for more detail.

SECTION C

REQUIRED SUPPLEMENTARY INFORMATION

Auditor's Note – This information is intended to assist in preparation of the financial statements of the Huron-Clinton Metropolitan Authority Retiree Health Care Plan. Financial statements are the responsibility of management, subject to the auditor's review. Please let us know if the auditor recommends any changes.

Schedule of Changes in Net OPEB Liability and Related Ratios

Current Reporting Period

Fiscal Year Ended December 31, 2022

A. Total OPEB liability	
1. Service cost	\$ 340,228
2. Interest on the total OPEB liability	2,076,255
3. Changes of benefit terms	0
4. Difference between expected and actual experience of the total OPEB liability	(75,393)
5. Changes of assumptions	0
6. Benefit payments, including refunds of employee contributions ¹	(1,594,073)
7. Net change in total OPEB liability	<u>747,017</u>
8. Total OPEB liability – beginning	<u>32,569,310</u>
9. Total OPEB liability – ending	<u><u>\$ 33,316,327</u></u>
B. Plan fiduciary net position	
1. Contributions – employer ¹	\$ 345,602
2. Contributions – nonemployer contributing entities	0
3. Contributions – employee	0
4. Net investment income	(4,941,436)
5. Benefit payments, including refunds of employee contributions ¹	(1,594,073)
6. OPEB plan administrative expense	0
7. Other	0
8. Net change in plan fiduciary net position	<u>(6,189,907)</u>
9. Plan fiduciary net position – beginning	<u>36,926,969</u>
10. Plan fiduciary net position – ending	<u><u>\$ 30,737,062</u></u>
C. Net OPEB liability	<u><u>\$ 2,579,265</u></u>
D. Plan fiduciary net position as a percentage of the total OPEB liability	92.26 %
E. Covered-employee payroll²	\$ 7,633,908
F. Net OPEB liability as a percentage of covered-employee payroll	33.79 %

The benefit payments during the measurement period were determined as follows:

a. Explicit Benefit Payments	\$ 1,464,781 (provided separately by the employer)
b. Implicit Benefit Payments	<u>129,292</u>
c. Total Benefit Payments ¹	\$ 1,594,073

¹ Includes an adjustment for any implicit rate subsidy present in the pre-65 rates.

² Payroll separately provided by the employer.

Schedules of Required Supplementary Information

Schedule of Changes in Net OPEB Liability and Related Ratios Multiyear

Fiscal year ending December 31,	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Total OPEB liability										
Service cost	\$ 340,228	\$ 352,270	\$ 420,296	\$ 411,122	\$ 479,878	\$ 458,291				
Interest on the total OPEB liability	2,076,255	2,443,565	2,514,887	2,643,627	2,564,158	2,446,452				
Changes of benefit terms	0	0	0	0	0	623,336				
Difference between expected and actual experience	(75,393)	(8,134,105)	(456,892)	(5,767,513)	(174,627)	(116,301)				
Changes of assumptions	0	1,197,161	(667,375)	2,318,794	0	0				
Benefit payments, including refunds of employee contributions ¹	(1,594,073)	(1,413,519)	(1,468,823)	(1,566,933)	(1,748,487)	(1,609,094)				
Net change in total OPEB liability	747,017	(5,554,628)	342,093	(1,960,903)	1,120,922	1,802,684				
Total OPEB liability - beginning	32,569,310	38,123,938	37,781,845	39,742,748	38,621,826	36,819,142				
Total OPEB liability - ending (a)	\$ 33,316,327	\$ 32,569,310	\$ 38,123,938	\$ 37,781,845	\$ 39,742,748	\$ 38,621,826				
Plan fiduciary net position										
Employer contributions ¹	\$ 345,602	\$ 356,508	\$ 1,171,120	\$ 1,254,016	\$ 1,692,133	\$ 2,149,330				
Nonemployer contributing entities contributions	0	0	0	0	0	0				
Employee contributions	0	0	0	0	0	420				
OPEB plan net investment income	(4,941,436)	2,970,811	3,811,860	4,566,866	(1,364,828)	3,480,640				
Benefit payments, including refunds of employee contributions ¹	(1,594,073)	(1,413,519)	(1,468,823)	(1,566,933)	(1,748,487)	(1,609,094)				
OPEB plan administrative expense ²	0	0	0	(122,383)	(122,450)	(101,359)				
Other	0	0	0	0	0	0				
Net change in plan fiduciary net position	(6,189,907)	1,913,800	3,514,157	4,131,566	(1,543,632)	3,919,937				
Plan fiduciary net position - beginning	36,926,969	35,013,169	31,499,012	27,368,175	28,911,807	24,991,870				
Plan fiduciary net position - ending (b)	\$ 30,737,062	\$ 36,926,969	\$ 35,013,169	\$ 31,499,741	\$ 27,368,175	\$ 28,911,807				
Net OPEB liability - ending (a) - (b)	\$ 2,579,265	\$ (4,357,659)	\$ 3,110,769	\$ 6,282,833	\$ 12,374,573	\$ 9,710,019				
Plan fiduciary net position as a percentage of total OPEB liability	92.26 %	113.38 %	91.84 %	83.37 %	68.86 %	74.86 %				
Covered-employee payroll³	\$ 7,633,908	\$ 8,606,040	\$ 8,914,232	\$ 8,981,404	\$ 9,013,973	\$ 8,866,219				
Net OPEB liability as a percentage of covered-employee payroll	33.79 %	(50.63)%	34.90 %	69.95 %	137.28 %	109.52 %				

¹ Includes an adjustment for any implicit rate subsidy present in the pre-65 rates.

² HCMA reported a change in reported administration expense after the issuance of the 2019 GASB Statement Nos. 74 and 75 report. As a result, the end of year 2019 Plan Fiduciary Net Position does not equal the beginning of year Plan fiduciary Net position (for 2020).

³ Payroll separately provided by the employer.

Schedules of Required Supplementary Information

Schedule of the Net OPEB Liability Multiyear

FY Ending December 31,	Total OPEB Liability	Plan Net Position	Net OPEB Liability	Plan Net Position as a % of Total OPEB Liability	Covered Payroll ¹	Net OPEB Liability as a % of Covered Payroll
2013						
2014						
2015						
2016						
2017	\$ 38,621,826	\$ 28,911,807	\$ 9,710,019	74.86 %	\$ 8,866,219	109.52 %
2018	39,742,748	27,368,175	12,374,573	68.86 %	9,013,973	137.28 %
2019	37,781,845	31,499,741	6,282,104	83.37 %	8,981,404	69.95 %
2020	38,123,938	35,013,169	3,110,769	91.84 %	8,914,232	34.90 %
2021	32,569,310	36,926,969	(4,357,659)	113.38 %	8,606,040	(50.63)%
2022	33,316,327	30,737,062	2,579,265	92.26 %	7,633,908	33.79 %

¹ Payroll separately provided by the employer.

Schedule of Contributions Multiyear

FY Ending December 31,	Actuarially Determined Contribution	Actual Contribution ¹	Contribution Deficiency (Excess)	Covered Payroll ²	Actual Contribution as a % of Covered Payroll
2013					
2014					
2015					
2016					
2017	\$ 1,415,660	\$ 2,149,330	\$ (733,670)	\$ 8,866,219	24.24 %
2018	1,395,565	1,692,133	(296,568)	9,013,973	18.77 %
2019	1,086,078	1,254,016	(167,938)	8,981,404	13.96 %
2020	1,060,774	1,171,120	(110,346)	8,914,232	13.14 %
2021	248,174	356,508	(108,334)	8,606,040	4.14 %
2022	216,310	345,602	(129,292)	7,633,908	4.53 %

¹ Includes an adjustment for any implicit rate subsidy present in the pre-65 rates.

² Payroll separately provided by the employer.

Notes to Schedule of Contributions

Methods and Assumptions Used to Determine Contribution Amounts for the Fiscal Year Ending December 31, 2022*:

Actuarial Cost Method	Entry-Age Normal
Amortization Method	Level Dollar
Remaining Amortization Period	19.75 years, Closed
Asset Valuation Method	5-Year Smoothed Market
Wage Inflation	3.25%
Salary Increases	3.44% to 7.00%, including wage inflation
Investment Rate of Return	6.50%, net of OPEB plan expenses
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition.
Mortality	Healthy Pre-Retirement: Pub-2010 General Employee Mortality Tables, amount-weighted, and projected with mortality improvements using the fully generational MP-2020 projection scale from a base year of 2010. Healthy Post-Retirement: Pub-2010 General Healthy Retiree Mortality Tables, amount-weighted, and projected with mortality improvements using the fully generational MP-2020 projection scale from a base year of 2010. Disability Retirement: Pub-2010 General Disabled Retiree Mortality Tables, amount-weighted, and projected with mortality improvements using the fully generational MP-2020 projection scale from a base year of 2010.
Health Care Trend Rates	Pre-65: 7.50% trend for the first year, gradually decreasing to 3.50% in year 12 Post-65: 6.25% trend for the first year, gradually decreasing to 3.50% in year 12
Aging Factors	Based on the 2013 SOA Study "Health Care Costs - From Birth to Death"

Other Information:

Notes	There were no new benefit changes reported during the year. The summary of benefit provisions is consistent with the summary of benefits from the December 31, 2021 GASB Statement Nos. 74 and 75 report.
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* Based on valuation assumptions used in the December 31, 2020 actuarial valuation.

Schedule of Investment Returns Multiyear

<u>FY Ending December 31,</u>	<u>Annual Return¹</u>
2013	
2014	
2015	
2016	
2017	13.31 %
2018	(5.16)%
2019	16.85 %
2020	12.28 %
2021	8.65 %
2022	(13.38)%

¹ Annual money-weighted rate of return, net of investment expenses.

SECTION D

NOTES TO FINANCIAL STATEMENTS

Auditor's Note – This information is intended to assist in preparation of the financial statements of the Huron-Clinton Metropolitan Authority Retiree Health Care Plan. Financial statements are the responsibility of management, subject to the auditor's review. Please let us know if the auditor recommends any changes.

Long-Term Expected Return on Plan Assets

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These real rates of return are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. For each major asset class that is included in the OPEB plan's target asset allocation as of December 31, 2022, these best estimates of returns are summarized in the following table:

Asset Allocation

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return*</u>
S&P 500 Index	19.00 %	5.50 %
Extended Market Index	6.00 %	5.50 %
World Equity ex-US	18.00 %	6.82 %
Emerging Markets Equity	3.00 %	7.17 %
Core Fixed Income	21.00 %	4.04 %
Limited Duration Bonds	13.00 %	3.15 %
US High Yield	4.00 %	5.32 %
Emerging Markets Debt	4.00 %	6.25 %
Dynamic Asset Allocation	6.00 %	7.82 %
Multi-Asset	3.00 %	3.96 %
Private Real Estate	3.00 %	4.80 %
Total	100.00 %	

** The rates of return shown above were provided by the Retirement Plan's investment manager and are based upon the investment manager's inflation assumption of 2.50%.*

Gabriel, Roeder, Smith & Company does not provide investment advice.

Single Discount Rate

A Single Discount Rate of 6.50% was used to measure the total OPEB liability. This Single Discount Rate was based on the expected rate of return on OPEB plan investments of 6.50%. The projection of cash flows used to determine this Single Discount Rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

Summary of Membership Information^{1,2}

The following table provides a summary of the number of participants in the plan:

Inactive Plan Members or Beneficiaries Currently Receiving Benefits	165
Inactive Plan Members Entitled to But Not Yet Receiving Benefits	-
Active Plan Members	<u>118</u>
Total Plan Members	283

¹ As of the Actuarial Valuation Date. GRS does not have the membership counts as of December 31, 2022. Huron-Clinton Metropolitan Authority staff and auditors may decide that providing membership counts as of the valuation date is sufficient to meet the GASB disclosure requirements. Alternatively, the Authority Staff may decide to update the membership counts to be as of the Plan's fiscal year end.

² Includes 4 active members and 18 retirees eligible for life insurance only.

Sensitivity of Net OPEB Liability

Regarding the sensitivity of the net OPEB liability to changes in the Single Discount Rate, the following presents the plan's net OPEB liability, calculated using a Single Discount Rate of 6.50%, as well as what the plan's net OPEB liability would be if it were calculated using a Single Discount Rate that is one percent lower or one percent higher:

Sensitivity of Net OPEB Liability to the Single Discount Rate Assumption

1% Decrease	Current Single Discount Rate Assumption	1% Increase
5.50%	6.50%	7.50%
\$ 6,666,849	\$ 2,579,265	\$ (835,682)

Regarding the sensitivity of the net OPEB liability to changes in the health care cost trend rates, the following presents the plan's net OPEB liability, calculated using the assumed trend rates as well as what the plan's net OPEB liability would be if it were calculated using a trend rate that is one percent lower or one percent higher:

Sensitivity of Net OPEB Liability to the Health Care Cost Trend Rate Assumption

1% Decrease	Current Health Care Cost Trend Rate Assumption	1% Increase
\$ (1,477,052)	\$ 2,579,265	\$ 7,496,025

SECTION E

SUMMARY OF BENEFITS

Summary of Benefits

This report complements the actuarial valuation report prepared as of December 31, 2020, and information herein should be considered along with the information from that report, especially for additional discussions of the nature of actuarial calculations and for more information related to benefit provisions.

SECTION F

DEVELOPMENT OF BASELINE CLAIMS COSTS

Development of Baseline Claims Costs

This report complements the actuarial valuation report prepared as of December 31, 2020, and information herein should be considered along with the information from that report, especially for additional discussions of the nature of actuarial calculations and for more information related to baseline claims costs.

SECTION G

SUMMARY OF PARTICIPANT DATA

Summary of Participant Data

This report complements the actuarial valuation report prepared as of December 31, 2020, and information herein should be considered along with the information from that report, especially for additional discussions of the nature of actuarial calculations and for more information related to participant data.

SECTION H

VALUATION METHODS AND ACTUARIAL ASSUMPTIONS

Valuation Methods and Actuarial Assumptions

This report complements the actuarial valuation report prepared as of December 31, 2020, and information herein should be considered along with the information from that report, especially for additional discussions of the nature of actuarial calculations and for more information related to valuation methods and actuarial assumptions.

Miscellaneous and Technical Assumptions

This report complements the actuarial valuation report prepared as of December 31, 2020, and information herein should be considered along with the information from that report, especially for additional discussions of the nature of actuarial calculations and for more information related to miscellaneous and technical assumptions.

Experience Studies

Certain actuarial assumptions were based upon the results of an experience study report dated February 5, 2021.

The tables used to model the impact of aging on claims utilization were developed by the Society of Actuaries in 2013. The other OPEB specific assumptions (health care trend, plan elections, etc.) are reviewed during each OPEB valuation and updated as needed.

Roll-Forward Disclosure

The total OPEB liability shown in this report is based on an actuarial valuation performed as of December 31, 2020 and a measurement date of December 31, 2022. The roll-forward procedure increases the December 31, 2020 actuarial accrued liability with normal cost and interest and decreases it with expected benefit payments.

SECTION I

CALCULATION OF THE SINGLE DISCOUNT RATE

Calculation of the Single Discount Rate

GASB Statement Nos. 74 and 75 include a specific requirement for the discount rate that is used for the purpose of the measurement of the Total OPEB Liability. This rate considers the ability of the fund to meet benefit obligations in the future. To make this determination, employer contributions, employee contributions, benefit payments, expenses and investment returns are projected into the future. The Plan Net Position (assets) in future years can then be determined and compared to its obligation to make benefit payments in those years. As long as assets are projected to be on hand in a future year, the assumed valuation discount rate is used. In years where assets are not projected to be sufficient to meet benefit payments, the use of a municipal bond rate is required, as described in the following paragraph.

The Single Discount Rate (SDR) is equivalent to applying these two rates to the benefits that are projected to be paid during the different time periods. The SDR reflects: (1) the long-term expected rate of return on OPEB plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits); and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of this valuation, the expected rate of return on OPEB plan investments is 6.50%; the municipal bond rate is 4.05%; and the resulting Single Discount Rate is 6.50%.

The tables in this section provide background for the development of the Single Discount Rate.

The **Projection of Contributions** table shows the development of expected contributions in future years. Normal Cost contributions for future hires are not included (nor are their liabilities).

The **Projection of Plan Fiduciary Net Position** table shows the development of expected asset levels in future years.

The **Present Values of Projected Benefit Payments** table shows the development of the SDR. It breaks down the benefit payments into present values for funded and unfunded portions and shows the equivalent total at the SDR.

The projections in this report are strictly for the purpose of determining the GASB single discount rate and are different from a funding projection for the ongoing plan. There may be cases when schedules do not add or where they do not exactly balance to other related schedules due to rounding.

The projection of cash flows used to determine this Single Discount Rate assumed the following:

- The Authority will continue their current contribution policy. Namely, it is assumed that the Authority is willing and able to contribute the full amount of the Actuarially Determined Contribution; and
- Contributions and benefit payments occur halfway through the year.

Single Discount Rate Development Projection of Contributions

Year	Projected Contributions from Current Employees	Projected Service Cost and Expense Contributions	Projected UAL Contributions	Projected Total Contributions
1	\$ 0	\$ 313,585	\$ (68,713)	244,872
2	0	289,053	194,474	483,527
3	0	265,605	268,382	533,987
4	0	243,532	268,382	511,913
5	0	223,348	268,382	491,730
6	0	204,588	268,382	472,969
7	0	186,558	268,382	454,940
8	0	169,106	268,382	437,488
9	0	150,591	268,382	418,972
10	0	131,837	268,382	400,218
11	0	113,785	268,382	382,166
12	0	97,130	268,382	365,511
13	0	82,514	268,382	350,895
14	0	68,567	268,382	336,949
15	0	55,943	268,382	324,325
16	0	44,895	268,382	313,276
17	0	35,299	268,382	303,680
18	0	27,147	268,382	295,528
19	0	20,351	268,382	288,732
20	0	14,822	0	14,822
21	0	10,606	0	10,606
22	0	7,539	0	7,539
23	0	5,256	0	5,256
24	0	3,563	0	3,563
25	0	2,340	0	2,340
26	0	1,526	0	1,526
27	0	938	0	938
28	0	540	0	540
29	0	281	0	281
30	0	131	0	131
31	0	79	0	79
32	0	43	0	43
33	0	31	0	31
34	0	13	0	13
35	0	0	0	0
36	0	0	0	0
37	0	0	0	0
38	0	0	0	0
39	0	0	0	0
40	0	0	0	0
41	0	0	0	0
42	0	0	0	0
43	0	0	0	0
44	0	0	0	0
45	0	0	0	0
46	0	0	0	0
47	0	0	0	0
48	0	0	0	0
49	0	0	0	0
50	0	0	0	0

The projections in this report are strictly for the purpose of determining the GASB single discount rate and are different from a funding projection for the ongoing plan.

Single Discount Rate Development

Projection of Plan Net Position

Year	Projected Beginning Plan Net Position	Projected Total Contributions	Projected Benefit Payments	Projected Investment Earnings at 6.50%	Projected Ending Plan Net Position
	(a)	(b)	(c)	(d)	(e)=(a)+(b)-(c)+(d)
1	\$ 30,737,062	\$ 244,872	\$ 1,789,071	\$ 1,948,513	\$ 31,141,376
2	31,141,376	483,527	1,878,283	1,979,573	31,726,193
3	31,726,193	533,987	2,001,152	2,015,270	32,274,298
4	32,274,298	511,913	2,108,068	2,046,771	32,724,915
5	32,724,915	491,730	2,156,047	2,073,881	33,134,478
6	33,134,478	472,969	2,249,185	2,096,923	33,455,185
7	33,455,185	454,940	2,349,851	2,113,972	33,674,246
8	33,674,246	437,488	2,442,763	2,124,680	33,793,651
9	33,793,651	418,972	2,540,882	2,128,711	33,800,453
10	33,800,453	400,218	2,649,638	2,125,074	33,676,107
11	33,676,107	382,166	2,742,964	2,113,429	33,428,738
12	33,428,738	365,511	2,789,165	2,095,339	33,100,423
13	33,100,423	350,895	2,855,268	2,071,417	32,667,467
14	32,667,467	336,949	2,894,482	2,041,574	32,151,508
15	32,151,508	324,325	2,895,450	2,007,602	31,587,985
16	31,587,985	313,276	2,897,104	1,970,567	30,974,724
17	30,974,724	303,680	2,881,859	1,930,885	30,327,431
18	30,327,431	295,528	2,872,073	1,888,864	29,639,750
19	29,639,750	288,732	2,853,797	1,844,531	28,919,216
20	28,919,216	14,822	2,801,415	1,790,610	27,923,234
21	27,923,234	10,606	2,756,319	1,727,179	26,904,700
22	26,904,700	7,539	2,723,445	1,661,928	25,850,722
23	25,850,722	5,256	2,675,694	1,594,874	24,775,158
24	24,775,158	3,563	2,618,210	1,526,747	23,687,258
25	23,687,258	2,340	2,562,520	1,457,776	22,584,854
26	22,584,854	1,526	2,509,142	1,387,801	21,465,038
27	21,465,038	938	2,442,538	1,317,125	20,340,563
28	20,340,563	540	2,374,677	1,246,192	19,212,618
29	19,212,618	281	2,297,804	1,175,326	18,090,421
30	18,090,421	131	2,212,626	1,105,103	16,983,030
31	16,983,030	79	2,133,749	1,035,644	15,885,005
32	15,885,005	43	2,045,678	967,089	14,806,458
33	14,806,458	31	1,953,404	899,935	13,753,019
34	13,753,019	13	1,863,368	834,341	12,724,006
35	12,724,006	0	1,771,027	770,408	11,723,387
36	11,723,387	0	1,677,069	708,373	10,754,692
37	10,754,692	0	1,582,074	648,447	9,821,065
38	9,821,065	0	1,486,561	590,817	8,925,321
39	8,925,321	0	1,391,621	535,630	8,069,330
40	8,069,330	0	1,297,017	483,017	7,255,330
41	7,255,330	0	1,203,137	433,110	6,485,303
42	6,485,303	0	1,110,352	386,026	5,760,978
43	5,760,978	0	1,018,855	341,872	5,083,994
44	5,083,994	0	929,085	300,740	4,455,649
45	4,455,649	0	841,482	262,700	3,876,867
46	3,876,867	0	756,619	227,793	3,348,042
47	3,348,042	0	674,887	196,034	2,869,189
48	2,869,189	0	597,097	167,397	2,439,489
49	2,439,489	0	523,981	141,806	2,057,314
50	2,057,314	0	455,806	119,145	1,720,652

The projections in this report are strictly for the purpose of determining the GASB single discount rate and are different from a funding projection for the ongoing plan.

Single Discount Rate Development Projection of Plan Net Position (Concluded)

Year	Projected Beginning Plan Net Position	Projected Total Contributions	Projected Benefit Payments	Projected Investment Earnings at 6.50%	Projected Ending Plan Net Position
	(a)	(b)	(c)	(d)	(e)=(a)+(b)-(c)+(d)
51	\$ 1,720,652	\$ 0	\$ 392,955	\$ 99,272	\$ 1,426,970
52	1,426,970	0	335,648	82,016	1,173,338
53	1,173,338	0	284,148	67,177	956,367
54	956,367	0	238,514	54,534	772,386
55	772,386	0	198,271	43,863	617,978
56	617,978	0	163,151	34,950	489,776
57	489,776	0	133,024	27,580	384,332
58	384,332	0	107,442	21,545	298,435
59	298,435	0	85,842	16,652	229,246
60	229,246	0	67,772	12,733	174,206
61	174,206	0	52,917	9,631	130,920
62	130,920	0	40,880	7,202	97,242
63	97,242	0	31,209	5,322	71,356
64	71,356	0	23,552	3,885	51,688
65	51,688	0	17,506	2,800	36,982
66	36,982	0	12,861	1,992	26,113
67	26,113	0	9,365	1,398	18,146
68	18,146	0	6,717	965	12,394
69	12,394	0	4,738	654	8,310
70	8,310	0	3,283	435	5,462
71	5,462	0	2,231	284	3,515
72	3,515	0	1,484	181	2,212
73	2,212	0	966	113	1,359
74	1,359	0	613	69	815
75	815	0	379	41	476
76	476	0	229	24	271
77	271	0	134	13	151
78	151	0	76	7	81
79	81	0	42	4	43
80	43	0	23	2	22
81	22	0	12	1	11
82	11	0	6	1	6
83	6	0	3	0	3
84	3	0	2	0	1
85	1	0	1	0	1
86	1	0	0	0	0
87	0	0	0	0	0
88	0	0	0	0	0
89	0	0	0	0	0
90	0	0	0	0	0
91	0	0	0	0	0
92	0	0	0	0	0
93	0	0	0	0	0
94	0	0	0	0	0
95	0	0	0	0	0
96	0	0	0	0	0
97	0	0	0	0	0
98	0	0	0	0	0
99	0	0	0	0	0
100	0	0	0	0	0

The projections in this report are strictly for the purpose of determining the GASB single discount rate and are different from a funding projection for the ongoing plan.

