

Agenda
Huron-Clinton Metropolitan Authority
Board of Commissioners
June 10, 2021 – 1:00 pm

Kensington Metropark – Nature Center and via Zoom

<https://us02web.zoom.us/j/9800687134?pwd=ak1WMTIPNUIUcEUycHpTWW95MTErUT09>

Meeting ID: 980 068 7134 / **Passcode:** HCMABOC

Dial by your location: +1 929 205 6099 (New York) / +1 301 715 8592 (Washington, D.C)

1. Call to Order
2. Chairman's Statement
3. Public Participation
4. Approval – May 13, 2021 regular meeting minutes
5. Approval – June 10, 2021 Full Agenda

Consent Agenda

6. Approval – June 10, 2021 Consent Agenda
 - a. Approval – May 2021 Financial Statements
 - b. Approval – May 2021 Appropriation Adjustments **pg. 1**
 - c. Report – Monthly 2021 Capital Project Fund Update **pg. 3**
 - d. Report – Monthly 2021 Major Maintenance Update **pg. 9**
 - e. Report – Purchases over \$10,000 **pg. 13**
 - f. Purchases
 1. Total Spend and Vendor Location **pg. 14**
 2. Utility Tractor, Lake Erie Metropark **pg. 16**

Regular Agenda

7. Reports

A. *Financial Department*

1. Report – 2020 Audited Financial Statements **pg. 17**
2. Report – Monthly Financial Review **pg. 139**
3. Approval – 2020/2021 Tax Levy Report **pg. 153**

B. *Administrative Department*

1. Report – Marketing Update **pg. 156**
2. Report – DEI Update **pg. 166**
3. Report – Interpretive Services Update **pg. 176**
4. Report – Natural Resources Update **pg. 186**

C. *Planning Department*

1. Report – Planning and Development Update **pg. 199**
2. Approval – USGS Water Quality Monitoring Contract, Lake St. Clair **pg. 216**
3. Report – Permit Scanning Data Analysis **pg. 220**

8. Public Participation
9. Election of Board Officers **pg. 228**
10. Other Business
11. Staff Leadership Update
 - a. Approval – 2021 Part-Time Employee Bonus Plan Revision **pg. 229**
12. Commissioner Comments
13. Motion to Adjourn

Maple Beach Playground Dedication and Luncheon
Thursday, June 10, 2021 – 11:00 a.m. – 11:45 a.m.
Kensington Metropark

The next regular Metroparks Board meeting will take place
Thursday, July 8, 2021 – 1:00 p.m.
Hudson Mills Activity Center



To: Board of Commissioners
From: Rebecca Franchock, Chief of Finance
Subject: Approval – May Appropriation Adjustments
Date: June 4, 2021

Action Requested: Motion to Approve

That the Board of Commissioners approve the May 2021 Appropriation Adjustments as recommended by Chief of Finance Rebecca Franchock and staff.

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 May, \$128,343 was transferred between general fund operation accounts and \$45,856 was transferred within capital project accounts. Fund Balance was positively impacted by a \$1,000 donation at Hudson Mills. Tax adjustments resulted in an additional increase in fund balance of \$39,006 for a net increase of \$40,006.

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

Attachment: Appropriation Adjustments

Huron-Clinton Metropolitan Authority
May 2021 Appropriation Transfer Summary

Expense Accounts	Location	Expense Increase/ Revenue Decrease	Expense Decrease/ Revenue Increase	Difference
Major Maintenance	Administrative	\$ 13,235	\$ 110,943	\$ (97,708)
	Lake St. Clair	25,385	-	25,385
	Kensington	6,805	-	6,805
	Lower Huron/Willow/Oakwoods	6,854	-	6,854
	Hudson Mills	9,520	-	9,520
	Stony Creek	7,528	-	7,528
	Lake Erie	33,890	-	33,890
	Indian Springs	6,247	-	6,247
	Huron Meadows	1,479	-	1,479
		Total	\$ 110,943	\$ 110,943
Operations	Lake St. Clair	\$ 1,100	\$ 1,100	\$ -
	Stony Creek	5,600	5,600	-
	Lake Erie	10,700	10,700	-
		Total	\$ 17,400	\$ 17,400
Total General Fund Transfers		\$ 128,343	\$ 128,343	\$ -
Capital Project Fund	Administrative	\$ -	\$ 45,856	\$ (45,856)
	Lake St. Clair	2,154	-	2,154
	Kensington	7,993	-	7,993
	Lower Huron/Willow/Oakwoods	17,147	-	17,147
	Hudson Mills	2,779	-	2,779
	Stony Creek	15,151	-	15,151
	Lake Erie	632	-	632
		Total	\$ 45,856	\$ 45,856
Foundation Donation Funding	Hudson Mills	\$ -	\$ 1,000	\$ 1,000
		Total	\$ -	\$ 1,000
Tax Adjustment	Current	\$ -	\$ 33,763	\$ 33,763
	Prior	-	5,243	5,243
		Total	\$ -	\$ 39,006



To: Board of Commissioners
From: Rebecca Franchock, Chief of Finance
Subject: Report – Monthly Capital Project Fund
Date: June 4, 2021

Action Requested: Motion to Receive and File

That the Board of Commissioners receive and file the Capital Project Fund report as submitted by Rebecca Franchock and staff.

Background: In 2018, the Board of Commissioners approved the creation of a capital project fund. To support the information provided on specific capital improvement projects Finance initially provided the following data:

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 new 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 as well as the general public to stay up-to-date on the capital project work underway throughout the Metroparks.

Expenditures during May 2021 were primarily related to staff time. The following projects had significant effort during the month:

- Kensington – Maple Beach Universal Accessible Playground
- Lower Huron – North Fishing Site Redevelopment
- Oakwoods – Nature Center Lighting
- Willow – Park Office Replacement

Attachment: May 2021 Capital Project Fund Update

May Capital Project Fund Report - Project Summary

Location	Original Project Title	Project Description	Amended Budget	Available Grant Funding	Project Status	Estimated Completion Year
Lake St Clair	Pump Station No. 1 Replacement-SAW Grant	Sewer pump station replacement near Nature Center	444,419		Substantially Completed	2021
Lake St Clair	Black Creek Marsh Wetland Filtration Enhancement	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.	253,000	\$ 160,000	In Design	2022
Lake St Clair	Accessible Kayak Launch & Power Installation		50,000			
Lake St Clair	Backup Internet Fiber Installation	Comcast installation of underground fiber network	40,000		Complete	2021
Lake St Clair	Electrical Grid Replacement - Design in 2020	Assessments, cost estimates, and project development for future projects to address electrical power infrastructure upgrades and repairs.	801,728		Scope Assessment Complete - Project specifications in development	2026
Lake St Clair	Beach Restoration	Multi-year EGLE grant project through 2023. Plantings and bird deterrents installation to improve water quality funding includes follow up water quality monitoring.	402,893	292,167	Under Contract	2023
Lake St Clair	Michigan Coastal Management Program-Accessible Launch	Accessible Kayak Launch - grant application has been made to Michigan Coastal Management Program.	392,850	196,425	Awaiting grant award	2023
Kensington	Maple Beach Site Improvements	Construction of site and restroom facilities	1,092,750		Substantially Completed	2021
Kensington	Maple Beach - Universal Accessible Playground	Construction of a new playground at Maple Beach	553,872		Substantially Completed	2021
Kensington	West Boat Launch - Accessible Kayak Launch	Michigan Natural Resources Trust Fund grant funded project to develop an accessible kayak launch and associated site amenities at West Boat Launch.	316,345	154,000	In Design	2022
Kensington	Farm Center Sidewalk Replacement	Replacement of the looped walkway around the animal pens for the public.	155,804		In Design	2021
Dexter-Delhi	Relocating Concessionaire Canoe Livery Building	Construction of a new building and use area for concessionaire operation within East Delhi. The expanded Border to Border trail development utilizes the former site. The project moves operations to Delhi to address current tolling and overflow parking issues.	95,881	5,000	Design Complete - Permitting Underway - Township Review	2021
Lower Huron	North Fishing Site Redevelopment	Land and Water Conservation Fund grant funded project to develop an accessible kayak launch and associated site amenities at the North Fishing Site.	293,433	144,400	Midway toward completion	2021
Lower Huron	Backup Internet Fiber Installation	Comcast installation of underground fiber network	185,362		In Construction	2021
Lower Huron	Woods Creek Playground Development	Space-themed regional playground near the Woods Creek picnic area on the former pool site.	1,301,645		Contract awarded	2021
Lower Huron	Toll Booth Replacement and Paving	Toll Booth replacement on existing pedestal at Oakwoods and Lower Huron - Beemis Road entrance.	30,000		Awaiting Quote from Sole Source Provider	2021
Lower Huron	Turtle Cove Crosswalk Path	Construction of a path and crosswalk from the Foxwoods parking lot to Turtle Cove.	90,959		In Design	2021
Lower Huron	Iron Bell Trail Project	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).	841,918	488,742	In Design	2022

May Capital Project Fund Report - Project Summary

Location	Original Project Title	Project Description	Amended Budget	Available Grant Funding	Project Status	Estimated Completion Year
Lower Huron	Walnut Grove Campground Improvements	Land and Water Conservation Fund grant funded project to improve accessibility and site amenities at the Walnut Grove Campground.	784,600	450,000	Awaiting Grant Agreement	2023
Lower Huron	Off Leash Dog Area Development	Land and Water Conservation Fund grant funded project to develop a new fenced in area for off leash dog activities.	330,800	165,400	Awaiting Grant Agreement	2023
Hudson Mills	Backup Internet Fiber Installation	Comcast to install new fiber network lines. No construction costs at this location in contract with Comcast - funds may be needed at other locations.	7,994		Cancel - funding available	
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 Rapids View.	471,220	226,900	In Design	2022
Hudson Mills	Toll Booth Removal and Replacement	Toll Booth replacement on existing pedestal, unit delivered awaiting installation spring 2021.	80,000		In Construction	2021
Hudson Mills	Picnic Area Development at Canoe Launch	Michigan Natural Resources Trust Fund grant funded project to develop an accessible kayak launch and associated site amenities at Dexter-Huron.	0	192,700	Awaiting Grant Agreement	2022
Stony Creek	Baypoint Beach Site Improvements	Construction of restroom and site work for support of Baypoint Beach.	385,500		Substantially Completed	2021
Stony Creek	Shelden Trails Redevelopment	Redevelopment of the multi-use natural surface Shelden Trails system.	1,358,983	50,000	In Construction	2021
Stony Creek	Boat Launch Building Redevelopment	Construction of a new restroom and shade structure at the boat launch facility.	863,549	50,000	Out for Bid	2021
Stony Creek	Development of Off Leash Dog Area	Michigan Natural Resources Trust Fund grant funded project to develop a new fenced in area for off leash dog activities	1,629,002		In Design	2021
Stony Creek	Backup Internet Fiber Installation	Comcast installation of underground fiber network	148,896		Substantially Completed	2021
Stony Creek	Shore Fishing Vault Latrine Replacement	Replace Vault Latrine at Shore Fishing area	80,000			
Stony Creek	26 Mile Rd. Connector - Bike Path	Transportation Alternatives Program grant (obtained by Macomb County) funded project to connect into the park from 26 Mile Road	411		Design Complete - State is reviewing	2021
Stony Creek	Baypoint Beach Grinder Pump Installation	Installation of five septic tank filter systems to resolve the issue.	14,195		In Construction	2021
Stony Creek	Golf Course Pumphouse & Irrigation System Replacement	Replacement of intakes, pumps, controls, piping and heads. One year of design before construction.	152,179		Funded	2023
Willow	Park Office Replacement	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.	1,000,000		In Construction - Foundation work	2021
Willow	Main Park Road Culvert Replacements near Acorn Knoll	Replacement of failing culvert on main loop road.	2,422,228		Contract awarded	2021
Willow	Backup Internet Fiber Installation	Comcast to install new fiber network lines. Initial proposal - zero construction cost - now deemed unservable - IT reviewing options with Comcast.	40,000		In Review	

May Capital Project Fund Report - Project Summary

Location	Original Project Title	Project Description	Amended Budget	Available Grant Funding	Project Status	Estimated Completion Year
Willow	Big Bend Shoreline Protection	National Fish and Wildlife Foundation SE MI Resilience Fund grant project to mitigate Huron River streambank erosion and improve habitat.	0	250,000	Awaiting Grant Agreement	2023
Oakwoods	Nature Center Exhibit Design & lighting/electrical	Design, production and installation of interpretive exhibits. Includes updated flooring, lighting and electrical.	503,743		Nearing completion	2021
Oakwoods	Backup Internet Fiber Installation	Comcast to install new fiber network lines. Initial proposal - zero construction cost - now deemed unservable - IT reviewing options with Comcast.	727,625		In Review	2021
Oakwoods	Accessible Nature Trail Development	Land and Water Conservation Fund grant funded project to develop an accessible nature trail and make associated site improvements.	0	124,000	Awaiting Grant Agreement	2022
Lake Erie	Shoreline and Fish Habitat Restoration	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.	248,000	1,404,353	In Design	2022
Lake Erie	Boat Launch Fish Cleaning Station	Installation of an onsite fish cleaning station at the boat launch facility.	1,618,481		Funded	2023
Lake Erie	Accessible Kayak Launch with Area Development	Land and Water Conservation Fund grant funded project to develop an accessible kayak launch and associated site amenities at the Boat Launch.	45,000	122,500	Awaiting grant agreement	2023
Wolcott	Phase Two - Animal Pen Fencing Replacement	Replacement of deteriorated animal pen fencing.	245,133		Complete	2021
Wolcott	Farm to Mill Trail Connector	Development of a connector trail from the Farm to the Mill. Multi year project design and construction.	42,485		Funded	2024
Indian Springs	Backup Internet Fiber Installation	Comcast to install new fiber network lines. No construction costs at this location in contract with Comcast - funds may be needed at other locations.	1,000,958		Cancel - funding available	2021
Huron Meadows	Backup Internet Fiber Installation	Comcast to install new fiber network lines. Initial proposal - zero construction cost - now deemed unservable - IT reviewing options with Comcast.	7,758		In Review	2021
			<u>21,551,599</u>	<u>\$ 4,476,587</u>		

Capital Project Status Report
As of 5/31/2021

<u>Location</u>	<u>Project Title</u>	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Year to Date Transactions</u>	<u>Life to Date Transactions</u>	<u>Life to Date Encumbrance</u>	<u>Remaining Budget</u>	<u>Available Grant Funding</u>
Lake St Clair	Pump Station No. 1 Replacement-SAW Grant	\$ 350,990	\$ 444,419	\$ (12,303)	\$ 381,570	\$ 45,005	\$ 17,844	
Lake St Clair	Black Creek Marsh Wetland Filtration Enhancement	253,000	253,000	-	-	-	253,000	160,000
Lake St Clair	Accessible Kayak Launch & Power Installation	50,000	50,000	-	-	-	50,000	
Lake St Clair	Backup Internet Fiber Installation	40,000	40,000	-	-	30,815	9,185	
Lake St Clair	Electrical Grid Replacement - Design in 2020	1,000,000	801,728	8,368	8,368	102,760	690,600	
Lake St Clair	Beach Restoration	400,000	402,893	16,417	27,074	250,961	124,857	292,167
Lake St Clair	Michiagn Coastal Management Program-Accessible Launch	392,850	392,850	-	-	-	392,850	196,425
Kensington	Maple Beach Site Improvements	820,396	1,092,750	46,120	1,072,909	-	19,841	
Kensington	Maple Beach - Universal Accessible Playground	525,000	553,872	88,501	493,184	-	60,688	
Kensington	West Boat Launch - Accessible Kayak Launch	308,000	316,345	4,039	8,345	-	308,000	154,000
Kensington	Farm Center Sidewalk Replacement	150,000	155,804	5,804	5,804	-	150,000	
Dexter-Delhi	Relocating Concessionaire Canoe Livery Building	75,000	95,881	24,024	41,631	-	54,250	5,000
Lower Huron	North Fishing Site Redevelopment	288,800	293,433	207,066	234,444	48,196	10,794	144,400
Lower Huron	Backup Internet Fiber Installation	205,000	185,362	-	150,000	33,702	1,660	
Lower Huron	Woods Creek Playground Development	1,300,000	1,301,645	1,645	1,645	1,394,030	(94,030)	
Lower Huron	Toll Booth Replacement and Paving	30,000	30,000	-	-	-	30,000	
Lower Huron	Turtle Cove Crosswalk Path	90,000	90,959	959	959	-	90,000	
Lower Huron	Iron Bell Trail Project	716,700	841,918	4,278	4,278	67,909	769,731	488,742
Lower Huron	Walnut Grove Campground Improvements	784,600	784,600	-	-	-	784,600	450,000
Lower Huron	Off Leash Dog Area Development	330,800	330,800	-	-	-	330,800	165,400
Hudson Mills	Backup Internet Fiber Installation	40,000	7,994	-	-	-	7,994	
Hudson Mills	Rapids View area Development	453,800	471,220	13,121	17,420	-	453,800	226,900
Hudson Mills	Toll Booth Removal and Replacement	80,000	80,000	-	12,346	-	67,654	
Hudson Mills	Hike Bike Trail Reconstruction	-	-	205	205	-	(205)	
Hudson Mills	Picnic Area Development at Canoe Launch	385,500	385,500	-	-	-	385,500	192,700
Stony Creek	Baypoint Beach Site Improvements	847,736	1,358,983	73,858	1,156,295	110,599	92,090	
Stony Creek	Shelden Trails Redevelopment	182,689	863,549	(26,957)	298,496	96,062	468,992	50,000
Stony Creek	Boat Launch Building Redevelopment	1,750,000	1,629,002	47,685	141,307	4,193	1,483,503	50,000
Stony Creek	Development of Off Leash Dog Area	138,500	148,896	9,371	10,396	-	138,500	
Stony Creek	Backup Internet Fiber Installation	80,000	80,000	-	-	70,407	9,593	
Stony Creek	Shore Fishing Vault Latrine Replacement	-	411	411	411	-	-	
Stony Creek	26 Mile Rd. Connector - Bike Path	-	14,195	3,630	14,195	-	-	
Stony Creek	Baypoint Beach Grinder Pump Installation	150,000	152,179	2,179	2,179	83,250	66,750	
Stony Creek	Golf Course Pumphouse & Irrigation System Replacement	1,000,000	1,000,000	-	-	-	1,000,000	
Willow	Park Office Replacement	2,121,300	2,422,228	374,349	555,816	1,867,537	(1,125)	
Willow	Main Park Road Culvert Replacements near Acorn Knoll	40,000	40,000	-	-	-	40,000	
Willow	Backup Internet Fiber Installation	40,000	-	-	-	-	-	
Willow	Big Bend Shoreline Protection	501,593	503,743	2,150	2,150	-	501,593	250,000
Oakwoods	Nature Center Exhibit Design & lighting/electrical	720,000	727,625	99,635	717,299	8,417	1,910	
Oakwoods	Backup Internet Fiber Installation	40,000	-	-	-	-	-	
Oakwoods	Accessible Nature Trail Development	248,000	248,000	-	-	-	248,000	124,000
Lake Erie	Shoreline and Fish Habitat Restoration	1,600,000	1,618,481	13,294	129,201	67,701	1,421,580	1,404,353
Lake Erie	Boat Launch Fish Cleaning Station	45,000	45,000	-	-	-	45,000	

Capital Project Status Report
As of 5/31/2021

<u>Location</u>	<u>Project Title</u>	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Year to Date Transactions</u>	<u>Life to Date Transactions</u>	<u>Life to Date Encumbrance</u>	<u>Remaining Budget</u>	<u>Available Grant Funding</u>
Lake Erie	Accessible Kayak Launch with Area Development	245,000	245,133	-	133	-	245,000	122,500
Wolcott	Phase Two - Animal Pen Fencing Replacement	30,000	42,485	6,981	12,485	-	30,000	
Wolcott	Farm to Mill Trail Connector	1,000,000	1,000,958	-	958	-	1,000,000	
Indian Springs	Backup Internet Fiber Installation	40,000	7,758	-	-	-	7,758	
Huron Meadows	Backup Internet Fiber Installation	80,000	-	-	-	-	-	
			<u>\$21,551,599</u>	<u>\$ 1,014,830</u>	<u>\$ 5,501,501</u>	<u>\$ 4,281,543</u>	<u>\$11,768,555</u>	<u>\$ 4,476,587</u>



To: Board of Commissioners
From: Rebecca Franchock, Chief of Finance
Subject: Report – Monthly Major Maintenance Project
Date: June 4, 2021

Action Requested: Motion to Receive and File

That the Board of Commissioners receive and file the Major Maintenance report as submitted by Rebecca Franchock 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 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 that was shared at the April Board meeting. 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 May, there has been a lot of work contracted or started but year-to-date expenses are 14.4 percent of the total budget.