Single Discount Rate Development

Present Values of Projected Benefits

Year	Projected Beginning Plan Net Position	Projected Benefit Payments	Funded Portion of Projected Benefit Payments	Unfunded Portion of Projected Benefit Payments	Present Value of Funded Benefit Payments Using Expected Return Rate (v)	Present Value of Unfunded Benefit Payments Using Municipal Bond Rate (vf)	Present Value of All Benefit Payments Using Single Discount Rate (SDR)
(a)	(b)	(c)	(d)	(e)	(f)=(d)*v ^a ((a)-.5)	(g)=(e)*vf ^a ((a)-.5)	(h)=(c)/(1+SDR) ^a ((a)-.5)
1	\$ 30,737,062	\$ 1,789,071	\$ 1,789,071	\$ 0	\$ 1,733,615	\$ 0	\$ 1,733,615
2	31,141,376	1,878,283	1,878,283	0	1,708,979	0	1,708,979
3	31,726,193	2,001,152	2,001,152	0	1,709,646	0	1,709,646
4	32,274,298	2,108,068	2,108,068	0	1,691,067	0	1,691,067
5	32,724,915	2,156,047	2,156,047	0	1,623,996	0	1,623,996
6	33,134,478	2,249,185	2,249,185	0	1,590,752	0	1,590,752
7	33,455,185	2,349,851	2,349,851	0	1,560,515	0	1,560,515
8	33,674,246	2,442,763	2,442,763	0	1,523,208	0	1,523,208
9	33,793,651	2,540,882	2,540,882	0	1,487,691	0	1,487,691
10	33,800,453	2,649,638	2,649,638	0	1,456,684	0	1,456,684
11	33,676,107	2,742,964	2,742,964	0	1,415,954	0	1,415,954
12	33,428,738	2,789,165	2,789,165	0	1,351,928	0	1,351,928
13	33,100,423	2,855,268	2,855,268	0	1,299,502	0	1,299,502
14	32,667,467	2,894,482	2,894,482	0	1,236,947	0	1,236,947
15	32,151,508	2,895,450	2,895,450	0	1,161,841	0	1,161,841
16	31,587,985	2,897,104	2,897,104	0	1,091,554	0	1,091,554
17	30,974,724	2,881,859	2,881,859	0	1,019,540	0	1,019,540
18	30,327,431	2,872,073	2,872,073	0	954,064	0	954,064
19	29,639,750	2,853,797	2,853,797	0	890,134	0	890,134
20	28,919,216	2,801,415	2,801,415	0	820,465	0	820,465
21	27,923,234	2,756,319	2,756,319	0	757,988	0	757,988
22	26,904,700	2,723,445	2,723,445	0	703,237	0	703,237
23	25,850,722	2,675,694	2,675,694	0	648,739	0	648,739
24	24,775,158	2,618,210	2,618,210	0	596,058	0	596,058
25	23,687,258	2,562,520	2,562,520	0	547,775	0	547,775
26	22,584,854	2,509,142	2,509,142	0	503,629	0	503,629
27	21,465,038	2,442,538	2,442,538	0	460,338	0	460,338
28	20,340,563	2,374,677	2,374,677	0	420,233	0	420,233
29	19,212,618	2,297,804	2,297,804	0	381,812	0	381,812
30	18,090,421	2,212,626	2,212,626	0	345,219	0	345,219
31	16,983,030	2,133,749	2,133,749	0	312,594	0	312,594
32	15,885,005	2,045,678	2,045,678	0	281,400	0	281,400
33	14,806,458	1,953,404	1,953,404	0	252,307	0	252,307
34	13,753,019	1,863,368	1,863,368	0	225,989	0	225,989
35	12,724,006	1,771,027	1,771,027	0	201,680	0	201,680
36	11,723,387	1,677,069	1,677,069	0	179,325	0	179,325
37	10,754,692	1,582,074	1,582,074	0	158,842	0	158,842
38	9,821,065	1,486,561	1,486,561	0	140,143	0	140,143
39	8,925,321	1,391,621	1,391,621	0	123,186	0	123,186
40	8,069,330	1,297,017	1,297,017	0	107,804	0	107,804
41	7,255,330	1,203,137	1,203,137	0	93,898	0	93,898
42	6,485,303	1,110,352	1,110,352	0	81,368	0	81,368
43	5,760,978	1,018,855	1,018,855	0	70,106	0	70,106
44	5,083,994	929,085	929,085	0	60,027	0	60,027
45	4,455,649	841,482	841,482	0	51,049	0	51,049
46	3,876,867	756,619	756,619	0	43,099	0	43,099
47	3,348,042	674,887	674,887	0	36,097	0	36,097
48	2,869,189	597,097	597,097	0	29,987	0	29,987
49	2,439,489	523,981	523,981	0	24,709	0	24,709
50	2,057,314	455,806	455,806	0	20,182	0	20,182

The projections in this report are strictly for the purpose of determining the GASB single discount rate and are different from a funding projection for the ongoing plan.

Single Discount Rate Development

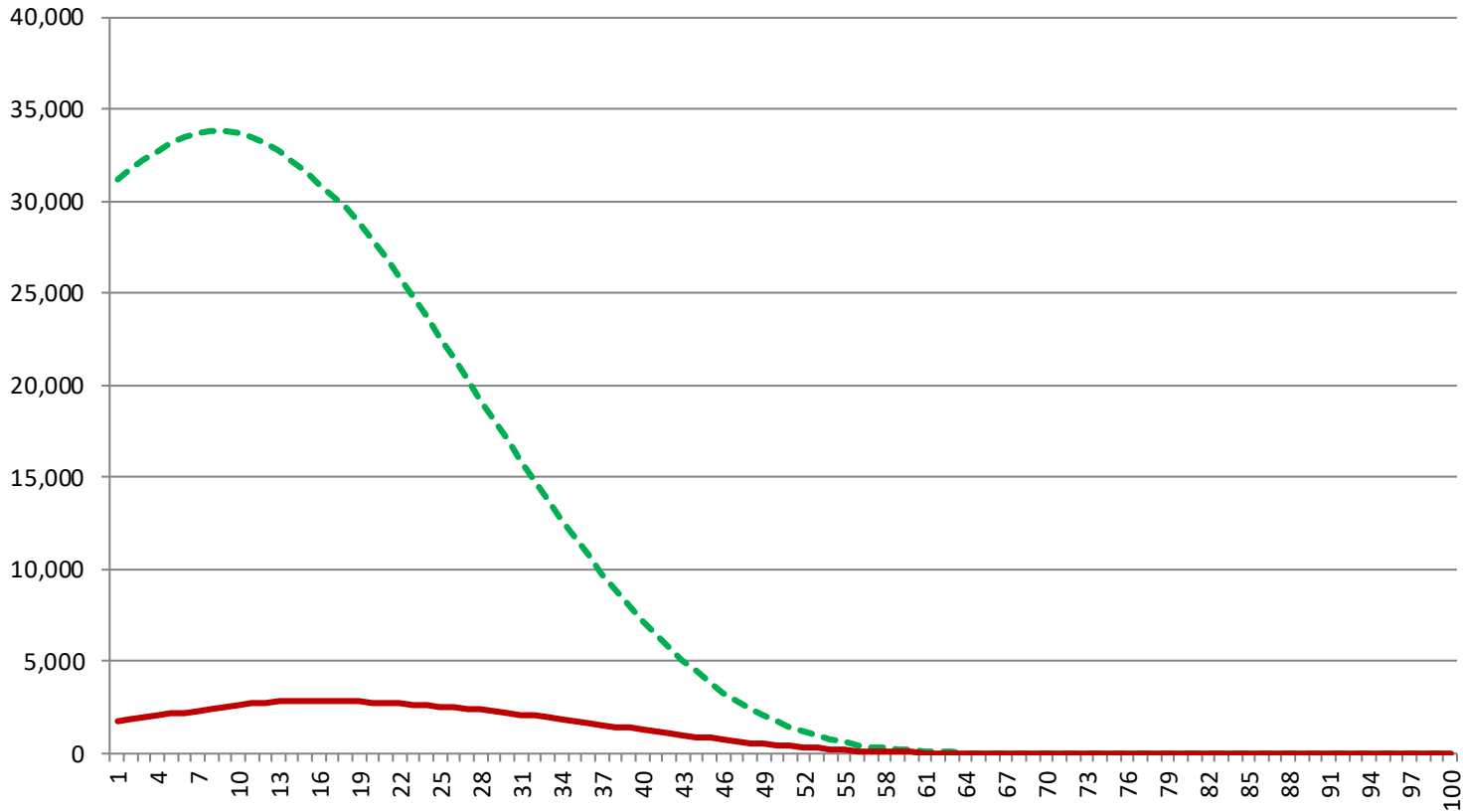
Present Values of Projected Benefits (Concluded)

Year	Projected Beginning Plan Net Position	Projected Benefit Payments	Funded Portion of Projected Benefit Payments	Unfunded Portion of Projected Benefit Payments	Present Value of Funded Benefit Payments Using Expected Return Rate (v)	Present Value of Unfunded Benefit Payments Using Municipal Bond Rate (vf)	Present Value of All Benefit Payments Using Single Discount Rate (SDR)
(a)	(b)	(c)	(d)	(e)	(f)=(d)*v ^{((a)-.5)}	(g)=(e)*vf ^{((a)-.5)}	(h)=(c)/(1+SDR) ^{((a)-.5)}
51	\$ 1,720,652	\$ 392,955	\$ 392,955	\$ 0	\$ 16,338	\$ 0	\$ 16,338
52	1,426,970	335,648	335,648	0	13,103	0	13,103
53	1,173,338	284,148	284,148	0	10,416	0	10,416
54	956,367	238,514	238,514	0	8,209	0	8,209
55	772,386	198,271	198,271	0	6,408	0	6,408
56	617,978	163,151	163,151	0	4,951	0	4,951
57	489,776	133,024	133,024	0	3,790	0	3,790
58	384,332	107,442	107,442	0	2,875	0	2,875
59	298,435	85,842	85,842	0	2,156	0	2,156
60	229,246	67,772	67,772	0	1,599	0	1,599
61	174,206	52,917	52,917	0	1,172	0	1,172
62	130,920	40,880	40,880	0	850	0	850
63	97,242	31,209	31,209	0	609	0	609
64	71,356	23,552	23,552	0	432	0	432
65	51,688	17,506	17,506	0	301	0	301
66	36,982	12,861	12,861	0	208	0	208
67	26,113	9,365	9,365	0	142	0	142
68	18,146	6,717	6,717	0	96	0	96
69	12,394	4,738	4,738	0	63	0	63
70	8,310	3,283	3,283	0	41	0	41
71	5,462	2,231	2,231	0	26	0	26
72	3,515	1,484	1,484	0	16	0	16
73	2,212	966	966	0	10	0	10
74	1,359	613	613	0	6	0	6
75	815	379	379	0	3	0	3
76	476	229	229	0	2	0	2
77	271	134	134	0	1	0	1
78	151	76	76	0	1	0	1
79	81	42	42	0	0	0	0
80	43	23	23	0	0	0	0
81	22	12	12	0	0	0	0
82	11	6	6	0	0	0	0
83	6	3	3	0	0	0	0
84	3	2	2	0	0	0	0
85	1	1	1	0	0	0	0
86	1	0	0	0	0	0	0
87	0	0	0	0	0	0	0
88	0	0	0	0	0	0	0
89	0	0	0	0	0	0	0
90	0	0	0	0	0	0	0
91	0	0	0	0	0	0	0
92	0	0	0	0	0	0	0
93	0	0	0	0	0	0	0
94	0	0	0	0	0	0	0
95	0	0	0	0	0	0	0
96	0	0	0	0	0	0	0
97	0	0	0	0	0	0	0
98	0	0	0	0	0	0	0
99	0	0	0	0	0	0	0
100	0	0	0	0	0	0	0
Totals	\$	35,260,730	\$	0	\$	35,260,730	\$

The projections in this report are strictly for the purpose of determining the GASB single discount rate and are different from a funding projection for the ongoing plan.

Projection of Plan Net Position and Benefit Payments

\$ [thousands]



--- Projected Plan Net Position — Projected Benefit Payments for Current Members

Year

SECTION J

MICHIGAN PUBLIC ACT 202

State Reporting Assumptions as of December 31, 2022

The Protecting Local Government Retirement and Benefits Act, Public Act 202 of 2017 (PA 202), was put into law effective December 20, 2017. One outcome of the law is the requirement for the local unit of government to provide select reporting disclosures to the State. Section 5(1) of the Act provides the State treasurer with the authority to annually establish uniform actuarial assumptions for purposes of developing the requisite disclosures. Below you will find information which may be used to assist the local unit of government with required reporting.

Uniform Assumptions, as applicable to the measurement and the required disclosures under uniform assumptions are denoted below. Additional discussion of PA 202 and uniform assumptions may be found on the State website in the *Public Act 202: Selection of the Uniform Assumptions for Fiscal Year 2022* memo dated December 17, 2021.

Uniform Assumption	PA 202	Valuation Assumption Used	Uniform Assumption Used
Investment Rate of Return Discount Rate [^]	Maximum of 6.85%	6.50%	6.50%
Salary Increase	Minimum of 3.00% or based on experience study within last 5 years	3.25% + Merit and longevity	3.25% + Merit and longevity
Mortality	A version of Pub-2010 mortality tables with future mortality improvement projected generationally using scale MP-2020 or based on an experience study within last 5 years	A version of Pub-2010 with generational mortality improvement using scale MP-2020 (based on experience study issued February 5, 2021)	A version of Pub-2010 with generational mortality improvement using scale MP-2020 (based on experience study issued February 5, 2021)
Healthcare Inflation (for Medical and Drug)	Non-Medicare: Initial rate of 7.25% decreasing 0.25% per year to a 4.50% long-term rate Medicare: Initial rate of 5.50% decreasing 0.25% per year to a 4.50% long-term rate	Non-Medicare: Initial rate of 7.50% decreasing to a 3.50% long-term rate in year 12 Medicare: Initial rate of 6.25% decreasing to a 3.50% long-term rate in year 12	Non-Medicare: Initial rate of 7.25% decreasing 0.25% per year to a 4.50% long-term rate Medicare: Initial rate of 5.50% decreasing 0.25% per year to a 4.50% long-term rate
Amortization of the Unfunded Accrued Actuarial Liability: Period	Maximum Period of 27 Years	19.75 years*	19.75 years*
Method	Closed Plans: Level Dollar Open Plans: Level Percent of Payroll or Level Dollar	Level Dollar	Level Dollar
Type	Closed	Closed	Closed

[^] A blended rate calculated using GASB Statement No. 75 methodology. For periods in which projected plan assets are sufficient to make projected benefit payments – maximum of 6.85%; for periods in which projected pan assets are NOT sufficient to make projected benefit payments – 2.16%.

* For the fiscal year ending December 31, 2022.

State Reporting as of December 31, 2022

The following information has been prepared to provide some of the information necessary to complete the OPEB reporting requirements for the State of Michigan's Local Government Retirement System Annual Report (Form 5572). The local unit of government is required to complete/develop all of the remaining reporting requirements necessary for Form 5572. Additional resources are available on the State website.

Line	Descriptive Information	
19	Actuarial Assumptions¹	
20	Assumed Rate of Investment Return	6.50%
21	Enter discount rate	6.50%
22	Amortization method utilized for funding the system's unfunded actuarial accrued liability, if any	Level Dollar
23	Amortization period utilized for funding the system's unfunded actuarial accrued liability, if any	19.75
24	Is each division within the system closed to new employees?	Yes
25	Health care inflation assumption for the next year	7.50%
26	Health care inflation assumption - Long-Term Trend Rate	3.50%
27	Uniform Assumptions²	
28	Enter retirement health care system's actuarial value of assets using uniform assumptions	\$ 33,134,721
29	Enter retirement health care system's actuarial accrued liabilities using uniform assumptions	\$ 32,899,416
30	Funded ratio using uniform assumptions	100.7%
31	Actuarially Determined Contribution (ADC) using uniform assumptions ³	\$ 399,589
32	All systems combined ADC/Governmental fund revenues	Auto ⁴

¹ Information on lines 20-26 can be found in the December 31, 2020 funding valuation report, dated May 6, 2021.

² Information on lines 28-32 is based on the Uniform Assumptions Used, listed on the prior page, as of the most recent actuarial valuation date, December 31, 2020.

³ For the fiscal year ending December 31, 2022.

⁴ Automatically calculated by State of Michigan Form 5572.

SECTION K

GLOSSARY OF TERMS

Glossary of Terms

Accrued Service	Service credited under the system that was rendered before the date of the actuarial valuation.
Actuarial Accrued Liability (AAL)	The AAL is the difference between the actuarial present value of all benefits and the actuarial value of future normal costs. The definition comes from the fundamental equation of funding which states that the present value of all benefits is the sum of the Actuarial Accrued Liability and the present value of future normal costs. The AAL may also be referred to as “accrued liability” or “actuarial liability.”
Actuarial Assumptions	These assumptions are estimates of future experience with respect to rates of mortality, disability, turnover, retirement, rate or rates of investment income and compensation increases. Actuarial assumptions are generally based on past experience, often modified for projected changes in conditions. Economic assumptions (compensation increases, payroll growth, inflation and investment return) consist of an underlying real rate of return plus an assumption for a long-term average rate of inflation.
Actuarial Cost Method	A mathematical budgeting procedure for allocating the dollar amount of the actuarial present value of the OPEB trust benefits between future normal cost and actuarial accrued liability. The actuarial cost method may also be referred to as the actuarial funding method.
Actuarial Equivalent	A single amount or series of amounts of equal actuarial value to another single amount or series of amounts, computed on the basis of appropriate actuarial assumptions.
Actuarial Gain (Loss)	The difference in liabilities between actual experience and expected experience during the period between two actuarial valuations is the gain (loss) on the accrued liabilities.
Actuarial Present Value (APV)	The amount of funds currently required to provide a payment or series of payments in the future. The present value is determined by discounting future payments at predetermined rates of interest and probabilities of payment.
Actuarial Valuation	The actuarial valuation report determines, as of the actuarial valuation date, the service cost, total OPEB liability, and related actuarial present value of projected benefit payments for OPEB.
Actuarial Valuation Date	The date as of which an actuarial valuation is performed.

Glossary of Terms

Actuarially Determined Contribution (ADC) or Annual Required Contribution (ARC)	A calculated contribution into an OPEB plan for the reporting period, most often determined based on the funding policy of the plan. Typically, the Actuarially Determined Contribution has a normal cost payment and an amortization payment.
Amortization Method	The method used to determine the periodic amortization payment may be a level dollar amount, or a level percent of pay amount. The period will typically be expressed in years, and the method will either be “open” (meaning, reset each year) or “closed” (the number of years remaining will decline each year).
Amortization Payment	The amortization payment is the periodic payment required to pay off an interest-discounted amount with payments of interest and principal.
Cost-of-Living Adjustments	Postemployment benefit changes intended to adjust benefit payments for the effects of inflation.
Cost-Sharing Multiple-Employer Defined Benefit OPEB Plan (cost-sharing OPEB plan)	A multiple-employer defined benefit OPEB plan in which the OPEB obligations to the employees of more than one employer are pooled and OPEB plan assets can be used to pay the benefits of the employees of any employer that provides benefits through the OPEB plan.
Covered-Employee Payroll	The payroll of employees that are provided with benefits through the OPEB plan.
Deferred Inflows and Outflows	The deferred inflows and outflows of OPEB resources are amounts used under GASB Statement No. 75 in developing the annual OPEB expense. Deferred inflows and outflows arise with differences between expected and actual experiences; changes of assumptions. The portion of these amounts not included in the OPEB expense should be included in the deferred inflows or outflows of resources.
Discount Rate	For GASB purposes, the discount rate is the single rate of return that results in the present value of all projected benefit payments to be equal to the sum of the funded and unfunded projected benefit payments, specifically: <ol style="list-style-type: none">1. The benefit payments to be made while the OPEB plans’ fiduciary net position is projected to be greater than the benefit payments that are projected to be made in the period; and2. The present value of the benefit payments not in (1) above, discounted using the municipal bond rate.

Glossary of Terms

Entry Age Actuarial Cost Method (EAN)

The EAN is a cost method for allocating the costs of the plan between the normal cost and the accrued liability. The actuarial present value of the projected benefits of each individual included in an actuarial valuation is allocated on a level basis (either level dollar or level percent of pay) over the earnings or service of the individual between entry age and assumed exit age(s). The portion of the actuarial present value allocated to a valuation year is the normal cost. The portion of this actuarial present value not provided for at a valuation date by the actuarial present value of future normal costs is the actuarial accrued liability. The sum of the accrued liability plus the present value of all future normal costs is the present value of all benefits.

Fiduciary Net Position

The fiduciary net position is the market value of the assets of the trust dedicated to the defined benefit provisions.

GASB

The Governmental Accounting Standards Board is an organization that exists in order to promulgate accounting standards for governmental entities.

Long-Term Expected Rate of Return

The long-term rate of return is the expected return to be earned over the entire trust portfolio based on the asset allocation of the portfolio.

Money-Weighted Rate of Return

The money-weighted rate of return is a method of calculating the returns that adjusts for the changing amounts actually invested. For purposes of GASB Statement No. 74, the money-weighted rate of return is calculated as the internal rate of return on OPEB plan investments, net of OPEB plan investment expense.

Multiple-Employer Defined Benefit OPEB Plan

A multiple-employer plan is a defined benefit OPEB plan that is used to provide OPEB payments to the employees of more than one employer.

Municipal Bond Rate

The Municipal Bond Rate is the discount rate to be used for those benefit payments that occur after the assets of the trust have been depleted.

Net OPEB Liability (NOL)

The NOL is the liability of employers and non-employer contributing entities to plan members for benefits provided through a defined benefit OPEB plan.

Non-Employer Contributing Entities

Non-employer contributing entities are entities that make contributions to an OPEB plan that is used to provide OPEB payments to the employees of other entities. For purposes of the GASB accounting statements, plan members are not considered non-employer contributing entities.

Glossary of Terms

Normal Cost	The portion of the actuarial present value allocated to a valuation year is called the normal cost. For purposes of application to the requirements of this Statement, the term normal cost is the equivalent of service cost.
Other Postemployment Benefits (OPEB)	All postemployment benefits other than retirement income (such as death benefits, life insurance, disability, and long-term care) that are provided separately from a pension plan, as well as postemployment health care benefits regardless of the manner in which they are provided. Other postemployment benefits do not include termination benefits.
Real Rate of Return	The real rate of return is the rate of return on an investment after adjustment to eliminate inflation.
Service Cost	The service cost is the portion of the actuarial present value of projected benefit payments that is attributed to a valuation year.
Total OPEB Expense	The total OPEB expense is the sum of the following items that are recognized at the end of the employer's fiscal year: <ol style="list-style-type: none">1. Service Cost2. Interest on the Total OPEB Liability3. Current-Period Benefit Changes4. Employee Contributions (made negative for addition here)5. Projected Earnings on Plan Investments (made negative for addition here)6. OPEB Plan Administrative Expense7. Other Changes in Plan Fiduciary Net Position8. Recognition of Outflow (Inflow) of Resources due to Liabilities9. Recognition of Outflow (Inflow) of Resources due to Assets
Total OPEB Liability (TOL)	The TOL is the portion of the actuarial present value of projected benefit payments that is attributed to past periods of member service.
Unfunded Actuarial Accrued Liability (UAAL)	The UAAL is the difference between actuarial accrued liability and valuation assets.
Valuation Assets	The valuation assets are the assets used in determining the unfunded liability of the plan. For purposes of GASB Statement Nos. 74 and 75, the valuation assets are equal to the market value of assets.

Huron-Clinton Metropolitan Authority
Retiree Health Care Plan
Actuarial Valuation Report
As of December 31, 2022



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May 4, 2023

Huron-Clinton Metropolitan Authority
Retiree Health Care Plan
Brighton, Michigan

**Re: Huron-Clinton Metropolitan Authority Retiree Health Care Plan Actuarial Valuation
as of December 31, 2022**

Ladies and Gentlemen:

The results of the December 31, 2022 Actuarial Valuation of the Huron-Clinton Metropolitan Authority Retiree Health Care Plan (“the Authority”) are presented in this report.

This report was prepared at the request of the Authority and is intended for use by the Authority and those designated or approved by the Authority. This report may be provided to parties other than the plan sponsor only in its entirety, and only with the permission of the plan sponsor. GRS is not responsible for unauthorized use of this report.

The purposes of the valuation are to measure the Plan’s funding progress, and to determine the employer contribution for the fiscal years ending December 31, 2023 and December 30, 2024. This report should not be relied on for any purpose other than the purposes described herein. Determinations of financial results associated with the benefits described in this report, for purposes other than those identified above, may be significantly different. This report does not include actuarial information needed to satisfy reporting requirements under Governmental Accounting Standards Board Statements No. 74 or No. 75.

This valuation assumed the continuing ability of the plan sponsor to make the contributions necessary to fund this plan. A determination regarding whether or not the plan sponsor is actually able to do so is outside our scope of expertise and was not performed.

Results presented in this report are developed using the actuarial assumptions and methods disclosed in this report. Future actuarial measurements may differ significantly from the current measurements presented in this report due to such factors as the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions; increases or decreases expected as part of the natural operation of the methodology used for these measurements (such as the end of an amortization period or additional cost or contribution requirements based on the plan’s funded status); and changes in plan provisions or applicable law. This report does not include a robust assessment of the risks of future experience not meeting the actuarial assumptions. Additional assessment of risks was outside the scope of this assignment. We encourage a review and assessment of the investment and other significant risks that may have a material effect on the plan’s financial condition.

The findings in this report are based on information furnished by the Authority concerning retiree health care benefits, financial transactions, plan provisions and active members, terminated members, retirees and beneficiaries. We checked for internal reasonability and year-to-year consistency, but did not audit the data. We are not responsible for the accuracy or completeness of the information provided by the Authority.

All actuarial assumptions used in this report are reasonable for the purposes of this valuation. All actuarial assumptions and methods used in the valuation follow the guidance in the applicable Actuarial Standards of Practice. Additional information about the actuarial assumptions is included in the section of this report entitled Actuarial Cost Method and Assumptions.

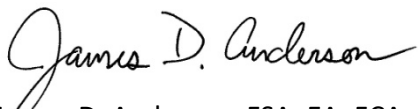
This report was prepared using our proprietary valuation model and related software which, in our professional judgment, has the capability to provide results that are consistent with the purposes of the valuation and has no material limitations or known weaknesses. We performed tests to ensure that the model reasonably represents that which is intended to be modeled.

This report has been prepared by actuaries who have substantial experience valuing public retiree health programs. To the best of our knowledge the information contained in this report is accurate and fairly presents the actuarial position of the Authority as of the valuation date. All calculations have been made in conformity with generally accepted actuarial principles and practices and with the Actuarial Standards of Practice issued by the Actuarial Standards Board.

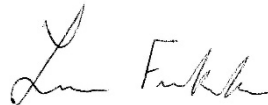
James D. Anderson and Laura Frankowiak are Members of the American Academy of Actuaries (MAAA). These actuaries meet the Academy's Qualification Standards to render the actuarial opinions contained herein. The signing individuals are independent of the plan sponsor, and all actuarial assumptions used in this report are reasonable for the purposes of this valuation.

Gabriel, Roeder, Smith & Company will be pleased to answer any questions pertaining to the valuation.

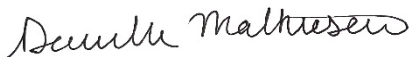
Respectfully submitted,
Gabriel, Roeder, Smith & Company



James D. Anderson, FSA, EA, FCA, MAAA



Laura Frankowiak, ASA, FCA, MAAA



Danielle Mathiesen

JDA/LF/DM:rl

EXECUTIVE SUMMARY

Executive Summary

Actuarially Determined Contribution and OPEB Cost

We have calculated the Actuarially Determined Contribution for the fiscal years ending December 31, 2023 and December 31, 2024 under an assumed long term rate of return of 6.50%. Below is a summary of the results. The Actuarially Determined Contributions and estimated premiums shown below include the impact of any implicit rate subsidy.

For additional details please refer to Section A, "Valuation Results."

Fiscal Year Ending	Actuarially Determined Contribution	Estimated Premiums Paid for Retirees
December 31, 2023	\$0	\$1,515,338
December 31, 2024	0	1,581,894

Liabilities and Assets – As of December 31, 2022

1. Present Value of Future Benefit Payments	\$28,682,154
2. Actuarial Accrued Liability	27,062,767
3. Plan Assets	34,767,041
4. Unfunded Actuarial Accrued Liability (2) – (3)	(7,704,274)
5. Funded Ratio (3)/(2)	128.5%

The Present Value of Future Benefit Payments (PVFB) is the present value of all benefits projected to be paid from the Plan for past and future service. The Actuarial Accrued Liability is the portion of the PVFB allocated to past service by the Plan's funding method (see the section titled "Actuarial Cost Method and Actuarial Assumptions").

SECTION A

VALUATION RESULTS

Valuation Results as of December 31, 2022

A. Present Value of Future Benefits	
i) Retirees and Beneficiaries	\$17,661,635
ii) Vested Terminated Members	0
iii) Active Members	<u>11,020,519</u>
Total Present Value of Future Benefits	\$28,682,154
B. Present Value of Future Normal Costs	1,619,387
C. Actuarial Accrued Liability (A.-B.)	27,062,767
D. Actuarial Value of Assets	34,767,041
E. Unfunded Actuarial Accrued Liability (C.-D.)	(\$7,704,274)
F. Funded Ratio (D./C.)	128.5%
G. Fiscal Year Ending December 31, 2023	
i) Employer Normal Cost	\$ 256,117
ii) Amortization of UAAL*	<u>(\$700,149)</u>
Actuarially Determined Contribution	\$ 0
H. Fiscal Year Ending December 31, 2024	
Actuarially Determined Contribution	\$ 0

* *Unfunded actuarial accrued liabilities.*

The results above were calculated using an interest rate of 6.50%. The unfunded actuarial accrued liabilities (UAAL) were amortized as a level dollar amount over a period of 18.75 years for the fiscal year ending December 31, 2023 and 17.75 years for the following fiscal year. A 30-year amortization period for unfunded actuarial accrued liabilities is the maximum period that complies with the GASB requirements.

Actuarial Value of Assets

Year Ended December 31:	2020	2021	2022	2023	2024	2025	2026
A. Funding Value Beginning of Year	\$30,869,617	\$33,134,721	\$34,876,752				
B. Market Value End of Year	35,013,169	36,926,969	30,737,062				
C. Market Value Beginning of Year	31,499,012	35,013,169	36,926,969				
D. Non-Investment Net Cash Flow	(297,703)	(1,057,011)	(1,248,471)				
E. Investment Income							
E1. Market Total: B - C - D	3,811,860	2,970,811	(4,941,436)				
E2. Assumed Rate of Investment Return	6.75%	6.50%	6.50%	6.50%			
E3. Amount for Immediate Recognition	2,073,652	2,119,404	2,226,414				
E4. Amount for Phased-in Recognition: E1 - E3	1,738,208	851,407	(7,167,850)				
F. Phased-In Recognition of Investment Income							
F1. Current Year: 0.20 x E4	347,642	170,281	(1,433,570)				
F2. First Prior Year	498,173	347,642	170,281	\$ (1,433,570)			
F3. Second Prior Year	(670,182)	498,173	347,642	170,281	\$ (1,433,570)		
F4. Third Prior Year	333,726	(670,182)	498,173	347,642	170,281	\$ (1,433,570)	
F5. Fourth Prior Year	(20,204)	333,724	(670,180)	498,174	347,640	170,283	\$ (1,433,570)
F6. Total Recognized Investment Gain	489,155	679,638	(1,087,654)	(417,473)	(915,649)	(1,263,287)	(1,433,570)
G. Funding Value End of Year: A + D + E3 + F6	33,134,721	34,876,752	34,767,041				
H. Difference Between Funding & Market Value	1,878,448	2,050,217	(4,029,979)	(3,612,506)	(2,696,857)	(1,433,570)	0
I. Recognized Funding Value Rate of Return	8.34 %	8.58%	3.32%				
J. Recognized Market Value Rate of Return	12.16%	8.61%	(13.61)%				

Comments

COMMENT A: The liabilities and the Actuarially Determined Contribution have decreased since the last valuation. Factors contributing to the favorable experience include, but are not limited to:

- More favorable premiums than projected;
- More favorable asset experience than expected during 2021; and
- A decrease in population size (closed group).

Partially offsetting these factors were liability increases due to:

- Less favorable asset experience than expected during 2022; and
- Updating the health care cost trend rates.

The impact of resetting the retiree health care trend increased the liability by approximately \$0.9 million.

COMMENT B: One of the key assumptions used in any valuation of the cost of postemployment benefits is the rate of return on the assets that will be used to pay Plan benefits. Higher assumed investment returns will result in a lower Actuarially Determined Contribution. Lower returns will tend to increase the computed Actuarially Determined Contribution. We have calculated the liability and the resulting Actuarially Determined Contribution using an assumed annual rate of investment return of 6.50%.

COMMENT C: The Plan Sponsor is required by GASB to perform actuarial valuations at least biennially or more frequently if significant changes in the OPEB are made in the interim.

COMMENT D: The contribution rates shown include amortization of the unfunded actuarial accrued liability over 18.75 years for the fiscal year ending December 31, 2023, and decreasing by one each year thereafter.

COMMENT E: This valuation report shows the liabilities and expense for retiree health care benefits provided only to members hired prior to January 1, 2009 and liabilities associated with the Retiree Life Insurance Plan for members hired prior to January 1, 2013. Any expense or liability associated with benefits under the Retired Health Savings Plan offered to members hired on or after January 1, 2009 would be in addition to the amounts shown in this report.

Comments (Concluded)

COMMENT F: The GASB issued Statements Nos. 74 and 75 for OPEB valuations. GASB Statement No. 74 for the plan OPEB disclosures is effective for fiscal years beginning after June 15, 2016. GASB Statement No. 75 for employer OPEB disclosures is effective for employer fiscal years beginning after June 15, 2017. The GASB implementation guides for Statements No. 74 and No. 75 provide additional clarification related to the implementation of these Statements. It is our understanding that the Huron-Clinton Metropolitan Authority will need to comply with GASB Statements No. 74 and No. 75 for each future fiscal year ending December 31. The basis for the December 31, 2023 and December 31, 2024 GASB Statements No. 74 and No. 75 information is expected to be this valuation (as of December 31, 2022), where roll-forward techniques will be applied.

COMMENT G: The Michigan State Treasurer has established uniform actuarial assumptions as required by Public Act 202 (PA 202) of 2017 for use with the annual Form 5572 (Retirement System Annual Report). The use of the uniform assumptions for reporting purposes is required for the fiscal year ending December 31, 2022. We provided the Authority the necessary uniform assumption results as part of the December 31, 2022 GASB Statements No. 74 and No. 75 report.

COMMENT H: Unless otherwise indicated, a funded status measurement presented in this report is based upon the actuarial accrued liability and the actuarial value of assets. Unless otherwise indicated, with regards to any funded status measurements presented in this report:

- The measurement is inappropriate for assessing the sufficiency of plan assets to cover the estimated cost of settling the plan's benefit obligations;
- The measure is inappropriate for assessing the need for or the amount of future employer contributions; and
- The measurement would produce a different result if the market value of assets were used instead of the actuarial value of assets, unless the market value of assets is used in the measurement.

SECTION B

BENEFIT PROJECTION

20-Year Benefit Projection

The column titled "Total" is the amount that we estimate can be applied to the funding of retiree life and health insurance premiums in various years. These results do not attempt to project premium amounts paid to an insurer on behalf of retirees. At least in the first few years, this amount may exceed the amount actually charged by your Health Care Provider for retirees because your Health Care Provider does not provide separate rates by age and sex. In our opinion, the difference can be applied to the normal active member portion of your Health Care Provider charges. This matter should be reviewed by the auditor and possibly legal counsel if a trust is involved.

Fiscal Year Ending December 31,	HCMA Provided Expected OPEB Payments on Behalf of Present		
	Retirees	Employees	Total
2023	\$1,475,389	\$ 39,949	\$1,515,338
2024	1,452,085	129,809	1,581,894
2025	1,438,684	218,517	1,657,201
2026	1,444,622	292,968	1,737,590
2027	1,415,672	371,907	1,787,579
2028	1,389,757	467,136	1,856,893
2029	1,356,031	548,340	1,904,371
2030	1,364,186	621,349	1,985,535
2031	1,361,756	720,112	2,081,868
2032	1,349,599	839,477	2,189,076
2033	1,334,748	923,173	2,257,921
2034	1,325,465	963,001	2,288,466
2035	1,318,068	1,035,832	2,353,900
2036	1,291,956	1,093,355	2,385,311
2037	1,265,259	1,108,595	2,373,854
2038	1,246,925	1,117,953	2,364,878
2039	1,224,344	1,111,815	2,336,159
2040	1,197,460	1,127,094	2,324,554
2041	1,165,294	1,142,258	2,307,552
2042	1,109,584	1,119,247	2,228,831

SECTION C

RETIREE PREMIUM RATE DEVELOPMENT

Retiree Premium Rate Development

Rate Development

Initial premium rates were developed for the two classes of retirees (pre-65 and post-65). The January 1, 2023 fully-insured rates provided by the Huron-Clinton Metropolitan Authority were utilized to determine the appropriate premium rates. The pre-65 fully-insured premiums are blended rates based on the combined experience of active and pre-65 retired members; therefore, there is an implicit employer subsidy for the non-Medicare eligible retirees since the average costs of providing health care benefits to retirees under age 65 is higher than the average cost of providing health care benefits to active employees. The true per capita cost for the pre-65 retirees is developed by adjusting the demographic differences between the active employees and retirees to reflect this implicit rate subsidy for the retirees. For the post-65 retirees, the fully-insured premium rate is used as the basis of the initial per capita cost without adjustments since the rate reflects the demographics of the post-65 retiree group.

The benefit options available to future retirees are different than current retirees. Future retirees go into suffix 0018 (Simply Blue HDHP) until they reach Medicare eligibility, at which point they go into a combined suffix 601 for Medicare Advantage. Suffix 601 is the medical coverage for post-65 retirees. We have developed separate premium rates for future retirees in order to reflect the benefit differences.

All groups receive dental coverage through Delta Dental, and all groups receive vision coverage through EyeMed.

In a Medicare Advantage Program, the liability is based on the difference between the present value of future claims minus the present value of future reimbursements from CMS. CMS' reimbursement is based on a very competitive bid process and has resulted in recent Medicare Advantage premiums trending at low rates of increase. Previously, a margin has been added to Medicare Advantage rates to recognize that increases in CMS reimbursements may lag behind the trends for health care costs. For the near term, we believe this margin is no longer necessary and we will monitor the Medicare Advantage environment and revisit the need for an additional margin at the time of the next valuation.

Age-graded and sex-distinct premiums are utilized by this valuation. The premiums developed by the preceding process are appropriate for the unique age and sex distribution currently existing. Over the future years covered by this valuation, the age and sex distribution will most likely change. Therefore, our process "distributes" the average premium over all age/sex combinations and assigns a unique premium for each combination. The age/sex specific premiums more accurately reflect the health care utilization and cost at that age.

Retiree Premium Rate Development

The combined monthly one-person medical and drug premiums at select ages are shown below.

For Those Not Eligible for Medicare (Pre-65)				
Age	Future Retirees		Current Retirees	
	Male	Female	Male	Female
40	\$ 279.47	\$ 454.13	\$ 304.06	\$ 494.08
50	453.03	558.08	492.88	607.18
60	769.94	758.12	837.67	824.81
64	936.26	883.58	1,018.63	961.31

For Those Eligible for Medicare (Post-65)				
Age	Future Retirees		Current Retirees	
	Male	Female	Male	Female
65	\$ 278.29	\$ 262.48	\$ 278.29	\$ 262.48
75	325.60	317.71	325.60	317.71
85	344.30	348.36	344.30	348.36

We did not “age grade” the dental and vision premium rates for this valuation, since dental and vision claims do not vary significantly by age. The average monthly dental premium used in this valuation is \$38.66 per member per month. The monthly vision premium used in this valuation is \$4.69 per member per month.

Retiree Premium Rate Development

Health Care Trend Assumption

The health care cost trend rate is the rate of change in per capita health care claims over time as a result of factors such as medical inflation, utilization of health care services, plan design, and technological improvements. It is a crucial economic assumption that is required for measuring retiree health care benefit obligations.

Retiree health care valuations use a health care cost trend assumption (trend vector) that changes over the years. The trend vector used in this valuation begins with a near-term trend assumption and declines over time to an ultimate trend rate. The near-term rates reflect the increases in the current cost of health care goods and services. The process of trending down to a lower ultimate trend relies on the theory that premium levels will moderate over the long-term; otherwise the health care sector would eventually consume the entire GDP. It is on this basis that projected premium rate increases continue to exceed wage inflation for the next 12 years, but by less each year, until leveling off at an ultimate rate (assumed to be 3.50% in this valuation). See below for further details regarding the trend vector used in this valuation.

While experience is often the best starting point for future costs, GRS does not rely on a group's experience in setting the near-term trend assumptions since trends vary significantly from year to year and are not credible for most groups. Therefore, professional judgment, trends from GRS' book of business and industry benchmarks (e.g., trend reports from various Pharmacy Benefit Management (PBM) organizations and national health care benefit consulting firms) are used in conjunction with a group's historical experience to establish the trend assumptions.

Year after Valuation	Medical and Drug Trend Rates		
	Medical/Rx Pre-65	Medical/Rx Post-65	Dental & Vision
1	7.50%	6.25%	3.50%
2	7.25%	6.00%	3.50%
3	6.75%	5.75%	3.50%
4	6.50%	5.50%	3.50%
5	6.00%	5.25%	3.50%
6	5.75%	5.00%	3.50%
7	5.25%	4.75%	3.50%
8	5.00%	4.50%	3.50%
9	4.50%	4.25%	3.50%
10	4.25%	4.00%	3.50%
11	3.75%	3.75%	3.50%
12	3.50%	3.50%	3.50%
13	3.50%	3.50%	3.50%
14	3.50%	3.50%	3.50%
15	3.50%	3.50%	3.50%
16	3.50%	3.50%	3.50%
17+	3.50%	3.50%	3.50%


Retiree Premium Rate Development

Actuarial Disclosures

The premium rates used in this valuation were developed using proprietary Excel models which, in James E. Pranschke's professional judgment, provide initial projected costs which are consistent with the purposes of the valuation. We performed tests to ensure that the models, in their entirety, reasonably represent that which is intended to be modeled.

Aging factors used in the premium development models were developed based on information and data from a 2013 study commissioned by the Society of Actuaries entitled "Health Care Costs – From Birth to Death."

James E. Pranschke is a Member of the American Academy of Actuaries (MAAA) and meets the Qualification Standards of the American Academy of Actuaries to certify the per capita retiree health care rates shown above.


James E. Pranschke, FSA, MAAA, FCA

SECTION D

SUMMARY OF BENEFITS

Summary of Plan Provisions Employees Hired Prior to 3/14/1991

- | | |
|--------------------------|--|
| 1. Benefit Eligibility | Retirement after 10 years continuous, full-time service with the Authority. Employees who elect to defer pension benefits are not eligible. |
| 2. Benefit Provisions | <p>Hospitalization (Blue Cross/Blue Shield):</p> <ul style="list-style-type: none">- Prior to Age 65: Retirees and eligible dependents are covered on the same basis as employees.- Age 65 or older: Retirees and eligible dependents are covered as a supplement to Medicare. <p>Dental: Retirees and eligible dependents are covered on the same basis as employees.</p> <p>Optical: Retirees and eligible dependents are covered on the same basis as employees.</p> <p>Group Life: Continued for lifetime of retiree in the amount of \$10,000.</p> |
| 3. Retiree Contributions | None. |
| 4. Spouse Coverage | Spouses of retirees are eligible to continue to receive benefits for three years following the death of the retiree except for hospitalization. |

Summary of Plan Provisions

Employees Hired 3/14/1991 to 12/31/2008

- | | |
|--------------------------|--|
| 1. Benefit Eligibility | Retirement after 10 years continuous, full-time service with the Authority. Employees who elect to defer pension benefits are not eligible. |
| 2. Benefit Provisions | <p>Hospitalization (Blue Cross/Blue Shield):</p> <ul style="list-style-type: none">- Prior to Age 65: Under 25 years of service - full coverage for retiree only. Over 25 years of service - full coverage for retiree and spouse.- Age 65 or older: Retirees and eligible dependents are covered as a supplement to Medicare. <p>Dental: Under 25 years of service - no coverage. Over 25 years of service - Retirees and eligible dependents are covered on the same basis as employees.</p> <p>Optical: Under 25 years of service - no coverage. Over 25 years of service - Retirees and eligible dependents are covered on the same basis as employees.</p> <p>Group Life: Continued for lifetime of retiree in the amount of \$10,000.</p> |
| 3. Retiree Contributions | None. |
| 4. Spouse Coverage | Spouses of retirees are eligible to continue to receive benefits for three years following the death of the retiree except for hospitalization, which continues for life of spouse if over 25 years of service. |

Summary of Plan Provisions Employees Hired after 1/1/2009

Members hired on or after January 1, 2009 are not covered under retiree hospitalization, dental, or optical plans, but are covered under the Authority's Retirement Health Savings Plan. Liabilities and expenses associated with the Retirement Health Savings Plan are not included in this report. Retirees with over 25 years of service are covered by group life insurance in the amount of \$10,000.

Members hired on or after January 1, 2013 are not covered under retiree hospitalization, dental, or optical plans, but are covered under the Authority's Retirement Health Savings Plan. Liabilities and expenses associated with the Retirement Health Savings Plan are not included in this report. These members are not eligible for group life insurance.

SECTION E

SUMMARY OF PARTICIPANT DATA

Total Covered Active Members* as of December 31, 2022 by Age and Years of Service

Age	Years of Service to Valuation Date							Totals
	0-4	5-9	10-14	15-19	20-24	25-29	30 Plus	No.
35-39				2				2
40-44				6				6
45-49			1	8	7	2		18
50-54			2	4	10	7	3	26
55-59				1	5	5	7	18
60-64			2	2	7	1	6	18
65 & Over			1		1		1	3
Totals			6	23	30	15	17	91

While not used in the financial computations, the following group averages are computed and shown because of their general interest.

Age: 53.8
Service: 23.1

* Includes 4 individuals hired after 1/1/2009 who are eligible for retiree life insurance only. Individuals hired after 1/1/2013 are not included in the data.

Total Covered Inactive Members as of December 31, 2022 by Age

Number of Retiree and Beneficiary Contracts

	Opt-Out/ Ineligible*	One-Person Coverage	Two-Person Coverage**	Total
Male	20	31	80	131
Female	14	40	8	62
Total	34	71	88	193

* Includes 19 members who only receive life insurance.

** Includes family coverage.

Age	Current Retirees
	Number of Those Covered
50-54	1
55-59	8
60-64	25
65-69	37
70-74	33
75-79	21
80-84	20
85-89	4
90-94	9
95 +	1
Totals	159

The number counts above only include those retirees who have elected to receive retiree health care coverage through the Huron-Clinton Metropolitan Authority Retiree Health Care Plan.

SECTION F

ACTUARIAL COST METHOD AND ACTUARIAL ASSUMPTIONS

Actuarial Methods as of December 31, 2022

Actuarial Cost Method. Normal cost and the allocation of benefit values between service rendered before and after the valuation date was determined using an **Individual Entry-Age Actuarial Cost Method** having the following characteristics:

- (i) The annual normal cost for each individual active member, payable from the date of employment to the date of retirement, is sufficient to accumulate the value of the member's benefit at the time of retirement; and
- (ii) Each annual normal cost is a constant percentage of the member's year by year projected covered pay.

Actuarial gains (losses), as they occur, reduce (increase) the Unfunded Actuarial Accrued Liability.

Financing of Unfunded Actuarial Accrued Liabilities. Unfunded Actuarial Accrued Liabilities (UAAL) (full funding credit if assets exceed liabilities) were amortized as a level dollar for the purposes of calculating the Actuarially Determined Contribution. The UAAL was determined using the actuarial value of assets and actuarial accrued liability calculated as of the valuation date.

Actuarial Value of Assets. Smoothed asset value that spreads market value gains or losses over a 5-year period.

Amortization Factors. The following amortization factors were used in developing the Actuarially Determined Contribution for the fiscal years shown:

6.50% Interest	Fiscal Year Ending December 31,	
	2023	2024
HCMA (Level Dollar)	11.0038	10.6869

Actuarial Assumptions as of December 31, 2022

The assumptions and methods are based, in part, on an experience study dated February 5, 2021 and approved by the Retiree Health Trust of the Huron-Clinton Metropolitan Authority on February 11, 2021. All assumptions are expectations of future experience, not market measures.

Current economic assumptions for the Plan are as follows:

Investment Return	6.50%
Wage Inflation	3.25%
Price Inflation	2.50%
Spread between Investment Return and Wage Inflation	3.25%
Spread between Investment Return and Price Inflation	4.00%

Disability Rates

Disability rates are used in the valuation to estimate the incidence of member disability in future years. These rates were first used in the December 31, 2016 valuation.

The assumed rates of disablement at various ages are shown below.

Sample Ages	% of Active Members Becoming Disabled within Next Year
	Male or Female
25	0.00%
30	0.12%
35	0.16%
40	0.24%
45	0.46%
50	1.04%
55	2.14%
60	6.70%

Actuarial Assumptions as of December 31, 2022 (Continued)

The mortality rates utilized are based upon the Pub-2010 amount-weighted General tables, and include a margin for future mortality improvements projected using a fully generational improvement scale. The tables used are as follows:

- **Healthy Pre-Retirement:** Pub-2010 General Employee Mortality Tables, amount-weighted, and projected with mortality improvements using the fully generational MP-2020 projection scale from a base year of 2010.
- **Healthy Post-Retirement:** Pub-2010 General Healthy Retiree Mortality Tables, amount-weighted, and projected with mortality improvements using the fully generational MP-2020 projection scale from a base year of 2010.
- **Disability Retirement:** Pub-2010 General Disabled Retiree Mortality Tables, amount-weighted, and projected with mortality improvements using the fully generational MP-2020 projection scale from a base year of 2010.

Sample Attained Ages	Healthy Pre-Retirement		Healthy Post-Retirement		Disabled Retirement	
	Future Life		Future Life		Future Life	
	Expectancy (Years)*		Expectancy (Years)*		Expectancy (Years)*	
	Men	Women	Men	Women	Men	Women
55	34.03	36.07	30.49	33.30	22.61	25.35
60	29.13	31.05	25.78	28.44	19.46	22.09
65	24.37	26.13	21.29	23.73	16.55	18.85
70	19.73	21.30	17.04	19.20	13.75	15.50
75	15.20	16.59	13.12	14.97	11.00	12.23
80	10.79	12.05	9.67	11.17	8.45	9.32

* Based on retirements in 2022. Retirements in future years will reflect improvements in life expectancy.