Attachment: May 2021 Major Maintenance Status Report

Major Maintenance Status Report
As of 5/31/2021

Location	Project Title	Project Description	Original Budget Funding	Amended Budget	Year to Date Transactions	Life to Date Transactions	Life to Date Encumbrance	Remaining Budget	Project Status
Administrative Office	Window Replacement	Replace selected windows throughout the building to allow operable windows increasing external air flow into building.	115,000	116,999	13,235	13,235	103,764	-	Under contract
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	-	15,292	1,170	15,292	-	-	Funded as a carry-over from 2020
Lake St Clair	Boardwalk Decking & Replacement	Replaces a section of boardwalk decking on the east section of boardwalk. More phases will be need in subsequent years	150,000	144,906	97,205	97,205	47,701	-	In construction
Lake St Clair	Park Office Boiler Replacement	Replaces the second of two boilers in the LSC office and food bar building. The first was replaced in a previous project.	65,000	25,803	16,232	16,232	9,571	-	In construction
Lake St Clair	ADA Accessibility Improvements	This will bring three additional shelters up to ADA standards including 12 ADA accessible tables and one large ADA grill per shelter	20,000	-	-	-	-	-	Work is planned for fall of 2021
Lake St Clair	Spray Zone Pump Replacement	Facility utilizes two pumps for full pressure. One has currently failed and is planned for replacement	18,500	-	-	-	10,710	(10,710)	Under contract - work to be completed prior during May
Lake St Clair	Fishing Pier Repairs	Two fishing piers located on the point have experienced ice damage to support. One is still useable with damage. This project will lift and replace support allowing both to be functional again.	12,000	-	-	-	-	-	Funded
Lake St Clair	Adventure Golf Carpet Replacement	Approximately 1,000 yards of carpet to cover all 18 holes at course.	33,000	27,613	-	-	-	27,613	Scheduled for June installation
Lake St Clair	Pickle Ball Court Conversion	Converts an existing tennis court to pickle ball courts.	12,000	11,152	2,252	2,252	-	8,900	Under Contract
Lake St Clair	Hike Bike Trail Reconstruction at Park Entrance	The existing paved surface is failing and in poor condition, this project will resurface the existing bike trail from the entrance to the Nature Center	243,600	203,786	6,101	6,101	197,685	-	Out for Bid
Lake St Clair	Beach Soil/Containment Removal	In excess of 50,000 cubic yards of seaweed and other debris have accumulated from beach cleaning	50,000	-	-	-	-	-	Funded
Lake St Clair	Stormwater Drainage Repairs on Culverts	Replacement of deteriorated culverts throughout the park	45,000	-	-	-	-	-	Funded
Lake St Clair	Pool Slide Repair	This project will install a gel coating to cover the pool slides improving safety for park patrons	11,800	-	-	-	-	-	Targeted to start after the season
Lake St Clair	Sidewalk at North Marina Shore	This project has been incorporated with the bike trail entrance repairs, will will replace the failing sidewalk along the North Marina	20,000	-	-	-	-	-	In construction
Kensington	Splash Pad Programming & Hardware Updates	Replaces the existing controls and programming for the operation of the Splash-n-Blast at Kensington	22,100	24,434	20,077	20,077	4,356	-	Contractor finishing work. Waiting for facility to open for final calibration
Kensington	Dam Concrete Work	Fix concrete spalling	100,000	370	370	370	-	-	Work targeted for the fall season when the waterlevels are lowered
Kensington	Maple Beach Irrigation Replacement	The project will install new irrigation lines and heads at Maple beach around the the restroom building	100,000	38,619	925	925	38,619	(925)	In construction expected completion mid-May
Kensington	Playground Mulch Installation	Annual mulch replenishment to meet safety requirements	-	13,134	13,134	13,134	-	-	Completed
Kensington	Historic Barn Roof Replacement	Replacing the deteriorated cedar shake roof.	21,000	17,385	-	-	17,385	-	Scheduled to start May 20

**Major Maintenance Status Report
As of 5/31/2021**

Kensington	Hike Bike Trail Reconstruction-Nature Center to West Boat Launch	Replaces the existing failing asphalt surface on the bike trail	-	219,823	4,101	4,101	215,722	-	In construction
Kensington	Boat Launch Building & Seawall Repairs	Repairs to the steel on the existing seawall	30,000	-	-	-	-	-	In design - anticipate fall construction
Kensington	Trail Improvements - Playfield top of hill (Maple towards Possum)	Replaces the existing failing asphalt surface on the bike trail. This project is combined with the Nature Center to West Boat Launch work	165,000	-	-	-	-	-	In construction
Kensington	Trail Improvements - Martindale North to Shore Fishing	Replaces the existing failing asphalt surface on the bike trail	427,000	-	-	-	-	-	Engineering is evaluating - anticipate fall construction
Lower Huron	Replacement of Starter Tub-Turtle Cove	Replacement of the starting tub for the Turtle Cove green tube slide. Located at the top of the slide tower, crane needed to assist in replacement.	17,392	17,614	222	222	17,392	-	Contractor looking to install in May
Lower Huron	Turtle Cove lazy river VFD panels Repairs	Awaiting DTE Power quality assessment to determine if repairs or replacements are needed. This is for the control boards for two lazy river turbine motors at Turtle Cove.	15,000	-	-	-	-	-	Funded
Lower Huron	Turtle Cove Slide Tower and Support Structure Painting	Body slide and tube slide tower structure at Turtle Cove. Necessary for integrity of structure to resist chemical damage and rust build up.	70,000	-	-	-	-	-	Project slated to start in the fall after the facility closes for the season.
Lower Huron	Lower Huron Upgrade Pump at Tulip Tree Comfort Station	Grinder pump upgrade for the comfort station that services both Tulip Tree and Walnut Grove Campground comfort stations.	15,000	-	-	-	-	-	Funded
Lower Huron	Lower Huron Replace Culvert on Bike Trail at LH South End	Replace culvert under the hike bike trail located near the south entrance of Lower Huron Metropark.	30,000	-	-	-	-	-	In construction
Lower Huron	Washago Pond Dam Repairs	Diver assessment of dam repair needed at Washago pond dam. Anticipating a short term repair and assessment for a more permanent long term repair.	15,000	-	-	-	-	-	Project targeted to start early summer
Lower Huron	ADA Cement Pad for Grills	Continuation of ADA upgrades at Lower Huron/Willow shelters. Cement pads extension of shelter cement pad for ADA grill.	20,000	-	-	-	-	-	-
Hudson Mills	Golf Starter Building Roof Replacement	Replacement of flat roof section	30,000	1,220	1,220	1,220	-	-	Bids came in high and project will be rebid next year.
Hudson Mills	Golf Course Pump Station Upgrades	Replacement pumps	67,700	66,000	-	-	66,000	-	Under contract
Hudson Mills	Hike Bike Trail Reconstruction	Reconstruction of a section of shared use trail	432,000	258,244	8,299	8,299	249,945	-	In construction
Stony Creek	ADA Accessibility Improvements	This will bring two additional shelters up to ADA standards including 12 ADA accessible tables and one large ADA grill per shelter	30,000	-	-	-	-	-	Scheduled for fall
Stony Creek	Playground Mulch Installation	Annual mulch replenishment to meet safety requirements	-	14,328	14,328	14,328	-	-	Project Complete
Stony Creek	Golf Course Culvert Installs for Water Drainage	Cut cart path and install culvert to eliminate wet areas	20,000	-	-	-	-	-	Funded
Stony Creek	Eastwood Beach Entrance Road Spot Repairs	Spot repairs to entrance drive	20,000	-	-	-	-	-	Funded
Stony Creek	Repaint Roadway & Hike Bike Paths	Address worst portions of trail and roadway	20,000	-	-	-	-	-	Funded
Stony Creek	Stormwater Drainage Repairs on Culverts	Replace existing deteriorated culverts	50,000	-	-	-	-	-	Funded
Willow	Hike Bike Trail Reconstruction-Oakwoods Connector to Chestnut Rd	Hike bike trail resurface and correct drainage issue between Oakwoods and Willow Metroparks.	151,000	144,847	7,067	7,067	122,195	15,585	In construction
Oakwoods	Oakwoods Drainage repair for Sky-Come-Down trail	Nature trail has been flooded due to unknown reasons. Assessment and work for drainage resolution to this area.	35,000	-	-	-	-	-	Funded - project may not be needed
Willow	Willow Replace Vinyl Siding at Carpenter Shop	Exterior siding replacement for the Carpenter shop building located at the Willow Maintenance Service yard.	20,000	-	-	-	-	-	Funded
Willow	Willow Replace Culvert at Southside of Park - Washago to Pool Connector	Culvert repair/replacement located under the hike bike trail between the Willow pool and Washago Pond.	15,000	-	-	-	-	-	In construction

**Major Maintenance Status Report
As of 5/31/2021**

Lake Erie	Replacement of Failing Culvert	Culvert repair/replacement located under the main park road between maintenance service drive and Cove Point area.	43,440	102,268	87,468	102,268	-	0	Funded
Lake Erie	Roof Replacements at 4 Various Buildings	Roof shingle replacement (and other roof repairs as required) for the Lake Erie Foodbar, Wet Shop/Bathhouse, Pool Mechanical and Tot Lot bathroom buildings.	139,960	175,574	107,936	174,881	36,372	(35,678)	In construction
Lake Erie	Boat Launch Road Culvert Replacements	Main culverts under the road to boat launch replaced. Road surfacing to be completed at a later date.	60,000	-	-	-	-	-	Project complete
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.	60,000	-	-	-	-	-	Funded - anticipate fall construction
Lake Erie	Golf Maintenance Building Repairs	Repair/replace a wall, window and exterior siding of the Lake Erie golf course maintenance building.	15,000	-	-	-	-	-	Funded
Lake Erie	Marcite Repair at Shallow End of Wave Pool	Total replacement of the Wave pool shallow end marcite; roughly 12,500 sq ft.	188,000	-	-	-	-	-	Target to start towards the end of summer
Wolcott	Replacement of Existing Pasture Fence	Replacement of animal pen fencing	23,792	82,832	23,792	82,832	-	0	Completed
Wolcott	Historic Mill Sprinkler System	Evaluation and possible repair of existing fire suppression system.	12,486	12,486	12,486	12,486	-	-	In review
Wolcott	Horse Barn Electrical Upgrades	Evaluation and repair of electrical system in horse barn	-	15,725	-	-	15,725	-	Completed
Wolcott	Fill in Raceway at Mill	Project to look at filling in the raceway beneath the Mill	80,000	-	-	-	-	-	Currently being evaluated
Indian Springs	Dome Polishing & Seal Replacement	Polishing and resealing of the interior and exterior surface of the underwater dome	50,161	306,424	51,802	178,443	3,078	124,902	Project substantially completed
Indian Springs	Splash Pad Programming & Hardware Updates	Replacement and upgrades to the control software and hardware for the splash pad	21,900	23,269	16,995	16,995	6,275	-	Work substantially complete. Final calibration once facility is up and running.
Indian Springs	EDC Flooring/Painting of Dome Area	Replacement carpeting and painting of concrete in the underwater dome	20,000	-	-	-	-	-	Work targeted to start in May
Huron Meadows	Golf Starter Building Roof Replacement	Replacement of the existing shingle roof on the starter building	75,000	1,479	1,479	1,479	-	-	In design
			\$ 3,523,831	\$ 2,081,626	\$ 507,896	\$ 789,444	\$ 1,162,494	\$ 129,687	



To: Board of Commissioners
From: Amy McMillan, Director
Project Title: Update – Purchases over \$10,000
Date: June 4, 2021

Action Requested: Motion to Approve

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. The Detroit Association of Black Organizations (DABO)	TV and radio ads Marketing and Communications Dept.	\$11,000.00
2. C&C Sports, Inc.	Two Polaris all-terrain vehicles Police Dept.	\$15,627.98
3. Kronos SaaShr, Inc.	Workforce Ready Timekeeping Fees Human Resources Dept.	\$16,281.30
4. SwimOutlet	Swim gear for swimming and water safety program offered through the City of Detroit Planning Dept.	\$23,916.59



To: Board of Commissioners
From: Amy McMillan, Director
Project Title: Purchases – Total Spent and Vendor Locations
Date: June 4, 2021

Action Requested: Motion to Receive and File

That the Board of Commissioners receive and file the update for the Total Spent and Vendor Locations for June 2021 as submitted by Director Amy McMillan and staff.

Background: Each month 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 for June

Award Request for June 2021

Vendor	Vendor Location	Description	Park Location	Total Request	5-County Area	Greater Michigan	Outside Michigan	Effect of DEI, Living Wage & Local Preference Policy
Bader & Sons Co	South Lyon, MI	Utility Tractor per ITB 2021-032	Lake Erie	\$43,277.00	\$43,277.00			
U.S. Geological Survey (USGS)	Philadelphia, PA	Water Quality Monitoring (part of the EGLE Grant Project for LSC beach restoration)	Lake St. Clair	\$34,800.00			\$34,800.00	
Totals				\$78,077.00	\$43,277.00	\$0.00	\$34,800.00	
Percent of Total Award Request					55.43%		44.57%	



To: Board of Commissioners
From: Heidi Dziak, Senior Buyer
Project No: ITB 2021-032
Project Title: Purchase – Utility Tractor
Location: Lake Erie Metropark
Date: June 4, 2021

Action Requested: Motion to Approve

That the Board of Commissioners approve the purchase of a compact utility tractor for a total amount of \$43,277 from Bader & Sons Company of South Lyon, Michigan, the low responsive, responsible bidder for ITB 2021-032 as recommended by Senior Buyer Heidi Dziak and staff.

Fiscal Impact: Funds will come from the Board approved 2021 Capital Equipment budget, which allowed \$53,000 for the purchase. The purchase will total \$43,277; a difference of \$9,723 in favor of the budget.

Scope of Work: Furnish and deliver one (1) John Deere 5075E utility tractor.

Background: The proposed purchase was competitively bid the ITB was posted on the Michigan Intergovernmental Trade Network (MITN) site, which provided notice to 37 vendors, of which 10 vendors downloaded the ITB.

The new equipment replaces unit 197, a 1981 Ford 6600 Tractor with 8442 hours and worn power take-off (PTO) which will be sold at auction.

<u>Vendor</u>	<u>Location</u>	<u>Price</u>
Bader & Sons Company - offering John Deere 5075E	South Lyon, MI	\$43,227.00*
Weingartz Supply Company - offering Kubota M4D-071HSDC12	Utica, MI	\$43,979.72

(*) indicates recommended award.



To: Board of Commissioners
From: Rebecca Franchock, Chief of Finance
Subject: Report – 2020 Audited Financial Statements
Date: June 4, 2021

Action Requested: Motion to Receive and File

That the Board of Commissioners receive and file the 2020 Annual Comprehensive Financial Report as recommended by Chief of Finance Rebecca Franchock and staff.

Summary: The Authority's auditing firm, Plante Moran, has completed their audit of the Metroparks 2020 accounting records, pension plan, retiree health care trust and related financial statements. Together with Plante Moran's Audited Financial Statements, staff compiled the Authority's 2020 Comprehensive Annual Financial Report, which is provided for review. Mr. David Helisek will be available to review the 2020 Audited Financial Statements with the Board at that time.

Background: Staff is pleased to report that Plante Moran have issued an unqualified opinion, meaning the Audited Financial Statements present fairly the financial position of the governmental activities and each major fund of the Authority as of Dec. 31, 2020 in conformity with generally accepted accounting principles. Plante Moran conducted their audit following generally accepted auditing standards in order for them to obtain reasonable assurance that the Authority's financial statements are free of any material misstatements.

As reflected on the Government Wide Statement of Net Position, the Authority's total net position at \$222.9 million increased by \$8.8 million from the 2020 net position of \$214.1 million. The total General Fund - Fund Balance is reported at \$45.3 million, an increase of \$5.7 million. The increase to the General Fund – Fund Balance is \$2.3 million higher than the previous year increase, primarily a result of \$2.3 million increased revenue.

One notable change to the statements this year is the inclusion of a new nonmajor fund. Per governmental accounting standards it was determined that the Huron-Clinton Metroparks Foundation qualifies as and should be reported as a component unit.

The 2020 General Fund Committed Fund Balance totals \$6.4 million. This represents Committed for Land Acquisition (\$5.5 million) and Committed for Rate Stabilization (\$0.9 million). The 2019 Assigned Fund Balance totals \$6.6. This represents Assigned for Compensated Absences (\$3.9 million), Assigned for Encumbrances (\$0.5 million), Assigned for Planned Use of Fund Balance (\$2.5 million) and Assigned for River Front Conservancy (\$5.7 million). The 2020 Unassigned Fund Balance stands at \$24.7 million. This level of Unassigned Fund Balance represents 43.4 percent of General Fund revenues. The Statement of Revenues and Expenditures shows 2020 General Fund expenditures and transfers out at \$51.4 million against revenues of \$57.1 million producing a surplus of \$5.7 million.

The Authority intends to submit this 2020 Annual Comprehensive Financial Report to the Government Finance Officers Association Certificate of Excellence in Financial Reporting program. The Authority has received a Certificate of Achievement for the last 19 years and staff believes this 2020 report will continue to earn this distinction. This achievement would not be possible without the dedicated work efforts of the entire Finance Department.

**Attachments: 2020 CAFR
Auditor Presentation**

May 26, 2021

7-A-1-a

To the Board of Commissioners and Management
Huron-Clinton Metropolitan Authority

We have audited the financial statements of Huron-Clinton Metropolitan Authority (the "Authority") as of and for the year ended December 31, 2020 and have issued our report thereon dated May 26, 2021. Professional standards require that we provide you with the following information related to our audit, which is divided into the following sections:

Section I - Internal Control Related Matters Identified in an Audit

Section II - Required Communications with Those Charged with Governance

Section III - Other Recommendations and Related Information

Sections I and II include information that we are required to communicate to those individuals charged with governance of the Authority. Section I communicates a deficiency we observed in the Authority's internal control that we believe is a significant deficiency. Section II communicates significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process.

Section III presents recommendations related to internal control, procedures, and other matters noted during our current year audit. These comments are offered in the interest of helping the Authority in its efforts toward continuous improvement, not just in the areas of internal control and accounting procedures, but also in operational or administrative efficiency and effectiveness.

We would like to take this opportunity to thank the Authority's staff for the cooperation and courtesy extended to us during our audit. Their assistance and professionalism are invaluable.

This report is intended solely for the use of the board of commissioners and management of the Authority and is not intended to be and should not be used by anyone other than these specified parties.

We welcome any questions you may have regarding the following communications, and we would be willing to discuss these or any other questions that you might have at your convenience.

Very truly yours,

Plante & Moran, PLLC



David H. Helisek

Section I - Internal Control Related Matters Identified in an Audit

In planning and performing our audit of the financial statements of the Authority as of and for the year ended December 31, 2020, in accordance with auditing standards generally accepted in the United States of America, we considered the Authority's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control. Accordingly, we do not express an opinion on the effectiveness of the Authority's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses, and, therefore, material weaknesses or significant deficiencies may exist that were not identified.

However, as discussed below, we identified a certain deficiency in internal control that we consider to be a significant deficiency.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis.

A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiency in the Authority's internal control to be a significant deficiency:

- During our testing of accounts payable, we noted that the Authority incorrectly recorded voluntary pension contributions made after year end as a payable within the General Fund and receivable within the Pension Fund. Although approval for payment occurred before year end, the accrual of this amount is not consistent with generally accepted accounting principles. The result was an overstatement of accounts payable and expenses within the General Fund and an overstatement of receivables and contributions within the Pension Fund. The impact is not material to the financial statements.

Section II - Required Communications with Those Charged with Governance

Our Responsibility Under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated January 21, 2021, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities. Our responsibility is to plan and perform the audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement.

As part of our audit, we considered the internal control of the Authority. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures specifically to identify such matters.

Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to you in our meeting about planning matters on March 22, 2021.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the Authority are described in Note 1 to the financial statements.

No new accounting policies were adopted, and the application of existing policies was not changed during 2020.

We noted no transactions entered into by the Authority during the year for which there is a lack of authoritative guidance or consensus.

There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

The most sensitive estimates affecting the financial statements were the valuation of alternative investments in the Pension and Retiree Health Care Trust funds and the calculation of the net pension and net other postemployment benefits liabilities. Alternative investments are valued using audited financial statements, and the estimates used for the net pension and net other postemployment benefits liabilities are based on assumptions included in the actuarial valuation. We evaluated these key factors and assumptions used to develop the estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

Section II - Required Communications with Those Charged with Governance (Continued)

The disclosures in the financial statements are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Disagreements with Management

For the purpose of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report.

We are pleased to report that no such disagreements arose during the course of our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management.

None of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole. The attached schedule summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Significant Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, business conditions affecting the Authority, and business plans and strategies that may affect the risks of material misstatement, with management each year prior to our retention as the Authority's auditors. However, these discussions occurred in the normal course of our professional relationship, and our responses were not a condition of our retention.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated May 26, 2021.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a second opinion on certain situations. If a consultation involves application of an accounting principle to the Authority's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

**Section II - Required Communications with Those Charged with Governance
(Continued)**

Other Information in Documents Containing Audited Financial Statements

Our responsibility for other information in documents containing the Authority's financial statements and report does not extend beyond the financial statements. We do not have an obligation to determine whether or not such other information is properly stated. However, we read the introductory and statistical sections, and nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information or manner of its presentation appearing in the financial statements.