Actuarial Assumptions as of December 31, 2022 (Continued)

Retirement Rates

The following schedule of retirement rates is used to measure the probability of eligible members retiring during the next year.

Retirement Ages	Percent of Eligible Active Members Retiring Within Next Year	
	Less than 25	25 or More
	Years of Service	Years of Service
55	1%	1%
56	1%	5%
57	1%	10%
58	1%	10%
59	5%	20%
60	12%	20%
61	12%	20%
62	12%	30%
63	20%	40%
64	25%	50%
65	60%	60%
66	30%	30%
67	30%	30%
68	30%	30%
69	30%	30%
70	100%	100%

Actuarial Assumptions as of December 31, 2022 (Concluded)

Rates of withdrawal from active membership were as shown below (rates do not apply to members eligible to retire and do not include separation on account of death or disability). This assumption measures the probabilities of members remaining in employment.

<u>Age</u>	<u>Rates of Withdrawal</u>
	<u>Male or Female</u>
25	7.40%
35	3.40%
45	1.40%
55	0.20%
57	NIL

Miscellaneous and Technical Assumptions as of December 31, 2022

Administrative Expenses	No explicit assumption has been made for administrative expenses.
Decrement Operation	Disability does not operate during retirement eligibility.
Decrement Timing	Decrements of all types are assumed to occur mid-year.
Eligibility Testing	Eligibility for benefits is determined based upon the age nearest birthday and service nearest whole year on the date the decrement is assumed to occur.
Incidence of Contributions	Contributions are assumed to be received continuously throughout the year based upon the computed percent of payroll shown in this report, and the actual payroll payable at the time contributions are made.
Marriage Assumption	80% of males and 80% of females are assumed to be married at time of decrement. Male spouses are assumed to be three years older than female spouses for active member valuation purposes.
Medicare Coverage	Assumed to be available for all covered employees on attainment of age 65. Disabled retirees were assumed to be eligible for Medicare coverage at age 65.
Life Insurance Coverage	Lump Sum Death Benefit was valued.
Health Care Coverage at Retirement	The table below shows the assumed portion of future retirees electing one-person or two-person/family coverage, or opting-out of coverage entirely.

	One-Person	Two-Person/Family		Opt-Out
		Electing	Continuing	
Male	30%	60%	100%	10%
Female	30%	60%	100%	10%

APPENDIX

Glossary

Accrued Service. The service credited under the plan which was rendered before the date of the actuarial valuation.

Actuarial Accrued Liability. The difference between (i) the actuarial present value of future plan benefits, and (ii) the actuarial present value of future normal cost. Sometimes referred to as "accrued liability" or "past service liability."

Actuarial Assumptions. Estimates of future plan experience with respect to rates of mortality, disability, turnover, retirement, rate or rates of investment income and salary increases. Decrement assumptions (rates of mortality, disability, turnover and retirement) are generally based on past experience, often modified for projected changes in conditions. Economic assumptions (salary increases and investment income) consist of an underlying rate in an inflation-free environment plus a provision for a long-term average rate of inflation.

Actuarial Cost Method. A mathematical budgeting procedure for allocating the dollar amount of the "actuarial present value of future plan benefits" between the actuarial present value of future normal cost and the actuarial accrued liability. Sometimes referred to as the "actuarial funding method."

Actuarial Equivalent. A single amount or series of amounts of equal value to another single amount or series of amounts, computed on the basis of the rate(s) of interest and mortality tables used by the plan.

Actuarial Present Value. The amount of funds presently required to provide a payment or series of payments in the future. It is determined by discounting the future payments at a predetermined rate of interest, taking into account the probability of payment.

Actuarially Determined Contribution. The Actuarially Determined Contribution is the normal cost plus the portion of the unfunded actuarial accrued liability to be amortized in the current period. The Actuarially Determined Contribution is an amount that is actuarially determined in accordance with the requirements so that, if paid on an ongoing basis, it would be expected to provide sufficient resources to fund both the normal cost for each year and the amortized unfunded actuarial accrued liability.

Amortization. Paying off an interest-bearing liability by means of periodic payments of interest and principal, as opposed to paying it off with a lump sum payment.

Governmental Accounting Standards Board (GASB). GASB is the private, nonpartisan, nonprofit organization that works to create and improve the rules U.S. state and local governments follow when accounting for their finances and reporting them to the public.

Glossary

Implicit Rate Subsidy. It is common practice for employers to allow retirees to continue in the employer's group health insurance plan (which also covers active employees), often charging the retiree some portion of the premium charged for active employees. Under the theory that retirees have higher utilization of services, the difference between the true cost of providing retiree coverage and what the retiree is being charged is known as the implicit rate subsidy.

Medical Trend Rate (Health Care Inflation). The increase in the cost of providing health care benefits over time. Trend includes such elements as pure price inflation, changes in utilization, advances in medical technology, and cost shifting.

Normal Cost. The annual cost assigned, under the actuarial funding method, to current and subsequent plan years. Sometimes referred to as "current service cost." Any payment toward the unfunded actuarial accrued liability is not part of the normal cost.

Other Postemployment Benefits (OPEB). OPEB are postemployment benefits other than pensions. OPEB generally takes the form of health insurance, dental, vision, prescription drugs, life insurance or other health care benefits.

Reserve Account. An account used to indicate that funds have been set aside for a specific purpose and are not generally available for other uses.

Unfunded Actuarial Accrued Liability. The difference between the actuarial accrued liability and valuation assets. Sometimes referred to as "unfunded actuarial accrued liability."

Valuation Assets. The value of current plan assets recognized for valuation purposes.



To: Board of Commissioners
From: Tyler Mitchell, Chief of Natural Resources and Regulatory Compliance
Subject: Report – Monthly Natural Resources Update
Date: May 5, 2023

Action Requested: Motion to Receive and File

That the Board of Commissioners receive and file the monthly Natural Resources report as recommended by Chief of Natural Resources and Regulatory Compliance and staff.

Attachment: Monthly Natural Resources Report



NATURAL RESOURCES MONTHLY REPORT

MAY 2023

Administrative Office
13000 High Ridge Drive
Brighton, MI 48814



[METROPARKS.COM](https://www.metroparks.com)

SYSTEM-WIDE

ADMINISTRATIVE

- Preparing for and conducting annual lake treatments, permitting, and reporting.
- Preparing planting plan for Indian Springs project to restore the headwaters of the Huron River. Trees will be planted to restore canopy lost due to insect damage.
- Spring invasive species programs planning, for staff and contracted projects.
- Grant reporting and administration for several ongoing grant projects, at Lake Erie, Lake St. Clair, Willow, Indian Springs continues.
- Soliciting bids and hiring contractor to perform spotted lantern fly work for 2023 under the MISGP Early Detection and Response grant at several parks.



Figure 1: Brandon Wilsdon, Pete Hogan, and Cam Gromek of the Natural Areas Crew visit the Detroit Zoo to assist in packaging of tree saplings. These saplings will be distributed, at no cost, to the communities of Metro Detroit for planting by homeowners to help improve urban tree canopy. The Metroparks are partnering with the Zoo and other partners to bring education and tree materials to these underserved communities in an effort to improve public health and amplify all the benefits of trees in Metro Detroit communities.

SOUTHERN DISTRICT

LAKE ERIE METROPARK

- Shoreline restoration construction completed. Grading of site was finished mid-April and restoration of site with erosion control materials and native wetland and prairie seed is ongoing and will be completed by end of May.

OAKWOODS METROPARK

- Spring and Fall 2023 fire planning ongoing, in partnership with the Green Ribbon Oak Openings Initiative. Grant project signage was installed in April.

WILLOW METROPARK

- Big Bend restoration project nearing completion. Shoreline riparian buffer protection zone will be treated and seeded in late May. Over 80 native trees and shrubs will be planted in early June of 2023 to complete restoration.



Figure 2: Shoreline restoration project at Lake Erie Metropark has largely been completed. This photo shows the new grade of the shoreline and the creation of a stone beach at the toe of the slope. Areas further upslope will be restored with a mix of wetland and wet-prairie vegetation.

WESTERN DISTRICT

KENSINGTON METROPARK

- Prescribed fire in the Tamarack Swamp management unit has been conducted. The East Border Oak Savanna habitat will be burned in early-May as conditions allow.

INDIAN SPRINGS METROPARK

- Contractor selected for Eastern Massasauga Rattlesnake population and habitat study underway. Project kickoff will begin with site location and installation of field cameras in May.
- Beginning kick-off of headwaters restoration project and completion of habitat assessment prior to invasive control this fall. Planting plan underway in coordination with contractor and project partner Michigan Nature Association.

HUDSON MILLS METROPARK

- Prescribed fire performed in the fen unit at Hudson Mills. This is an important habitat for the endangered Eastern Massasauga Rattlesnake (EMR). Follow up surveys in May will assess the efficacy of the prescribed fire and state of EMR habitat.



Figure 3: Natural Resources Coordinator Katie Carlisle monitors the progress of a prescribed fire at Kensington. This prescribed fire, conducted in the Tamarack Swamp management unit will help keep the wetland habitat open and promote biodiversity of species in the habitat.

EASTERN DISTRICT

STONY CREEK METROPARK

- Approved study for mussel research to be conducted with US Fish and Wildlife Service
- Cyanobacterial and algae community survey planned for 2023 in coordination with lake treatment contractor.

LAKE ST. CLAIR METROPARK

- Final planting of shoreline project to be completed in mid-May. Over 40 trees will be planted in the shoreline area and surrounding parklands.
- Final project walkthrough with grant staff has been completed. Duck-nesting has been installed and will be prepared for the 2023 nesting season.

WOLCOTT MILL METROPARK

- Prescribed fire planning to be conducted in April in several restored grassland units, formerly agricultural lands.



Figure 4: Natural Resources Crew Specialist Jesse Stevenson prepares to unload trees for planting at Lake St. Clair Metropark. Over 80 trees and shrubs will be planted within and surrounding the footprint of the shoreline restoration on the Black Creek Marsh.

WHAT'S NEXT?

SYSTEM-WIDE

- Preparation for Spring invasive species control programs.
- Partnerships to bring tree and raingarden plants to communities and private landowners.
- Stormwater and water quality improvement planning with internal staff and partners, cooperation with consultant.

SOUTHERN DISTRICT

- Shoreline restoration project completion by end of April.
- Final restoration of the big bend floodplain at Willow Metropark.
- Eastern Prairie Fringed Orchid management activities based on approved plan.

WESTERN DISTRICT

- Tree plantings at Kensington and Indian Springs Metroparks.
- Eastern Massasauga Rattlesnake population study design and kickoff.

EASTERN DISTRICT

- Shoreline restoration tree and plug planting at Lake St. Clair.
- Lake St. Clair Groundwater study conducted by USGS for beach restoration grant, results available in spring 2023.
- Continued conversion of underutilized turf areas to grow zones. These areas provide habitat for pollinator species, filter stormwater, and reduce cost of maintenance for park staff.



To: Board of Commissioners
From: Danielle Mauter, Chief of Marketing and Communications
Subject: April Marketing Report
Date: 5/5/2023

Action Requested: Motion to Receive and File

That the Board of Commissioners' receive and file April 2023 Marketing Report as recommended by Chief of Marketing and Communications, Danielle Mauter, and staff.



HURON-CLINTON METROPARKS MARKETING REPORT

April 2023

Administrative Office
13000 High Ridge Drive
Brighton, MI 48814



[METROPARKS.COM](https://www.metroparks.com)

APRIL 2023

April Updates

MetroBarks: Paws, Pose & Play Day Campaign

The first of the Recreational Programming Committee new events took place the last weekend in April. The communications campaign around the events launched in early April. Even with questionable weather conditions, both events saw great first year success with campaign ads and messaging seeing decent engagement and attendance resulting as follows:

Stony Creek Metropark: Estimating about 500 people and 300 dogs. For photos, almost all of the 144 spots were prebooked ahead of the event, about 70 showed up, we were able to then fill the remainder of voids with walk-in traffic day-of.

Huron Meadows Metropark: Estimating approximately 95 dogs and 200 people in attendance.



Campaigns Launching

We have reached the point in the year where communications and advertising campaigns for events, programs and initiatives are ramping up. New campaigns will be launching every week through about early July as we ramp up to summer. Marketing staff are continuously working on the details of them. The most recent and upcoming launches are:

- NEW Kids Fishing Tournaments (Lake Erie May Date) – Lake Erie registration filled full in less than 8 hours from launch. Had to cancel paid ads that were scheduled to drive registration. Shows great public demand for this type of program.
- NEW Metroparks Trail Challenge – kicked off on May 1. Was a collaborative effort from staff in all departments to get signage installed, passport books written, materials designed and ordered and a process in place to make a great experience for participants. Metroparks Wellness Committee is paying for any full time and provisional staff that want to participate. 147 people have already registered in the first week and we've already received positive public comment.

- Golf campaign launched in early April.
- Astronomy programs and landing page launched in April.
- Summer Solstice Disc Golf Tournament launched in April.
- Trade up program messaging launched in April.
- Launching soon:
 - NEW Family Campouts Events Campaign
 - More to See. More to Do. Campaign – campaign to support public awareness of the Metroparks in general having many fun events and programs to check out. Goal of getting them to website calendar.
 - NEW Jit Festival campaign
 - Summer Concert Series campaign
 - Summer Swim Lessons registration campaign
 - Metropark Express
 - And more.

Public Relations Firm Search

Marketing staff spent a good amount of time in April researching and meeting with public relations firms to help with a body of work aimed at building strategic relationships that generate revenue; executive positioning; Crisis Communications support. A recommendation for a selected firm and details of that search process have been provided in a separate memo to the May Board Meeting.

Awards

In March the Metroparks were awarded marketing awards at the mParks Annual Conference for the categories of best website design and Social Media Campaign (for our Social Media Ambassadors Program).

Additionally, in April, Chief of Marketing and Communications Danielle Mauter was recognized by Crains Detroit as one of the Notable Leaders in Marketing 2023.



Share



April 24, 2023 8:45 AM

Danielle Mauter

Chief of Marketing and Communications Huron-Clinton Metroparks

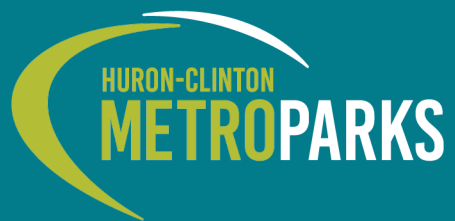
Mauter develops and executes integrated marketing plans for one of the country's largest regional park systems. She is responsible for analyzing and adjusting to consumer data and trends and establishing marketing strategies to support brand management, advertising, social media, strategic partnership building, public relations and more.

Mauter oversees six employees and an annual marketing budget of \$1.5 million. As a Huron-Clinton Metroparks executive team member, she is also tasked with strategic visioning, aspirational leadership and implementing change-making plans and initiatives.

"Danielle expertly leads internal initiatives, cultivates external partnerships and sets the standard for public organizations throughout the region and beyond," said Huron-Clinton Metroparks Director Amy McMillan.

Thanks to Mauter's efforts, Huron-Clinton Metroparks has experienced an 11.9 percent increase in brand recognition in just 2.5 years and a 14.1 percent increase in overall attendance since 2020.

Over the years, Mauter has mentored interns and championed student shadowing. She participated in the mParks marketing group and presented marketing topics at conferences.



HURON-CLINTON METROPOLITAN AUTHORITY



To: Board of Commissioners
From: Sarah Plumer, Chief of Planning and Development
Project Title: Planning and Development Department Monthly Update
Date: May 11, 2023

Action Requested: Receive and file

That the Board of Commissioners receive and file the Planning & Development Department Monthly Update as recommended by Chief of Planning and Development Sarah Plumer and staff.

Executive Summary

The following are highlights of the activities of the Planning & Development Department for May 2023:

Project/Initiative Implementation

- Project selection for 2024 round of DNR Grants
- Indian Springs playground site work to begin before end of summer. Play equipment to arrive in September
- NOAA Dam Removal Feasibility Study kickoff with consultant.
- GLRI at Lake Erie Metropark kickoff with consultant.

Planning & Community Engagement

- Trail Gap Feasibility Study review of scored routes.
- Livingston County Trail Connector RFP development.

Land Issues/Opportunities

- Seeking opportunities to fund an assessment to evaluate properties in Wayne County for potential future acquisition for stormwater management.
- Review two locations for potential acquisition.

Grants

- Apply for Electric Vehicle Infrastructure funds through FHWA
- Erb Foundation project proposal for the identification of opportunities for stormwater management in Wayne County
- Preparation for future appropriations and community project funding program applications.
- Partnership grant opportunity for tree program with DZS and American Forests.

Attachment: Planning and Development Department Monthly Update which includes Monthly Grant Updates



PLANNING AND DEVELOPMENT MONTHLY REPORT

May 2023






Administrative Office
13000 High Ridge Drive
Brighton, MI 48114



[METROPARKS.COM](https://www.metroparks.com)

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OTHER DEPARTMENT INPUT KEY	
	Natural Resources and Regulatory Compliance
	Planning and Development
	Diversity, Equity and Inclusion
	Interpretive Services and Community Outreach
	Engineering

SYSTEM-WIDE

Restoration – Linear feet or acreage of project impact for shoreline protected or restored, wetlands protected or restored, floodplain protected or mitigated

Invasive Species Management – Linear feet or acreage of project impact treating invasive species

Habitat and Wildlife Protected – Linear feet or acreage of project impact for fish habitat, fish barriers removed or bypassed, species moved or avoided

Partnerships – Outside agency funding sources (total cost/sharing percentage)

Volunteers – Total number of volunteers/workdays

Grant/Foundation Funding – Total funding/match

Visitor Counts – Total number of visitors weekend/weekday









Best practices education – Project emphasizes educational and interpretational opportunities

Estimated cost – Total estimated or actual cost of project

Accessibility – Determine if facility or programs designed for accessibility (A) or if barriers (B) exist based on ADA checklist



Staff time – Total number of staff hours estimated

Administrative






	Description	Action Type	Dept. Input	Timing	Implementation Indicator	May 2023 Actions
SYSTEMWIDE	Planning and Development monthly reports	Report		Monthly	Staff time	Report assembly, grant monthly updates
	Tollbooth scanning reports	Report		Seasonally	Staff time	Winter Report for June Board Meeting
	Foundation administrative tasks	Various		Ongoing	Staff time	Ongoing
	Sign request processing/signage transition plans	Infrastructure/ Small Facilities		Ongoing	Actual cost	Administrative tasks
	CAPRA Programming Ch. 6	Various		Ongoing	Staff time	Documentation assembly
	CAPRA Planning Ch. 2	Report		Ongoing	Staff time	Documentation assembly
	Commemorative trees and benches	Various		Ongoing	Staff time	Administrative tasks, developed policy for bench and tree removals.
	Grant Application and Administration	Various		Ongoing	Staff time	Lead multi-department effort to track and maintain grant associated tasks.

SYSTEM-WIDE

HCMA Studies/Initiatives

Description	Action Type	Dept. Input	Timing	Implementation Indicator	May 2023 Actions
Sustainability Plan projects coordination	Various		Ongoing	Various	CAPRA Sub-Committee working on sustainability policy standards
ADA Transition Plan	Plan		Ongoing	Staff time	Updates to the plan and coordination with DEI
Stormwater Management Plan	Plan	Various	Ongoing	Staff Time	Provide Data and Review Materials
Visitor count program	Various	Various	Ongoing	Staff time	Seasonal Update in June
GIS Initiatives	Various	Various	Ongoing	Staff time	Integrating ArcGIS StoryMap with DNR grants stakeholder and public engagement
Transit Access in Parks	Various	Various	Ongoing	Staff time	Evaluate regional services and evaluate parks for future connection/services
Climate Action Plan	Plan	Various	Ongoing	Staff Time	Developed Goals and Action Items

Grants/Fundraising

Description	Action Type	Dept. Input	Timing	Implementation Indicator	May 2023 Actions
Electric Vehicle and Charging Infrastructure Grants	Various		June 2023	Staff time	Partner with Oakland County or apply separately for funds to install EV charging infrastructure in selected parks.
GOAL- Various grant opportunities	Plan		Spring '23	Staff time	Applications and Letters of Inquiry (11) in support of '22 -'23 school year GOAL program
DTE E-Fleet Program	Plan		Ongoing	Staff time	E-Fleet budgeting for 2023 in process
Livingston Co. Trail Connectors - Engineering Design	Plan	Various	Ongoing	Staff time	Coordinate with LCRC to set up Projectwise and develop RFP
Early Learner Education Programming	Plan		Ongoing	Staff time	Program funding requested through PNC and 2 Michigan-based foundations
NEEF Beach Wheelchairs	Plan		Ongoing	Staff time	Beach wheelchairs delivered; project extension granted. Operations coordination. Replacement of two chairs at LSC.

SYSTEM-WIDE

Project Implementation/Oversight



Description	Action Type	Dept. Input	Timing	Implementation Indicator	May 2023 Actions
EGLE Recycling Bin Grant	Plan	Various	May 2021	Staff time	Quarterly reports submitted. District plastic bottle recycling program training refresher.
Comprehensive Project Analysis	Documentation and Plan	Various	July 2023	Staff Time	Meet with individual parks and departments to identify priority for large projects and studies.
Grant Plan	Documentation and Plan	Various	July 2023	Staff Time	Create comprehensive list of grants, eligibility of projects, financial components, and timelines.
ESRI ArcGIS Administration	Documentation	Various	Ongoing	Staff time	Continue to seek license and upgrade in house platform.

SOUTHERN DISTRICT




SOUTHERN DISTRICT

Grants/Fundraising




	Description	Action Type	Dept. Input	Timing	Implementation Indicator	May 2023 Actions
LEr	2021 TF- Cherry Island Trail Improvements	Large Facilities		April 2021	Staff time	Design phase underway following project agreement signed
LEr	2021 GLRI-EPA Nonpoint Source Grant	Large Facilities		Ongoing	Staff time	Bid accepted, presented to BOC at May meeting.

Project Implementation/Oversight


	Description	Action Type	Dept. Input	Timing	Implementation Indicator	May 2023 Actions
LHu	Accessible railroad crossing along hike-bike trail	Small Facilities	Eng	2023 Completion	Construction	Submitted for grant funding through Ralph C. Wilson design and access funding 2023 project. PE Agreement with CSXT and balance paid.
WIl	SE Michigan Resilience Fund- Big Bend Area Restoration	Large Facilities	Eng/NR	Ongoing	Staff time	Creating public facing information story map and work with Huron River Watershed Council to produce article relating to project.
WIl	Willow Metropark Signage	Signage	Various	2023	Staff time	Updates to facility and wayfinding signage
LHu	2020 LWCF - Walnut Grove Campground	Documentation	Various	To be completed by 6/30/25	Staff time	Design phase underway following project agreement signed
LHu	2020 LWCF - Off-Leash Dog Area	Documentation	Various	To be completed by 6/30/25	Staff time	Design phase underway following project agreement signed
Oak	NOAA Dam Removal Feasibility Study	Large Facilities		2023	Consultant	Team Kickoff Meeting
LEr	Basketball Courts near the Great Wave Pool	Small Facilities	Various	2023	Staff time	Recommended improvements within budget, bid work.

SOUTHERN DISTRICT



Project Implementation/Oversight, cont.

	Description	Action Type	Dept. Input	Timing	Implementation Indicator	May 2023 Actions
Oak	2019 LWCF - Oakwoods Accessible Nature Trail	Large Facilities		Ongoing	Staff time	Design work underway, building related improvements to be completed by maintenance.
LEr	2019 LWCF - Lake Erie Accessible Boat/Kayak Launch	Large Facilities		Needs to be completed by 6/1/2024	Staff time	DNR project agreement executed, engineering design next step
WII	Acorn Knoll Disc Golf	Large Facility		Ongoing	Staff/Volunteer Time	Coordinate with Maintenance to deliver mulch to low areas.

Facility Concept Planning

	Description	Action Type	Dept. Input	Timing	Implementation Indicator	May 2023 Actions
LEr	Lake Erie Shoreline Restoration Project	Construction	Ops . NR	October	Staff time	Work underway near completion.
LEr	Hike-Bike Trail Loop Concept and Connection to Great Lakes Way Trail	Plan	Various	June	Staff Time	PEA group to develop preliminary drawings of Lee Road connection. Develop plan and submit for TAP Grant.
LH	Adaptive Ballfield Concept Plan	Plan		2023	Staff time	Conceptual planning process phase continued

HCMA Studies/Initiatives






	Description	Action Type	Dept. Input	Timing	Implementation Indicator	May 2023 Actions
LEr	Marina building study	Large Facilities		2023	Consultant	Included as a potential long-term waterways grant project in 5-Year Rec Plan
	Wayne County GIS property assessment for stormwater management/water quality	Large Facilities		2023	Consultant/Six Rivers Conservancy	Erb Family Foundation Grant Application Submitted

WESTERN DISTRICT



WESTERN DISTRICT

Administrative





	Description	Action Type	Dept. Input	Timing	Implementation Indicator	May 2023 Actions
Del	Border-to-Border trail design and construction	Large Facilities		Ongoing	Estimated Cost	Washtenaw to coordinate construction activities with park.
MISC	Livingston County Parks and Open Space Advisory Committee	Partnership		Ongoing	Staff time	Attendance at regular POSAC meetings. Trail counter in place at Fillmore County Park. Data downloaded monthly
	Friends of the Lakelands Trail Steering Committee	Partnership		Ongoing	Staff time	Represent HCMA as a participating steering committee member that meet monthly
	Huron Valley Trail quarterly meeting	Partnership		Ongoing	Staff time	Represent HCMA as a participating partner.
DHu	Van Curler Property	Coordination		Ongoing	Staff time	Comments provided to community for consideration and future coordination

Grants/Fundraising

	Description	Action Type	Dept. Input	Timing	Implementation Indicator	May 2023 Actions
Del	Launch/Take-out Renovation	Large Facilities		Ongoing	Staff time	DNR Trust Fund grant awarded. Awaiting project agreement.

WESTERN DISTRICT

Project Implementation/Oversight

	Description	Action Type	Dept. Input	Timing	Implementation Indicator	May 2023 Actions
HMills	2019 TF Rapids View Accessible Launch Project	Large Facilities		Ongoing	Staff time	Construction completed and post-certification completed for 5-Year Rec Plan
DHu	2020 TF – Dex-Huron Accessible Launch	Large Facilities		Ongoing	Staff time	Engineering design resumed, 6 month extension received.
Ken	Impact 100 – Seeding a Green Future	Plan		Ongoing	Staff time	Programming ongoing
HMills	DNR Community Forestry Grant	Planting	Maint. Ops	Spring 2023	Staff time	Received grant to plant trees at Hudson Mills and Wolcott Mill.
ISp	CE Headwaters Restoration	Partnership		Ongoing	Staff time	MOU with MNA and RFP for invasive control and planting

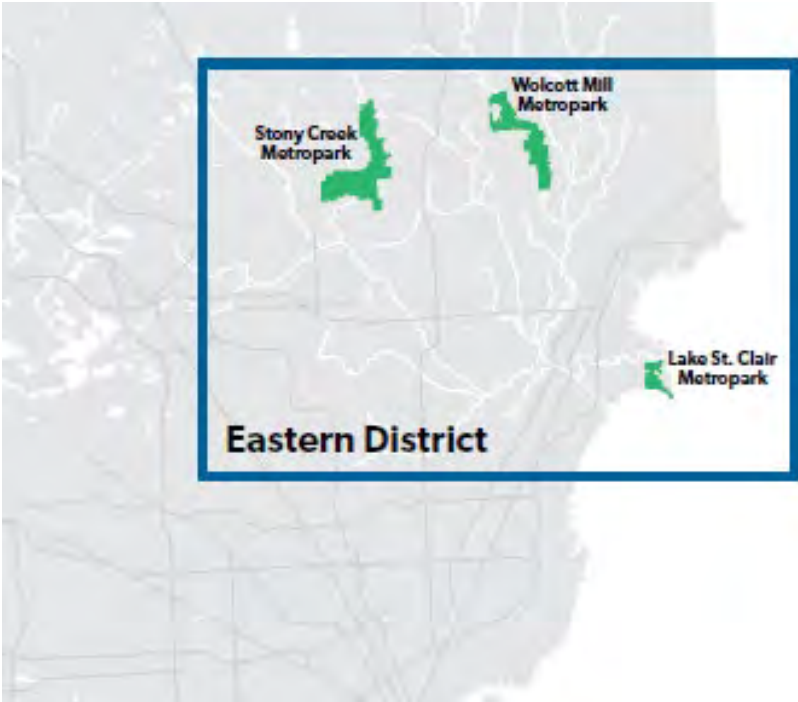
Facility Concept Planning

	Description	Action Type	Dept. Input	Timing	Implementation Indicator	May 2023 Actions
IS	New 5-12 year playground	Small Facility	Various	2023	Staff time	Prepare site for future construction and complete permits. Site work end of summer, equipment scheduled for September.

HCMA Studies/Initiatives

	Description	Action Type	Dept. Input	Timing	Implementation Indicator	May 2023 Actions
HMills	Northwest Passage Feasibility Study Review	Plan	Various	Ongoing	Staff time	Discussed at kick-off meeting with non-motorized trail gap feasibility study to be considered as a connector trail
Ken	Equestrian Staging and Group Camp Improvements	Large Facilities	Various	2023	Staff time	Reviewed Equestrian Group Comments and will proceed with park-wide evaluation of equestrian facilities.

EASTERN DISTRICT






EASTERN DISTRICT


Administrative

	Description	Action Type	Dept. Input	Timing	Implementation Indicator	May 2023 Actions
	Erb Foundation – DZS Partnership Workshop	Plan	Various	June 2023	Staff Time	Funding awarded. Staff coordinating event location, facilitators and agenda.

Grants/Fundraising



	Description	Action Type	Dept. Input	Timing	Implementation Indicator	May 2023 Actions
LSC	EGL E High Water Grants: North Marina & Greening the Parking Lot	Large Facilities		Ongoing	Staff time	Grants are for \$240,000 and \$1,500,000 respectively.
LSC	Michigan Coastal Management Program Grant – Accessible Kayak Launch	Large Facilities	Various	Ongoing	Staff time	Construction completed, conducting project close out.
LSC	'23 TF Daysail Area Trail	Small Facilities		Ongoing	Staff time	DNR '23 grant application submitted
LSC	DNR Community Forestry grant for 100 trees	Small Facilities		Spring 2023	Staff time	Grant awarded

Project Implementation/Oversight


	Description	Action Type	Dept. Input	Timing	Implementation Indicator	May 2023 Actions
LSC	Transit Planning for Access to LSC	Large Facilities		Ongoing	Staff time	Service days increase to include Friday and Mondays for a long weekend. Marketing Strategy and Surveys under development
LSC	LSC Beach Restoration Project- Nonpoint Source Pollution Project	Large Facilities	Various	2023 Completion	Staff time	Woody vegetation volunteering

EASTERN DISTRICT

Project Implementation/Oversight, Cont.

	Description	Action Type	Dept. Input	Timing	Implementation Indicator	May 2023 Actions
SC	2022 LWCF Stony Creek Reflection Trail Accessible Trail Development	Small Facilities		Through 2025+	Staff time	Waiting on project Agreement
LSC	2022 LWCF- West Boardwalk Accessibility Improvements	Large Facilities		Through 2025+	Staff time	Waiting on project Agreement

HCMA Studies/Initiatives

	Description	Action Type	Dept. Input	Timing	Implementation Indicator	May 2023 Actions
	Art in the Park	Small Facilities		2023/2024	Staff Time	Develop program for art installations within parks

Facility Concept Planning

	Description	Action Type	Dept. Input	Timing	Implementation Indicator	May 2023 Actions
SC	Eastwood Beach and Landing Trail Connection	Plan		2024	Staff Time	Study link between the Landing and Eastwood beach along lakeshore.

WHAT'S NEXT?

	Description	Action Type
SYSTEM WIDE	5-County Regional Trail Gap Study - Stakeholder Engagement	Staff/consultants
	Comprehensive look at action plan items and project summaries	Staff
	Development of Grant Plan	Staff
	CAPRA Chapters	Staff
	Transit Access Evaluation	Staff
EASTERN DISTRICT	DZS and HCMA Strategic Partnership Plan	Staff
	Art in the park initiative and agency policy guidelines	Staff
WESTERN DISTRICT	Climate Action Plan Goal and Objective Developmen	Staff time
	FY23 Community Project Funding through DOT/MDOT for US 23 non-motorized trail alignment detailed engineering. Develop RFP for design services and set up MDOT projectwize	Staff/consultants
SOUTHERN DISTRICT	NOAA Dam Feasibility Study Kickoff meeting with selected consultant	Staff time
	EPA-GLRI RFP design/build Consultant Selection	Staff time
	Big Bend Restoration – Outreach and Education on project with HRWC	Staff time



Grant Updates - May 2023

In Progress

Grant program		JB/MN	Project/Park	Amount	Match	Due Date	Applicant	Notes
Russell Family Foundation		MN	Teacher Training via Interpretive Ser	TBD	-	TBD	MF	Met with Russell Foundation director; outdoor science education focus
MMRMA - Risk Avoidance Program		MN	Police Dept. - Tasers	TBD	50%	7/10/2023	HCMA	Upgrade and expand taser equipment
DNR Spark Grant		JB	LE Great Wave Pool	\$1,000,000	\$3,000,000	6/26/2023	HCMA	Second round now open. Project scored "79" under Tier 4. Working to increase points
RCWJ Foundation/Metroparks Connectors		JB	Trail Connectors/SEMTAT	TBD	TBD	TBD	MF	Meeting w/PEA on 5/1
MDOT TAP		JB	Lake Erie Connector Trail	TBD	TBD	October, 2023	HCMA	Met w/ Browntown on 3/21 to get support of project
Federal Highway Admin - Community Charging		JB	EV Charging stations	\$500,000	\$125,000	5/30/2023	HCMA	\$500,000 is minimum request; match will be cash & in-kind

Grant Applications Awaiting Response

Grant program	Project #	JV/MN	Project/Park	Request	Match	Submitted	Applicant	Notes
CFSEM RCWJr Legacy Fund for Design & Access		MN	LH - IBT, CSX Crossing	\$50,000	\$6,400	12/12/2022	MF	To construct the accessible railroad crossing on IBT at Willow; late April decision
CFSEM - Detroit Auto Dealers Association Fund		MN	Head Start Teachers Outreach	\$41,700	-	1/17/2023	MF	Program w/DZS to provide outdoor ed. training to early ed. teachers; June decision
Erb Family Foundation		MN	Wayne Co. SW Mgmt Assessment	\$45,000	-	3/8/2023	MF	Assessment of vacant parcels in Wayne Co. for stormwater mgmt by Six Rivers
MMRMA - Risk Avoidance Program		MN	Police - Active Shooter Training	\$9,650	50%	4/10/2023	HCMA	Open-air active shooter training will take place in May
MDNR Trust Fund		MN	Willow Fishing Platform	\$300,000	\$462,000	4/1/2023	HCMA	Site visits in summer; preliminary scores in September
LWCF		JB	LSC Daysail Area Trail	\$500,000	\$500,000	4/1/2023	HCMA	Actual project cost estimate is \$1,027,097. Grant app only allows 50% match max
DNR Waterways		JB	North Marina if not funded by EGLE	\$294,000	\$306,000	4/3/2023	HCMA	For engineering
Sen Peters Appropriations		JB	LSC Electrical Grid	\$3,000,000	\$1,000,000	3/15/2023	HCMA	Amy meeting w/Peters staff
EGLE High Water Infrastructure		JB	LSC North Marina	\$240,000	\$60,000	11/30/2022	HCMA	Submitted on 11/30
EGLE High Water Infrastructure		JB	LSC Parking lot	\$1,500,000	\$375,000	11/30/2022	HCMA	Submitted on 11/30

Grant Administration

Grant program	Project #	Mgmt	Park/Project	Award Amt	Match	Deadline	Applicant	Updates
GLRI-FS '18	50219.688	MN/TM	LSC Black Cr Shoreline	\$160,211	-	4/30/2023	HCMA	Need to finish grading, seeding, planting plugs; month extension to complete
Impact 100 - Oakland Co. '18		MN/PB	KFC Seeding Green Future	\$90,000	-	11/18/2023	MF	Programming ongoing; in-school garden planting, salmon release, & field trips in May
LWCF '19	51120.114	MN/AC	Oak Access. Nature Trails	\$124,000	\$124,000	2/29/2024	HCMA	Engineering design in progress; park to handle Nature Center updates
LWCF '20	50621.500	MN/JK	LH Walnut Grove Campground	\$300,000	\$150,000	6/30/2025	HCMA	Engineering design to begin this fall
MNRTF '20	50821.221	MN/JK	DxH Accessible Launch	\$192,700	\$192,800	11/30/2023	HMCA	Finalizing design and getting ready to request permits; received 6-month extension
NFWF-SEMR '21	51021.319	MN/TM	Wil Big Bend Area Restoration	\$250,000	\$177,859	6/30/2023	HCMA	Buffer plant materials ordered, June planting; riverbank plugs in; streambank erosion review
Ford Volunteer Corps '21		MN/KK	Wolcott Raised Garden Beds	\$7,500	-	11/30/2021	MF	Project complete w/exception of new signage; to be produced & delivered by summer
NEEF-Toyota '21	90021.1156	MN/KK	Beach Wheelchairs	\$20,000	~\$5,000	10/31/2023	HCMA	Finalizing signage text & storage locations; ordering chairs & straps; marketing promo in May
DNR TF '21	51222.244	MN/AC	LE Cherry Island Trail	\$300,000	\$192,500	7/31/2024	HCMA	Engineering survey completed; design modifications in development
Consumers Energy Found.	90022.1159	MN	IS Headwater Restoration	\$100,000	-	5/31/2024	HCMA	June volunteer planting & media filming - possible CE staff on site; contractor work in fall
GLRI-EPA Nonpoint Source	51222.247	MN	LE Green Infrastructure & Six Points	\$483,500	-	4/30/2025	HCMA	Contractor selected and approved; submitted progress report
NOAA GLs Fish Habitat Restor.	51122.116	MN/MH	Flat Rock Dam Removal Feasibility	\$745,000	\$25,000	9/30/2024	GLFC	Contract awarded to GEI Consultants of Plymouth, MI; schedule of work TBD
Four County Community Found.	11322.1169	MN/jS	Wolcott Mill Farm Center	\$8,000	-	7/31/2023	MF	Programming on-going; all registrations filled; majority of visits scheduled for May
Four County Community Found.	10922.1168	MN/EP	Stony Creek Nature Center	\$9,350	-	7/31/2023	MF	Grant funds all allocated; bus shortages have led to cancellations; booking from waiting list
Anonymous Foundation		MN/JJ	Get Out and Learn (GOAL)	\$10,000	-	7/15/2023	MF	Nearing capacity for available GOAL funds
Towsley Foundation		MN/JJ	Get Out and Learn (GOAL)	\$5,000	-	7/15/2023	MF	Nearing capacity for available GOAL funds
PNC and Young Foundation		MN/LP	Early Childhood Ed. - W. Mobile Cent	\$7,500	-	9/30/2023	MF	All programs conducted with the exception of 6 schools to be completed by 6/8/23
US DOJ Bulletproof Vest Partnership		MN/CP	Police Department	\$3,520	50%	8/31/2024	HCMA	Submitted reimbursement documentation to State; waiting on check
DNR TF '22		MN/?	DEL Take-out Renovation	\$300,000	\$302,600	TBD	HCMA	Approved for funding; waiting on project agreement
Fed. Community Project via DOT		MN/SP	Liv. Co. Connector Trails Design	\$900,000	-	9/30/2026	HCMA	Development of RFP underway; coordinating through MDOT

Mi Invasive Species Grant Program		MN/TM	IS, KEN, SC, WOL	\$30,000	-	4/30/2026	HCMA	Grant agreement submitted; working on RFP
MMRMA - Risk Avoidance Program		MN/RR	SC Beach Security Camera System	\$12,500	50%	7/31/2023	HCMA	Security cameras ordered; possible installation before Memorial Day
MCWCF - Loss Prevention Program		MN	Police PPE	\$2,546	-	TBD	HCMA	Placing order for PPE
CFSEM RCWJr Legacy Fund for Youth Sports		MN	Summer Swim in Liv., Oak., Wash. Co	\$25,000	-	4/26/2024	MF	Received grant award & agreement
DNR Iron Belle Trail	50529.126	JB/MH	LH IBT Design Engineering	\$82,075	\$23,400	9/1/2023	HCMA	Extension received for field engineering
LWCF '19	51220.241	JB	LE Kayak Launch	\$122,500	\$122,500	6/1/2024	HCMA	Project Agreement Signed
TAP Grant		JB	SC 26-Mile Connector Trail	\$214,455	\$43,000	12/31/2021	Macomb Co	Liquidated damages letter sent to contractor
Ralph C. Wilson Jr. Foundation		JB	Southern District	\$2,682,755	-	6/15/2023	MF	Island Lake's grant will be extended through 2025
EGLE Non point source	50220.696	JB	LSC Beach	\$300,000	\$100,000	12/31/2023	HCMA	Volunteers are conducting bird counts; USGS to start in May for monitoring
EGLE - Recycling		JB	Western & Southern Districts	\$48,816	\$12,204	9/29/2023	HCMA	4th quarterly report submitted
MNRTF '20	50621.499	JB	LH IBT	\$300,000	\$416,766	6/1/2023	HCMA	Contractor nearly complete, doing restoration work
LWCF '20	506-21-501	JB	LH Off-Leash Dog Area	\$165,400	\$165,400	6/30/2025	HCMA	Ready for design
Healthy Catalyst		JB	Adaptive Kayak equipment	\$2,950	\$0	10/30/2020	HCMA	\$166 left to spend. Trained Kensington staff on 8/6
NOAA/Great Lakes Commission		JB/TM	Lake Erie Shoreline Restoration	\$1,449,609	\$135,194	extended	HCMA	Construction underway
Renew MI - DRFC		JB	DRFC	\$1,000,000	N/A	4/30/2022	HCMA	Fourth quarterly report submitted
Green Macomb (sub recipient)		JB	20 Trees at Stony Creek	\$3,000		12/31/2022	HCMA	Sent in for reimbursement
Green Macomb (sub recipient)		JB	LSC Tree Plantings	\$3,750	in-kind	9/12/2022	HCMA	Reimbursement for \$150/tree, for 25 trees.
DTE Foundation	90022.1151	JB	Tree plantings at HMI & WMI	\$4,000	\$4,000	Spring 2023	HCMA	10 trees left to plant at Hudson Mills
LWCF 2022		JV	LSC West Boardwalk	\$500,000	\$500,000	2025ish	HCMA	Project agreement to come in late 2023
LWCF 2022		JV	Stony Creek Reflection Trail	\$500,000	\$500,000	2025ish	HCMA	RFP going out for engineering services



To: Board of Commissioners
From: Jennifer Jaworski, Chief of Interpretive Services
Subject: April Interpretive Services Report
Date: May 2, 2023

Action Requested: Motion to Receive and File

That the Board of Commissioners' receive and file the April 2023 Interpretive Services Report as recommended by Chief of Interpretive Services, Jennifer Jaworski and staff.



HURON-CLINTON METROPARKS

INTERPRETIVE SERVICES MONTHLY REPORT

May 2023

Administrative Office
13000 High Ridge Drive
Brighton, MI 48114



[METROPARKS.COM](https://www.metroparks.com)



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COMMUNITY ENGAGEMENT

Michigan Activity Pass

- The Michigan Activity Pass (MAP) program gives library card holders free and discounted access to museums and cultural amenities throughout the state. You can check out a daily Metroparks pass like you would a library book and redeem one MAP pass per week with your library card and have 7 days to use it after it's been checked out.
 - 446 passes were checked out in 2023 April
 - 182 redeemed in 2023 April.
 - To compare to 2022 data
 - 321 were checked out in April.
 - 123 redeemed in April.

Teacher Training

- **Project Wild:** taught collaboratively by Stony Creek and Lk. St. Clair Nature Center staff
 - Interpretive staff as well as teachers attended.

Community Events

- Interpretive staff represented the Metroparks at the following events:
 - Earthfest at DPSCD
 - Greenfest at Detroit Zoo
 - 2 day event with 789 attended the Mobile Learning Center
 - St. Clair County Earth Day
 - MetroBarks at Huron Meadows: Mobile Learning Center set up
 - Detroit Library programming
 - Rain Gardens
 - Plants that Benefit Birds and Butterflies
 - Romulus Eco-Fest



St. Clair County Earth Day, hydroponics

COMMUNITY ENGAGEMENT

- Macomb County Project Red

Macomb County Farm Bureau's 2023 project RED (Rural Education Day). Over 500 students from multiple area schools visited the Armada Fair Grounds to take part in this interactive agriculture event. 9 different stations featuring Beef and Dairy Cattle, goats, chickens, hydroponics, greenhouses, Farm tractors and honeybees and butterflies, gave students the opportunity to learn about agriculture up close from those that know it best...local farmers.

- Wolcott occupied 3 of the 9 stations, as well as provided the milking demonstration cow and the feed for the Dairy Station.



Project Red: Gardening



Project Red: Goats

PROGRAMMING

Below highlights the programming held at each of the Interpretive Centers as well as programming conducted by the Community Outreach Interpretive staff.

School Programming at Interpretive Center

Number of school programs: 151
Number of students: 3,900 students

Public Programming

Number of programs: 188
Number of participants: 6,269
participants

Scout Programming

Number of programs: 6
Number of participants: 11 participants

Outreach Programming

School Programs

Number of school programs: 138
Number of students: 3,328
students

DPSCD Supplemental Science Lessons
and After-School Science Clubs:
39 programs and 858 students

Senior Programs:

Number of Senior Centers: 11
Number of participants: 137

Events

Number of events: 41
Number of participants: 6,469

TOTAL Programs: 535

TOTAL Participants: 20,222



Egg Incubation Classroom Program



DPSCD Mammal Exploration





To: Board of Commissioners
From: Artina Carter, Chief of Diversity, Equity and Inclusion
Subject: Report – DEI Monthly Update
Date: May 3, 2023

Action Requested: Motion to Receive and File

That the Board of Commissioners receive and file the May 2023 DEI report as recommended by Chief of Diversity, Equity and Inclusion Artina Carter and staff.

Attachment: DEI Report



HURON-CLINTON METROPARKS

DEI MONTHLY REPORT

May 2023

Administrative Office
13000 High Ridge Drive
Brighton, MI 48114



[METROPARKS.COM](https://www.metroparks.com)



DEI DEPARTMENT

MISCELLANEOUS

- Completed Tier 2 (Management) Training
- Coordinating Police Training
- Culture Competence Training for Interpretive Services
- Advisory Team meeting
- Planning Culture Awareness Series
- Planning Sound Bath event
- Attended MI Healthy Climate Conference (Maria/Danielle)
- Led DEI Conversation with 52 staff participants on “Wokeness”
- Attended Women History Month “Thank You” Lunch
- Continued working on the 2023 DEI Speaker Series

COMMUNITY COLLABORATIONS

- Attended Juneteenth meetings with Wayne County Parks
- Attended SEMIwild Network meeting at Belle Isle Nature Center
- Participated in the closing event of the MLK 101 series with Howell Carnegie Library and the Livingston Diversity Council
 - 40 participants at the *Legacy and Liberation concert*
- Attended a swim meeting with Marketing and Oakland County Parks

CROSS-DEPARTMENT COLLABORATIONS

- Board adoption of the 2023-2026 DEI Plan
- Active membership on the Program Steering Committee
 - Program team
 - Completed two successful Metro Barks programs
 - Advisory team
- Coordinated a Police training and Facilitated discussion
- Met with Planning Department to discuss the update to the ADA Transition Plan
- Participated in PR firm review panels
- Participated in DZS retreat prep meetings
- Participated in the Climate Action Plan (CAP) meetings
- Participated in interview panels
 - IT Applications Manager
- Participated in PR Firms presentations and selection process
- Attended Operations meeting



2023 DEI SPEAKER SERIES PRESENTS: ANTHONY JACK

THURSDAY, JUNE 8, 2023 @ 11:00AM



Anthony Abraham Jack is currently a Junior Fellow at the Harvard Society of Fellows, an Assistant Professor at the Harvard Graduate School of Education, and the Shutzer Assistant Professor at the Radcliffe Institute for Advanced Study. His scholarship appears in the *Common Reader*, *Du Bois Review*, *Sociological Forum*, and *Sociology of Education* and has earned awards from the Association of American Publishers, American Sociological Association, American Educational Studies Association, Association for the Study of Higher Education, Eastern Sociological Society, and the Society for the Study of Social Problems. Tony held fellowships from the Ford Foundation and the National Science Foundation and was a 2015 National Academy of Education/Spencer Foundation Dissertation Fellow. The National Center for Institutional Diversity at the University of Michigan named him a 2016 Emerging Diversity Scholar. In 2020, Muhlenberg College awarded him an honorary degree for his work in transforming higher education.

The New York Times, *Boston Globe*, *The Atlantic*, *The New Yorker*, *The Chronicle of Higher Education*, *The Nation*, *American Conservative Magazine*, *The National Review*, *The Washington Post*, CNN, *Vice*, *Vox*, and NPR have featured his research and writing as well as biographical profiles of his experiences as a first-generation college student. *The Privileged Poor: How Elite Colleges Are Failing Poor Students*, which was awarded the 2020 Mirra Komarovsky Book Award, 2019 CEP Mildred Garcia Award (Junior) for Exemplary Scholarship, and the Thomas J. Wilson Memorial Prize and also named a NPR Book's best Book of 2019, is his first book.



**HURON-CLINTON METROPOLITAN
AUTHORITY**



To: Board of Commissioners
From: Sarah Plumer, Chief of Planning & Development
Project Title: Huron-Clinton Metroparks EV Charging Infrastructure
Date: May 11, 2023

Action Requested: Motion to Approve

That the Board of Commissioners approve a resolution for the Department of Transportation’s Charging and Fueling Infrastructure Discretionary grant opportunity for the Huron-Clinton Metroparks EV Charging Infrastructure project as recommended by Chief of Planning and Development Sarah Plumer and staff.

Fiscal Impact: The proposed project total cost is estimated at \$625,000 with \$500,000 in grant funding. If awarded, matching funds of \$125,000 would be allocated in Capital Project Fund during the 2025-2026 annual budget process.