Attachment

Client: **Huron-Clinton Metropolitan Authority**
 Opinion Unit: **Governmental Activities**
 Y/E: **12/31/2020**

SUMMARY OF UNRECORDED POSSIBLE ADJUSTMENTS

The effect of misstatements and classification errors identified would be to increase (decrease) the reported amounts in the financial statement categories identified below:

Ref. #	Description of Misstatement	Current Assets	Long-term Assets	Deferred Outflows of Resources	Current Liabilities	Long-term Liabilities	Deferred Inflows of Resources	Equity	Revenue	Expenses	Net income statement impact
FACTUAL MISSTATEMENTS:											
A1	Contractor pay apps improperly excluded from year-end accounts payable	\$ 62,183			\$ 62,183						\$ -
A2	Pension contributions payable improperly recorded at year-end				(993,726)					\$ (993,726)	993,726
JUDGMENTAL ADJUSTMENTS:											
B1	None										-
PROJECTED ADJUSTMENTS:											
C1	None										-
	Total	\$ 62,183	\$ -	\$ -	\$ (931,543)	\$ -	\$ -	\$ -	\$ -	\$ (993,726)	\$ 993,726
PASSED DISCLOSURES AND FINANCIAL STATEMENT PRESENTATION ISSUES:											
D1	None										-

Client: **Huron-Clinton Metropolitan Authority**
 Opinion Unit: **General Fund**
 Y/E: **12/31/2020**

SUMMARY OF UNRECORDED POSSIBLE ADJUSTMENTS

The effect of misstatements and classification errors identified would be to increase (decrease) the reported amounts in the financial statement categories identified below:

Ref. #	Description of Misstatement	Current Assets	Long-term Assets	Deferred Outflows of Resources	Current Liabilities	Long-term Liabilities	Deferred Inflows of Resources	Equity	Revenue	Expenses	Net income statement impact
FACTUAL MISSTATEMENTS:											
A1	Pension contributions payable improperly recorded at year-end				(993,726)					\$ (993,726)	\$ 993,726
JUDGMENTAL ADJUSTMENTS:											
B1	None										-
PROJECTED ADJUSTMENTS:											
C1	None										-
	Total	\$ -	\$ -	\$ -	\$ (993,726)	\$ -	\$ -	\$ -	\$ -	\$ (993,726)	\$ 993,726
PASSED DISCLOSURES AND FINANCIAL STATEMENT PRESENTATION ISSUES:											
D1	None										-

Attachment (Continued)

Client: **Huron-Clinton Metropolitan Authority**
 Opinion Unit: **Capital Projects Fund**
 Y/E: **12/31/2020**

SUMMARY OF UNRECORDED POSSIBLE ADJUSTMENTS

The effect of misstatements and classification errors identified would be to increase (decrease) the reported amounts in the financial statement categories identified below:

Ref. #	Description of Misstatement	Current Assets	Long-term Assets	Deferred Outflows of Resources	Current Liabilities	Long-term Liabilities	Deferred Inflows of Resources	Equity	Revenue	Expenses	Net income statement impact
FACTUAL MISSTATEMENTS:											
A1	Contractor pay apps improperly excluded from year-end accounts payable & CIP				\$ 62,183					\$ 62,183	\$ (62,183)
JUDGMENTAL ADJUSTMENTS:											
B1	None										-
PROJECTED ADJUSTMENTS:											
C1	None										-
	Total	\$ -	\$ -	\$ -	\$ 62,183	\$ -	\$ -	\$ -	\$ -	\$ 62,183	\$ (62,183)
PASSED DISCLOSURES AND FINANCIAL STATEMENT PRESENTATION ISSUES:											
D1	None										-

Client: **Huron-Clinton Metropolitan Authority**
 Opinion Unit: **Aggregate Remaining Fund Info**
 Y/E: **12/31/2020**

SUMMARY OF UNRECORDED POSSIBLE ADJUSTMENTS

The effect of misstatements and classification errors identified would be to increase (decrease) the reported amounts in the financial statement categories identified below:

Ref. #	Description of Misstatement	Current Assets	Long-term Assets	Deferred Outflows of Resources	Current Liabilities	Long-term Liabilities	Deferred Inflows of Resources	Equity	Revenue	Expenses	Net income statement impact
FACTUAL MISSTATEMENTS:											
A1	Pension contributions receivable improperly recorded at year-end	\$ (993,726)							\$ (993,726)		\$ (993,726)
JUDGMENTAL ADJUSTMENTS:											
B1	None										-
PROJECTED ADJUSTMENTS:											
C1	None										-
	Total	\$ (993,726)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (993,726)	\$ -	\$ (993,726)
PASSED DISCLOSURES AND FINANCIAL STATEMENT PRESENTATION ISSUES:											
D1	None										-

Section III - Other Recommendations and Related Information

COVID-19 Resource Center

Plante & Moran, PLLC has assembled a COVID-19 task force of leaders across the firm to monitor, address, and mitigate risks presented by the virus. We understand the unique challenges our local governments are facing in providing essential services to protect communities during the COVID-19 crisis, while going forward, they face seemingly impossible choices around staffing, capital projects, pension obligations, and dozens of other items in the face of an uncertain revenue outlook. We are sharing our insights within our government COVID-19 resource center at <https://www.plantemoran.com/explore-our-thinking/areas-of-focus/covid-19-government-resource-center>. We will keep you updated with relevant economic analyses, crisis management guidelines, notices of changing regulations, and more to keep the Authority running as smoothly as possible amidst uncertainty and unprecedented disruption.

We are also sharing Coronavirus Aid, Relief, and Economic Security (CARES) Act-specific insights within our CARES Act COVID-19 resource center at <https://www.plantemoran.com/explore-our-thinking/areas-of-focus/cares-act-resource-center>. Have questions about the CARES Act? Submit them at <https://www.plantemoran.com/campaigns/firm/cares-act> by simply providing your contact information and agreeing to our terms and conditions, and an expert from our task force will contact you within 24 hours.

Michigan's CARES Act-funded Grant Programs

The Michigan Department of Treasury has developed a webpage with numbered letters, memorandums, webinars, and resources regarding COVID-19 updates and CARES Act-funded grant programs: https://www.michigan.gov/treasury/0,4679,7-121-1751_98769---,00.html.

Automated Annual Comprehensive Financial Report Application and Award Process

In November 2019, the Government Finance Officers Association (GFOA) announced that the Certificate of Achievement for Excellence in Financial Reporting application and award process will be completely automated by spring 2020. This electronic process will allow applicants the ability to apply, pay fees, check application status, and receive Annual Comprehensive Financial Report (ACFR) award documents electronically. In preparation for this transition, beginning on January 1, 2020, Annual Comprehensive Financial Reports will no longer be accepted in hard copy form, on CDs, or on flash drives. The new application process will only accept PDF or other electronic files. Any questions are to be directed to cafrprogram@gfoa.org.

Cybersecurity and Information Technology Controls

Cyberattacks are on the rise across the globe, and the cost of these attacks is ever increasing. Because of these attacks, municipalities stand to lose their reputation, the ability to operate efficiently, and proprietary information or assets. Communities potentially can also be subject to financial and legal liabilities. Managing this issue is especially challenging because even a municipality with a highly mature cybersecurity risk management program still has a residual risk that a material cybersecurity breach could occur and not be detected in a timely manner. We understand that the technology department continues to monitor and evaluate this risk, which are critical best practices. Additionally, periodic assessments of the system in order to verify that the control environment is working as intended are key parts of measuring associated business risk. We encourage administration and those charged with governance to work with the technology team on this very important topic. If we can be of assistance in the process, we would be happy to do so.

Section III - Other Recommendations and Related Information (Continued)

Michigan's Virtual Meeting Legislation (PA 228 of 2020)

Public Act 228 of 2020 was adopted on October 16, 2020 by Governor Whitmer, providing retroactive authorization for virtual meetings dating back to March 18, 2020. This legislation also provides authorization for virtual meetings for any circumstance through January 1, 2021 and for certain circumstances thereafter. For virtual meetings, each member of the public body that is meeting remotely must announce the county, city, township, or village and state from which the member is attending remotely, and this must be included in the meeting minutes. Specifically, this legislation provides the following circumstances for virtual meetings:

- March 18, 2020 - January 1, 2021 - For any circumstance, including, but not limited to, military leave, state or local emergency declaration, or a medical condition
- January 1, 2021 - December 31, 2021 - For only those circumstances requiring accommodation of members absent due to military duty, a medical condition, or statewide or local state of emergency. If absence is due to military duty or a medical condition, the accommodation only applies to that individual, and the other members must be physically present at the meeting.
- After December 31, 2021, only for reason of military duty

The Authority should ensure it is familiar with this legislation to ensure compliance.

Updated Uniform Chart of Accounts

In April 2017, the State released an updated Uniform Chart of Accounts. Originally, local units of government were expected to comply with the changes beginning with June 30, 2018 year ends. However, the State has extended the deadline for compliance. On April 20, 2020, the State issued a memo that sets an implementation date for fiscal years ending on October 31, 2022 and thereafter. The State has committed to releasing various tools to help local units with implementation, including FAQs and clarification on which accounts should be used when implementing GASB 84. A final release of the chart of accounts was issued in November 2020 and is available at this link: https://www.michigan.gov/documents/uniformchart_24524_7.pdf. This final version follows various exposure drafts and revisions in order to comply with changing GASB standards and statutory changes and reformats the document to make it more user-friendly. The Treasury will provide alerts for any guidance and resources, and local units can sign up for alerts at this link: https://public.govdelivery.com/accounts/MITREAS/subscriber/new?qs=MITREAS_1.

Legacy Costs

Legacy costs and the challenge of funding them continue to be topics of discussion. GASB pronouncements of late have placed even more focus on the net long-term liability arising from these benefit promises by requiring governmental financial statements to reflect the net pension and OPEB liabilities. For many governments, these net liabilities are significant. In addition, Public Act 202 of 2017 has brought further focus on the funding level of these plans.

Section III - Other Recommendations and Related Information (Continued)

The following are the funding levels per the funding valuations for the last three years for both pension and OPEB:

	Pension	OPEB
2020	92%	92%
2019	77%	83%
2018	69%	69%

Maintaining or even improving the funded status of the plan(s) is dependent upon a number of factors, including the government's contribution policies, its amortization policy for funding the unfunded actuarial accrued liability, its benefit levels, and the ability to make future changes to the plan. The Authority has made significant gains in the most recent three years in relation to OPEB funding; however, it is important to remember that changes in market conditions, assumptions changes, and other factors out of the Authority's control will continue to affect funding levels.

That said, the challenge here is significant. We are happy to assist you in thinking through alternative ways to manage this liability.

Launch of MI Community Financial Dashboard

The Michigan Department of Treasury launched the MI Community Financial Dashboard. This dashboard will provide you and your community members with easy-to-use visual data regarding your municipality. The data presented on the dashboard is pulled from the Annual Local Fiscal Report (F65) submitted by your local unit. The dashboard will present data from fiscal years 2010 through 2017. You can sign in and review the dashboard here:

<http://micommunityfinancials.michigan.gov/#!/dashboard/COUNTY/?lat=44.731431779455505&lng=-83.018211069625&zoom=5>

Administrative Charges

The services provided by employees that are traditionally charged to the General Fund, like treasury, finance, HR, etc., oftentimes significantly benefit other funds. As a result, it is a fairly common practice to allocate a portion of these costs via an administrative charge to other funds of the government. Administrative charges can take many forms, such as interfund allocations, chargebacks, and payment in lieu of taxes to other funds (such as a golf courses). While the practice of charging for administrative services provided to other funds may certainly be justified, there seems to be a heightened focus lately on the methodology and amount of charges. Given the fact that many cost allocation methodologies were implemented several years ago, it would be prudent to revisit your current methodology and the related inputs to ensure that any administrative charges are fully substantiated.

Legacy Cost Reporting

Public Act 530 of 2016

On December 31, 2016, the governor signed Public Act 530 of 2016, which amends Public Act 314 of 1965, also known as Public Employee Retirement System Investment Act (PERSIA). This act was effective on March 29, 2017.

Section III - Other Recommendations and Related Information (Continued)

Under the prior act, communities were required to publish a summary annual report setting forth key information related to pension and retiree health care plans. The amendment requires that this summary annual report also be submitted to the Michigan Department of Treasury within 30 days of publication.

In addition, for any system (either pension or retiree health care) that is not funded at a level of at least 60 percent, the community must now post a report to its website indicating steps that are being undertaken to address the liability. In addition, this report must be submitted to the Department of Treasury within a reasonable time frame.

The legislation calls for the Department of Treasury to accumulate all of the reports and publish a summary of funding levels throughout the state.

Public Act 202 of 2017

On January 5, 2018, the Michigan Department of Treasury released initial reporting requirements under Public Act 202 of 2017 (the "Act"), which were primary components of the Act. These reporting requirements apply to all local units of government that offer or provide defined benefit pension and/or defined benefit OPEB retirement benefits.

Local units began reporting funded ratios and contributions in accordance with these uniform assumptions starting with their fiscal year 2019 if their audited financial statements were based on an actuarial valuation issued after December 31, 2018. If their fiscal year 2019 audited financial statements were based on an actuarial valuation issued prior to December 31, 2018, the local units will begin reporting on these uniform assumptions starting with their fiscal year 2020.

On October 21, 2019, the Michigan Department of Treasury released the updated uniform assumptions to be used for fiscal year 2020. Beginning with fiscal year 2020 reporting, all local governments must utilize the updated fiscal year 2020 uniform assumptions. Each year moving forward, the annual uniform assumptions will be updated and are expected to be utilized within Form 5572, where indicated, for that fiscal year. Local governments may utilize roll-forward procedures in nonvaluation years utilizing any updates to the uniform assumptions to calculate the data.

This means that the local unit potentially may need three calculations: a funding valuation (if the local unit chooses to have different assumptions for funding purposes), a valuation that complies with GAAP to be used for financial statement reporting, and a calculation that complies with the State's new uniform assumptions.

The releases by the Department of Treasury include the letters titled "Public Act 202: Selection of the Uniform Assumptions" and "Public Act 202: Selection of the Uniform Assumptions for Fiscal Year 2020," Numbered Letter 2018-1, Form 5572, detailed instructions for completion of Form 5572, and a listing of frequently asked questions. All documents can be located at http://www.michigan.gov/treasury/0,4679,7-121-1751_51556_84499---,00.html.

Form 5572 is due annually for both pension and OPEB plans provided by an employer no later than six months after the end of the fiscal year.

In addition to submitting this new form to the Department of Treasury, a local unit must also post this information either on its website or in a public place if it does not have a website. The governing body of a local unit will also need to receive a copy of this form, in accordance with the Act, but the Act does not require approval by the governing body before submission to the Treasury.

Section III - Other Recommendations and Related Information (Continued)

Public Act 202 defines that a local unit of government is in underfunded status if any of the following apply:

1. OPEB - Total plan assets are less than 40 percent of total plan liabilities according to the most recent annual report, and, for primary units of government*, the annual required contribution for all of the retirement health systems of the local unit is greater than 12 percent of the local unit of government's governmental funds operations revenue.
2. Retirement pension plans - Total plan assets are less than 60 percent of total plan liabilities according to the most recent annual report, and, for primary units of government, the annual required contribution for all of the retirement pension systems of the local unit is greater than 10 percent of the local unit of government's governmental funds operations revenue.

*Primary units of government are cities, villages, townships, and counties.

If, after submission of Form 5572, the Treasury determines your community to have underfunded status, you will have the opportunity to file a waiver under Section 6 of the Act. The waiver needs to provide a plan for how the underfunding is being addressed. This waiver will then be submitted to the Treasury.

In the event that a local unit has underfunded plans and does not submit a waiver or the waiver is not approved, the Treasury will perform an internal review. The local unit will also need to submit a corrective action plan to the newly created Municipal Stability Board (under Section 7 of the Act). The local unit will be responsible for creating the corrective action plan.

For governments with OPEB plans, Section 4(l)(a)(i)(ii) of Public Act 202 of 2017 requires the local unit to pay retiree insurance premiums for the year, as well as the normal costs for the new employees hired after June 30, 2018. The actuary likely will need to calculate this number in order for governments to comply. In addition, if communities must essentially prefund this additional cost, those communities without a qualifying OPEB trust will need to consider where these contributions will go.

Questions should be directed via email to the Treasury offices at LocalRetirementReporting@michigan.gov or by visiting its website at www.Michigan.gov/LocalRetirementReporting.

Numbered Letter 2018-3

On March 13, 2020, the Treasury issued Numbered Letter 2018-3 (Revised) as a revision to Numbered Letter 2018-3 that was first issued in September 2018. This revised numbered letter provides additional clarity and guidance for compliance with Public Act 202 related to the calculation and reporting of the actuarial determined contribution (ADC) for other postemployment benefit (OPEB) systems. The revision emphasized the following two key points:

1. The ADC, regardless of funding policy, must be calculated as the normal cost plus the amortization of the unfunded liability.
2. The ADC, calculated in accordance with the Act, must be reported in the audited financial statements. Note that OPEB plans that are not administrated through a trust are not required by GAAP to disclose the ADC in the required supplemental information section of the audited financial statements, but those plans should disclose this information in the footnotes to the financial statements, as required by this revised numbered letter.

Section III - Other Recommendations and Related Information (Continued)

Failure to calculate the ADC in compliance with this Numbered Letter 2018-3 (Revised) will be considered statutory noncompliance and shall be reported in the notes to the financial statements and result in an auditor finding for statutory noncompliance. Failure to report a compliance ADC in audited financial statements may result in the rejection of Form 5572 submissions and noncompliance with the Act and/or rejection of the local government's audited financial statements.

LCSA Act Amendments

Public Acts 247 and 248 of 2018 were signed into law on June 27, 2018 by Governor Snyder. These acts significantly impact the Local Community Stabilization Authority (LCSA) Act, including how personal property tax (PPT) reimbursements are calculated.

The State Department of Treasury issued a summary of the amendments in July 2018, which can be found at the following link: https://www.michigan.gov/documents/treasury/Overview_of_2018_LCSA_Act_Amendments_627459_7.pdf.

This summary document lists the following changes that resulted from these acts:

1. Accelerate some reporting deadlines and add two new reporting requirements.
2. Change the calculation of the millage rate to be used in the calculation of the PPT reimbursements.
3. Change the calculation of the personal property exemption loss and eliminate the requirements to recalculate prior year taxable values.
4. Change the millage rate to be used in the calculation of a tax increment finance authority's (TIFA) PPT reimbursement.
5. Make the local community stabilization authority responsible for distributing the fire protection services payments.
6. Create a process for correcting PPT reimbursements.
7. Allow for a one-time PPT advance for prior year underpayments of \$500,000 or more.
8. Change the payment dates of the PPT reimbursements to allow for corrections to current year reimbursements and delay the payment of qualified loss in excess of 100 percent until May 20.
9. Change how municipalities are required to record and allocate the revenue.

While we strongly recommend reviewing the link provided above for an in-depth look at the changes, highlighted below are the more significant changes:

- PPT reimbursement calculations are changing as follows:
 - The requirements for recalculation of prior year taxable value have changed. Going forward, prior year property tax values for commercial and industrial personal property will only be modified for municipality boundary changes and to exclude any property that was classified in the municipality where it is currently located as utility personal property or real property after 2012.

Section III - Other Recommendations and Related Information (Continued)

- The calculation of PPT reimbursements that are based on the acquisition cost of eligible personal property for two years has been delayed until 2021.
- Reimbursement for 100 percent of the calculated qualified loss going forward will be received in either October or February.
- Each year, any remaining balance of the local community stabilization share fund revenue for the calendar year will be distributed to counties, cities, townships, villages, and community colleges. The allocation will be based on each municipality's share of the total reimbursement based on the acquisition cost of all eligible personal property and qualified loss. These reimbursement payments will be a separate payment that will be reimbursed in May. This allows time for any errors in that year's PPT reimbursement calculation to be identified and corrected.
- There are also changes to the tax increment finance authority PPT reimbursement calculation; please refer to the link above for more details.
- Fire protection service payments were distributed by LCSA to municipalities starting in 2018. The payment distributions will continue to occur by November 30 each year. Each municipality is to continue to complete and submit the required questionnaire to the Michigan Department of Licensing and Regulatory Affairs (LARA) in order to qualify.
- The timing of PPT reimbursements has changed as follows:
 - Tax increment finance authorities - For a TIFA that previously received payments in November, reimbursements will be issued on October 20 of each year. Corrections for the underpayment of a prior year PPT reimbursement or a current year reimbursement will be issued on May 20 of each year.
 - Municipalities, excluding school districts, intermediate school districts, and TIFAs - For a municipality that previously received payments in November, reimbursements for essential services, small taxpayer exemption loss, and qualified loss up to 100 percent will be issued on October 20 of each year. For municipalities that previously received payments in February, reimbursements for essential services, small taxpayer exemption loss, and qualified loss up to 100 percent will continue to be issued on February 20 of each year. Corrections for the underpayment of a prior year PPT reimbursement or a current year reimbursement will be issued on May 20 of each year, as will the portion of qualified loss exceeding 100 percent reimbursement.

**Section III - Other Recommendations and Related Information
(Continued)**

The table below provides a schedule of payment dates for all municipalities.

Description of PPT Reimbursement	Date of Reimbursement
Payment of calculated current year PPT reimbursements up to 100 percent of the calculated losses for county-allocated millage to municipalities that do not levy millage 100 percent in December and TIFAs (payment must be allocated to the funds based on millages)	October 20 (each year)
Payment of calculated current year PPT reimbursements up to 100 percent of the calculated losses for townships, county extra-voted millage, and to municipalities that levy millage 100 percent in December	February 20 (each following year)
Payment of prior year underpayment that was not advanced and current year underpayment and prorated qualified loss in excess of 100 percent. (Note that the payment does not need to be allocated based on millages. If the local unit chooses, this can be fully recorded in the General Fund.)	May 20 (each following year)

- Changes to the requirement to restrict revenue - To date, the previous LCSA act had only required a municipality to use the reimbursement amount received for debt millage to pay for debt and to use the essential service reimbursement to pay for the cost of essential services. The newly signed amendment now also requires that each municipality allocate and record the payments received in the same manner as the millage levied, up to 100 percent reimbursement. The October payment represents the 100 percent reimbursement and should be allocated by millages. The May payment does not represent reimbursement and can be receipted into the General Fund at the discretion of the local unit.

In addition, for county road millages levied under Section 20b of 1909 PA 283, MCL 224.20b, a formula for allocating a portion of the PPT reimbursement to each city and village must be decided by March 31 by the cities, villages, and road commission. If this does not occur, a formula for allocating payments will be determined by the Department of Treasury.

As a reminder, the LCSA reimbursements should not be reported on the financial statements with property taxes; instead, they should be included with other intergovernmental revenue from the State (state-shared revenue, grants, and other). The State has created a new account number for the revenue, 573, and titled it “Local Community Stabilization Share Appropriation.” As always, communities should follow the State’s guidance related to the Uniform Chart of Accounts.

Upcoming Accounting Standards Requiring Preparation

GASB Statement No. 95 - Postponement of the Effective Dates of Certain Authoritative Guidance

This new pronouncement was adopted in May 2020 and is effective immediately. This statement postpones the effective dates of the following pronouncements and implementation guides by one year:

- Statement No. 83, *Certain Asset Retirement Obligations*
- Statement No. 84, *Fiduciary Activities*
- Statement No. 88, *Certain Disclosures Related to Debt*

Section III - Other Recommendations and Related Information (Continued)

- Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*
- Statement No. 90, *Majority Equity Interests*
- Statement No. 91, *Conduit Debt Obligations*
- Statement No. 92, *Omnibus 2020*
- Statement No. 93, *Replacement of Interbank Offered Rates*
- Implementation Guide No. 2017-3, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions (and Certain Issues Related to OPEB Plan Reporting)*
- Implementation Guide No. 2018-1, *Implementation Guidance Update - 2018*
- Implementation Guide No. 2019-1, *Implementation Guidance Update - 2019*
- Implementation Guide No. 2019-2, *Fiduciary Activities*

The effective dates of the following pronouncement and implementation guide are postponed by 18 months:

- Statement No. 87, *Leases*
- Implementation Guide No. 2019-3, *Leases*

GASB Statement No. 87 - Leases

This new accounting pronouncement will be effective for reporting periods beginning after December 15, 2019 (June 15, 2021 after extension within GASB Statement No. 95). This statement requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources.