Background: The Charging and Fueling Infrastructure Discretionary grants are administered by the Department of Transportation. The minimum award amount is \$500,000. HCMA’s proposed project will focus entirely on installing electric vehicle charging infrastructure at the Metroparks that are available to use by the public.

Application Timeline:

Deadline for submission..... May 30, 2023
Funds available for obligation* September 30, 2025

**Notification of award will come prior*

Attachment: Grant Resolution

**HURON-CLINTON METROPOLITAN AUTHORITY
13000 HIGH RIDGE DRIVE, BRIGHTON, MICHIGAN 48114**

**DEPARTMENT OF TRANSPORTATION'S CHARGING AND FUELING INFRASTRUCTURE
DISCRETIONARY GRANT OPPORTUNITY FOR HURON-CLINTON METROPARKS EV CHARGING
INFRASTRUCTURE**

Resolution No. 2023-XX

Motion made by: Commissioner _____

Supported by: Commissioner _____

AT A MEETING OF THE BOARD OF COMMISSIONERS OF THE HURON-CLINTON METROPOLITAN AUTHORITY HELD ON MAY 11, 2023, THE BOARD ADOPTED THE FOLLOWING RESOLUTION:

WHEREAS, the Huron-Clinton Metropolitan Authority supports the submission of an application titled, Huron-Clinton Metroparks EV Charging Infrastructure, to the Charging and Fueling Infrastructure Discretionary Grant Opportunity as administered by the Department of Transportation; and

WHEREAS, the proposed improvements are identified in the Five-Year Recreation Plan for the Metroparks as a priority, adopted by the Board of Commissioners of the Authority at their regular meeting on January 12th, 2023; and

WHEREAS, the Authority desires to install electric vehicle charging stations and infrastructure at the Metroparks, that are available to use by the public; and

WHEREAS, the Planning and Development Department, under the direction of the Director, has prepared a grant request for up to \$500,000 from the Land and Water Conservation Fund grant program to assist with the \$625,000 development cost.

NOW, THEREFORE, BE IT RESOLVED that the Board of Commissioners of the Huron-Clinton Metropolitan Authority does hereby authorize the commitment of up to \$125,000 in cash outlay, and other sources of in-kind contributions as necessary, toward the completion of the proposed project during the 2025-2026 fiscal years; and

BE IT FURTHER RESOLVED that the Huron-Clinton Metropolitan Authority hereby authorizes submission of a Charging and Fueling Infrastructure Discretionary grant application to be made to the Department of Transportation.

701200

AYES: Commissioners: _____

NAYS: Commissioners: _____

ABSTAIN: Commissioners: _____

ABSENT: Commissioners: _____

I hereby certify that the above is a true and correct copy of the Resolution adopted by the Huron-Clinton Metropolitan Authority, on May 11, 2023.

Maria Tejada, Recording Secretary



HURON-CLINTON METROPOLITAN AUTHORITY

To: Board of Commissioners
From: Mike Henkel, Chief of Engineering Services
Project No: 509-21-560
Project Title: Golf Course Pumphouse and Irrigation Replacement
Project Type: Capital Improvement
Location: Stony Creek and Willow Metropark
Date: May 1, 2023

Action Requested: Motion to Approve

That the Board of Commissioners approve change orders to project 509-21-560 for additional design services to Hubble, Roth and Clark in the total amount of \$34,500.00 as recommended by Chief of Engineering Services Mike Henkel and Staff.

Fiscal Impact: Funding is available within the project budget to cover the cost. The irrigation replacement and upgrades projects are budgeted with the following amounts; Stony Creek 1,000,000.00, Willow \$260,000.00, and Indian Springs \$260,000.00. The original design proposal was approved in amount of \$221,400.00. The following items are included in the change order request.

Change order #1 additional topography mapping for Stony Creek (completed)	\$4,000.00
Change order #2 full pump house building design and relocation Stony Creek (proposed)	\$24,400.00
Change Order #3 Submission and permitting for Willow Golf Course (proposed)	\$6,100.00

Background: At the November 10th, 2022, Board of Commissioners meeting Hubbell, Roth and Clark was awarded contract 509-21-560 for golf course pump house upgrades at Indian Springs and Willow. The contract also covered design work for a total replacement of the irrigation system at Stony Creek. As part of the proposal, new pump station locations at Stony were to be investigated for the possibility of moving the station closer to the main lake. The existing pump station and associated pond are inadequate in supplying the needed volume of water for the course. Staff has had to rely on an additional stand-alone diesel pump to transport water from the main lake and through a ditch to supply the pond with enough volume of water. To resolve this issue the desire was to see if there would be the possibility to connect directly to Stony Lake. Staff and the consultant have located an area that would achieve this goal. Whether the station was to be relocated or not the existing pump station and structure would need extensive work. The proposed pump station location aids in the construction of the new system as the old station can be kept online during construction. The additional design work will develop drawings and specification for the new structure. Additional work is also needed for the permitting of the intake and pump structure at Willow due to its location along the Huron River.



HURON-CLINTON METROPOLITAN AUTHORITY

To: Board of Commissioners
 From: Mike Henkel, Chief of Engineering Services
 Project No: 506-21-499
 Project Title: Iron Belle Trail Extension
 Project Type: Capital Improvement
 Location: Lower Huron Metropark
 Date: May 8, 2023

Action Requested: Motion to Approve

That the Board of Commissioners approve change orders to project 506-21-499 in the total amount of \$31,525.00 and transfer funding from the Lake Erie Unallocated Major Maintenance account to cover the cost as recommended by Chief of Engineering Services Mike Henkel and Staff.

Fiscal Impact: Funding is available from the Lake Erie Marina Dredging project which will not be take place this year. The following items are included in the change order request.

Change order #1 additional pavement removal (completed)	\$1,459.00
Change order #2 additional stone base, asphalt and retaining wall (completed)	\$23,106.55
Change Order #3 Additional rip rap, erosion control, and shoulder repair work.	\$6,959.00

Background: The trail extension of the B2B shared use path is substantially complete. There a couple of remaining items that need to be addressed due to drainage issues that became evident after this spring. The additional work includes adding additional rip rap to runoff areas and installing further soil erosion control measures to mitigate washouts until the restoration seeding can get established. Leveling repairs to the road shoulders are also necessary due to vehicles driving on the newly topsoiled surface. Since the aggregate amount will exceed the \$25,000 threshold Board approval is required.

HURON-CLINTON METROPOLITAN AUTHORITY



To: Board of Commissioners
 From: Tyler Mitchell, Chief of Natural Resources and Regulatory Compliance
 Project No: 51021.319A
 Project Title: Big Bend Restoration
 Location: Willow Metropark
 Date: May 11, 2023

Action Requested: Motion to Approve

That the Board of Commissioners 1) issue a purchase order for project 51021.319A to GEI Consultants in the amount of \$30,000.00 and 2) transfer \$30,000.00 from the Lake Erie major maintenance unallocated account to cover the cost of the project as recommended by Chief of Natural Resources and Regulatory Compliance Tyler Mitchell and staff.

Fiscal Impact: This work is the final piece of a larger restoration project at Willow Metropark in the big bend area. All project funds were expended on previous elements of the restoration, but this work remains, and funding is available from the Lake Erie major maintenance dredging project to cover the cost. Due to higher-than-expected bids, the dredging project will not move forward this year.

Scope of Work: The work includes the chemical treatment of turf grass, purchase and installation of native prairie seed, trees, and shrubs, and watering and maintenance for the first three months of establishment, in the riparian buffer zone and restored prairie grassland.

Background: This project is being constructed as a component of the National Fish and Wildlife Grant to restore the shoreline erosion along the Huron River in Willow Metropark.

One aspect of the grant was the removal of an under-utilized parking lot and conversion of that area into native tallgrass prairie. The parking lot was removed but follow up work is needed now to ensure that all areas of the restoration are seeded with native prairie mix seed. This latest piece will finalize that work. Additionally, another aspect of the project was to install a native buffer of prairie seed mix in the riparian, or nearshore, zone of the Huron river corridor at Big Bend. This project element seeks to protect the shoreline from future erosion, improve habitat for reptiles, amphibians, and pollinator species, and will help filter stormwater runoff entering the Huron River.

GEI Consultants were selected for this project by competitive bid, and were also approved as a vendor for ecosystem restoration services by the Board of Commissioners via a cooperative purchasing contract with Oakland County, during the Board's regular meeting in February 2023.

HURON-CLINTON METROPOLITAN AUTHORITY



To: Board of Commissioners
 From: Tyler Mitchell, Chief of Natural Resources and Regulatory Compliance
 Project Title: Aerial Lift Repair – Hydraulic repair services
 Date: May 11, 2023

Action Requested: Motion to Approve

That the Board of Commissioners issue a purchase order to Altec in the amount of \$19,664.23 as recommended by Chief of Natural Resources and Regulatory Compliance Tyler Mitchell and staff.

Fiscal Impact: The Metroparks Natural Resources Department budgets annually for equipment maintenance and repair, which has already been expended for 2023 due to unforeseen equipment failures. Funds for this repair will be taken from other Natural Resources Department projects with available funding, where projects were completed under budget, or will not be pursued in 2023.

Scope of Work: This work will replace the hydraulic hose system and perform necessary tests to ensure integrity of dielectric systems, structural load, and operational testing. These tests are performed annually as part of regular maintenance and will be completed while the equipment is in service for hose repair.

Background: The Natural Resources Crew utilizes a special aerial lift to access difficult to reach areas and perform hazardous tree management programs and execute difficult and technical removals outside of the scope of park maintenance staff. This lift is critical to the safety of both Natural Resources Crew staff in the management of these trees, and the safety of parkgoers, trail users, staff, and buildings and infrastructure. Our aerial lift is 15 years old, and hydraulic hoses are beginning to fail, having replaced 3 hoses in the last 18 months. A full hydraulic hose replacement is suggested at the 10-year mark as scheduled maintenance by the manufacturer, and we are 5 years beyond that.

The hydraulic hose system is failing due to age, dry-rot, and general wear and tear. These systems are encased in a sheath and difficult to inspect, generally relying on maintenance schedules or failure to plan for repair and replacement. Failure of the system in operation will strand the operator at height, necessitating an aerial rescue which should be avoided. Additionally, failure of a hose in operation will result in the discharge of hydraulic fluid onto the ground and into the environment, which presents an environmental hazard and requires extensive cleanup and mitigation.

Metroparks staff requested bids for this work from three reputable vendors and received two quotes, detailed below. Altec is recommended for award of this work due to low bid, immediate availability, and proximity to the equipment storage location.

Vendor	Location	Bid
Altec	Howell, MI	\$19,664.23
Custom Source One Truck	Grass Lake, MI	\$20,055.00
Versalift Midwest, LLC	Shelby Twp, MI	No Bid

HURON-CLINTON METROPOLITAN AUTHORITY



To: Board of Commissioners
 From: Tyler Mitchell, Chief of Natural Resources and Regulatory Compliance
 Project Title: Metroparks Endangered Species Management Plan – EPFO
 Date: May 11, 2023

Action Requested: Motion to Approve

That the Board of Commissioners approve the Metroparks Management Plan for the endangered Eastern Prairie Fringed Orchid for 2023-2028, as recommended by Chief of Natural Resources and Regulatory Compliance Tyler Mitchell and staff.

Fiscal Impact: None

Background: This Management Plan was created in order to identify, address, and document best management practices (BMPs) for the protection and preservation of the endangered species Eastern Prairie Fringed Orchid (*Platanthera leucophaea*), found within Huron-Clinton Metropolitan Authority properties. It identifies areas currently under management with documented occurrences of EPFO, as well as potential suitable adjacent habitat where the species has an opportunity to recover and flourish.

Eastern Prairie Fringed Orchid is designated as an endangered species in both federal and state lists, and is protected by the Endangered Species Act (ESA). Habitat destruction is the likely cause of the species decline, as its suitable habitats are critically imperiled and globally rare. Lake Erie Metropark is home to several of these habitats which will be critical to the recovery of EPFO.

This plan is the first attempt to document BMPs for management and target specific actions to be accomplished by Metropark's staff and contractors that will contribute to the recovery the species. Management began in an ad hoc basis when the species was first identified at Lake Erie Metropark in 2004, during a survey conducted by Michigan Natural Features Inventory. This plan will provide broad guidelines, with sensitive location data kept to internal documentation to protect the species recovery. The current iteration of the EPFO management plan will guide the Metropark's work in the next five years.

Attachments:

Metroparks Eastern Prairie Fringed Orchid Management Plan 2023 - 2028



HURON-CLINTON METROPOLITAN AUTHORITY

EASTERN PRAIRIE FRINGED ORCHID MANAGEMENT PLAN

2023-2028

May 2023



[METROPARKS.COM](https://www.metroparks.com)

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EXECUTIVE SUMMARY

The Huron-Clinton Metropolitan Authority (HCMA; Metroparks) has a long legacy of active stewardship managing the extensive wildlife and ecosystems cherished throughout the Metropark system.

As part of this ongoing commitment, the Metroparks remains focused on preserving the native ecosystems and recreational open spaces within the park system which consists of 13 parks throughout Livingston, Macomb, Oakland, Washtenaw, and Wayne counties.

Through wide-ranging efforts, the goal has always been and continues to be creating a balanced and functional environment for the native plants and animals who call the parks home. Climate change, invasive species, and the pressures of surrounding land use present an ongoing threat to the integrity of these ecosystems. The ecosystems stand a greater chance of long-term survival and have an opportunity to thrive when concerted monitoring is combined with analysis of available scientific data and a review of best practices from around the state and country.

The Metroparks oversees and manages more than 25,000 acres throughout the park system encompassing developed and undeveloped land. Its goal is to protect and restore natural diversity while balancing ecological stewardship with compatible recreational uses. This is a responsibility the Metroparks takes very seriously. It is imperative to act to preserve the robust diversity of plants and wildlife found in the parks for future generations.

This Eastern Prairie Fringed Orchid (EPFO) Management Plan is a compilation of research, documentation of best management practices, historical overview of EPFO biology and range, and a framework guiding how the Metroparks will manage this species into the future in an effort promote the recovery of EPFO at Lake Erie Metropark and beyond.

Eastern Prairie Fringed Orchid is a state and federally listed endangered species, and has been in decline for decades, largely due to destruction and loss of habitat that this plant relies on. At the Metroparks, we are fortunate to have a wealth of rare habitats across our 13 parks, including at Lake Erie Metropark. Lake Erie Metropark is home to some of the only remaining lakeplain habitat in Michigan, a globally rare ecosystem that is home to a variety of important species including EPFO.

Lakeplain habitats are so rare due to their characteristics of being flat, relatively free of large glacial boulders, and wet. These features have made them ideal locations to drain for farming, or construction and development. The Metroparks is fortunate enough to be the stewards of several hundred acres of this rare habitat, and in the position to promote the recovery of important species in this habitat including Eastern Prairie Fringed Orchid. In this plan, we begin the steps necessary to promote the long-term recovery of this species, and to preserve its place on the landscape of Michigan for future generations to cherish.

Research and Analysis

This comprehensive review is done to ensure the latest, best, and most effective practices are used to manage rare and vulnerable species at the Metroparks. Plants are a significant component of the foundation of all ecosystems' function. When this foundation begins to crumble, there is a cascading effect that alters other levels of the food chain and other species of wildlife including insects, birds, and mammals. The protection of existing populations of EPFO and recovery of the species, by expanding available habitat and populations, is an integral goal to the overall preservation of natural resources at Lake Erie Metropark. This review of relevant research and analysis will guide the creating of a framework to manage this species at the Metroparks and ensure the recovery of these rare resources that we steward.

RESEARCH

Introduction

The Huron-Clinton Metropolitan Authority (HCMA; Metroparks) Eastern Prairie Fringed Orchid Management Plan encompasses wide-ranging efforts to manage ecosystems and recreational open spaces within the Metropark system. By working towards a balanced and functional environment, endangered plants and animals (including Eastern Prairie Fringed Orchid) contained within these ecosystems stand a greater chance of long-term survival and have an opportunity to thrive.

Impacts on Eastern Prairie Fringed Orchid

An ecosystem is a geographic area where plants, animals, and other organisms, as well as weather and landscapes, work together to form a bubble of life. An ecosystem can seem healthy at first glance but may be experiencing an invisible ecological disturbance.

HERBIVORY

Herbivory is defined as “the state or condition of feeding on plants.” Herbivores are a natural and integral presence in almost every ecosystem, but can present a direct threat to threatened and endangered species recovery. Most herbivores are opportunistic and selective browsers; consuming what is available to them in the area as well as choosing browse based on nutritional value. Deer, rabbit, and other herbivores impact the food chain (trophic levels) directly and indirectly, in addition to other environmental factors such as soil nutrients and resource availability for vegetation (Patton et al., 2018). When herbivores select an entire plant species in one area this will harm not only the individual plant species but also other organisms within the area, creating a ripple effect (Shelton et al. 2018).





Deer and other herbivores enjoy browsing various wildflowers, including Eastern Prairie Fringed Orchid. Preferential browsing by herbivores can contribute to the decline of species if herbivore density is abnormally high, or a flowering plant species density is low, or both as in the case of EPFO at Lake Erie Metropark. EPFO relies on the flowering body it produces annually to attract pollinators. Pollination is propagated primarily by three species of hawkmoth, which possess specially adapted tongues, or proboscis, that are able to reach the nectar within the flower of EPFO. As EPFO become browsed (where the flower is consumed by an herbivore), these pollinator moths can have an

increasingly difficult time pollinating remaining EPFO. Distance between individual plants or populations of plants can contribute to decline in species as pollination becomes more difficult.

GENETIC DIVERSITY

Another complication of this increasing loss of individuals or populations is a progressive decrease in genetic diversity. This concept is often referred to as genetic bottlenecking, where gene exchange between diverse groups of plants is unable to occur due to the partial or total loss of a genetically distinct population, or increasingly disparate communities separated by large spaces. This decrease in overall genetic diversity can lead to a plant community being more vulnerable to rapid changes in environmental pressures such as herbivory, climate, wetness or drought, and a variety of other potential stressors. Gene exchange and diversity amongst individuals in a species protects the species from extinction and extirpation by avoiding a metaphorical “having all one’s eggs in a single basket” in terms of genetic adaptations and survival. In the case of EPFO, it is hypothesized that sufficient genetic diversity is required to produce viable seed, which may become increasingly difficult as populations become further isolated and genetically similar.

NATIVE LANDSCAPES AND INVASIVE SPECIES

In recent decades, concern has grown for the impact of invasive species on our native landscapes. An invasive species is a non-native species that presents a risk of harm to economic, environmental, or human health (Invasive.org, Invasive species 101 - an introduction to invasive species, 2018). This harm may be due to toxins or illness associated with the invasive species, or the fact that they take over an area leaving little room for anything else.

In Michigan, some common invasive plant species include garlic mustard (*Alliaria petiolata*), Japanese barberry (*Barberis thunbergii*), glossy buckthorn (*Frangula alnus*), tree of heaven (*Ailanthus altissima*), Asian bittersweet (*Celastrus orbiculatus*), and autumn olive (*Elaeagnus umbellata*). While these species have the potential to invade the wet-mesic lakeplain prairie habitats, looming larger is the threat of the invasive grasses Phragmites (*Phragmites*

australis) and reed canary grass (*Phalaris arundinacea*). These species of invasive grass are rapid colonizers and thrive in the full-sun, wet habitats that are home to the Eastern Prairie Fringed Orchid.



(Pictured above: Reed Canary Grass, Phragmites)

Repeated disturbances, changes in hydrology, and surrounding land use can contribute to the appearance and spread of these invasive species in an ecosystem. Once established, invasive species tend to “take over” a habitat, as they are not subject to the natural controls that balance native vegetation populations. Herbivores may choose not to utilize these plants for food, preferring native plants and flowers such as EPFO, further driving an imbalance and promotion of invasive plants. These tall reeds and grasses also contribute to the decline of EPFO as they shade out these full sun habitats and prevent the growth of new individuals.

SOILS AND HYDROLOGY

In most ecosystems, plant communities are determined by a combination of soils and hydrology. Soil plays an important role in an ecosystem; being made up of a combination of broken-down bedrock and decomposed organic material and serves as a major determinate of habitat (Dickman and Leefers, 2003). Soil is also home to bacteria and fungus that help break down waste present in of the rest of the habitat. They convert what would otherwise be waste into usable nutrients, like nitrogen, that plants depend on to grow. Soil is a full living system, and as such it is also vulnerable to change when the conditions around it change.

Hydrology pertains to the movement and distribution of water within an ecosystem. Disruptions in hydrology such as diverting water to or from a habitat for human purposes, failing infrastructure, or changes in surrounding land use can have a drastic effect on the makeup of a plant community. In particular, EPFO relies on a natural but cyclical fluctuation in hydrology and will suffer if alterations of the natural hydrology regime occur.

BIOLOGY OF EASTERN PRAIRIE FRINGED ORCHID

Eastern Prairie Fringed Orchid (*Platanthera leucophaea*) or EPFO, are native to Michigan and an important part of the natural community at Lake Erie Metropark. They are one species interacting with thousands of other plants and animal species in a complex ecosystem.



EPFO is a perennial herb with a complex life history (Bowles 1983). The orchid grows from an underground tuber, which is a type of rhizome that serves as a nutrient reserve. The flowering season for EPFO falls in mid June to early July, and only lasts for 7-10 days. Once flowered, pollination can occur. EPFO produces seed capsules containing thousands of tiny seeds, which are dispersed by the wind once seed capsules mature, dry, and burst in late August or September.

Eastern Prairie Fringed Orchid's unique biology and life cycle provide the capacity for an individual plant to store nutrients and regenerate the tuber rootstock and associated buds, providing the potential for each plant to survive for many years, and endure years with particularly bad growing conditions. However, there are several unique environmental conditions that must

be met in order for this orchid to flourish.

In particular, studies seem to show that primary pollinators are confined to only a few species of nocturnal moths (Bowles 1983, 1985). These moths pollinate the nocturnally fragrant flowers of EPFO and have a specially adapted proboscis that allow them to access the nectar from the flower's long spurs. These moths, referred to as hawk moths or sphinx moths, have been detected in Michigan carrying pollen from Eastern Prairie Fringed Orchid, with the species *Eumorpha pandorus*, *Eumorpha achemon* and *Sphinx eremitis* represented (D. Cuthrell 1994).

EPFO blossoms often rise just above the surrounding vegetation, giving pollinators better access to the flowers, but also opening them up for herbivores, primarily deer. Specific conditions of a habitats soil dynamics must also be met to allow for the establishment and development of new individuals, and to ensure thriving of existing colonies. A mycorrhizal association must be made with a favorable soil-inhabiting fungus, a mutualistic exchange where fungi deliver soil nutrients and water to the seedling, and the seedling offers protection from environmental stressors (Stoutamire 1974). The seedling may remain underground for several years, feeding off these nutrients. Once the seedling emerges and begins to grow,

the relationship becomes symbiotic. This symbiosis is not wholly unique to EPFO, and is common in the orchid family, primarily facilitated by the fungal genus *Rhizoctonia* (Smith 1966, Sanford 1974, Hadley 1970, Wells 1981).

Eastern Prairie Fringed Orchid appears to be pre-adapted to dormant season disturbances such as fires, or other damage, relying on the underground tuber as a reserve to colonize macro-disturbed areas. This strategy does however present a drawback, where EPFO are very vulnerable to early growing season disturbances. Newly seeded plants that are successful in establishment may remain underground for 5 or more years before emerging and flowering, even when presented with favorable conditions in successional habitats (Case 1987, Packard 1991). Some orchids may go completely dormant, and rarely reappear. Mechanisms that trigger dormancy and emergence are not well understood.

In addition to pollinators, soil conditions, disturbance, and seed establishment – precipitation seems to have an important role in promoting flowering of EPFO (Bowles 1983). In a study conducted in Illinois, EPFO flowering was highest in wetland habitats, and was positively correlated with growing season rainfall (Bowles *et al.* 1992). Drought also plays a role, potentially leveling the playing field and providing EPFO with a competitive advantage in wet years following a drought.

GENERAL EPFO MANAGEMENT BACKGROUND

Introduction

Eastern Prairie Fringed Orchid is an important species, historically present in only a few of the ecosystems in Michigan, most notably the Lake Plain Prairie ecosystem type. This ecosystem has since been split into Lakeplain Wet Prairie and Lakeplain Wet-mesic Prairie. The primary difference in these two habitats is the degree of water the habitat holds, and the makeup of the soils. Generally speaking, these habitats are lowland prairie communities that exist on relatively level, seasonally wet or inundated glacial lakeplains subject to cyclical disturbances of beaver flooding, fire, and great lakes water level fluctuations.

One of the primary factors contributing to the decline of the species is the loss and destruction of this habitat, or human factors that have drastically altered the hydrology or plant community makeup of these habitats. This loss of habitat has resulted in the ranking of this ecosystem as critically imperiled and rare on both state and global spatial scales. In addition to being home to a variety of important plant and wildlife species, it is home to several endangered species including the Eastern Prairie Fringed Orchid. Lake Erie Metropark is preciousy unique in this regard, hosting an extremely rare ecosystem, and supporting a critically endangered species.

DISTRIBUTION, TAXONOMY AND PHYSICAL DESCRIPTION

Eastern Prairie Fringed Orchid is a member of the Orchid family (*Orchidaceae*) and a rare plant in most prairie habitats in its range. It's scientific name *Platanthera leucophaea* originates from *Platanthera* meaning "flat antlers" and *leucophaea* coming from the Greek words "leucon" for "white" and "phaios" for "gray", referring to the broad white or gray antler like flower of the orchid. EPFO is a rather stout orchid with a single stem, alternating leaves clasping at the stem, and parallel veins. A single orchid may have up to 20 or more flowers, each with an upper hood, and a lower lip divided into 3 lobes with fringed edges, giving the orchid its name. A mature orchid can grow to more than 3-feet tall and has been shown to survive for more than 30 years in garden environments.

EPFO is one of around 200 species of North American orchids, and was formerly lumped in with its close relative, the Western Prairie Fringed Orchid. These orchids used to populate vast prairies on their respective side of the Mississippi river and are now both endangered in their range. EPFO is federally endangered throughout it's range from Iowa west to Maine, and from Ontario, Canada south to Oklahoma. EPFO has declined more than 70% from original county records from the 1950s. In Michigan, 21 counties reported occurrences of EPFO in 1987 (Case 1987), and in 1999 less than 12 distinct populations in 9 counties were

reported. (Bowles 1999). These losses have come as a result of invasive species competition, over collecting for private gardens, and drainage and development of wetland habitats. An estimated 20% of these populations are considered adequately managed and protected.

MANAGEMENT OF ENDANGERED SPECIES IN URBAN/SUBURBAN AREA

The decline of an individual species can be attributed to a variety of reasons as discussed in this plan, but foremost is the development of habitat and conversion of wetlands into agricultural and residential lands. Lakeplain habitats provided ideal land for farming when drained by settlers, as it was free of trees, large glacial boulders, and had easy access to water for irrigation. Once drained, diverted water fully inundated adjacent lands, drowning out lakeplain plants that were not fully displaced by the agricultural and residential developments.

At the Metroparks, we have a dual mission to provide access to diverse recreational opportunities, as well as to protect the integrity of the natural resources within our parks, held in trust for the people of Southeast Michigan in perpetuity. This role can provide challenges as public access and recreational demands about high quality, sensitive, or endangered natural features that demand protection.

The Metroparks natural resources department works in coordination with Operations and Maintenance staff, and the public, to provide for meaningful access into these habitats in a way that respects the protection of natural resource and allows recreation that is compatible with ecosystem conservation. With this plan and goal in mind, the Metroparks will continue to ensure that visitors are able to access these fantastic habitats, and that these unique resources will continue to persist for the future enjoyment of generations to come.

EDUCATION AND PUBLIC PERCEPTION

Education and public perception on the conservation of endangered species has improved dramatically since the listing of this species as federally endangered and opens up several opportunities for the Metroparks to engage with our visitors, staff, and the general public on this issue. Eastern Prairie Fringed Orchid is an asset unique to Lake Erie Metropark within our system and provides an opportunity for Metroparks Natural Resources staff to assist in the development and implementation of educational programs, materials, media, and signage to raise public awareness to the presence of this charismatic orchid. Natural Resources staff will work with Interpretive, Communications, and Operations staff at the Metroparks to highlight this important species and the work that goes into conserving it.

PUBLIC INFORMATION

The Metroparks are committed to the transparent sharing of information and creating awareness that best management practices are being pursued and data related to the protection and preservation of EPFO are being carefully assessed.

While HCMA endeavors to be transparent in the management of public lands, and particularly threatened and endangered species, there are elements of this plan that are kept to internal records for the purpose of protecting specific location data of habitats or populations related to the conservation of Eastern Prairie Fringed Orchid.

This protection of location data is in keeping with established best management practices to prevent collection or disturbance of threatened and endangered species. In this plan general best practices are documented and recommended, while habitat specific management plans will remain internal to staff. Relevant state and federal officials will be able to access these data on request, and members of the public may make specific inquiries to the Chief of Natural Resources and Regulatory Compliance of the Metroparks, wherein a determination of appropriateness will be made to release protected data. The public also has opportunities to express their opinion at regularly scheduled monthly HCMA Board of Commissioners meetings.

PREFERENTIAL BROWSING

Preferential browsing will continue to be a concern, and a hurdle in the recovery of this species at Lake Erie Metropark. While the Metroparks do monitor browse pressure in specific areas, the sporadic and inconsistent nature of EPFO populations will make characterization of this pressure difficult. Deer browse of mature flowers has been documented in known habitats and will likely continue to be a factor in successful establishment of new populations.

Several methods to reduce this pressure can be pursued, including management of deer populations in accordance with the Metroparks approved Deer Herd and Ecosystem Management Plan. Other methods may include physical barriers such as enclosure fencing around known populations, deer resistant vegetation around the perimeter of suitable habitat, or other novel techniques to lower browse pressure on this species, and allow for successful flowering, pollination, and establishment of new populations.

SOIL DISTURBANCE AND PRESERVATION

Soil makeup and health has been shown to be an important function of the establishment and recovery of EPFO and should be considered as the Metroparks looks to enhance existing occurrences of EPFO, or culture the expansion of the species into suitable adjacent habitats. The adaptation of soils to include appropriate fungi will be used as an approach to improve conditions for establishment.

Along with protection and enhancement of soils in EPFO habitats and suitable lakeplain prairie habitats, measures will be taken to protect disturbance of both topsoil and subsoil habitats. The biological adaptation of an underground tuber in EPFO may make this species particularly susceptible to soil disturbance and would call for an increased effort to reduce soil disturbance in these habitats. This includes the use of these areas for seasonal event parking, consideration of equipment used to perform dormant season maintenance mowing, and the installation of physical barriers to prevent off-road vehicle trespass in the habitat of documented EPFO occurrences.

SPREAD OF SEEDS

Plants have adapted many ways in which to spread seed beyond the immediate area. While dynamics of seed propagation and establishment are not completely understood in the case of EPFO, there are methods that can be applied to enhance viability of seed, and overall recovery and improve distribution of the species across available habitat. As previously discussed, mycorrhizal symbiosis is integral to establishing new seedlings, and should be considered in any seed propagation project.

Additionally, limited collection of mature seed pod material for propagation within a controlled environment, such as a lab or classroom, and reintroduction to suitable habitat may be a vector to improve chances for recovery of the species at Lake Erie Metropark. The genetic makeup of the EPFO community at Lake Erie Metropark may also be a consideration for the future success of recovery efforts. Spatially separated populations may be candidates for cross pollination in a laboratory or classroom environment, whereby increased local genetic diversity and be preserved and enhanced. This consideration will likely be integral to the success of a long-term recovery effort.

INVASIVE SPECIES MANAGEMENT

Critical to the success of the recovery effort for EPFO will be the continued strategic control and management of invasive species at Lake Erie Metropark, more specifically in the habitats known to contain occurrences of EPFO. The control of invasive grasses such as Phragmites and reed canary grass should be a priority in preventing further loss of Eastern Prairie Fringed Orchid populations and habitats and should be addressed immediately through an integrated strategy of controlled burning, herbicide application, strategic mowing, and other established best management practices. It should be considered that invasive species management may have a detrimental effect on pollinator and fungi health within the habitat, and thus should be approached from a minimum effective, low-impact vector.

MOWING

The Metroparks Natural Resources department maintains a mowing plan, reviewed continually on a 5-year basis. In this plan all documented EPFO habitats are designated as

Natural Area or Annual Spot-mow, and not subject to regular mowing. Best practices are established in this plan which dictate months in which mowing can be conducted, and how mowing must be addressed in unusual circumstances, which involve consulting the Chief of Natural Resources and Regulatory Compliance. Any mowing that would occur within an EPFO habitat would be subject to best practices established in this plan, principally to avoid the critical early growing season stages of the orchid. Dormant season mowing at the Metroparks is established in the mowing plan, described as November - February annually, as of the writing of this plan in 2023. For more information, refer to the Metroparks Mowing Plan.

PRESCRIBED FIRE

Prescribed fire at the Metroparks is conducted by both internal and contracted staff. Each prescribed fire unit is unique and has specific parameters that must be met and approved by the Metroparks Chief of Natural Resources and Regulatory Compliance, or Natural Resources Coordinator, as well as the local jurisdiction's fire chief. As of the writing of this plan, no EPFO habitats are contained within established prescribed fire management units. This will likely change as this plan is implemented, and prescribed fire is used as a strategic tool in the management of EPFO habitat. These prescribed fire protocols will provide parameters specific to the conduct of prescribed fire within EPFO habitats, and will be closely monitored to evaluate efficacy, and document changes in presence of EPFO post-burn.

Reasons for decline, barriers to success, and prospective strategies

The following challenges are major contributors to the decline of EPFO as described in a report delivered to the U.S. Fish and Wildlife Service (Bowles, 1999) and are addressed here.

HABITAT DESTRUCTION

Identified as the primary reason for decline of the species, the Metroparks should take vigorous steps to eliminate destruction of known or prospective habitat for EPFO. This includes the alteration of adjacent lands that would contribute to the decline of EPFO on Metroparks property. This may take the form of adjacent land development, pollution, hydrologic regime change, or recreational or commercial activity.

FIRE SUPPRESSION AND WOODY VEGETATION ENCROACHMENT

The Metroparks has a history of prescribed fire implementation for several decades and should move to include known EPFO habitat in prescribed fire management units as suitable and keeping with best management practices. EPFO habitats will require a much different approach and plan when considering the application of prescribed fire, as there are many other considerations listed in this plan that are not conducive to a general prescribed fire program. EPFO's status as an endangered species will demand extra planning, attention, and modification of equipment and practices be pursued in keeping with all aspects of this plan and the conduct of prescribed fire.

While woody vegetation encroachment is not a large concern in habitats at Lake Erie Metropark with documented occurrences of EPFO, distributions should be tracked and assessed to prevent shrub encroachment. Periodic prescribed fire, herbicide application, dormant season mowing, and mechanical control are methods that might be employed in the maintenance of EPFO habitats.

IMPACTS ON POLLINATOR POPULATIONS

The Metroparks has an existing protocol of utilizing pollinator friendly products, but special attention should be paid to habitats containing EPFO. This is the case particularly in the habitats in proximity to the Lake Erie Golf Course, where pesticide use parameters are generally looser, to provide the best conditions for golfers and the course. While this is an important recreational asset, there are likely some areas in which reductions or adaptations can be made in golf course practices, that will lessen the impact on pollinator species, specifically surrounding documented occurrences of EPFO.

Vectors of pollinator species exposure to pesticides occurs largely in waterbodies, where pesticides applied to turf surfaces may run off into insect drinking water areas. Particular attention should be given to the use of Neonicotinoids, and the use of these insecticides should be discontinued in all areas at Lake Erie Metropark. Additionally, Metroparks staff will assess surrounding land use and its impact on pollinator populations, in accordance with the objectives of the recovery of EPFO in this plan.

COMPETITION FROM NON-NATIVE PLANT SPECIES

Natural resources staff currently have a sophisticated protocol for addressing the presence of non-native plant species and will adapt these long-established best practices in accordance with the preservation of the goals in this plan. Special attention will be given to the removal of Phragmites and reed canary grass from known or suitable habitats at Lake Erie Metropark.

OVER-UTILIZATION FOR COMMERCIAL AND SCIENTIFIC PURPOSES

While this threat contributed significantly to initial decline of the species, Eastern Prairie Fringed Orchid's current status as a state and federally protected endangered species prevents much of this continued decline. Metroparks Natural Resources staff will work in conjunction with Operations, and Police staff to monitor habitats and prevent trespass in

known EPFO habitats. The rural and open nature of these habitats does contribute to trespass by recreational off-road vehicle users. Criminal trespass laws will be enforced with the support of Metroparks Police in order to avoid further destruction of habitats, or orchids themselves. This may also include the installation of fencing or cameras to prevent and pursue offenders.

REGULATORY MECHANISMS

Regulatory mechanisms may have prevented the protection of EPFO populations in the past, as populations of private lands were not subject to regulation, or as personal property protections prevented the positive identification of likely existing EPFO populations. At the Metroparks, we have and will continue to take steps to protect EPFO habitat and populations, which may include seeking state and federal permits to perform management in habitat areas to enhance the recovery of the species and making incremental updates to this plan within the 5-year approval period.

2023 - 2028 EASTERN PRAIRIE FRINGED ORCHID MANAGEMENT PLAN

Introduction

Managing Eastern prairie fringed orchid populations within the Huron-Clinton Metroparks is a necessary part of managing the parks for the foreseeable future. As stewards of the parklands, if we are to repair and preserve the biodiversity within the parks, as well as maintain the health and integrity of each of the unique ecosystems with our parks, we must have a plan and processes for how we preserve Eastern prairie fringed orchid populations and protect the ecosystems that sustain them. We see this as a necessary part of our mission to sustain these important habitats for the enjoyment of future generations.

The Metroparks will continue to build on the original research work providing the background for this plan, incorporate results of active management experience and, review new research and information gathered on an annual basis.

Assessment of EPFO populations using various survey techniques and monitoring of changes in the population dynamics within each specific habitat will continue throughout the program. Working with interested groups, federal and state agencies, and across all staff departments at the Metroparks, this program will continue to assess efficacy of established best management practices and the response of the EPFO community, and evaluate and pilot emerging methodologies that may develop in the EPFO research community.

Management Goal

The goal of this management plan is to guide the methodology and task development for the preservation and recovery of Eastern Prairie Fringed Orchid populations at the Metroparks, and specifically at Lake Erie Metropark. This plan will provide a framework for organizing, assigning, conducting, and evaluating annual work plans to address all aspects of species recovery. Utilizing this plan and associated framework will ensure that the recovery of EPFO continues to be a goal for the Metroparks Natural Resources Department and ensure the future existence of this species on the landscape.

Methods of analyzing EPFO population dynamics, and assigning management tasks

The decision to implement management activities and strategies in specific EPFO habitats will be considered on an annual basis, based on observed community response to previous management, current best practices, and centered first around the principal of preservation of existing populations, followed by potential for expansion or recovery.

The following steps will be implemented to provide analysis of EPFO population dynamics and will be mapped to specific and varied habitats that contain, or have the potential to contain, EPFO populations. This analysis will occur on an annual basis, with solicitation of input from internal and external partners.

1. Organizing

On an annual basis, prior to the growing season, staff will perform an assessment of previous field season efforts, identify any trends within specific populations or species recovery as a whole. Special attention will be paid to recorded decreases in abundance, and presence of previously undocumented occurrences of EPFO. Each occurrence shall be assigned to an established management unit. If spatially distinct from existing management units, establishment of a new management unit to contain occurrences should be evaluated and established in coordination with the Chief of Natural Resources and Regulatory Compliance.

2. Assigning

Methods of survey and management should be assigned to each specific management unit and documented in the staff handbook on an annual basis, immediately following organizing and planning of annual management tasks. Preliminary steps would likely involve planning of survey in established management units and assigning staff to that survey task. Results of survey would then be incorporated into further assignment of management tasks including dormant season mowing, invasive species control, prescribed fire, seed collection, and installation or maintenance of physical barriers.

One exception may be prescribed fire, which will be conducted prior to April 15th annually, and will be identified as a management task in the previous year's management unit plan. Metroparks Chief of Natural Resources and Regulatory Compliance, and Natural Resources Coordinator will be responsible for assigning management and survey tasks to staff, and ensuring tasks are carried out and recorded in keeping with best management practices.

3. Conducting

Once specific management unit plans are determined and assigned, Natural Resources staff will ensure that tasks are carried out at the appropriate time, by appropriate staff. Conduct of prescribed fire, mowing, herbicide applications, physical control of invasives,

and installation of barriers will be carried out according to best practices identified in the background section of this plan. Additionally, survey methodology will be conducted according to the specific task assigned to each management unit. This methodology may vary based on habitat size, ground conditions, time of year, goal of survey, and available staff. Regardless of management task, staff will take special care in conducting these operations in EPFO habitat and be aware of and report any changes in the habitat observed.

4. Evaluating

Once management activities have been developed, assigned, and executed, reports will be made by field staff and gathered in an annual report prepared by the Natural Resources Coordinator in conjunction with the Chief of Natural Resources and Regulatory Compliance. This report will be generated on an annual basis and delivered to Metroparks leadership or the Board of Commissioners. As with other aspects of this plan, location specific details will be excluded from public reports in keeping with best practices for the management of endangered or threatened species. Based on outcomes or observed trends, framework or methodologies will be adjusted to improve performance of the program on an annual basis.

Plan Evaluation

The effectiveness of the Eastern Prairie Fringed Orchid Management Plan will be evaluated every 5 years using the methods of analyzing stated previously. The methods used to manage EPFO habitats will also be evaluated and compared annually using criteria including:

- Safety of the management technique
- Percentage of positive response indicators in all management units
- Cost effectiveness of each method and correlated positive ecosystem responses
- Change in spatial distribution of the species within each management unit
- Change in abundance of the species within and across management units
- Input and comments from staff and regulators
- Keeping of best practices established in this plan, as compared to emerging methods

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APPENDIX 1: HISTORY OF STAFF EFFORT TO PRESERVE EPFO

Eastern Prairie Fringed Orchid was first documented at Lake Erie Metropark in 2004, by Michigan Natural Features Inventory during a botanical survey of various habitats, and later located by Metroparks staff in that same year.

Prior to 2018 very little Metroparks staff efforts were directed at the preservation of EPFO. Any effort in this area may not have been documented and was not able to be incorporated into this appendix. In 2018 Metroparks staff were directed to begin work on the development of this plan, to manage the populations of the endangered orchid at Lake Erie Metropark.

In 2018, Natural Resources staff spent several days surveying for EPFO at locations identified in the 2004 MNFI report. Most locations were assessed and found to be heavily encroached upon by invasive Phragmites, or woody shrubs. Assessments at that time determined that these locations were very unlikely to support recovery of the species and would require significant effort and resource allocation from HCMA staff. At that time Metroparks Natural Resources staff began to research and assess potential trial efforts to help species recovery, understanding confidence in success was low.

During these surveys conducted over the span of several weeks, from emergence, to flowering, to seed production life cycle stages, staff surveyed known and potential EPFO locations, recording presence of plants or flowering stalks observed, and recording GPS location data for these occurrences.

These initial efforts in 2018 provided direction for the further development of the full Eastern Prairie Fringed Orchid Management Plan. Field survey of known EPFO habitat was conducted again in 2022, resulting in the location of several flowering orchids and collection of associated data, for inclusion in future management planning.

APPENDIX 2: SCOPE OF PLAN AND RESPONSIBILITIES

Purpose

To responsibly manage the Metroparks Eastern Prairie Fringed Orchid population using a variety of established best management practices, in a manner that is safe for staff and park visitors and consistent with the conservation and recovery of this endangered species.

Scope

All HCMA Metroparks with documented EPFO populations, currently applicable only at Lake Erie Metropark.

Responsibilities

CHIEF OF NATURAL RESOURCES AND REGULATORY COMPLIANCE

- To work with the Michigan Department of Natural Resources (MDNR), U.S. Fish and Wildlife Service (USFWS), and other relevant regulatory agencies, to establish specifications and guidelines regarding management of EPFO habitat and secure required permissions and permits.
- To lead analysis of population recovery metrics, guide development of annual seasonal tasks, and direction and appointment of staff to specific plan elements.
- Supervise and assist the Natural Resources Coordinator in the development of annual report of management activities, data collection, and trend assessment.
- In cooperation with the Natural Resources Coordinator, to establish guidelines for and oversee conducting of EPFO habitat surveys throughout known and potential habitats.
- To collect data, track trends, provide accounting of permits and process, and prepare activity reports as required by the MDNR or USFWS.
- In cooperation with the Park Operations and Maintenance staff, to facilitate access to and protection of known and potential EPFO habitat, in the service of goals defined in the Eastern Prairie Fringed Orchid Management Plan.
- To prepare and present annual EPFO Management Report to the HCMA Board of Commissioners as determined by the Director.
- To address, supervise, or delegate all other duties not included herein.

NATURAL RESOURCES COORDINATOR

- In coordination with and under the direction of the Chief of Natural Resources and Regulatory Compliance, oversee development of field tasks, data collection, management activities, and assessment of population dynamics and trends.
- In cooperation with and under the direction of the Chief of Natural Resources and Regulatory Compliance, to facilitate the access to and protection of known and potential EPFO habitats for the purpose of survey, data collection, annual maintenance tasks, or other activities as directed.
- To assist in the collection of data and writing of reports as directed by the Chief of Natural Resources and Regulatory Compliance as pertains to permits required by MDNR or USFWS for EPFO management plan activities conducted at the Metroparks.
- To assist in the preparation of training methodologies, and leading training of Metroparks field staff in all aspects of EPFO management tasks, in coordination with the Natural Resources General Supervisor and Natural Resources Supervisor.

NATURAL RESOURCES GENERAL SUPERVISOR

- Schedule or assign employees as necessary for EPFO management activities, tasks, and trainings.
- In cooperation with the Natural Resources Coordinator, and under the direction of the Chief of Natural Resources and Regulatory Compliance, oversee, direct, develop, and lead the training of field personnel as pertains to EPFO management plan field tasks.
- In cooperation with the Chief of Natural Resources and Regulatory Compliance, to facilitate the execution of assigned management tasks in the appropriate timeframe consistent with best management practices identified in the EPFO management plan.
- In cooperation with the Natural Resources Supervisor, to oversee and supervise field staff in the conduct of management activities and tasks, and to ensure safety and quality of work conducted in the field.
- To ensure that Natural Resources Department equipment and field staff are prepared to execute assigned tasks pertaining to the management of EPFO.
- In cooperation with and assistance of the Natural Resources Coordinator, to notify all relevant Operations and Maintenance staff of upcoming EPFO management activities, and coordinate access to habitats in order to execute planned field work.
- In cooperation with the Natural Resources Coordinator and Chief of Natural Resources and Regulatory Compliance, engage park maintenance staff in the execution of field tasks related to the management of EPFO habitats where able.
- To track all employee and equipment costs associated with EPFO management activities and submit that information to the Chief of Natural Resources and Regulatory Compliance as requested.

NATURAL RESOURCES SUPERVISOR

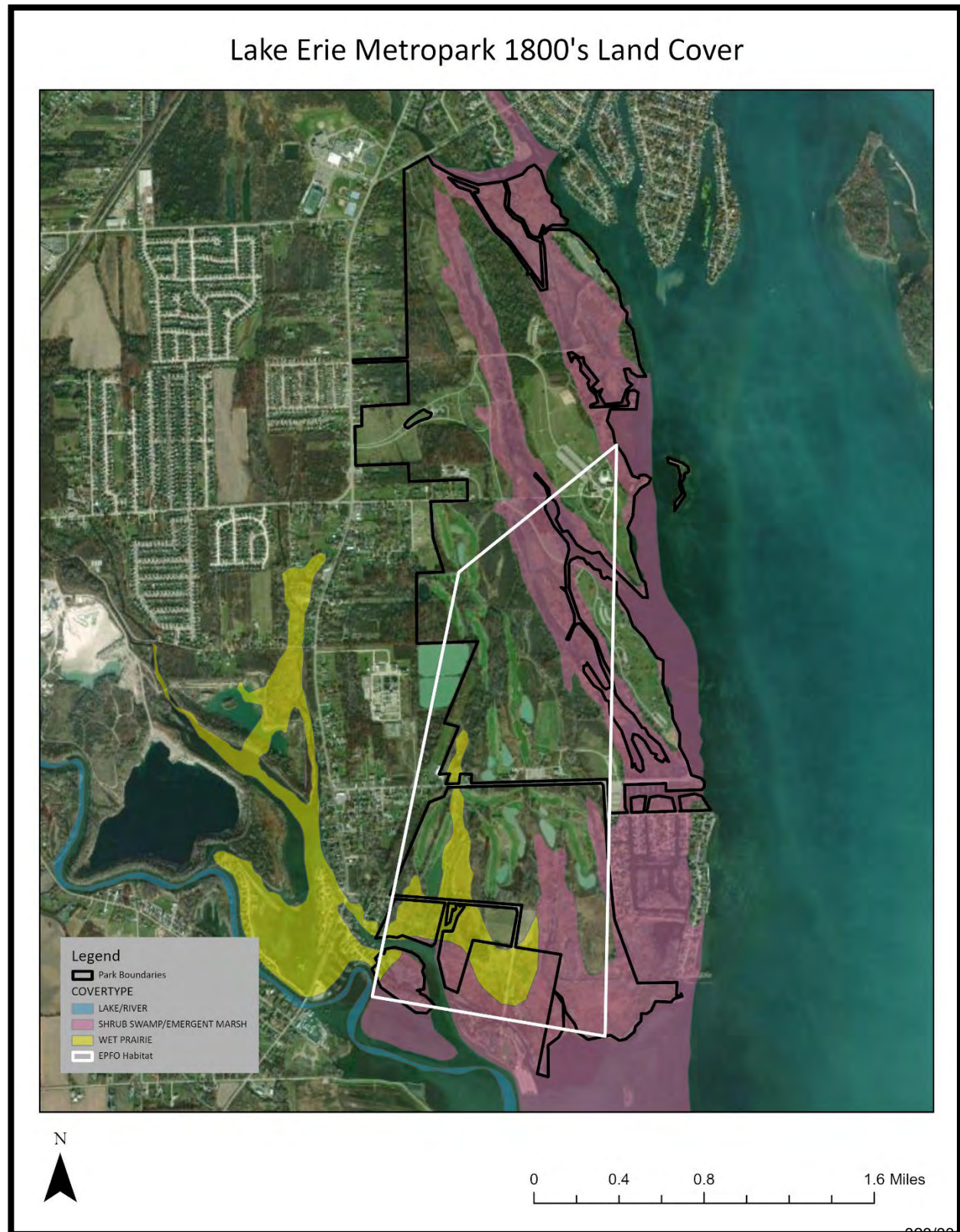
- In cooperation with and under the direction of the Natural Resources General Supervisor, assign and direct staff in the execution of assigned EPFO management plan tasks, and collection of associated data.
- In cooperation with Natural Resources General Supervisor, supervise and train field staff in the conducting of EPFO management plan activities and best management practices.