We recommend beginning to accumulate information now related to all significant lease agreements in order to more efficiently implement this new standard once it becomes effective.

Plante & Moran, PLLC will be providing trainings and other resources to our clients in the coming months to help prepare for the implementation of all these new standards. In the interim, please reach out to your engagement team for assistance in getting started.

GASB Statement No. 89 - Interest Incurred during Construction

This new accounting pronouncement will be effective for reporting periods beginning after December 15, 2019 (December 15, 2020 after extension within GASB Statement No. 95). This statement eliminates capitalized interest and instead requires all interest expense, including the portion incurred during construction of a capital asset, to be expensed. Early adoption is encouraged.

Section III - Other Recommendations and Related Information (Continued)

GASB Statement No. 92 - Omnibus 2020

This new accounting pronouncement has various effective dates that were postponed by one year after extension within GASB Statement No. 95. This statement addresses eight unrelated practice issues and technical inconsistencies in authoritative literature. The standard addresses leases, intraentity transfers of assets, postemployment benefits, government acquisitions, risk financing and insurance-related activities of public entity risk pools, fair value measurements, and derivative instruments.

GASB Statement No. 96 - Subscription-based Information Technology Arrangements (SBITAs)

This new accounting pronouncement will be effective for the Authority's year ending June 30, 2023. This statement defines SBITAs and provides accounting and financial reporting for SBITAs by governments, including requiring a government to recognize a subscription liability and an intangible right-to-use subscription asset for SBITAs.

GASB Statement No. 97 - Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans

Certain aspects of this standard impacting defined contribution pension and OPEB plans and other employee benefit plans were effective immediately in June 2020, but the provisions of this statement related to 457 plans clarifying when a 457 plan should be considered a pension plan or an other employee benefit plan to assist in the application of GASB Statement No. 84 are effective for reporting periods beginning after June 15, 2021.



Huron-Clinton Metropolitan Authority

**Annual Comprehensive Financial Report
with Supplemental Information
December 31, 2020**

Submitted to the
Huron-Clinton Metropolitan Authority
Board of Commissioners
Brighton, Michigan

Robert W. Marans – Chairman – Washtenaw County
Jaye Quadrozzi – Vice Chair – Oakland County
Bernard Parker – Treasurer – Wayne County
Steven E. Williams – Secretary – Livingston County
Kurt L. Heise – Governor Appointee
Timothy J. McCarthy – Governor Appointee
John Paul Rea – Macomb County

Huron-Clinton Metropolitan Authority

**Annual Comprehensive Financial Report
with Supplemental Information
December 31, 2020**

The Finance Department is responsible for the preparation
of this Annual Comprehensive Financial Report

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Introductory Section



May 26, 2021

To the Board of Commissioners, Director, and Citizens of the Huron-Clinton Metropolitan Authority Park District:

State law requires that all local governmental units, including authorities such as the Huron-Clinton Metropolitan Authority, publish within six months of the close of each fiscal year a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. Pursuant to that requirement, we hereby issue the annual comprehensive financial report of the Huron-Clinton Metropolitan Authority for the fiscal year ended December 31, 2020. Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with management. GASB 34 requires that management provide a narrative introduction, overview, and analysis to accompany the Basic Financial Statements in the form of a Management’s Discussion & Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The MD&A can be found immediately following the report of the independent auditors.

The financial reporting entity of the Huron-Clinton Metropolitan Authority includes all funds of the Huron-Clinton Metropolitan Authority. The Authority is a special district form of government operating independently of all other governmental agencies. It provides a full range of recreational activities in the five-county region including Wayne, Macomb, Oakland, Washtenaw, and Livingston Counties (Counties).

GOVERNMENTAL STRUCTURE, LOCAL ECONOMIC CONDITION, AND OUTLOOK

The Huron-Clinton Metropolitan Authority was sanctioned by Public Act 147 of Public Acts 1939. This Act provided for the incorporation of the Huron-Clinton Metropolitan Authority to permit the Counties to join in a metropolitan district for planning, promoting and/or acquiring, constructing, owning, developing, maintaining and operating, either within or without their limits, parks, connecting drives and/or limited access highways; to provide for the assessment, levy and collection of property taxes on both real and personal properties located within its boundaries. A referendum was held on November 5, 1940 and the citizens of the five-county district approved the creation of the Huron-Clinton Metropolitan Authority.

Delhi | Dexter-Huron | Hudson Mills | Huron Meadows | Indian Springs | Kensington
Lake Erie | Lower Huron | Lake St. Clair | Oakwoods | Stony Creek | Willow | Wolcott Mill

Board of Commissioners

Kurt L. Heise
Governor Appointee

Stevens E. Williams
Livingston County

Bernard Parker
Wayne County

Robert W. Marans
Washtenaw County

John Paul Rea
Macomb County

Timothy J. McCarthy
Governor Appointee

Jaye Quadrozzi
Oakland County

The governing body of the Huron-Clinton Metropolitan Authority is a seven-member Board of Commissioners. Two Commissioners serve as representatives at large and are appointed by the Governor of Michigan for four-year terms. The other five commissioners are appointed by their respective county Board of Commissioners and they serve a six-year staggered term. Public meetings of the Board of Commissioners are held on the second Thursday of each month. The Board of Commissioners is responsible for setting policy, adopting the budget, setting fees, approving contracts, land acquisition and expenditures, planning of new parks and facilities, and appointing the Director.

The Director is responsible for carrying out the policies of the Board of Commissioners, for overseeing the day-to-day operations of the park system, hiring all full-time employees, and approving all purchase commitments of the Authority. The Chief of Finance is responsible for maintaining all financial accounting records, collecting all revenues due, investing all funds, issuing payment vouchers for goods, services and payrolls, maintaining property/casualty insurances and serves as the Pension Plan Trustee and Retiree Health Trust Plan Administrator.

The Authority's main endeavor is to provide a variety of quality recreational opportunities through the development of natural resources along the Huron and Clinton Rivers for the benefit of the 4.4 million citizens of the five-county park district located in southeastern Michigan. Since its inception, the Authority has created thirteen Metroparks covering nearly 25,000 acres within the 1,600 square mile watershed area of the Huron and Clinton Rivers. The Authority, named after the two longest rivers within its boundaries, is a dynamic and changing organization striving to provide its services while minimizing disruption to existing land use.

The characteristics of the Metroparks are different from recreation supplied by most other units of government or by the private sector. Generally, Metroparks are fairly large and offer a blend of natural resources such as lakes, rivers, woods, or wildlife area with constructed facilities that provide for more intensive recreational pursuits such as swimming, golfing, cycling, cross-country skiing or other outdoor recreation. These Metroparks are within an hour's drive for most of the residents of the region and are generally considered "day use" parks.

The Metroparks range in size from 53 acres at Delhi Metropark to over 4,400 acres at Stony Creek Metropark. The larger Metroparks are designed to accommodate crowds of 35,000 or more on peak use days. In 2020, the Metropark system provided recreation for an estimated 8 million park visitors.

The Authority's centralized Administrative Office coordinates the development and operation of all thirteen Metroparks. The following departments are housed at the Administrative Office: (1) Executive; (2) Finance; (3) Human Resources; (4) Engineering; (5) Planning; (6) Natural Resources; (7) Interpretive; (8) Communications/Marketing; (9) Purchasing; (10) Information Systems; (11) Diversity, Equity and Inclusion; and (12) Police.

The day-to-day administration, operation, and maintenance of each Metropark is coordinated through three district park superintendents. These district park superintendents oversee all on-site park activities, operations and maintenance of buildings, roads and grounds.

At the start of 2020, it is fair to say that no one within the Metroparks really anticipated what was coming. The Covid 19 pandemic challenged both the Metroparks and the world in unprecedented ways. One thing that became more apparent than ever, was the need for safe, healthy open spaces. The Metroparks as one of America's leading regional park systems were able to fill that need for residents of southeast Michigan. As each new directive, product shortage, or wave of

the virus hit our region, the Metroparks were able to remain nimble and responsive pivoting to meet each challenge and support our population. The Metroparks fiscal policies include fund balance policy that identifies a range outside of which further Board discussion is mandated. The Metroparks through conservative, thoughtful budget practices have built the fund balance up to exceed the top of this range. This gives the Metroparks depth to weather economic challenges. While concerns over the pandemic initially led the Metroparks to prepare for a potential revenue loss, with many facility closure mandates, the public demand for the use of the parks in general, which were able to remain open, offset these. Economically, we are seeing housing prices pushed up as available homes are in strong demand. As companies shifted many employees to remote work-from-home models, offices were vacated. This may eventually negatively impact commercial property values.

MAJOR INITIATIVES

During 2020, the Authority's staff began working on achieving accreditation by the Commission for Accreditation of Park and Recreation Agencies. This is a multi-year process that identifies best practice criteria and provides a framework for the Metroparks to show evidence of compliance. One benefit of the process is that the organizational self-assessment. This offers the Metroparks the opportunity to review our policies and procedures with a sharp eye to ensure consistent application.

Another initiative taken as a response to the Covid 19 pandemic, was developing a methodology to break the budget which was originally developed as an annual target into monthly components. The process used historical data to develop monthly budgets for park and administrative operating revenue and expense accounts. This allowed the Metroparks to have a better idea of how the pandemic was impacting the overall fiscal health of the Metroparks. Increased analysis of attendance and detailed permit sales data were also implemented.

In 2020 the Metroparks continued the grant application approach begun in 2019. An increased number of projects were submitted, with applications tailored to provide flexibility both in regard to funding source as well as funding level. This approach again resulted in additional grant projects being approved for inclusion in the 2021 budget. In accordance with the Capital Project Fund approved by the Board of Commissioners in 2018, all open capital projects continue to roll forward. This change has really improved the understanding surrounding budget and unassigned fund balance. The scope and type of projects that were worked on during 2020 are summarized below. These projects reflect the Authority's commitment to bringing the benefits of parks and recreation to the people of Southeast Michigan:

1. At Stony Creek Metropark, \$1,205,000 was expended toward reconstruction of the parking lot at the boat launch area. This project includes stormwater management features as well as improved parking and trail alignment. This project was completed.
2. Also, at Stony Creek Metropark, \$980,000 was spent toward the completion of a new comfort station and associated paths and grounds at Baypoint Beach. Completion is anticipated in 2021.
3. Kensington Metropark Maple Beach saw improvements with the addition of a new comfort station and surrounding paths/grounds. 2020 expenditures on the project totaled \$915,000. Completion of this project is also expected in 2021.
4. Kensington Metropark Maple Beach also had additional development with the construction of a new playground that was designed for universal accessibility. This project is the first of

its kind within the Metroparks, and one of very few in our region. The design concept of this playground included multiple organizations through the Fun, Accessible, Inclusive Recreation (FAIR) Play Coalition. \$405,000 was expended in 2020 and the project is expected to be completed in 2021.

5. A portion of Kensington Metropark hike-bike trail was reconstructed at a cost of \$378,000. This project was completed in 2020.
6. Oakwoods Metropark nature center received updated interpretive displays. In addition, a new lighting design to augment these improvements is under development as part of this project. \$377,000 was expended in 2020. It is anticipated that the remainder of the work will be completed in 2021.
7. Additional hike-bike trail improvements were completed at Lower Huron Metropark at a cost of \$310,000 and at Hudson Mills Metropark at a cost of \$294,000.

In total, the Authority invested in park facilities to the extent of over \$6.3 million, as work was performed on 32 individual capital projects. These capitalized projects will help ensure that Metropark facility offerings to our public are in good working order and relevant to today's recreational interests. The vast majority of the 2020 capital improvement expenditures continue to relate to the 3-R's (repair, renovate and replace). Due to the age of the Metropark facilities, it is essential that these types of projects continue have attention.

FINANCIAL INFORMATION

Management of the Authority is responsible for establishing and maintaining internal controls designed to ensure that the assets of the Authority are protected from loss, theft, or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. Internal controls are designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

FEDERAL FINANCIAL ASSISTANCE

The Authority did not receive any Federal financial assistance during 2020 that required the independent auditor to issue a Single Audit Report.

BUDGET

The annual budget serves as the foundation for the Huron-Clinton Metropolitan Authority's financial planning and control. The annual budget process is multi-faceted, involving all units of the Authority. The Authority's Planning, Engineering, and Natural Resources Departments, in conjunction with park operating units, develop capital improvement, equipment, major maintenance, and minor project listings that are reviewed and finalized by mid-September.

All park operating units are required to submit park operation budget requests to the Chief of Finance near the end of September. The Chief of Finance utilizes these requests, along with

capital budget requests, as the starting point for developing a proposed General Fund budget. The Chief of Finance conducts budget review meetings in conjunction with the Director and Deputy Director and presents the proposed budget at a public hearing and then to the Board of Commissioners at the November Board meeting. The appropriated budget is a line item budget prepared by fund, category (i.e., capital equipment, park operations), department/park (i.e., Lake St. Clair, Kensington), sub-department/activity (i.e., golf course, regulatory), and object (i.e., full time wages, utilities). The Director is authorized to make budgetary transfers between line item appropriations. All General Fund budget amendments are approved by the Board of Commissioners on a monthly basis. The Authority maintains an encumbrance accounting system and a work order (project accounting) system for capital construction type projects to assist in maintaining budgetary control.

LONG-TERM FINANCIAL PLANNING

The Huron-Clinton Metropolitan Authority employs a Five-Year Community Recreation Plan to assist in guiding the direction of the Metroparks. The current Community Recreation Plan covers recreational development for the period from 2018 through 2022. The development of the Five-Year Community Recreation Plan is a process that is a joint effort involving the general public, park staff, administrative office staff, planning staff, natural resource staff, engineering staff, interpretive staff, police staff, and the Board of Commissioners. The Metroparks strives to have balance between renovation/redevelopment/restoration type projects and innovation.

The Board of Commissioners and staff have developed the current Five-Year Community Recreation Plan in an effort to position the Authority to work towards a model of fiscal sustainability. Recognizing the paradigm shift in tax revenue as well as the capital needs of aging facilities, roads and other infrastructure, the current five-year plan focuses on these goals and objectives:

- Infrastructure age and condition – aging infrastructure requires a comprehensive management plan
- ADA compliance – improvements need to continue throughout the park system
- Biodiversity areas – large swaths of undeveloped areas are highly desirable as habitat for a variety of species and should be protected
- Regional facilities – Metroparks facilities should complement not compete with other available offerings
- Public input process – feedback from survey and stakeholder meeting as well as comments and public reviews are critical to plan development

The current Five-Year Community Recreation Plan provides general guidance for the development of the Authority's annual budget each year.

DEBT

The Authority has not issued any bonded debt. The Authority's Enabling Act restricts debt issues to revenue bonds. Throughout the history of the Metroparks, it has never been felt to be beneficial to issue revenue bonds as a means of financing recreational facilities.

OTHER INFORMATION

Independent Audit

State statute requires an annual audit by an independent certified public accountant. The accounting firm of Plante Moran was selected by the Board of Commissioners. The audit is conducted in accordance with generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. The audit will meet the requirements set forth by State statute and will include tests of the accounting records of the Authority and other procedures necessary for Plante Moran to express an opinion on the financial statements.

The auditor's report on the financial statements, required supplementary information, and supplemental schedules are included in the Financial Section of this report.

Awards

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Huron-Clinton Metropolitan Authority for its annual comprehensive financial report for the year ended December 31, 2019. This was the sixteenth consecutive year that the Authority has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current annual comprehensive financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it again to the GFOA to determine its eligibility for this award.

Acknowledgements

The preparation of this annual comprehensive financial report is a major undertaking and I want to acknowledge the extraordinary efforts of our Finance Department, and especially Supervisor of Accounting Rebecca Baaki and Accountant Molly Goike. Their assistance was absolutely essential and very much appreciated in submitting this report.

The input and guidance from our independent auditors, Plante Moran, was also appreciated to direct us through the compilation of our annual comprehensive financial report.

Finally, without the support and leadership of the Board of Commissioners this report would not have been possible.

Respectfully submitted,

Rebecca Franchock



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Huron-Clinton Metropolitan Authority
Michigan**

For its Comprehensive Annual
Financial Report
For the Fiscal Year Ended

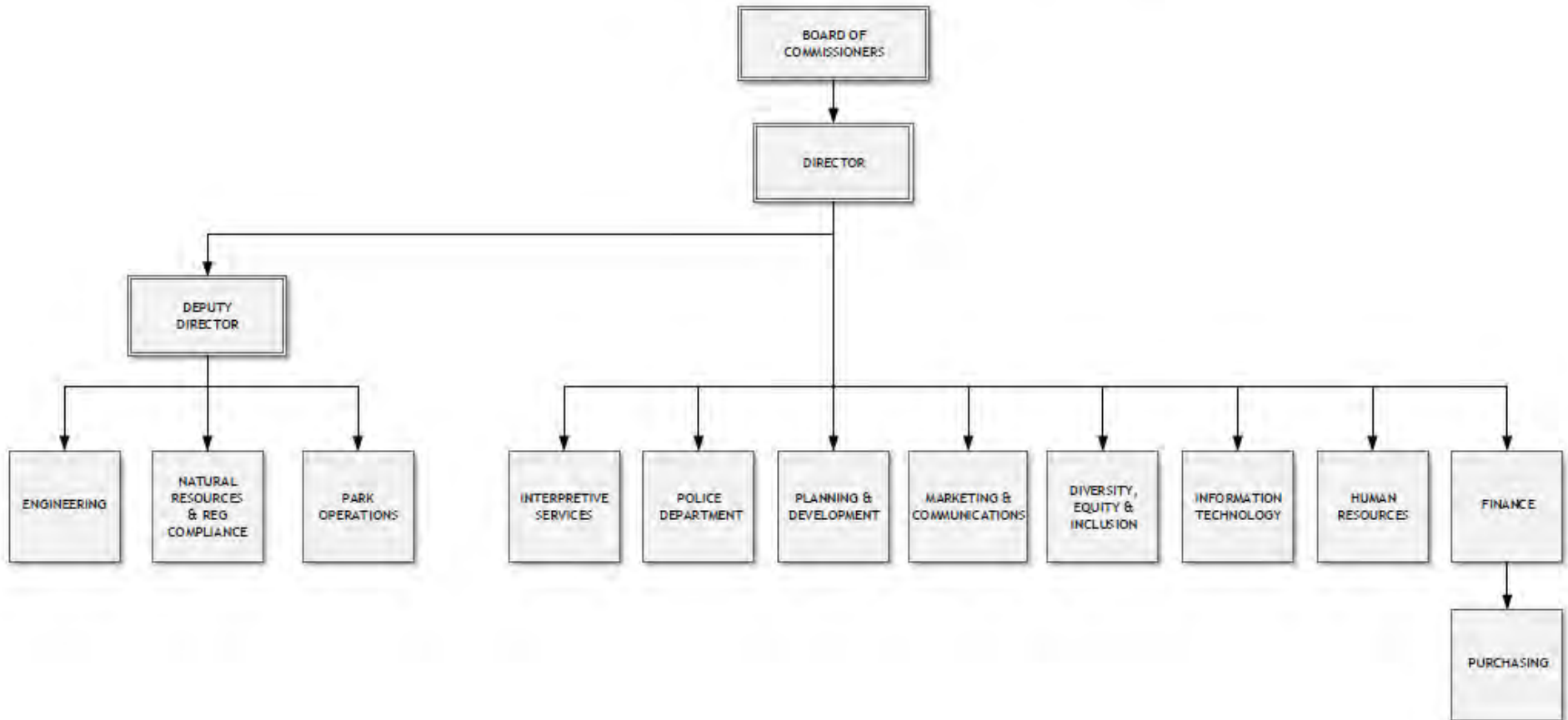
December 31, 2019

Christopher P. Morrill

Executive Director/CEO

HCMA FUNCTIONAL ORGANIZATION CHART

December 31, 2020



Unit - Title

Name of Official

Administrative Staff

Director	Amy McMillan
Deputy Director	Vacant
Chief of Finance	Rebecca Franchock
Supervisor of Accounting	Rebecca Baaki
Chief of Natural Resources & Regulatory Compliance	Tyler Mitchell
Chief of Police	Michael Reese
Chief of Diversity, Equity and Inclusion	Artina Sadler
Chief of Marketing and Communications	Danielle Mauter
Chief of Information Technology	Robert Rudolph
Chief of Interpretive Services	Jennifer Jaworski
Chief of Engineering	Michael Henkel
Chief of Human Resources & Labor Relations	Randy Rossman
Chief of Planning & Development	Nina Kelly
Supervising Field Engineer	Jim Soraghan
Supervising Design Engineer	Laura Martin

Eastern District

District Park Superintendent	Michael Lyons
District Maintenance Supervisor	Mark Lietaert
District Interpretive Services Supervisor	Julie Champion
Park Operations Manager - Stony Creek and Wolcott Mill Metroparks	Gary Hopp
Park Operations Manager - Lake St Clair Metropark	Joseph Hall

Western District

District Park Superintendent	Jeffrey Brown
District Maintenance Supervisor	Adam Haberkorn
District Interpretive Services Supervisor	Victoria Taylor-Sluder
Park Operations Manager - Kensington and Indian Springs Metroparks	Eric Koppin
Park Operations Manager - Hudson Mills, Dexter-Huron, Delhi and Huron Meadows Metroparks	Tamra Bezzeg

Southern District

District Park Superintendent	Jerome Cyr
District Maintenance Supervisor	David Juchartz
District Interpretive Services Supervisor	Kevin Arnold
Park Operations Manager - Lower Huron, Willow, and Oakwoods Metroparks	Jeffrey Schuman
Park Operations Manager - Lake Erie Metropark	Jeffrey Linn

Financial Section

Independent Auditor's Report

To the Board of Commissioners
Huron-Clinton Metropolitan Authority

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Huron-Clinton Metropolitan Authority (the "Authority") as of and for the year ended December 31, 2020 and the related notes to the financial statements, which collectively comprise Huron-Clinton Metropolitan Authority's basic financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Huron-Clinton Metropolitan Authority as of December 31, 2020 and the respective changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

To the Board of Commissioners
Huron-Clinton Metropolitan Authority

Other Matters

Required Supplemental Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, pension schedules, and other postemployment benefit schedules be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, which considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplemental information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Huron-Clinton Metropolitan Authority's basic financial statements. The other supplemental information, as identified in the table of contents, and introductory section and statistical section schedules are presented for the purpose of additional analysis and are not a required part of the basic financial statements.

The other supplemental information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplemental information is fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory section and statistical section schedules have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and, accordingly, we do not express an opinion or provide any assurance on them.



May 26, 2021

As management of the Huron-Clinton Metropolitan Authority, we offer the readers of the Authority's financial statements this narrative overview and analysis of the financial activities of the Huron-Clinton Metropolitan Authority for the year ended December 31, 2020. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, the financial statements, and the notes to the financial statements.

Financial Highlights

The assets and deferred outflows of the Authority exceeded its liabilities and deferred inflows at the end of 2020 by \$222,897,429 (net position). Of this amount, \$28,256,359 (unrestricted net position) may be used to meet the Authority's ongoing obligations to provide park and recreation services to the citizens of the five-county Metropark system.

The Authority's total net position increased by \$8,796,625.

Authority General Fund revenues of approximately \$57 million were more than the expected 2020 final budget targets by \$2,565,810 (4.7 percent).

Authority General Fund expenditures of approximately \$46 million were under amended 2020 budget amounts by \$4,865,004 (9.4 percent).

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Authority's basic financial statements. The Authority's basic financial statements are comprised of three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements. The government-wide financial statements are designed to provide readers with a broad overview of the Authority's finances in a manner like a private-sector business.

The *statement of net position* presents information on all the Authority's assets, deferred outflows of resources, liabilities and deferred inflows of resources, with the difference between the assets and deferred outflows and the liabilities and deferred inflows reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Authority is improving or deteriorating.

The *statement of activities* presents information showing how the Authority's net position changed during the most recent year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future years (i.e., earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the Authority that are principally supported by taxes and program revenues. The sole governmental activity of the Authority

consists of providing regional park and recreation services in the five-county metropolitan Detroit area. The Authority is a single purpose governmental agency.

Fund financial statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Authority, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Authority can be divided into two categories: governmental funds and fiduciary funds.

Governmental funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, government fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The Authority maintains three individual governmental funds. In addition, the Huron-Clinton Metroparks Foundation, which is a blended component unit of the Authority, is presented. The General, Supplemental Major Maintenance, and Capital Projects funds are considered to be major funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances.

The Authority adopts an annual appropriated budget for its General Fund. A budgetary comparison statement has been provided herein to demonstrate compliance with this budget.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Authority's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The Authority uses a fiduciary fund to account for (1) its single employer, defined benefit pension plan, which accumulates resources for pension benefit payments to qualified Authority employees, (2) its Retiree Health Care Plan and Trust, which accumulates resources for health care benefit payments to qualified Authority retirees, (3) its custodial fund which accounts for assets held by the Foundation in a custodial nature. The Retiree Health Care Plan and Trust and pension plan are based on the Plans December 31 fiscal year end.

The Defined Benefit Pension Plan is administrated by a third party. An actuarial valuation determines the funding required annually. Under GASB Statement No. 68, the net pension liability as of December

31, 2020 totaled \$17,998,494, which was a decrease of \$912,965 from December 31, 2019. The Authority contributed \$3,639,226 for this period.

The Authority established the Retiree Health Care Plan Trust in October 2005 for the exclusive purpose of prefunding retiree healthcare benefits for eligible retirees, spouses and dependents.

The Retiree Health Care Plan and Trust was established October 1, 2005 pursuant to Section 115 of the Internal Revenue Code of 1986 and under the authority of the Public Employee Health Care Fund Investment Act, Public Act 149 of 1999. It provides funding for eligible retiree and spousal health care, optical, life and dental benefits. The other post-employment benefits (OPEB) liability was determined using rollforward procedures from the December 31, 2018 valuation in accordance with GASB 74. The total OPEB liability calculated as of December 31, 2020 was determined to be \$38,123,938. At the end of the Plan's fifteenth fiscal year, the actuarial value of Trust assets totaled \$35,013,169 (91.84 percent) and net OPEB liability totaled \$3,110,769. The Authority exceeded the funding required by the Annual Required Contribution (ARC) by transferring \$1,060,774 from the General Fund to the Retiree Health Care Trust for the Plan year ended December 31, 2020.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information. This information is limited to schedules concerning the Authority's progress in funding its obligation to provide pension and other post-employment benefits to its employees.

Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Huron-Clinton Metropolitan Authority, assets and deferred outflows exceeded liabilities and deferred inflows by \$222,897,429 at the close of the year.

By far the largest portion of the Authority's net position (87 percent) reflects its investment in capital assets (i.e., land, buildings, infrastructure, roads, park improvements, vehicles, and equipment). The Authority uses these capital assets to provide park and recreation services to citizens; consequently, these assets are not available for future spending.

The Authority does not have any bonded debt.

	Net Position	
	Governmental Activities	
	2020	2019
Assets		
Current and other assets	\$ 98,730,575	\$ 89,360,367
Capital assets, net	<u>194,192,870</u>	<u>192,106,043</u>
Total assets	292,923,445	281,466,410
Deferred Outflows of Resources	3,424,725	2,297,502
Liabilities		
Long-term liabilities outstanding	24,010,772	27,159,758
Other liabilities	<u>7,198,657</u>	<u>3,600,746</u>
Total liabilities	31,209,429	30,760,504
Deferred Inflows of Resources	<u>42,241,312</u>	<u>38,902,604</u>
Net Position		
Net investment in capital assets	194,192,870	192,106,043
Restricted	448,200	396,324
Unrestricted	<u>28,256,359</u>	<u>21,598,437</u>
Total net position	<u>\$ 222,897,429</u>	<u>\$ 214,100,804</u>

A portion of the Authority's net position is restricted. Amounts have been restricted for future maintenance or construction of the Lake St. Clair Marina facility, per grant requirements. In addition, per contract requirements with an outside party, amounts have been restricted related to the Hudson Mills canoe livery. The unrestricted net position may be used to meet the Authority's ongoing obligations for park and recreation facilities and services to citizens and creditors.

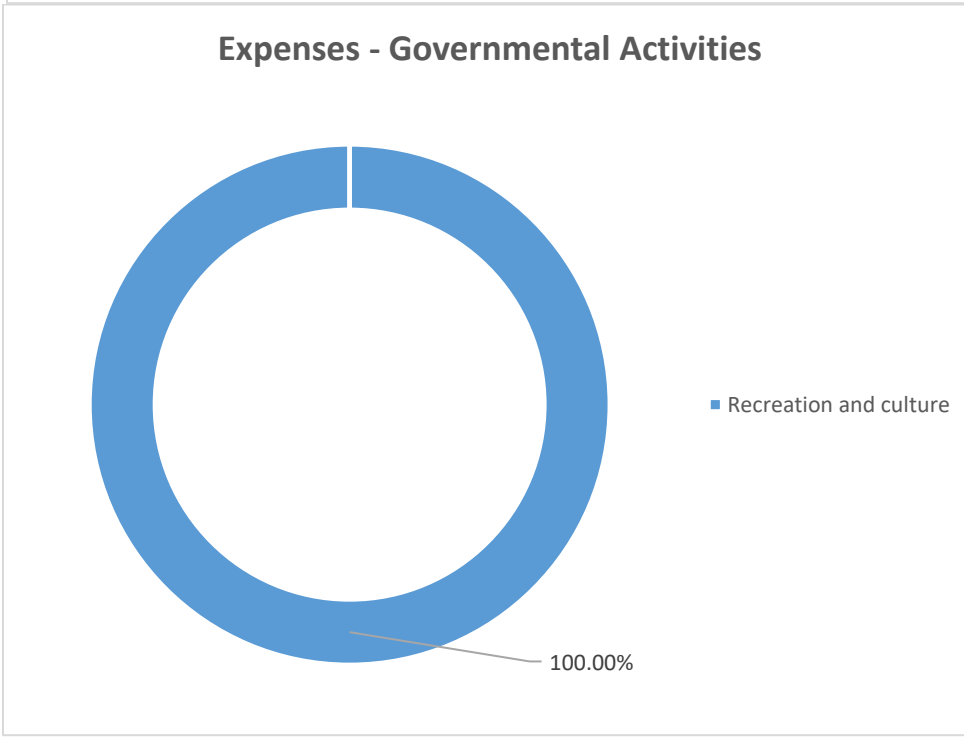
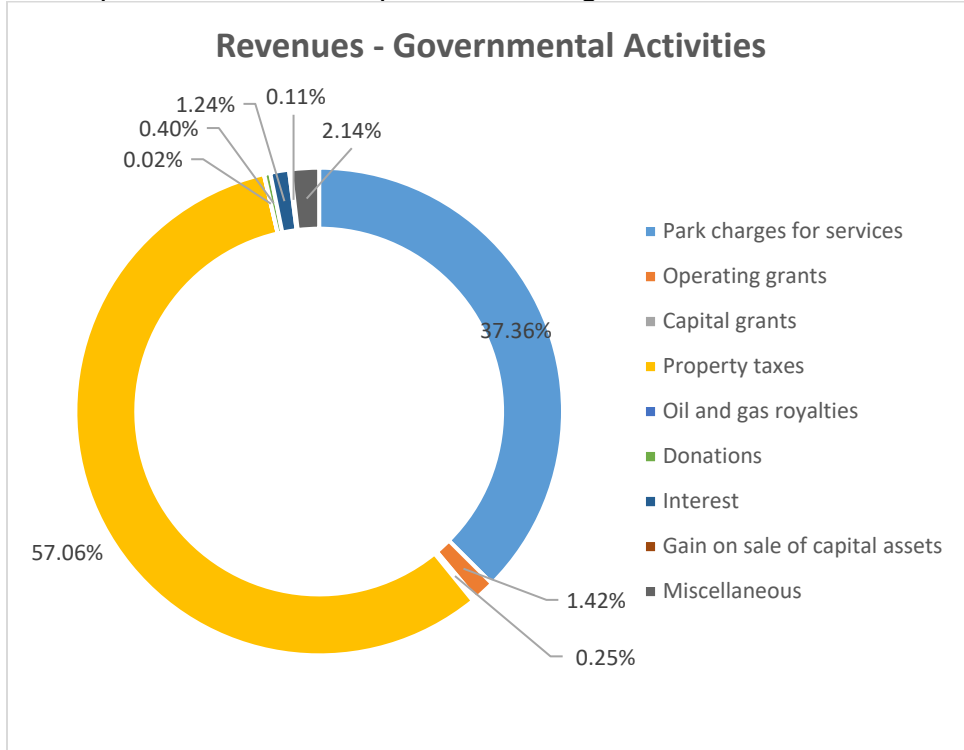
At the end of the current year, the Authority can report a positive balance in net position. The same situation held true for the prior fiscal year.

The Authority's net position increased by \$8,796,625 during the current year.

	Change in Net Position Governmental Activities	
	2020	2019
Revenue		
Program revenue:		
Park charges for services	\$ 21,268,785	\$ 19,958,822
Operating grants	810,236	1,393,263
Capital grants	140,619	234,114
General revenue:		
Property taxes	32,481,506	31,272,479
Oil and gas royalties	9,091	60,956
Donations	229,859	82,536
Interest	705,621	1,298,111
Gain on sale of capital assets	63,175	160,318
Miscellaneous	1,218,939	1,001,867
Total revenue	56,927,831	55,462,466
Expenses		
Recreation and culture	48,131,206	52,113,821
Total expenses	48,131,206	52,113,821
(Decrease) Increase in Net Position	8,796,625	3,348,645
Net Position - Beginning of year	214,100,804	210,752,159
Net Position - End of year	\$ 222,897,429	\$ 214,100,804

Governmental Activities

The following charts depict revenue and expenses of the governmental activities for the fiscal year:



Governmental activities increased the Authority's net position by \$8,796,625, as total 2020 revenues of \$56.9 million exceeded total expenditures of \$48.1 million. Key elements of this increase are as follows:

- Pandemic driven increases in use of golf and general park visitation increased charges for services to \$21.3 million. This is not only an increase of \$1.3 million over 2019, but also the most revenue ever generated by park operations. It is also an increase of fifty percent over the park operating revenue generated ten years ago.
- Property tax collections at \$32.5 million increased by \$1.2 million. Although the millage rate was further rolled back to .2117 increases in property values resulted in revenue growth across the five-county region.
- Operating grant revenue declined by \$0.6 million as the SAW grant program final payments were received in 2020.
- Interest revenue also declined by nearly the same \$0.6 million as interest rates declined throughout the year to very low levels.

Change in Net Position

The change in net position for 2020 is approximately \$5.4 million more than the change in net position for 2019.

Financial Analysis of the Government's Funds

As noted earlier, the Authority uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of the Authority's *governmental funds* is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Authority's financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the year.

As of the end of the current year, the Authority's governmental funds reported a combined ending fund balance of \$58,812,919, an increase of \$4,487,804 compared to 2019. Approximately 46 percent of this total amount (\$25.0 million) constitutes "unassigned" fund balance. Approximately 2 percent of this total amount (\$1.1 million) is considered nonspendable. Approximately one percent of the total amount (\$0.4 million) is considered restricted. Approximately 21 percent of this total amount (\$12.6 million) is considered assigned. The remainder of fund balance (\$19.8 million) is "committed" to indicate that it is not available for new spending because it has already been committed for: (1) capital projects-\$8.4 million, (2) supplemental major maintenance-\$5.1 million, (3) future land purchases-\$5.5 million, and (4) health insurance rate stabilization funds-\$0.9 million.

The general fund is the primary operating fund of the Authority. At the end of the current year, unassigned fund balance of the general fund was \$24,703,786 while total fund balance was \$45,274,843. As a measure of the general fund's liquidity, it may be useful to compare unassigned fund balance to revenues. The Authority's goal is to maintain the unassigned fund balance within a range of 25 to 30% of general fund revenues, and at year end the unassigned fund balance was 43% of general fund revenues of \$57 million.

The fund balance of the Authority's general fund increased by \$5,652,898.

The following paragraphs present a summary of general fund revenues, which totaled \$57,085,441 for 2020, an overall increase of \$2,303,909 from 2019. Revenues by source were as follows:

Revenues	2020 Amount	Percent of Total	2019 Amount	Amount of Increase (Decrease)	Percent of Increase (Decrease)
Property Tax	\$ 32,457,957	56.9%	\$ 31,312,009	\$ 1,145,948.00	3.7%
Park chages for services	21,272,729	37.3%	19,896,506	1,376,223	6.9%
Interest	549,839	1.0%	1,016,519	(466,680)	-45.9%
Intergovernmental	1,495,410	2.6%	1,191,797	303,613	25.5%
Donations	77,973	0.1%	202,516	(124,543)	-61.5%
Proceeds from sale of capital assets	170,085	0.3%	160,318	9,767	6.1%
Other revenue	1,061,448	1.9%	1,001,867	59,581	5.9%
Total	<u>\$ 57,085,441</u>	<u>100.0%</u>	<u>\$ 54,781,532</u>	<u>\$ 2,303,909</u>	<u>4.2%</u>

The Authority's millage rate declined to 0.2117 mills in 2020 from 0.2129. Although the millage rate declined, total property tax revenue increased. We expect taxable values to continue to rise triggering further roll-backs of the millage rate and mitigating recovery of property tax revenue generated. As of 2020 the revenue generated from property taxes is still below the peak revenue generated in 2007.

The \$21,272,729 of 2020 park operating revenues exceeded the 2020 budget goal of \$20,499,906 by \$772,823 (3.8 percent). This represented a \$1,376,223 (6.9 percent) increase from 2019 revenues. Two leading sources of operating revenue are tolling and golf. During the pandemic golf courses were initially closed. Once opened, demand was very strong and golf revenue generated \$6.4 million in revenue, a 16.6 percent increase from 2019. Tolling revenue grew by \$2.6 million to \$11.9 million. Aquatic revenue declined significantly due to limitations related to Covid 19.

Interest income derived from investments in Certificates of Deposits and U.S. Agency issues decreased to \$549,839 in 2020. This was a 45.9 percent decrease from 2019 interest income. Virtually the exact opposite of the change from 2018 to 2019. Interest rates offered on CD's declined during 2020 from 1.5% average in January to .25% by year end.

The Authority recognized \$1,495,410 in intergovernmental revenue in 2020. This includes \$597,755 for the 2020 local stabilization – personal property tax reimbursement as well as \$897,655 for a grant from the State of Michigan.

General fund expenditures were \$46,685,266 for 2020, an increase of \$223,945 from 2019's expenditures. A detailed breakdown of expenditures by major category is as follows:

Expenditures	2020 Amount	Percent of Total	2019 Amount	Amount of Increase (Decrease)	Percent of Increase (Decrease)
Capital Equipment & Land Acquisition	\$ 2,233,448	4.8%	\$ 1,960,795	\$ 272,653	13.9%
Major maintenance	1,587,806	3.4%	900,470	687,336	76.3%
Administrative office	9,175,284	19.7%	9,641,369	(466,085)	-4.8%
Park operations	33,688,728	72.2%	33,958,687	(269,959)	-0.8%
Total	<u>\$ 46,685,266</u>	<u>100.0%</u>	<u>\$ 46,461,321</u>	<u>\$ 223,945</u>	<u>0.5%</u>

Equipment having an individual value in excess of \$5,000 is capitalized. During 2020 a total of \$2,175,922 was spent equipping the Metroparks system, up from the 2019 amount of \$1,960,795. Auto and truck acquisitions totaled approximately \$454,190. Heavy equipment (mowers, tractors, golf cars, etc.) purchases accounted for approximately \$650,425. Additional purchases of \$640,260 related to other equipment such as a computer backup system and \$430,684 for a fleet of golf carts. In addition, \$57,527 was expended toward the purchase of a parcel of land.

The Authority classifies all non-recurring repair/maintenance-type projects that exceed \$10,000 as Major Maintenance expenses. These projects do not substantially improve or alter an existing facility and, therefore, are not capitalized. During 2020, major maintenance costs for various projects was \$1,587,806. An increase of \$687,336 from 2019. These amounts can fluctuate significantly from year to year. In 2018 \$2.5 million was spent. The average amount is near \$1.5 million. Years that have large paving rehab projects tend to push the amount closer to \$2 million or over.

Administration Office expenses reflect the cost of running the Authority's centralized Administrative Office, which ran \$9,175,284 in 2020, down 4.8 percent from 2019. This covers the cost of 63 full time equivalent employees, materials, supplies and outside consultants utilized in managing the broader Metroparks system. Wages and fringe benefits for these employees grew at 3.5 percent primarily driven by a contractual across-the-board wage increase of 3 percent. Materials and Services declined by \$698,520 or 23.2 percent, mainly the result of reduced consulting and legal costs. Increased marketing partially offset these reductions.

The direct operating costs associated with operating and maintaining the 13 Metroparks to serve 8.0 million visitors consumed \$33.7 million of Authority funds. Comparing this \$33.7 million of park operating costs to 2019 expenditures of \$34.0 million shows that overall park operating costs actually decreased by 0.8 percent. Personnel related costs, which comprise 75 percent of park operating expenses, increased marginally from \$25.2 million to \$25.4 million – up 0.6 percent. A combination of factors suppressed these costs from growing closer to the three percent contractual across-the-board increase for full-time staff. Limitations on opening certain facilities due to the Covid 19 pandemic were a significant factor as well as difficulty filling certain positions again related to the pandemic. A decrease of full time equivalents from 489 to 449 is the result of these issues. Full-time wage rates increased across the board by three percent per collective bargaining agreements. Part-time wage rates generally follow suit with some additional adjustments for toll staff. The pandemic which initially closed some facilities reduced staff time at aquatic and golf facilities in particular. The other 25 percent of park

operating expenditures relate to material/supply/outside contractual services, which also decreased from \$8.8 million to \$8.3 million, down 5.8 percent. This reduction is also primarily a result of the impact of the Covid 19 pandemic limiting the ability of the park to open certain facilities.

The supplemental major maintenance fund is utilized by the Authority to record supplemental major maintenance projects that are non-recurring expenditures to repair/replace existing Metropark infrastructure that is deemed critical to park operations. Funds for these projects are provided from oil/gas revenue. During 2020, \$9,091 of royalty payments were received, with generated investment income totaling \$28,864. At the end of the current year, total fund balance committed in the supplemental major maintenance fund was \$5,102,722.

The fund balance of the Authority's supplemental major maintenance fund increased by \$37,955.

The following paragraph presents a summary of supplemental major maintenance fund revenues, which totaled \$37,955 for 2020, an overall decrease of \$127,515 from 2019. Revenues by source were as follows:

Revenues	2020 Amount	Percent of Total	2019 Amount	Amount of Increase (Decrease)	Percent of Increase (Decrease)
Oil and gas royalties	\$ 9,091	0.0%	\$ 60,956	\$ (51,865)	-85.1%
Interest	<u>28,864</u>	<u>0.1%</u>	<u>104,514</u>	<u>(75,650)</u>	<u>-72.4%</u>
Total	<u>\$ 37,955</u>	<u>0.1%</u>	<u>\$ 165,470</u>	<u>\$ (127,515)</u>	<u>-77.1%</u>

The revenues from oil and gas royalty payments at Kensington Metropark decreased by \$51,865 from 2019 levels. As the output from the well has finally ceased, it is anticipated that any future additions to this fund would be the result of investment earnings. Interest income derived from investments in money market funds and U.S. Agency issues also decreased, from \$104,514 to \$28,864 in 2020 as interest rates fell during the year.

Supplemental Major Maintenance Project fund expenditures were \$0 for 2020, the same as 2019. The Board of Commissioners and management recognize that these are one-time, non-continuing revenues and that the use of these funds should be strategic. Currently there are no plans to make use of the funds.

The capital projects fund, is utilized to plan, track and report on capital improvements. These are defined as a tangible improvement that is more than \$25,000 cost and with a life in excess of one year. Funding for the projects comes primarily from the general fund with periodic supplemental support provided by grants and donations of public and private funds. The fund balance in this fund is decreased as funds are expended on budgeted projects. In 2020 \$6.3 million was spent on thirty-two projects of forty-seven budgeted projects. Twelve of these projects were completed by year end 2020. The remaining fund balance of \$8.4 million is available to complete the remaining projects.

New in 2020, the Metroparks have recognized a blended component unit, the Huron-Clinton Metroparks Foundation. This Foundation is governed by a three-member board appointed by the Authority's governing body. Although a legally separate entity, the Foundation is reported as a part of the Authority due to its sole purpose being to provide financial resources to the Authority.