MISCELLANEOUS

- All Metroparks staff will take measures to protect sensitive location data pertaining to the management of EPFO and avoid incidental damage to habitat during survey or management activities.
- Any third-party access to sensitive data or habitats will be strictly administered and monitored by the Chief of Natural Resources and Regulatory Compliance.
- Any contracted management work within known or suspected EPFO habitats will be subject to the associated responsibilities identified in this appendix as applicable.

APPENDIX 3: EPFO MANAGEMENT BOUNDARY MAP

The attached map delineates the broad EPFO management boundary, referenced with historical, pre-European settlement land cover ecosystem types at Lake Erie Metropark.



APPENDIX 4: EPFO MANAGEMENT PLAN STAFF HANDBOOK

[This appendix of the EPFO management plan is maintained as an internal document. This handbook provides location data for known populations of EPFO and guides implementation of habitat management tasks specific to individual EPFO management units.]



HURON-CLINTON METROPARKS MONTHLY STATISTICS

April, 2023

PARK	MONTHLY VEHICLE ENTRIES				MONTHLY TOLL REVENUE			
	Current	Previous	Prev 3 Yr Avg	Change from Average	Current	Previous	Prev 3 Yr Avg	Change from Average
Lake St Clair	33,078	31,032	38,583	-14%	\$ 175,419	\$ 162,996	\$ 164,602	7%
Wolcott Mill	0	3,763	3,157	-	\$ 11,045	\$ 10,425	\$ 5,015	120%
Stony Creek	45,194	39,656	54,168	-17%	\$ 273,467	\$ 242,605	\$ 261,658	5%
Indian Springs	8,828	7,579	8,961	-1%	\$ 58,003	\$ 47,046	\$ 44,367	31%
Kensington	70,085	59,135	68,975	2%	\$ 309,866	\$ 285,939	\$ 262,433	18%
Huron Meadows	8,962	8,014	9,056	-1%	\$ 4,722	\$ 4,596	\$ 2,613	81%
Hudson Mills	20,309	17,829	21,399	-5%	\$ 54,423	\$ 49,179	\$ 45,247	20%
Lower Huron/Willow/Oakwoods	43,659	44,213	54,737	-20%	\$ 75,409	\$ 77,888	\$ 76,897	-2%
Lake Erie	25,007	20,685	23,250	8%	\$ 110,961	\$ 93,341	\$ 86,879	28%
Monthly TOTALS	255,122	231,906	282,286	-10%	\$ 1,073,315	\$ 974,015	\$ 949,712	13%

PARK	Y-T-D VEHICLE ENTRIES				Y-T-D TOLL REVENUE			
	Current	Previous	Prev 3 Yr Avg	Change from Average	Current	Previous	Prev 3 Yr Avg	Change from Average
Lake St Clair	88,554	96,811	108,675	-19%	\$ 397,461	\$ 459,732	\$ 453,081	-12%
Wolcott Mill	7,388	11,972	10,375	-29%	\$ 13,234	\$ 13,392	\$ 9,251	43%
Stony Creek	115,389	108,018	139,996	-18%	\$ 629,865	\$ 622,320	\$ 737,741	-15%
Indian Springs	18,441	17,550	22,049	-16%	\$ 102,156	\$ 101,262	\$ 112,018	-9%
Kensington	188,101	179,590	212,540	-11%	\$ 769,434	\$ 784,580	\$ 881,689	-13%
Huron Meadows	22,739	26,875	28,356	-20%	\$ 30,609	\$ 47,713	\$ 38,318	-20%
Hudson Mills	58,350	55,780	65,811	-11%	\$ 142,912	\$ 154,067	\$ 164,795	-13%
Lower Huron/Willow/Oakwoods	142,961	142,801	159,814	-11%	\$ 173,044	\$ 193,173	\$ 208,024	-17%
Lake Erie	50,990	50,840	54,711	-7%	\$ 212,497	\$ 219,353	\$ 228,176	-7%
Monthly TOTALS	692,913	690,237	802,327	-14%	\$ 2,471,212	\$ 2,595,592	\$ 2,833,094	-13%

PARK	MONTHLY PARK REVENUE				Y-T-D PARK REVENUE			
	Current	Previous	Prev 3 Yr Avg	Change from Average	Current	Previous	Prev 3 Yr Avg	Change from Average
Lake St Clair	\$ 214,652	\$ 345,384	\$ 233,948	-8%	\$ 492,041	\$ 706,971	\$ 658,429	-25%
Wolcott Mill	\$ 19,306	\$ 20,291	\$ 12,320	57%	\$ 41,294	\$ 45,157	\$ 41,224	0%
Stony Creek	\$ 502,272	\$ 438,250	\$ 406,251	24%	\$ 938,643	\$ 888,836	\$ 965,566	-3%
Indian Springs	\$ 182,027	\$ 134,806	\$ 112,045	62%	\$ 247,386	\$ 228,643	\$ 212,798	16%
Kensington	\$ 480,095	\$ 422,978	\$ 366,267	31%	\$ 1,111,713	\$ 1,093,003	\$ 1,129,647	-2%
Huron Meadows	\$ 116,627	\$ 80,772	\$ 60,352	93%	\$ 176,834	\$ 187,872	\$ 148,393	19%
Hudson Mills	\$ 127,404	\$ 102,623	\$ 86,818	47%	\$ 243,715	\$ 233,184	\$ 227,655	7%
Lower Huron/Willow/Oakwoods	\$ 152,736	\$ 121,253	\$ 124,713	22%	\$ 286,082	\$ 261,722	\$ 277,556	3%
Lake Erie	\$ 218,864	\$ 169,028	\$ 146,091	50%	\$ 331,380	\$ 312,045	\$ 308,378	7%
Y-T-D TOTALS	\$ 2,013,983	\$ 1,835,385	\$ 1,548,805	30%	\$ 3,869,088	\$ 3,957,432	\$ 3,969,646	-3%

District	Y-T-D Vehicle Entries by Management Unit				Y-T-D Total Revenue by Management Unit			
	Current	Previous	Prev 3 Yr Avg	Change from Average	Current	Previous	Prev 3 Yr Avg	Change from Average
Eastern	211,331	216,801	259,046	-18%	1,471,978	1,640,963	1,665,219	-12%
Western	287,631	279,795	328,756	-13%	1,779,648	1,742,702	1,718,493	4%
Southern	193,951	193,641	214,525	-10%	617,462	573,767	585,934	5%

GOLF THIS MONTH	MONTHLY ROUNDS				MONTHLY REVENUE			
	Current	Previous	Prev 3 Yr Avg	Change from Average	Current	Previous	Prev 3 Yr Avg	Change from Average
Stony Creek	3,268	2,036	1,834	78%	\$ 109,756	\$ 68,350	\$ 62,809	75%
Indian Springs	3,472	2,551	1,970	76%	\$ 112,394	\$ 76,609	\$ 58,032	94%
Kensington	3,493	2,903	2,501	40%	\$ 116,900	\$ 86,997	\$ 71,829	63%
Huron Meadows	3,816	2,768	2,007	90%	\$ 111,271	\$ 75,776	\$ 56,891	96%
Hudson Mills	2,559	1,820	1,491	72%	\$ 62,702	\$ 42,220	\$ 34,425	82%
Willow	1,956	978	1,430	37%	\$ 49,711	\$ 27,223	\$ 39,058	27%
Lake Erie	2,695	1,790	1,702	58%	\$ 81,627	\$ 47,741	\$ 46,669	75%
Total Regulation	21,259	14,846	12,933	64%	\$ 644,361	\$ 424,915	\$ 369,713	74%
LSC Par 3	170	143	210	-19%	\$ 1,462	\$ 1,732	\$ 2,060	-29%
LSC Foot Golf	22	12	9	144%	\$ 194	\$ 30	\$ 49	299%
Total Golf	21,451	15,001	13,152	63%	\$ 646,017	\$ 426,677	\$ 371,822	74%

GOLF Y-T-D	GOLF ROUNDS Y-T-D				GOLF REVENUE Y-T-D			
	Current	Previous	Prev 3 Yr Avg	Change from Average	Current	Previous	Prev 3 Yr Avg	Change from Average
Stony Creek	3,268	2,036	2,046	60%	\$ 109,756	\$ 68,350	\$ 65,332	68%
Indian Springs	3,495	2,551	2,135	64%	\$ 113,871	\$ 76,996	\$ 63,292	80%
Kensington	3,493	2,903	2,689	30%	\$ 118,753	\$ 86,997	\$ 76,058	56%
Huron Meadows	3,840	2,768	2,113	82%	\$ 113,664	\$ 75,959	\$ 61,540	85%
Hudson Mills	2,567	1,820	1,559	65%	\$ 63,241	\$ 42,324	\$ 37,150	70%
Willow	1,956	978	1,532	28%	\$ 49,711	\$ 27,223	\$ 42,404	17%
Lake Erie	2,701	1,790	1,797	50%	\$ 81,909	\$ 47,741	\$ 49,616	65%
Total Regulation	21,320	14,846	13,870	54%	\$ 650,905	\$ 425,589	\$ 395,393	65%
LSC Par 3	170	143	210	-19%	\$ 1,462	\$ 1,732	\$ 2,060	-29%
LSC Foot Golf	22	12	9	144%	\$ 194	\$ 30	\$ 49	299%
Total Golf	21,512	15,001	14,089	53%	\$ 652,561	\$ 427,351	\$ 397,502	64%

AQUATICS THIS MONTH	PATRONS THIS MONTH				MONTHLY REVENUE			
	Current	Previous	Prev 3 Yr Avg	Change from Average	Current	Previous	Prev 3 Yr Avg	Change from Average
Lake St. Clair	0	0	0	-	\$ -	\$ -	\$ -	-
Stony Creek Rip Slide	0	0	0	-	\$ -	\$ -	\$ -	-
KMP Splash	0	0	0	-	\$ 400	\$ -	\$ -	-
Lower Huron	0	0	0	-	\$ -	\$ -	\$ -	-
Willow	0	0	0	-	\$ -	\$ -	\$ -	-
Lake Erie	0	0	0	-	\$ -	\$ -	\$ -	-
TOTALS	0	0	0	-	\$ 400	\$ -	\$ -	-

AQUATICS Y-T-D	PATRONS Y-T-D				REVENUE Y-T-D			
	Current	Previous	Prev 3 Yr Avg	Change from Average	Current	Previous	Prev 3 Yr Avg	Change from Average
Lake St. Clair	0	0	0	-	\$ -	\$ -	\$ 125	-
Stony Creek Rip Slide	0	0	0	-	\$ -	\$ -	\$ -	-
KMP Splash	0	0	0	-	\$ 1,200	\$ -	\$ 333	260%
Lower Huron	0	0	0	-	\$ -	\$ -	\$ -	-
Willow	0	0	0	-	\$ -	\$ 200	\$ 67	-
Lake Erie	0	0	0	-	\$ -	\$ -	\$ 25	-
TOTALS	0	0	0	-	\$ 1,200	\$ 200	\$ 550	118%

PARK	Seasonal Activities this Month				Monthly Revenue			
	Current	Previous	Prev 3 Yr Avg	Change from Average	Current	Previous	Prev 3 Yr Avg	Change from Average
Lake St. Clair								
Welsh Center	4	4	2	100%	\$ 4,500	\$ 14,000	\$ 6,067	-26%
Shelters	56	35	35	58%	\$ 10,975	\$ 12,000	\$ 9,072	21%
Boat Launches	272	21	227	20%	\$ -	\$ -	\$ -	-
Marina	0	4	1	-	\$ 4,000	\$ 50	\$ 1,193	235%
Mini-Golf	0	0	0	-	\$ -	\$ -	\$ -	-
Wolcott								
Activity Center	0	1	0	-	\$ -	\$ 500	\$ 583	-
Stony Creek								
Disc Golf Daily	599	1,447	1,229	-51%	\$ 1,905	\$ 4,664	\$ 4,072	-53%
Disc Golf Annual	39	50	25	53%	\$ 2,320	\$ 2,860	\$ 1,440	61%
Total Disc Golf	638	1,497	1,254	-49%	\$ 4,225	\$ 7,524	\$ 5,512	-23%
Shelters	61	67	52	17%	\$ 13,650	\$ 15,068	\$ 11,723	16%
Boat Rental	0	0	0	-	\$ -	\$ -	\$ -	-
Boat Launches	85	60	55	54%	\$ -	\$ -	\$ -	-
Indian Springs								
Shelters	7	11	6	24%	\$ 1,375	\$ 1,950	\$ 1,050	31%
Event Room	3	3	2	29%	\$ 8,400	\$ 7,800	\$ 6,267	34%
Kensington								
Disc Golf Daily	2,312	2,061	1,909	21%	\$ 7,091	\$ 6,221	\$ 5,741	24%
Disc Golf Annual	113	80	56	103%	\$ 6,540	\$ 4,800	\$ 3,320	97%
Total Disc Golf	2,425	2,141	1,965	23%	\$ 13,631	\$ 11,021	\$ 9,061	50%
Shelters	73	61	47	55%	\$ 15,863	\$ 15,575	\$ 10,575	50%
Boat Rental	0	0	0	-	\$ -	\$ -	\$ -	-
Huron Meadows								
Shelters	5	2	5	7%	\$ 600	\$ 400	\$ 850	-29%
Hudson Mills								
Disc Golf Daily	500	509	457	9%	\$ 1,500	\$ 1,527	\$ 1,370	9%
Disc Golf Annual	27	27	13	113%	\$ 1,700	\$ 1,560	\$ 733	132%
Total Disc Golf	527	536	469	12%	\$ 3,200	\$ 3,087	\$ 2,103	52%
Shelters	15	35	24	-37%	\$ 3,000	\$ 6,300	\$ 3,833	-22%
Canoe Rental	0	0	0	-	\$ -	\$ -	\$ -	-
Lower Huron / Willow / Oakwoods								
Disc Golf Daily	47	83	88	-46%	\$ 141	\$ 249	\$ 265	-47%
Disc Golf Annual	3	3	2	80%	\$ 180	\$ 180	\$ 93	93%
Total Disc Golf	50	86	89	-44%	\$ 321	\$ 429	\$ 358	-10%
Shelters	50	61	33	50%	\$ 10,900	\$ 12,075	\$ 6,558	66%
Lake Erie								
Shelters	8	8	5	71%	\$ 1,700	\$ 1,600	\$ 933	82%
Boat Launches	3,722	2,596	2,163	72%	\$ -	\$ -	\$ -	-
Marina	0	0	0	-	\$ 25,294	\$ 25,420	\$ 14,916	70%

PARK	Seasonal Activities Y-T-D				Seasonal Revenue Y-T-D			
	Current	Previous	Prev 3 Yr Avg	Change from Average	Current	Previous	Prev 3 Yr Avg	Change from Average
Lake St. Clair								
Welsh Center	16	13	13	23%	\$ 20,600	\$ 36,000	\$ 24,383	-16%
Shelters	156	116	107	46%	\$ 34,313	\$ 34,197	\$ 24,240	42%
Boat Launches	329	21	272	21%	\$ -	\$ -	\$ -	-
Marina	0	4	1	-	\$ 4,000	\$ 4,050	\$ 2,527	58%
Mini-Golf	0	0	0	-	\$ -	\$ -	\$ -	-
Wolcott								
Activity Center	0	5	7	-	\$ (250)	\$ 4,380	\$ 3,868	-106%
Stony Creek								
Disc Golf Daily	599	1,981	2,224	-73%	\$ 1,905	\$ 6,369	\$ 7,265	-74%
Disc Annual	69	90	69	0%	\$ 4,120	\$ 5,260	\$ 4,020	2%
Total Disc Golf	668	2,071	2,293	-71%	\$ 6,025	\$ 11,629	\$ 11,285	-47%
Shelters	179	180	144	25%	\$ 40,462	\$ 40,381	\$ 32,277	25%
Boat Rental	0	0	0	-	\$ -	\$ -	\$ -	-
Boat Launches	152	125	122	24%	\$ -	\$ -	\$ -	-
Indian Springs								
Shelters	20	27	16	25%	\$ 3,525	\$ 5,050	\$ 2,938	20%
Event Room	9	14	12	-27%	\$ 23,200	\$ 42,150	\$ 29,450	-21%
Kensington								
Disc Golf Daily	2,966	2,972	3,873	-23%	\$ 9,093	\$ 9,046	\$ 13,156	-31%
Disc Annual	198	169	158	25%	\$ 11,560	\$ 9,980	\$ 9,333	24%
Total Disc Golf	3,164	3,141	4,031	-22%	\$ 20,653	\$ 19,026	\$ 22,489	-8%
Shelters	188	175	156	20%	\$ 43,363	\$ 40,488	\$ 34,404	26%
Boat Rental	0	0	0	-	\$ -	\$ -	\$ -	-
Huron Meadows								
Shelters	11	16	16	-30%	\$ 1,600	\$ 3,200	\$ 2,950	-46%
Hudson Mills								
Disc Golf Daily	1,216	1,386	1,368	-11%	\$ 3,648	\$ 4,158	\$ 4,105	-11%
Disc Annual	99	83	73	35%	\$ 5,880	\$ 4,800	\$ 4,273	38%
Total Disc Golf	1,315	1,469	1,442	-9%	\$ 9,528	\$ 8,958	\$ 8,378	14%
Shelters	41	63	43	-5%	\$ 7,700	\$ 11,700	\$ 7,483	3%
Canoe Rental	0	0	0	-	\$ -	\$ -	\$ -	-
Lower Huron / Willow / Oakwoods								
Disc Golf Daily	170	131	284	-40%	\$ 510	\$ 693	\$ 953	-46%
Disc Annual	8	9	8	0%	\$ 440	\$ 480	\$ 440	0%
Total Disc Golf	178	140	292	-39%	\$ 950	\$ 1,173	\$ 1,393	-32%
LH Shelters	163	126	93	75%	\$ 33,075	\$ 30,825	\$ 21,117	57%
Lake Erie								
Shelters	13	14	15	-15%	\$ 2,800	\$ 3,000	\$ 3,367	-17%
Boat Launches	4,981	2,805	3,002	66%	\$ -	\$ -	\$ -	-
Marina	0	0	0	-	\$ 33,444	\$ 39,639	\$ 29,327	14%

INTERPRETIVE FACILITIES								
PARK	Monthly Patrons Served				YTD Patrons Served			
	(total program participants and non-program visitors)				(total program participants and non-program visitors)			
	Current	Previous	Prev 3 Yr Avg	Change from Average	Current	Previous	Prev 3 Yr Avg	Change from Average
Lake St Clair	17,302	17,302	17,096	1%	36,531	27,138	34,406	6%
Wolcott Mill	3,093	1,357	3,176	-3%	10,197	5,942	11,327	-10%
Wolcott Farm	9,013	5,936	6,776	33%	13,931	10,158	12,420	12%
Stony Creek	15,197	15,421	17,023	-11%	43,634	43,079	45,935	-5%
Eastern Mobile Center	3,601	3,116	2,371	52%	4,939	3,594	3,021	64%
Indian Springs	5,267	4,048	4,994	5%	12,558	10,940	12,762	-2%
Kens NC	28,103	28,284	31,481	-11%	93,569	94,617	106,599	-12%
Kens Farm	22,318	28,067	25,516	-13%	59,274	69,132	70,081	-15%
Western Mobile Center	866	960	665	30%	3,576	2,574	2,325	54%
Hudson Mills	4,215	4,060	3,616	17%	13,982	13,598	12,885	9%
Oakwoods	14,180	11,140	12,903	10%	46,316	40,089	43,820	6%
Lake Erie	16,636	13,540	16,119	3%	50,402	50,941	54,507	-8%
Southern Mobile Center	6,455	1,296	1,045	518%	4,893	4,317	3,637	35%
Totals	146,246	134,527	142,782	2%	393,802	376,119	413,724	-5%

PARK	Monthly Revenue				YTD Revenue			
	Current	Previous	Prev 3 Yr Avg	Change from Average	Current	Previous	Prev 3 Yr Avg	Change from Average
Lake St Clair	\$ 7,989	\$ 391	\$ 722	1006%	\$ 13,967	\$ 1,107	\$ 4,759	193%
Wolcott Mill	\$ 70	\$ -	\$ 78	-10%	\$ 1,873	\$ 3,192	\$ 2,170	-14%
Wolcott Farm	\$ 2,533	\$ 778	\$ 11,828	-79%	\$ 13,224	\$ 1,634	\$ 14,236	-7%
Wagon Rides	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
Livestock/Produce	\$ 5,953	\$ 5,856	\$ 3,054	95%	\$ 14,092	\$ 15,360	\$ 17,852	-21%
FARM TOTAL	\$ 8,486	\$ 6,634	\$ 14,882	-43%	\$ 27,316	\$ 16,994	\$ 32,088	-15%
Stony Creek	\$ (291)	\$ 659	\$ 708	-141%	\$ 4,337	\$ 2,329	\$ 4,279	1%
Eastern Mobile Center	\$ 1,025	\$ -	\$ 433	137%	\$ 3,715	\$ -	\$ 2,409	54%
Indian Springs	\$ 1,855	\$ 735	\$ 1,042	78%	\$ 4,634	\$ 2,579	\$ 4,227	10%
Kens NC	\$ 8,701	\$ 307	\$ 898	869%	\$ 21,672	\$ 1,264	\$ 4,387	394%
Kens Farm	\$ 4,779	\$ 1,281	\$ 2,757	73%	\$ 30,557	\$ 18,651	\$ 18,449	66%
Wagon Rides	\$ 2,105	\$ 100	\$ 1,011	108%	\$ 4,124	\$ 150	\$ 2,607	58%
Livestock/Produce	\$ -	\$ -	\$ 133	-	\$ -	\$ -	\$ 405	-
FARM TOTAL	\$ 6,884	\$ 1,381	\$ 3,901	76%	\$ 34,681	\$ 18,801	\$ 21,461	62%
Western Mobile Center	\$ (75)	\$ -	\$ 619	-112%	\$ 4,693	\$ -	\$ 4,831	-3%
Hudson Mills	\$ 3,092	\$ 442	\$ 1,117	177%	\$ 14,017	\$ 5,219	\$ 4,699	198%
Oakwoods	\$ 491	\$ 170	\$ 638	-23%	\$ 2,249	\$ 2,004	\$ 2,851	-21%
Lake Erie	\$ 1,550	\$ 144	\$ 465	233%	\$ 3,458	\$ 1,356	\$ 1,645	110%
Southern Mobile Center	\$ 1,939	\$ -	\$ 83	2227%	\$ 5,988	\$ -	\$ 3,093	94%
Totals	\$ 41,715	\$ 10,863	\$ 25,586	63%	\$ 142,600	\$ 54,845	\$ 92,898	54%

BREAKDOWN OF ATTENDANCE	ON-SITE Programs and Attendance				OFF-SITE Programs and Attendance			
	CURRENT YEAR		PREVIOUS YEAR		CURRENT YEAR		PREVIOUS YEAR	
	Programs	Attendance	Programs	Attendance	Programs	Attendance	Programs	Attendance
Lake St Clair	37	363	37	363	1	9	1	9
Wolcott Mill	2	36	1	38	-	-	-	-
Wolcott Farm	54	1,366	22	917	5	2,472	-	-
Stony Creek	54	1,170	43	921	-	27	-	-
Eastern Mobile Center					30	3,496	29	2,945
Indian Springs	8	656	12	540	-	-	-	-
Kens NC	22	736	21	691	3	49	2	20
Kens Farm	120	2,950	113	6,821	4	60	-	-
Western Mobile Center					46	866	49	960
Hudson Mills	7	715	10	538	-	-	1	22
Oakwoods	17	384	10	326	6	366	6	484
Lake Erie	16	612	11	400	-	-	7	430
Southern Mobile Center					40	1,562	29	1,296
Totals	337	8,988	280	11,555	135	8,907	124	6,166

BREAKDOWN OF ATTENDANCE	OTHER VISITORS (Non-programs)	
	Current	Previous
Lake St Clair	5,666	5,666
Wolcott Mill	3,057	1,319
Wolcott Farm	5,175	5,019
Stony Creek	14,000	14,500
Indian Springs	4,611	3,508
Kens NC	27,318	27,573
Kens Farm	19,308	21,246
Hudson Mills	3,500	3,500
Oakwoods	13,430	10,330
Lake Erie	16,024	12,710
Totals	112,089	105,371

"ON-SITE" - Statistics includes both programs offered to the public and programs offered to school and scout groups.

"OFF-SITE" - Statistics includes outreach programs at schools, special events such as local fairs, or outdoor related trade shows.

"OTHER VISITORS" - Represents patrons to interpretive centers who visit to view exhibits, walk trails, and generally just enjoy the outdoors.