General Fund Budgetary Highlights

Over the course of the year, the Authority's Board of Commissioners amended the budget to account for changes made necessary due to unanticipated events or situations requiring increased expenditures for operations activities.

The original General Fund budget anticipated a \$2,713,858 use of fund balance, while the final amended budget decreased this to \$1,848,002. The actual change in fund balance for the 2020 fiscal year was an increase of \$5,652,898. The actual results are directly related to the operating impact of the Covid 19 pandemic. During the year, the public sought out more than ever a safe outdoor space to escape to, especially with so many other outlets being closed. This drove up demand for use of trails and parks in general. Once golf courses opened demand was very strong there also. These revenue increases were somewhat offset by closure of interpretive and aquatic facilities. However, not only are these revenue sources much smaller than tolling and golf, but the closures and limitations also reduced expenses associated with these facilities.

During the year, general fund revenues were over final budgetary estimates in total by \$2,565,810. Park operating revenues exceeded the amended budgeted target of \$20,499,906 by \$772,823. This was augmented by \$1,032,494 of intergovernmental and \$699,448 of other revenue in excess of amended budget. These positive variances were the result of unanticipated restitution, insurance dividend and grant payments.

Park operation and administrative expenditures were significantly less than anticipated by approximately \$3.7 million. Again, due to the pandemic, there were reductions in needed staffing in some areas and in other areas filling needed positions became more challenging. Major maintenance expenditures were also less than planned, coming in approximately \$1.1 million under final budget projections. This is due to some projects being delayed or deemed unessential at this time.

Capital Assets and Debt Administration

Capital assets. The Authority's investment in capital assets for its governmental-type activities as of December 31, 2020 amounted to \$194,192,870 (net of accumulated depreciation). This investment in capital assets includes land, land improvements (golf courses, etc.), buildings, roads, bridges, sewer/water systems, park facilities, and equipment. The total increase in the Authority's investment in capital assets (net of depreciation) for the year totaled \$2,086,827 (1.1 percent).

Major capital asset events during the current year included the following:

• Boat Launch Parking Lot Reconstruction	Stony Creek	\$1,205,836
• Baypoint Beach Site Improvements	Stony Creek	980,535
• Maple Beach Site Improvements	Kensington	915,394
• Maple Beach Universal Accessible Playground	Kensington	404,683
• Hike-Bike Trail Reconstruction	Kensington	377,645
• Nature Center Exhibit Design & Lighting	Oakwoods	376,698
• Hike-Bike Trail Reconstruction	Lower Huron	310,453
• Hike-Bike Trail Reconstruction	Hudson Mills	293,993
• Golf Course Culvert Replacement	Willow	215,097
• Park Office Gas Service Line	Willow	177,225

	Capital Assets (Net of Depreciation)	
	Governmental Activities	
	2020	2019
Land	\$ 47,018,627	\$ 46,961,100
Land improvements	35,475,540	35,423,898
Construction in progress	4,513,707	1,304,006
Buildings	30,821,345	31,878,851
Equipment	10,121,061	9,725,756
Other improvements	37,284,893	37,599,292
Infrastructure	28,957,697	29,213,140
Total	<u><u>\$ 194,192,870</u></u>	<u><u>\$ 192,106,043</u></u>

Additional information on the Authority's capital assets can be found in Note 6 in the Notes to Financial Statements.

Long-term debt. The Authority has recognized \$3,946,741 in accrued compensated absences.

The Authority has no bonded debt or capital leases.

Additional information on the Authority's long-term debt can be found in Note 7 in the Notes to the Financial Statements.

Economic Factors and Next Year's Budget and Rates

The Metroparks general fund revenue is based on two main components, property tax revenue and operating revenue generated by user fees. Grant revenue provides periodic support for projects. Following the 2008 recession the Metroparks have worked to generate operating revenue to offset the resulting tax revenue loss. In 2010 tax produced 68%, operations produced 29% and other sources produced 3%. In 2020 tax generated 57%, operations produced 37% with other sources producing 6%. This has been the result of increased marketing as well as toll fee increases supported by data analysis. Tax revenue continues to slowly but steadily recover although the total revenue generated is still below the 2008 level.

Weather is generally considered the main factor in determining the success of park operations. In 2020 weather was generally really good, but the demand for parks and the value that the public based on having a safe healthy environment to access meant that even on marginal weather days, the parks saw increased demand. As noted previously this drove demand in excess of norm. Five dollar increases in annual season pass prices also contributed. These prices have been augmented for the 2021 season by a non-resident pass which adds an additional \$5 to the pass price. 2021 revenue was conservatively planned as the impact of the pandemic in 2020 is not yet a trend that is predictable.

The following factors guided the preparation of the Authority's 2021 Budget:

- Property tax revenues were based on a rolled back millage rate of 0.2104 mills. Down from 0.2117 in 2020. The 2021 Budget was based on "net" tax levy revenues of \$33.9 million after factoring out estimated captured tax revenues from tax abatement programs. This represents a 4.4 percent increase from the 2020 amended budget.
- Fees and charges rates were held stable with the minor exception of a new non-resident category for annual permits which were increased by \$5 per pass.
- Capital equipment original budget reflected a decrease of \$432,544 (16.8%) from the 2020 original budget.
- Major maintenance planned projects reflected a decrease of \$353,428 (9.6%) from the 2020 original budget.

Requests for Information

This financial report is designed to provide a general overview of the Huron-Clinton Metropolitan Authority's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Chief of Finance, Huron-Clinton Metropolitan Authority, 13000 High Ridge Drive, Brighton, Michigan, 48114-9058.

Basic Financial Statements

December 31, 2020

	Governmental Activities
	<u> </u>
Assets	
Cash and cash equivalents (Note 3)	\$ 6,594,154
Investments (Note 3)	54,157,052
Receivables (Note 5)	35,440,868
Inventory	323,832
Prepaid expenses and other assets	814,558
Restricted assets	1,396,961
Capital assets: (Note 6)	
Assets not subject to depreciation	87,007,874
Assets subject to depreciation - Net	107,184,996
Other receivables	3,150
	<u> </u>
Total assets	292,923,445
Deferred Outflows of Resources	
Deferred pension costs (Note 10)	2,416,651
Deferred OPEB costs (Note 11)	1,008,074
	<u> </u>
Total deferred outflows of resources	3,424,725
Liabilities	
Accounts payable	2,408,747
Due to fiduciary fund	993,726
Accrued liabilities and other	950,136
Payable from restricted assets	3,475
Unearned revenue	1,600,329
Noncurrent liabilities:	
Due within one year - Compensated absences (Note 8)	1,242,244
Due in more than one year:	
Compensated absences (Note 8)	2,704,497
Net pension liability (Note 10)	17,998,494
Net OPEB liability (Note 11)	3,110,769
Estimated insurance liabilities (Note 9)	197,012
	<u> </u>
Total liabilities	31,209,429
Deferred Inflows of Resources	
Property taxes levied for the following year	33,889,544
Deferred pension cost reductions (Note 10)	3,390,405
Deferred OPEB cost reductions (Note 11)	4,961,363
	<u> </u>
Total deferred inflows of resources	42,241,312
Net Position	
Net investment in capital assets	194,192,870
Restricted:	
Lake St. Clair Marina	423,396
Hudson Mills Canoe Livery	24,804
Unrestricted	28,256,359
	<u> </u>
Total net position	<u><u>\$ 222,897,429</u></u>

Huron-Clinton Metropolitan Authority

Statement of Activities

Year Ended December 31, 2020

	Expenses	Program Revenue		Net (Expense)	
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Changes in Net Position
				Governmental Activities	
Functions/Programs -					
Primary government	<u>\$ 48,131,206</u>	<u>\$ 21,268,785</u>	<u>\$ 810,236</u>	<u>\$ 140,619</u>	\$ (25,911,566)
General revenue:					
Taxes					32,481,506
Oil and gas revenue					9,091
Investment earnings					705,621
Donations					229,859
Gain on sale of capital assets					63,175
Other miscellaneous income					1,218,939
Total general revenue					<u>34,708,191</u>
Change in Net Position					8,796,625
Net Position - Beginning of year					<u>214,100,804</u>
Net Position - End of year					<u>\$ 222,897,429</u>

Huron-Clinton Metropolitan Authority

Balance Sheet

December 31, 2020

	Major Funds			Nonmajor Fund	Total Governmental Funds
	General Fund	Supplemental Major Maintenance Fund	Capital Projects Fund	Huron-Clinton Metroparks Foundation	
Assets					
Cash and cash equivalents (Note 3)	\$ 6,550,096	\$ -	\$ -	\$ 44,058	\$ 6,594,154
Investments (Note 3)	38,939,499	5,102,722	10,114,831	-	54,157,052
Receivables (Note 5)	35,341,655	-	99,213	-	35,440,868
Due from other funds (Note 7)	704,696	-	-	-	704,696
Inventory	323,832	-	-	-	323,832
Prepaid expenses and other assets	814,558	-	-	-	814,558
Restricted assets	-	-	-	1,396,961	1,396,961
Other receivables	-	-	-	3,150	3,150
Total assets	\$ 82,674,336	\$ 5,102,722	\$ 10,214,044	\$ 1,444,169	\$ 99,435,271
Liabilities					
Accounts payable	\$ 1,247,273	\$ -	\$ 1,150,024	\$ 11,450	\$ 2,408,747
Due to fiduciary fund	993,726	-	-	-	993,726
Due to other funds (Note 7)	-	-	704,696	-	704,696
Accrued liabilities and other	950,136	-	-	-	950,136
Payable from restricted assets	-	-	-	3,475	3,475
Unearned revenue	247,115	-	-	1,353,214	1,600,329
Total liabilities	3,438,250	-	1,854,720	1,368,139	6,661,109
Deferred Inflows of Resources					
Unavailable revenue	71,699	-	-	-	71,699
Property taxes levied for the following year	33,889,544	-	-	-	33,889,544
Total deferred inflows of resources	33,961,243	-	-	-	33,961,243
Fund Balances (Note 15)					
Nonspendable:					
Inventory	323,832	-	-	-	323,832
Prepays and other assets	814,558	-	-	-	814,558
Restricted	448,200	-	-	40,272	488,472
Committed	6,369,618	5,102,722	8,359,324	-	19,831,664
Assigned	12,614,849	-	-	-	12,614,849
Unassigned	24,703,786	-	-	35,758	24,739,544
Total fund balances	45,274,843	5,102,722	8,359,324	76,030	58,812,919
Total liabilities, deferred inflows of resources, and fund balances	\$ 82,674,336	\$ 5,102,722	\$ 10,214,044	\$ 1,444,169	\$ 99,435,271

Huron-Clinton Metropolitan Authority

Reconciliation of the Balance Sheet to the Statement of Net Position

December 31, 2020

Fund Balances Reported in Governmental Funds	\$ 58,812,919
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and are not reported in the funds:	
Cost of capital assets	303,933,007
Accumulated depreciation	<u>(109,740,137)</u>
Net capital assets used in governmental activities	194,192,870
Receivables that are not collected soon after year end are not available to pay for current period expenditures and, therefore, are reported as unavailable revenue in the funds	71,699
Some employee fringe benefits are payable over a long period of years and do not represent a claim on current financial resources; therefore, they are not reported as fund liabilities:	
Employee compensated absences	(3,946,741)
Pension benefits	(18,972,248)
Retiree health care benefits	(7,064,058)
Other long-term liabilities, such as claims and judgments, do not present a claim on current financial resources and are not reported as fund liabilities	<u>(197,012)</u>
Net Position of Governmental Activities	<u><u>\$ 222,897,429</u></u>

Huron-Clinton Metropolitan Authority

Statement of Revenue, Expenditures, and Changes in Fund Balances

Year Ended December 31, 2020

	Major Fund			Nonmajor Fund	Total Governmental Funds
	General Fund	Supplemental Major Maintenance Fund	Capital Projects Fund	Huron-Clinton Metroparks Foundation	
Revenue					
Taxes	\$ 32,457,957	\$ -	\$ -	\$ -	\$ 32,457,957
Oil and gas royalties	-	9,091	-	-	9,091
Intergovernmental	1,495,410	-	66,933	-	1,562,343
Charges for services	21,272,729	-	-	-	21,272,729
Interest income	549,839	28,864	126,918	-	705,621
Donations	77,973	-	78,307	73,579	229,859
Other revenue	1,061,448	-	73,686	215,717	1,350,851
Total revenue	56,915,356	37,955	345,844	289,296	57,588,451
Expenditures					
Current services -					
Operating:					
Park operations	33,688,728	-	-	-	33,688,728
Major maintenance	1,587,806	-	-	-	1,587,806
Administrative offices	9,175,284	-	-	-	9,175,284
Foundation expenditures	-	-	-	213,266	213,266
Capital outlay	2,233,448	-	6,372,197	-	8,605,645
Total expenditures	46,685,266	-	6,372,197	213,266	53,270,729
Excess of Revenue Over (Under) Expenditures	10,230,090	37,955	(6,026,353)	76,030	4,317,722
Other Financing Sources (Uses)					
Transfers in	-	-	4,747,277	-	4,747,277
Transfers out	(4,747,277)	-	-	-	(4,747,277)
Proceeds from sale of capital assets	170,085	-	-	-	170,085
Total other financing (uses) sources	(4,577,192)	-	4,747,277	-	170,085
Net Change in Fund Balances	5,652,898	37,955	(1,279,076)	76,030	4,487,807
Fund Balances - Beginning of year	39,621,945	5,064,767	9,638,400	-	54,325,112
Fund Balances - End of year	\$ 45,274,843	\$ 5,102,722	\$ 8,359,324	\$ 76,030	\$ 58,812,919

Huron-Clinton Metropolitan Authority

Reconciliation of the Statement of Revenue, Expenditures, and Changes in Fund Balances to the Statement of Activities

Year Ended December 31, 2020

Net Change in Fund Balances Reported in Governmental Funds	\$ 4,487,807
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures; however, in the statement of activities, these costs are allocated over their estimated useful lives as depreciation:	
Capital outlay	8,759,358
Depreciation expense	(6,565,621)
Net book value of assets disposed of	(106,910)
Revenue in the statement of activities that does not provide current financial resources is not reported as revenue in the funds until it is available	(723,795)
Some employee costs (pension, OPEB, and compensated absences) do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds	<u>2,945,786</u>
Change in Net Position of Governmental Activities	<u><u>\$ 8,796,625</u></u>

Huron-Clinton Metropolitan Authority

Statement of Fiduciary Net Position

December 31, 2020

	Pension (and Other Employee Benefit) Trust Fund	Custodial Fund
Assets		
Cash and cash equivalents	\$ 13,602	\$ -
Investments:		
Equity mutual funds	50,055,620	-
Fixed-income mutual funds	45,908,306	-
Collective investment trust	6,986,607	-
Accrued interest receivable	57,116	-
Due from primary government	993,726	-
Prepaid expenses	100,835	-
Total assets	104,115,812	-
Liabilities - Vouchers payable	112,730	-
Total liabilities	112,730	-
Net Position		
Restricted:		
Pension	68,989,913	-
Postemployment benefits other than pension	35,013,169	-
Total net position	<u>\$ 104,003,082</u>	<u>\$ -</u>

Huron-Clinton Metropolitan Authority

Statement of Changes in Fiduciary Net Position

Year Ended December 31, 2020

	Pension (and Other Employee Benefit) Trust Fund	Custodial Fund
Additions		
Investment income (loss):		
Interest and dividends	\$ 1,783,389	\$ -
Net increase in fair value of investments	8,761,706	-
Investment-related expenses	(429,906)	-
Net investment income	10,115,189	-
Contributions:		
Employer contributions	4,700,000	-
Employee contributions	100,834	-
Total contributions	4,800,834	-
Receipt of grant funds	-	57,004
Total additions	14,916,023	57,004
Deductions		
Benefit payments	5,872,177	-
Distribution of grant funds	-	57,004
Total deductions	5,872,177	57,004
Net Increase in Fiduciary Net Position	9,043,846	-
Net Position - Beginning of year	94,959,236	-
Net Position - End of year	\$ 104,003,082	\$ -

December 31, 2020

Note 1 - Significant Accounting Policies

Accounting and Reporting Principles

Huron-Clinton Metropolitan Authority (the "Authority") follows accounting principles generally accepted in the United States of America (GAAP), as applicable to governmental units. Accounting and financial reporting pronouncements are promulgated by the Governmental Accounting Standards Board (GASB). The following is a summary of the significant accounting policies used by the Authority:

Reporting Entity

Huron-Clinton Metropolitan Authority was created in 1939 as a special district form of government to provide recreational facilities and services to residents of Livingston, Macomb, Oakland, Washtenaw, and Wayne counties. The Authority is governed by a Board of Commissioners from each of the five participating counties, and two commissioners appointed by the governor of Michigan. Principal funding for the Authority is derived from a property tax levy assessed in each of the five participating counties. The accompanying financial statements present the Authority and its component units, entities for which the Authority is considered to be financially accountable. Blended component units are, in substance, part of the Authority operations, even though they are separate legal entities. Thus, blended component units are appropriately presented as funds of the Authority.

Blended Component Units

The Huron-Clinton Metroparks Foundation is governed by a three-member board appointed by the Authority's governing body. Although it is legally separate from the Authority, the Foundation is reported as if it were part of the primary government because its sole purpose is to provide financial resources to the Authority.

Fund Accounting

The Authority accounts for its various activities in several different funds in order to demonstrate accountability for how it spends certain resources; separate funds allow the Authority to show the particular expenditures for which specific revenue is used. The various funds are aggregated into two broad fund types:

Governmental Funds

Governmental funds include all activities that provide general governmental services that are not business-type activities. Governmental funds can include the General Fund, special revenue funds, debt service funds, capital project funds, and permanent funds. The Authority reports the following funds as major governmental funds:

- The General Fund is the Authority's primary operating fund because it accounts for all financial resources used to provide government services other than those specifically assigned to another fund.
- The Supplemental Major Maintenance Fund is used to record supplemental major maintenance projects of the Authority, which are nonrecurring expenditures to repair or replace existing park facilities. As designated by the Authority, oil and gas revenue received is earmarked to fund these projects.
- The Capital Projects Fund is used to account for capital improvement projects that result in the development of tangible assets. Funding is provided by the General Fund.

Note 1 - Significant Accounting Policies (Continued)

Fiduciary Funds

Fiduciary funds include amounts held in a fiduciary capacity for others. These amounts are not used to operate the Authority's programs. The Authority reports pension and other postemployment benefit trust funds, which account for the Authority's single-employer defined benefit pension plan and other postemployment benefits plan. These plans accumulate resources for pension benefit and other postemployment benefit payments to qualified authority employees. The funds are based on the plans' December 31 fiscal year ends. The Authority also reports a custodial fund which accounts for assets held by the Foundation in a custodial nature.

Interfund Activity

During the course of operations, the Authority has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental and internal service funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column.

Furthermore, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements, these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column.

Basis of Accounting

The governmental funds use the current financial resources measurement focus and the modified accrual basis of accounting. This basis of accounting is intended to better demonstrate accountability for how the Authority has spent its resources.

Expenditures are reported when the goods are received or the services are rendered. Capital outlays are reported as expenditures (rather than as capital assets) because they reduce the ability to spend resources in the future; conversely, employee benefit costs that will be funded in the future (such as pension and retiree health care-related costs or sick and vacation pay) are not counted until they come due for payment. In addition, debt service expenditures, claims, and judgments are recorded only when payment is due.

Revenue is not recognized until it is collected or collected soon enough after the end of the year that it is available to pay for obligations outstanding at the end of the year. For this purpose, the Authority considers amounts collected within 60 days of year end to be available for recognition. Revenue not meeting this definition is classified as a deferred inflow of resources.

Fiduciary funds use the economic resources measurement focus and the full accrual basis of accounting. Revenue is recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

December 31, 2020

Note 1 - Significant Accounting Policies (Continued)

Report Presentation

Governmental accounting principles require that financial reports include two different perspectives - the government-wide perspective and the fund-based perspective. The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government. The government-wide financial statements are presented on the economic resources measurement focus and the full accrual basis of accounting. Property taxes are recognized as revenue in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. The statements also present a schedule reconciling these amounts to the modified accrual-based presentation found in the fund-based statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenue. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenue includes: (1) charges to customers or applicants for goods, services, or privileges provided; (2) operating grants and contributions; and (3) capital grants and contributions. Taxes, unrestricted intergovernmental receipts, and other items not properly included among program revenue are reported instead as general revenue.

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

Specific Balances and Transactions

Cash and Investments

Cash and cash equivalents include cash on hand, demand deposits, and short-term investments with a maturity of three months or less when acquired. Investments are stated at fair value.

Receivables and Payables

In general, outstanding balances between funds are reported as due to/from other funds. Activity between funds that is representative of lending/borrowing arrangements outstanding at the end of the fiscal year is referred to as advances to/from other funds.

All trade and property tax receivables are shown as net of allowance for uncollectible amounts.

Inventories and Prepaid Items

Inventories are valued at average cost. Inventories are recorded as expenditures when consumed rather than when purchased. Certain payments to vendors reflect costs applicable to future fiscal years and are recorded as prepaid items in both government-wide and fund financial statements, when applicable.

Restricted Assets

The Foundation has \$1,396,961 of restricted assets as of December 31, 2020. These amounts are composed of unspent grant and donor moneys that have been received over time and are restricted in their use. Accounts payable to be paid from these restricted amounts were \$3,475 as of December 31, 2020.

Unearned Revenue

The Foundation reports unearned revenue in connection with resources that have been received through nonexchange transactions but for which the Foundation has not yet met all eligibility requirements. The Foundation has \$1,353,214 of unearned revenue related to moneys received in advance of allowable costs being incurred and other applicable eligibility requirements being met.

Note 1 - Significant Accounting Policies (Continued)

Unearned revenue recorded in the General Fund of \$247,115 is related to park gift cards and rental charges in which the related service has yet to be delivered.

Capital Assets

Capital assets, which include property, buildings, equipment, other improvements, and infrastructure (roads, bridges, paved pathways, and water/sewer lines), are reported in the applicable governmental activities column in the government-wide financial statements. Capital assets are defined by the Authority as assets with an initial individual cost of more than \$5,000 for equipment and \$25,000 for all other assets and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of donation.

Capital assets are depreciated using the straight-line method over the following useful lives:

Asset Classification	Depreciable Life - Years
Buildings	30 - 50
Equipment	3 - 25
Other improvements	15 - 60
Infrastructure	15 - 60

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position and/or balance sheet will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to future periods and will not be recognized as an outflow of resources (expense/expenditure) until then.

The Authority reports deferred outflows related to changes in assumptions and experience differences. Changes in assumptions relating to the net pension and OPEB liabilities are deferred and amortized over the expected remaining service lives of the employees and retirees in the plan. Experience differences relating to the net pension liability are deferred and amortized over the expected remaining service lives of the employees and retirees in the plan.

In addition to liabilities, the statement of net position and/or balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to future periods and will not be recognized as an inflow of resources (revenue) until that time.

The Authority reports deferred inflows related to pension and OPEB, as well as property taxes. Differences between projected and actual earnings on pension and OPEB investments are amortized over the next five years and included in pension and OPEB expense. Experience differences relating to the net pension and OPEB liabilities are deferred and amortized over the expected remaining service lives of the employees and retirees in the plan. Changes in assumptions relating to the net OPEB liability are deferred and amortization over the expected remaining service lives of the employees and retirees in the plan.

Net Position Flow Assumption

The Authority will sometimes fund outlays for a particular purpose from both restricted and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the Authority’s policy to consider restricted net position to have been depleted before unrestricted net position is applied.

December 31, 2020

Note 1 - Significant Accounting Policies (Continued)

Fund Balance Flow Assumptions

The Authority will sometimes fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the Authority's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Furthermore, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Fund Balance Policies

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes.

The nonspendable fund balance component represents amounts that are not in spendable form or are legally or contractually required to be maintained intact. Restricted fund balance represents amounts that are legally restricted by outside parties, constitutional provisions, or enabling legislation for use for a specific purpose. The Authority itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

- *Nonspendable* - Amounts that are not in spendable form or are legally or contractually required to be maintained intact
- *Restricted* - Amounts that are legally restricted by outside parties, constitutional provisions, or enabling legislation for use for a specific purpose
- *Committed* - Amounts that are constrained on use by the Authority's highest level of decision-making authority, its Board of Commissioners. A fund balance commitment may be established, modified, or rescinded by a resolution of the Board of Commissioners.
- *Assigned* - Amounts intended to be used for specific purposes, as determined by the Board of Commissioners or the chief of finance, as authorized by the governing body. Residual amounts in governmental funds other than the General Fund are automatically assigned by their nature.
- *Unassigned* - Amounts that do not fall into any other category above. This is the residual classification for amounts in the General Fund and represents fund balance that has not been assigned to other funds and has not been restricted, committed, or assigned to specific purposes in the General Fund. In other governmental funds, only negative unassigned amounts are reported, if any, and represent expenditures incurred for specific purposes exceeding the amounts previously restricted, committed, or assigned to those purposes.

Property Tax Revenue

Property taxes are levied on each December 1 and become an enforceable lien at that time; the tax is based on the taxable valuation of property as of the preceding December 31. Taxes are considered delinquent on March 1 of the following year, at which time penalties and interest are assessed.

The Authority's 2019 property tax revenue was levied and collectible on December 1, 2019 and is recognized as revenue in the year ended December 31, 2020 when the proceeds of the levy are budgeted and available for the financing of operations.

The 2019 taxable valuation of the Authority totaled \$157.7 billion (a portion of which is abated), on which taxes levied consisted of 0.2117 mills for operating purposes. This resulted in \$32.4 million for operating expenses, exclusive of any Michigan Tax Tribunal or board of review adjustments.

December 31, 2020

Note 1 - Significant Accounting Policies (Continued)**Pension**

The Authority offers a defined benefit pension plan to its employees. The Authority records a net pension liability for the difference between the total pension liability calculated by the actuary and the pension plan's fiduciary net position. For the purpose of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Huron-Clinton Metropolitan Authority Employees' Retirement Plan and Trust and additions to/deductions from the pension plan's fiduciary net position have been determined on the same basis as they are reported by the pension plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments and participating interest-earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.

Other Postemployment Benefit Costs

The Authority offers retiree health care benefits to retirees. The Authority records a net OPEB liability for the difference between the total OPEB liability calculated by the actuary and the OPEB plan's fiduciary net position. For the purpose of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the Retiree Health Care Plan and Trust and additions to/deductions from the OPEB plan's fiduciary net position have been determined on the same basis as they are reported by the OPEB plan. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments and participating interest-earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.

Compensated Absences (Vacation and Sick Leave)

It is the Authority's policy to permit employees to accumulate earned but unused sick and vacation pay benefits. Sick pay is accrued for the estimated amount that the Authority will pay upon employment termination; vacation pay is accrued when incurred. Both of these are reported in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only for employee terminations as of year end. Generally, the funds that report each employee's compensation are used to liquidate the obligations.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Upcoming Accounting Pronouncements

In June 2017, the GASB issued Statement No. 87, *Leases*, which improves accounting and financial reporting for leases by governments. This statement requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. The Authority is currently evaluating the impact this standard will have on the financial statements when adopted. The provisions of this statement are effective for the Authority's financial statements for the year ending December 31, 2022.

Note 1 - Significant Accounting Policies (Continued)

In January 2020, the GASB issued Statement No. 92, *Omnibus 2020*. This statement addresses eight unrelated practice issues and technical inconsistencies in authoritative literature. The standard addresses leases, intraentity transfers of assets, postemployment benefits, government acquisitions, risk financing and insurance-related activities of public entity risk pools, fair value measurements, and derivative instruments. The standard has various effective dates. The Authority does not believe this pronouncement will have a significant impact on its financial statements but is still making a full evaluation.

Subsequent Events

The financial statements and related disclosures include evaluation of events up through and including May 26, 2021, which is the date the financial statements were available to be issued.

Note 2 - Stewardship, Compliance, and Accountability

Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles and state law for the General Fund and are adopted on a category level (i.e., park operations, major maintenance, administrative offices, equipment, and transfers out). All annual appropriations lapse at fiscal year end. The legal level of budgetary control adopted by the governing body (i.e., the level at which expenditures may not legally exceed appropriations) is the function level. State law requires the Authority to have its budget in place by January 1. Expenditures in excess of amounts budgeted are a violation of Michigan law. State law permits districts to amend their budgets during the year. During the year, the budget was amended in a legally permissible manner. There were no significant amendments during the year.

Encumbrance accounting is employed in governmental funds. Encumbrances (e.g. purchase orders or contracts) are not tracked during the year. Budget appropriations are considered to be spent once the goods are delivered or the services rendered.

Excess of Expenditures Over Appropriations in Budgeted Funds

The Authority did not have significant expenditure budget variances.

Note 3 - Deposits and Investments

Deposits and investments are reported in the financial statements as follows:

	Governmental Activities	Fiduciary
Cash and cash equivalents	\$ 7,991,115	\$ 13,602
Investments	54,157,052	102,950,533
Total deposits and investments	<u>\$ 62,148,167</u>	<u>\$ 102,964,135</u>

December 31, 2020

Note 3 - Deposits and Investments (Continued)

These amounts are classified into the following deposit and investment categories:

	Governmental Activities	Fiduciary Funds
Deposits with financial institutions	\$ 7,957,223	\$ -
Investments:		
Reported at cost:		
Short-term funds (2a7-like)	10,817,398	-
U.S. agency bonds	10,035,486	-
Certificates of deposit	33,304,168	-
Money market funds	-	13,602
Reported at fair value:		
Equity mutual funds	-	50,055,620
Fixed-income mutual funds	-	45,908,306
Collective investment trust	-	6,986,607
Petty cash or cash on hand	33,892	-
	<u>\$ 62,148,167</u>	<u>\$ 102,964,135</u>
Total		

Michigan Compiled Laws Section 129.91 (Public Act 20 of 1943, as amended) authorizes local governmental units to make deposits and invest in the accounts of federally insured banks, credit unions, and savings and loan associations that have offices in Michigan. The law also allows investments outside the state of Michigan when fully insured. The local unit is allowed to invest in bonds, securities, and other direct obligations of the United States or any agency or instrumentality of the United States; repurchase agreements; bankers' acceptances of United States banks; commercial paper rated within the two highest classifications that matures no more than 270 days after the date of purchase; obligations of the State of Michigan or its political subdivisions that are rated as investment grade; and mutual funds composed of investment vehicles that are legal for direct investment by local units of government in Michigan.

The pension trust fund and retiree health care fund are also authorized by Michigan Public Act 314 of 1965, as amended, to invest in certain reverse repurchase agreements, stocks, diversified investment companies, annuity investment contracts, real estate leased to public entities, mortgages, real estate (if the trust fund's assets exceed \$250 million), debt or equity of certain small businesses, certain state and local government obligations, and certain other specified investment vehicles.

The Authority has designated 11 banks for the deposit of its funds. The investment policy adopted by the board in accordance with Public Act 196 of 1997 has authorized investment in bonds and securities of the United States government and bank accounts and CDs but not the remainder of state statutory authority, as listed above. The Authority's deposits and investments are in accordance with statutory authority.

There are no limitations or restrictions on participant withdrawals for the investment pools that are recorded at amortized cost.

December 31, 2020

Note 3 - Deposits and Investments (Continued)

The Authority's cash and investments are subject to several types of risk, which are examined in more detail below:

Custodial Credit Risk of Bank Deposits

Custodial credit risk is the risk that, in the event of a bank failure, the Authority's deposits may not be returned to it. The Authority does not have a policy for custodial credit risk. At year end, the Authority had \$35,789,443 of bank deposits (certificates of deposit and checking and savings accounts). Of that amount, \$2,549,440 was covered by federal depository insurance, and the remainder was uninsured and uncollateralized. The Authority believes that, due to the dollar amounts of cash deposits and the limits of Federal Deposit Insurance Corporation (FDIC) insurance, it is impractical to insure all deposits. As a result, the Authority evaluates each financial institution with which it deposits funds and assesses the level of risk of each institution; only those institutions with an acceptable estimated risk level are used as depositories.

Custodial Credit Risk of Investments

Custodial credit risk is the risk that, in the event of the failure of the counterparty, the Authority will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Authority does not have a policy for custodial credit risk. At year end, the Authority had no investment securities that were uninsured and unregistered, with securities held by the counterparty or by its trust department or agent but not in the Authority's name.

Interest Rate Risk

Interest rate risk is the risk that the value of investments will decrease as a result of a rise in interest rates. The Authority's investment policy does not restrict investment maturities other than commercial paper, which can only be purchased with a 270-day maturity.

At year end, the Authority had the following investments:

Investment	Carrying Value	Weighted-average Maturity (Years)
Primary Government		
U.S. agency bonds	\$ 10,035,485	1.52
Fixed-income mutual funds	45,908,306	5.44

Credit Risk

State law limits investments in commercial paper to the top two ratings issued by nationally recognized statistical rating organizations. The Authority's investment policy abides by this limitation. At December 31, 2020, the Authority's investments were within these guidelines.

Investment	Carrying Value	Rating	Rating Organization
Primary Government			
U.S. agency bonds	\$ 10,035,486	Aaa	Moody's
Equity mutual funds	50,055,620	Not rated	
Fixed-income mutual funds	45,908,306	Not rated	
Collective investment trust	6,986,607	Not rated	
Money market	2,290,344	Aa3	Moody's
Comerica J-Fund	10,817,398	Not rated	
Total	<u>\$ 126,093,761</u>		

December 31, 2020

Note 3 - Deposits and Investments (Continued)

Concentration of Credit Risk

The Authority places no limit on the amount it may invest in any one issuer. The Authority does not have any investments subject to concentration of credit risk.

Component Units

The component units had \$1,439,669 of bank deposits subject to custodial credit risk, of which \$1,189,669 was uninsured and uncollateralized as of December 31, 2020.

Note 4 - Fair Value Measurements

The Authority categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the assets. Level 1 inputs are quoted prices in active markets for identical assets, Level 2 inputs are significant other observable inputs, and Level 3 inputs are significant unobservable inputs. Investments that are measured at fair value using net asset value (NAV) per share (or its equivalent) as a practical expedient are not classified in the fair value hierarchy.

In instances where inputs used to measure fair value fall into different levels in the fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation. The Authority’s assessment of the significance of particular inputs to these fair value measurements requires judgment and considers factors specific to each asset.

The Authority has the following recurring fair value measurements as of December 31, 2020:

- Equity and fixed-income mutual funds of \$95,963,926 are valued using quoted market prices (Level 1 inputs).
- U.S. agency bonds of \$10,035,485 are valued using independent quotation bureaus that use computerized valuation formulas to calculate current values (Level 2 inputs).

Investments in Entities that Calculate Net Asset Value per Share

The Authority holds shares or interests in investment companies where the fair value of the investments is measured on a recurring basis using net asset value per share (or its equivalent) of the investment companies as a practical expedient.

As of December 31, 2020, the Authority held \$6,986,607 of collective investment trusts valued at net asset value. The collective investment funds are subject to a quarterly redemption process that requires 65 days prenotification. Funds are redeemable at NAV. There is also a 10 percent holdback on final payments under which the amount is held in escrow until completion of the fund’s audit.

Note 5 - Receivables

Receivables as of December 31, 2020 for the Authority in the aggregate are as follows:

	General Fund	Capital Projects Fund	Governmental Activities
Property taxes receivable - Net	\$ 34,633,371	\$ -	\$ 34,633,371
Accrued interest receivable	63,613	42,355	105,968
Other receivables	56,577	4,026	60,603
Due from other governments	588,094	52,832	640,926
Total	\$ 35,341,655	\$ 99,213	\$ 35,440,868

December 31, 2020

Note 6 - Capital Assets

Capital asset activity of the Authority's governmental activities was as follows:

Governmental Activities

	Balance January 1, 2020	Reclassifications	Additions	Disposals and Adjustments	Balance December 31, 2020
Capital assets not being depreciated:					
Land	\$ 46,961,100	\$ -	\$ 57,527	\$ -	\$ 47,018,627
Land improvements	35,423,898	-	51,642	-	35,475,540
Construction in progress	1,304,006	(333,862)	3,543,563	-	4,513,707
Subtotal	83,689,004	(333,862)	3,652,732	-	87,007,874
Capital assets being depreciated:					
Buildings	57,628,880	17,272	51,325	-	57,697,477
Equipment	25,627,051	-	2,335,938	(959,295)	27,003,694
Other improvements	65,527,335	199,528	1,252,494	(313,538)	66,665,819
Infrastructure	63,974,212	117,062	1,466,869	-	65,558,143
Subtotal	212,757,478	333,862	5,106,626	(1,272,833)	216,925,133
Accumulated depreciation:					
Buildings	25,750,028	-	1,126,104	-	26,876,132
Equipment	15,901,448	-	1,833,571	(852,386)	16,882,633
Other improvements	27,928,041	-	1,766,422	(313,537)	29,380,926
Infrastructure	34,760,922	-	1,839,524	-	36,600,446
Subtotal	104,340,439	-	6,565,621	(1,165,923)	109,740,137
Net capital assets being depreciated	108,417,039	333,862	(1,458,995)	(106,910)	107,184,996
Net governmental activities capital assets	<u>\$ 192,106,043</u>	<u>\$ -</u>	<u>\$ 2,193,737</u>	<u>\$ (106,910)</u>	<u>\$ 194,192,870</u>

Depreciation expense of \$6,565,621 for the year ended December 31, 2020 was charged to recreation and culture on the statement of activities.

As of December 31, 2020, the Authority has entered into construction commitments related to capital projects in the amount of approximately \$7,600,000, of which \$4,400,000 has been incurred, with the remaining \$3,200,000 not yet encumbered.

Note 7 - Interfund Receivables, Payables, and Transfers

The composition of interfund balances is as follows:

Receivable Fund	Payable Fund	Amount
General Fund	Capital Projects Fund	\$ 704,696
Pension Fund	General Fund	993,726
	Total	<u>\$ 1,698,422</u>

December 31, 2020

Note 7 - Interfund Receivables, Payables, and Transfers (Continued)

Amounts receivable in the General Fund result from the time lag between the dates that goods and services are provided or reimbursable expenditures occur, transactions are recorded in the accounting system, and payments between funds are made.

Amounts receivable in the Pension Fund relate to employer pension contributions as of year end.

Interfund transfers reported in the fund financial statements are composed of the following:

Paying Fund (Transfer Out)	Receiving Fund (Transfer In)	Amount
General Fund	Capital Projects Fund	\$ 4,747,277

The transfers from the General Fund to the Capital Projects Fund represent the use of unrestricted resources to finance capital project expenditures.

Note 8 - Long-term Obligations

Long-term debt activity for the year ended December 31, 2020 can be summarized as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due within One Year
Compensated absences	\$ 3,748,048	\$ 1,670,955	\$ (1,472,262)	\$ 3,946,741	\$ 1,242,244

Note 9 - Risk Management

The Authority is exposed to various risks of loss related to property loss, torts, errors and omissions, and employee injuries (workers' compensation), as well as medical benefits provided to employees. The Authority has purchased commercial insurance for medical benefits. The Authority is partially insured for general claims. Settled claims relating to the commercial insurance have not exceeded the amount of insurance coverage in any of the past three fiscal years.

The Michigan Municipal Risk Management Authority (MMRMA) risk pool program operates as a claims servicing pool for amounts up to member retention limits and operates as a common risk-sharing management program for losses in excess of member retention amounts. Although premiums are paid annually to MMRMA that it uses to pay claims up to the retention limits, the ultimate liability for those claims remains with the Authority.

The Authority estimates the liability for general liability claims that have been incurred through the end of the fiscal year, including claims that have been reported, as well as those that have not yet been reported. Changes in the estimated liability for the current fiscal year was as follows:

Estimated liability - Beginning of year	\$ 197,012
Estimated claims incurred, including changes in estimates	92,733
Claim payments	<u>(92,733)</u>
Estimated liability - End of year	<u>\$ 197,012</u>

Note 10 - Pension Plan

Plan Description

The Huron-Clinton Metropolitan Authority provides a monthly retirement benefit to employees who meet the eligibility requirements, including age and years of service. The benefits are provided through the Huron-Clinton Metropolitan Authority Employees' Retirement Plan and Trust, a single-employer plan administered by the pension committee. This plan does not issue a stand-alone financial report.

December 31, 2020

Note 10 - Pension Plan (Continued)

Management of the plan is vested in the pension board, which consists of seven members - two commissioners at large, the chairman of the Board of Commissioners, the director of the Authority, the president of the Huron-Clinton Metropolitan Authority Employees' Association, the president of the Huron-Clinton Metropolitan Authority Rangers Union of the Police Officers Association of Michigan, and one member who is a retiree of the Authority who shall be appointed.

Benefits Provided

The plan provides retirement and disability benefits to full-time employees hired prior to January 1, 2013. All retirement benefits fully vest after 10 years of credited service, with partial vesting granted for service less than 10 years. Employees who retire at age 65 are entitled to an annual retirement benefit, payable monthly in an amount equal to 2 percent of the highest consecutive 5-year average monthly earnings in the last 10 years of service, with a maximum monthly benefit of 71 percent of the final average monthly earnings. Employees may retire at age 60 with an unreduced benefit only if they have 25 or more years of service at early retirement. Employees retiring at age 55 with 10 years of credited service are entitled to receive a reduced monthly retirement benefit.

Benefit terms are generally established and amended by authority of the Board of Commissioners, generally after negotiations of these terms with the affected unions.

Employees Covered by Benefit Terms

The following members were covered by the benefit terms:

Date of member count	December 31, 2020
Inactive plan members or beneficiaries currently receiving benefits	171
Inactive plan members entitled to but not yet receiving benefits	17
Active plan members	118
Total employees covered by the plan	306

Contributions

State law requires public employers to make pension contributions in accordance with an actuarial valuation. The Authority hires an independent actuary for this purpose and annually contributes the amount determined to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Employees are required to contribute 1 percent of their base wage to the plan. The Authority's required contribution is determined after consideration of the required contribution rate of employees.

Net Pension Liability

The Authority has chosen to use the December 31 measurement date as its measurement date for the net pension liability. The December 31, 2020 fiscal year end reported net pension liability was determined using a measure of the total pension liability and the pension net position as of the December 31, 2020 measurement date. The December 31, 2020 measurement date total pension liability was determined by an actuarial valuation performed as of that date.

Note 10 - Pension Plan (Continued)

Changes in the net pension liability during the measurement year were as follows:

Changes in Net Pension Liability	Increase (Decrease)		
	Total Pension Liability	Plan Net Position	Net Pension Liability
Balance at January 1, 2020	\$ 82,371,685	\$ 63,460,226	\$ 18,911,459
Changes for the year:			
Service cost	927,311	-	927,311
Interest	5,439,048	-	5,439,048
Differences between expected and actual experience	(662,407)	-	(662,407)
Changes in assumptions	3,426,470	-	3,426,470
Contributions - Employer	-	3,639,226	(3,639,226)
Contributions - Employee	-	100,833	(100,833)
Net investment income	-	6,303,328	(6,303,328)
Benefit payments, including refunds	(4,513,700)	(4,513,700)	-
Net changes	4,616,722	5,529,687	(912,965)
Balance at December 31, 2020	<u>\$ 86,988,407</u>	<u>\$ 68,989,913</u>	<u>\$ 17,998,494</u>

The plan's fiduciary net position represents 79.31 percent of the total pension liability.

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended December 31, 2020, the Authority recognized pension expense of \$2,379,011.

At December 31, 2020, the Authority reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 72,486	\$ (615,940)
Changes in assumptions	2,344,165	-
Net difference between projected and actual earnings on pension plan investments	-	(2,774,465)
Total	<u>\$ 2,416,651</u>	<u>\$ (3,390,405)</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Years Ending December 31	Amount
2021	\$ (47,379)
2022	731,898
2023	(1,249,099)
2024	(409,174)
Total	<u>\$ (973,754)</u>

December 31, 2020

Note 10 - Pension Plan (Continued)

Actuarial Assumptions

The total pension liability in the December 31, 2020 actuarial valuation was determined using an inflation assumption of 3.25 percent, assumed salary increases (including inflation) of 3.44 to 7.00 percent, an investment rate of return (net of investment expenses) of 6.50 percent, and the Pub-2010 mortality tables using the fully generational MP-2020 projection scale from a base year of 2010.

The actuarial assumptions used in the December 31, 2020 actuarial valuation were based on the results of an actuarial experience study for the period from January 1, 2016 through December 31, 2020.

Discount Rate

The discount rate used to measure the total pension liability was 6.50 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that authority contributions will be made at rates equal to the difference between actuarially determined contribution rates and the employee rate.

Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. 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.

Investment Rate of Return

Best estimates of arithmetic real rates of return as of the December 31, 2020 measurement date for each major asset class included in the pension plan's target asset allocation, as disclosed in the investment footnote, are summarized in the following tables:

Asset Class	Target Allocation	Long-term Expected Real Rate of Return
U.S. large-cap index	10.00 %	4.10 %
U.S. small-cap equity	2.00	6.25
U.S. small-/mid-cap equity index	3.00	4.10
World equity ex-U.S.	16.00	5.42
Emerging markets equity	2.00	5.77
Global low beta equities	5.00	4.93
Core fixed income	20.00	2.64
Limited-duration bonds	12.00	1.75
U.S. high yield	2.00	3.92
Emerging-markets debt	3.00	4.85
Diversified short-term fixed income	4.00	1.62
Dynamic asset allocation	5.00	6.42
Multiasset	3.00	2.56
Structured credit	3.00	6.62
Private equity	5.00	8.71
Private real estate	5.00	3.40

December 31, 2020

Note 10 - Pension Plan (Continued)

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability of the Authority, calculated using the discount rate of 6.50 percent, as well as what the Authority's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

	1 Percentage Point Decrease (5.50%)	Current Discount Rate (6.50%)	1 Percentage Point Increase (7.50%)
Net pension liability of the plan	\$ 27,810,716	\$ 17,998,494	\$ 9,656,794

Pension Plan Fiduciary Net Position

Detailed information about the plan's fiduciary net position is available in these financial statements. For the purpose of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pension, and pension expense, information about the plan's fiduciary net position and additions to/deductions from fiduciary net position have been determined on the same basis as they are reported by the plan. The plan uses the economic resources measurement focus and the full accrual basis of accounting. Investments are stated at fair value. Contribution revenue is recorded as contributions are due, pursuant to legal requirements. Benefit payments and refunds of employee contributions are recognized as expense when due and payable in accordance with the benefit terms.

Assumption Changes

In the current year, the investment rate of return decreased from 6.75 percent to 6.50 percent, the wage inflation decreased from 3.50 percent to 3.25 percent, and the mortality tables were updated from the RP-2014 Mortality Tables with MP-2015 improvement scale to the Pub-2010 Mortality Tables using MP-2020 projection scales.

Rate of Return

For the year ended December 31, 2020, the annual money-weighted rate of return on plan investments, net of investment expense, was 11.67 percent. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Note 11 - Other Postemployment Benefit Plan

Plan Description

The Authority provides OPEB for all employees who meet eligibility requirements. The benefits are provided through the Retiree Health Care Plan and Trust, a single-employer plan administered by the Retiree Health Care Plan and Trust committee. This plan does not issue a stand-alone financial report.

The financial statements of the OPEB plan are included in these financial statements as a pension and other employee benefit trust fund (a fiduciary fund).

Management of the plan is vested in the pension board, which consists of seven members - two commissioners at large, the chairman of the Board of Commissioners, the director of the Authority, the president of the Huron-Clinton Metropolitan Authority Employees' Association, the President of the Huron-Clinton Metropolitan Authority Rangers Union of the Police Officers Association of Michigan, and one member who is a retiree of the Authority who shall be appointed.

December 31, 2020

Note 11 - Other Postemployment Benefit Plan (Continued)

Benefits Provided

The Retiree Health Care Plan and Trust provides health care, dental, and vision benefits for retirees and their dependents. Benefits are provided through a third-party insurer, and the full cost of the benefits is covered by the plan. Effective January 1, 2009, the Retiree Health Care Plan and Trust was closed to new entrants; therefore, the annual required contribution is no longer allowed to be calculated assuming an increasing active payroll.

Employees Covered by Benefit Terms

The following members were covered by the benefit terms:

	<u>Retiree Health Care Plan and Trust</u>
Date of member count	December 31, 2018
Inactive plan members or beneficiaries currently receiving benefits	175
Active plan members	<u>128</u>
Total plan members	<u><u>303</u></u>

Contributions

The Authority reserves the right to fund benefits on a pay-as-you-go basis. The board establishes contribution rates based on an actuarially determined rate per a funding valuation. For the year ended December 31, 2020, the Authority contributed \$1,060,774. Employees are not required to contribute to the plan.

Net OPEB Liability

The Authority has chosen to use the December 31 measurement date as its measurement date for the net OPEB liability. The December 31, 2020 fiscal year end reported net OPEB liability was determined using a measure of the total OPEB liability and the OPEB net position as of the December 31, 2020 measurement date. The December 31, 2020 measurement date total OPEB liability was determined by an actuarial valuation performed as of December 31, 2018, which used update procedures to roll forward the estimated liability to December 31, 2020.

Changes in the net OPEB liability during the measurement year were as follows:

Changes in Net OPEB Liability	Increase (Decrease)		
	Total OPEB Liability	Plan Net Position	Net OPEB Liability
Balance at January 1, 2020	\$ 37,781,845	\$ 31,499,012	\$ 6,282,833
Changes for the year:			
Service cost	420,296	-	420,296
Interest	2,514,887	-	2,514,887
Differences between expected and actual experience	(456,892)	-	(456,892)
Changes in assumptions	(667,375)	-	(667,375)
Contributions - Employer	-	1,171,120	(1,171,120)
Net investment income	-	3,811,860	(3,811,860)
Benefit payments, including refunds	<u>(1,468,823)</u>	<u>(1,468,823)</u>	<u>-</u>
Net changes	<u>342,093</u>	<u>3,514,157</u>	<u>(3,172,064)</u>
Balance at December 31, 2020	<u><u>\$ 38,123,938</u></u>	<u><u>\$ 35,013,169</u></u>	<u><u>\$ 3,110,769</u></u>

December 31, 2020

Note 11 - Other Postemployment Benefit Plan (Continued)

The plan's fiduciary net position represents 91.8 percent of the total OPEB liability.

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2020, the Authority recognized OPEB expense of \$(713,142).

At December 31, 2020, the Authority reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ -	\$ (2,885,985)
Changes in assumptions	1,008,074	(478,755)
Net difference between projected and actual earnings on OPEB plan investments	-	(1,596,623)
Total	<u>\$ 1,008,074</u>	<u>\$ (4,961,363)</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Years Ending December 31	Amount
2021	\$ (1,532,190)
2022	(1,050,402)
2023	(1,031,551)
2024	(339,146)
Total	<u>\$ (3,953,289)</u>

Actuarial Assumptions

The total OPEB liability in the December 31, 2020 actuarial valuation was determined using an inflation assumption of 3.25 percent; an investment rate of return (net of investment expenses) of 6.50 percent; a health care cost trend rate of 7.5 percent, decreasing to an ultimate rate of 3.5 percent; and the Pub-2010 mortality tables with the MP-2020 projection. These assumptions were applied to all periods included in the measurement.

The actuarial assumptions used in the December 31, 2020 valuation were based on the results of an actuarial experience study dated February 5, 2021.

Discount Rate

The discount rate used to measure the total OPEB liability was 6.5 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that authority contributions will be made at rates equal to the difference between actuarially determined contribution rates and the employee rate.

Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. 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.

December 31, 2020

Note 11 - Other Postemployment Benefit Plan (Continued)

Investment Rate of Return

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges 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 adding expected inflation. Best estimates of arithmetic real rates of return as of the December 31, 2020 measurement date for each major asset class included in the OPEB plan's target asset allocation, as disclosed in the investment footnote, are summarized in the following tables:

Asset Class	Target Allocation	Long-term Expected Real Rate of Return
U.S. large-cap index	15.00 %	4.10 %
U.S. small-/mid-cap equity index	6.00	4.10
World equity ex-U.S.	19.00	5.42
Emerging markets equity	2.00	5.77
Core fixed income	22.00	2.64
Limited-duration bonds	14.00	1.75
U.S. high yield	2.00	3.92
Emerging markets debt	4.00	4.85
Diversified short-term fixed income	4.00	1.62
Dynamic asset allocation	6.00	6.42
Multiasset	3.00	2.56
Private real estate	3.00	3.40

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

The following presents the net OPEB liability of the Authority, calculated using the discount rate of 6.5 percent, as well as what the Authority's net OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

	1 Percentage Point Decrease (5.50%)	Current Discount Rate (6.50%)	1 Percentage Point Increase (7.50%)
Net OPEB liability of the Retiree Health Care Plan and Trust	\$ 7,916,787	\$ 3,110,769	\$ (889,027)

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

The following presents the net OPEB liability of the Authority, calculated using the health care cost trend rate of 7.5 percent, as well as what the Authority's net OPEB liability would be if it were calculated using a health care cost trend rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

	1 Percentage Point Decrease (6.50%)	Current Health Care Cost Trend Rate (7.50%)	1 Percentage Point Increase (8.50%)
Net OPEB liability of the Retiree Health Care Plan and Trust	\$ 371,826	\$ 3,110,769	\$ 8,925,987

Note 11 - Other Postemployment Benefit Plan (Continued)

OPEB Plan Fiduciary Net Position

Detailed information about the plan's fiduciary net position is available in these financial statements. For the purpose of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the plan's fiduciary net position and additions to/deductions from fiduciary net position have been determined on the same basis as they are reported by the plan. The plan uses the economic resources measurement focus and the full accrual basis of accounting. Investments are stated at fair value. Contribution revenue is recorded as contributions are due, pursuant to legal requirements. Benefit payments and refunds of employee contributions are recognized as expense when due and payable in accordance with the benefit terms.

Assumption Changes

In the current year, the investment rate of return decreased from 6.75 percent to 6.50 percent; the wage inflation decreased from 3.50 percent to 3.25 percent; the mortality tables were updated from the RP-2014 mortality tables with the MP-2015 improvement scale to the Pub-2010 Mortality Tables using MP-2020 projection scales; and the health care cost trend rate was updated from 8.25 percent, decreasing to an ultimate rate of 3.5 percent, to 7.50 percent, decreasing to an ultimate rate of 3.5 percent.

Rate of Return

For the year ended December 31, 2020, the annual money-weighted rate of return on plan investments, net of investment expense, was 12.28 percent. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Note 12 - Pension and Other Employee Benefit Trust Funds

The following are condensed financial statements for the individual pension plans and postemployment health care plans:

	Pension Trust Fund	Retiree Health Care Trust Fund	Total
Statement of Net Position			
Cash and cash equivalents	\$ 13,602	\$ -	\$ 13,602
Equity mutual funds	32,171,191	17,884,429	50,055,620
Fixed-income mutual funds	29,878,207	16,030,099	45,908,306
Collective investment trusts	5,973,656	1,012,951	6,986,607
Due from primary government	993,726	-	993,726
Other assets	37,388	120,563	157,951
Liabilities	(77,857)	(34,873)	(112,730)
Net position	<u>\$ 68,989,913</u>	<u>\$ 35,013,169</u>	<u>\$ 104,003,082</u>
Statement of Changes in Net Position			
Interest and dividends	\$ 1,168,728	\$ 614,661	\$ 1,783,389
Net increase in fair value of investments	5,434,931	3,326,775	8,761,706
Investment-related expenses	(300,330)	(129,576)	(429,906)
Employer contributions	3,639,226	1,060,774	4,700,000
Employee contributions	100,834	-	100,834
Benefit payments	(4,513,700)	(1,358,477)	(5,872,177)
Net change in net position	<u>\$ 5,529,689</u>	<u>\$ 3,514,157</u>	<u>\$ 9,043,846</u>

December 31, 2020

Note 13 - Retirement Health Savings Plan

On August 1, 2005, the Huron-Clinton Metropolitan Authority Board of Commissioners established the Huron-Clinton Retirement Health Savings Plan (the "Savings Plan") by resolution. Employees hired after January 1, 2009, who are covered under a collective bargaining agreement with the Authority, must contribute 1.0 percent of their base wage. The Authority contributes a 1.0 percent match on behalf of these employees. Employees who are not covered under a collective bargaining agreement with the Authority must contribute 1.5 percent of their base wage. There is no matching contribution provided on behalf of these employees. Total contributions for 2020 by participants and the Authority amounted to \$54,789 and \$54,220, respectively.

The Savings Plan is a defined contribution plan administered by the International City/County Management Association - Retirement Corporation (ICMA-RC). The legal basis for the Savings Plan comes from several private letter rulings obtained by ICMA-RC from the Internal Revenue Service and Treasury regulation 301.7701-1[a][3]. Employees must be over the age of 21 to participate in the Savings Plan.

Note 14 - Retirement Plans

The Huron-Clinton Metropolitan Authority Board of Commissioners has established the Huron-Clinton 401 Governmental Money Purchase Plan & Trust (the "401 Plan") for full time employees hired after December 31, 2012. Eligible employees must contribute 1.0 percent of their base wage, and the Authority contributes a 6.0 percent match. Total contributions for 2020 by participants and the Authority amounted to \$51,846 and \$311,075, respectively.

On December 5, 2013, the Huron-Clinton Metropolitan Authority Board of Commissioners established the Huron-Clinton Alternative Pension Program (the "Alternative Plan") by resolution, which became effective January 1, 2014 for part-time and seasonal employees working 600 hours or less per year. These seasonal employees must contribute 6.0 percent of their base wage. The Authority contributes a 1.5 percent match on behalf of these employees. Total contributions for 2020 by participants and the Authority amounted to \$73,102 and \$19,446, respectively.

The 401 Plan and Alternative Plan are defined contribution plans administered by the International City/County Management Association - Retirement Corporation (ICMA-RC). The legal basis for the Alternative Plan comes from several private letter rulings obtained by ICMA-RC from the Internal Revenue Service and Treasury regulation 301.7701-1[a][3].

December 31, 2020

Note 15 - Fund Balance Constraints

The detail of the various components of fund balance is as follows:

	General Fund	Supplemental Major Maintenance Fund	Capital Projects Fund	Foundation	Total
Nonspendable:					
Inventory	\$ 323,832	\$ -	\$ -	\$ -	\$ 323,832
Prepays and other assets	814,558	-	-	-	814,558
Total nonspendable	1,138,390	-	-	-	1,138,390
Restricted:					
Lake St. Clair Marina	423,396	-	-	-	423,396
Hudson Mills Canoe Livery	24,804	-	-	-	24,804
Foundation - Grants	-	-	-	40,272	40,272
Total restricted	448,200	-	-	40,272	488,472
Committed:					
Capital projects	-	5,102,722	8,359,324	-	13,462,046
Land	5,475,768	-	-	-	5,475,768
Rate stabilization fund	893,850	-	-	-	893,850
Total committed	6,369,618	5,102,722	8,359,324	-	19,831,664
Assigned:					
Subsequent year's budget	2,492,000	-	-	-	2,492,000
Encumbrances	476,108	-	-	-	476,108
Compensated absences	3,946,741	-	-	-	3,946,741
River front conservative	5,700,000	-	-	-	5,700,000
Total assigned	12,614,849	-	-	-	12,614,849
Unassigned	24,703,786	-	-	35,758	24,739,544
Total fund balance	\$ 45,274,843	\$ 5,102,722	\$ 8,359,324	\$ 76,030	\$ 58,812,919

Note 16 - Tax Abatements

The Authority receives reduced property tax revenue as a result of industrial facilities tax exemptions (PA 198 of 1974) and brownfield redevelopment agreements granted by cities, villages, and townships within the boundaries of the Authority. Industrial facility exemptions are intended to promote construction of new industrial facilities or to rehabilitate historical facilities; brownfield redevelopment agreements are intended to reimburse taxpayers that remediate environmental contamination on their properties; PA 328 (Personal Property Tax Relief in Distressed Communities) allows eligible distressed communities to abate taxes on new investments made by eligible commercial businesses that reduce unemployment, promote economic growth, and increase capital investment.

For the fiscal year ended December 31, 2020, the Authority's property tax revenue was reduced by \$1,405,441 under these programs.

Required Supplemental Information

Huron-Clinton Metropolitan Authority

Required Supplemental Information
Budgetary Comparison Schedule
General Fund

Year Ended December 31, 2020

	Original Budget	Amended Budget	Actual	Variance with Amended Budget
Revenue				
Taxes	\$ 33,018,609	\$ 32,449,044	\$ 32,457,957	\$ 8,913
Intergovernmental	-	462,916	1,495,410	1,032,494
Charges for services	20,499,906	20,499,906	21,272,729	772,823
Other revenue	362,000	362,000	1,061,448	699,448
Interest income	500,000	500,000	549,839	49,839
Donations	27,770	75,680	77,973	2,293
Total revenue	54,408,285	54,349,546	56,915,356	2,565,810
Expenditures				
Current services - Operating:				
Park operations	35,714,850	36,159,733	33,688,728	2,471,005
Major maintenance	3,688,642	2,700,683	1,587,806	1,112,877
Administrative offices	10,746,193	10,436,567	9,175,284	1,261,283
Capital outlay	2,567,158	2,253,288	2,233,448	19,840
Total expenditures	52,716,843	51,550,271	46,685,266	4,865,005
Excess of Revenue Over Expenditures	1,691,442	2,799,275	10,230,090	7,430,815
Other Financing (Uses) Sources				
Transfers out	(4,505,300)	(4,747,277)	(4,747,277)	-
Proceeds from sale of capital assets	100,000	100,000	170,085	70,085
Total other financing uses	(4,405,300)	(4,647,277)	(4,577,192)	70,085
Net Change in Fund Balance	(2,713,858)	(1,848,002)	5,652,898	7,500,900
Fund Balance - Beginning of year	39,621,945	39,621,945	39,621,945	-
Fund Balance - End of year	<u>\$ 36,908,087</u>	<u>\$ 37,773,943</u>	<u>\$ 45,274,843</u>	<u>\$ 7,500,900</u>

Huron-Clinton Metropolitan Authority

Required Supplemental Information Schedule of Changes in the Net Pension Liability and Related Ratios

	Last Seven Fiscal Years						
	2020	2019	2018	2017	2016	2015	2014
Total Pension Liability							
Service cost	\$ 927,311	\$ 943,320	\$ 966,866	\$ 966,866	\$ 1,030,377	\$ 962,488	\$ 1,004,715
Interest	5,439,048	5,345,489	5,205,391	5,089,192	4,899,597	4,862,474	4,726,571
Differences between expected and actual experience	(662,407)	(395,673)	367,984	(6,338)	(6,336)	(1,445,906)	109,029
Changes in assumptions	3,426,470	-	-	-	6,025,667	-	-
Benefit payments, including refunds	(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	4,616,722	1,408,687	2,118,808	1,814,645	7,978,853	547,608	1,782,415
Total Pension Liability - Beginning of year	82,371,685	80,962,998	78,844,190	77,029,545	69,050,692	68,503,084	66,720,669
Total Pension Liability - End of year	\$ 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							
Contributions - Employer	\$ 3,639,226	\$ 3,400,000	\$ 3,000,000	\$ 2,996,209	\$ 2,700,000	\$ 4,500,000	\$ 3,100,000
Contributions - Member	100,833	91,165	91,814	88,475	111,649	101,817	107,492
Net investment income (loss)	6,303,328	8,656,601	(2,503,594)	7,487,987	4,008,761	(667,117)	2,225,505
Administrative expenses	-	-	(267,216)	(256,479)	(275,660)	(201,301)	(73,710)
Benefit payments, including refunds	(4,513,700)	(4,484,449)	(4,421,433)	(4,235,075)	(3,970,452)	(3,831,448)	(4,057,900)
Net Change in Plan Fiduciary Net Position	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 of year	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 - End of year	\$ 68,989,913	\$ 63,460,226	\$ 55,796,909	\$ 59,897,338	\$ 53,816,221	\$ 51,241,923	\$ 51,339,972
Authority's Net Pension Liability - Ending	\$ 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	79.31 %	77.04 %	68.92 %	75.97 %	69.86 %	74.21 %	74.95 %
Covered Payroll	\$ 8,842,626	\$ 8,981,404	\$ 9,013,973	\$ 9,259,465	\$ 9,706,228	\$ 10,067,888	\$ 10,418,891
Authority's Net Pension Liability as a Percentage of Covered Payroll	203.54 %	210.56 %	279.19 %	204.62 %	239.16 %	176.89 %	164.73 %

Note: Data will be added as information is available until 10 years of such data is available.

Required Supplemental Information
Schedule of Pension Contributions

	Last Seven Fiscal Years Years Ended December 31						
	2020	2019	2018	2017	2016	2015	2014
Actuarially determined contribution	\$ 2,645,500	\$ 2,707,763	\$ 2,655,734	\$ 2,996,208	\$ 2,449,953	\$ 3,474,587	\$ 3,029,289
Contributions in relation to the actuarially determined contribution	3,639,226	3,400,000	3,000,000	2,996,209	2,700,000	4,500,000	3,100,000
Contribution Excess	\$ 993,726	\$ 692,237	\$ 344,266	\$ 1	\$ 250,047	\$ 1,025,413	\$ 70,711
Covered Payroll	\$ 8,842,626	\$ 8,981,404	\$ 9,013,973	\$ 9,259,465	\$ 9,706,228	\$ 10,067,888	\$ 10,418,891
Contributions as a Percentage of Covered Payroll	41.16 %	37.86 %	33.28 %	32.36 %	27.82 %	44.70 %	29.75 %

Note: Data will be added as more information is available until 10 years of such data is available.

Notes to Schedule of Pension Contributions

Actuarial valuation information relative to the determination of contributions:

Valuation date Actuarially determined contribution amounts for fiscal year 2020 are calculated based upon the results of the December 31, 2019 actuarial valuation

Methods and assumptions used to determine contribution rates:

<p>Actuarial cost method Amortization method Remaining amortization period Asset valuation method Inflation Salary increase Investment rate of return Retirement age Mortality</p>	<p>Entry age normal Level dollar 21.75 years 5-year smoothed market 3.50% 3.69% to 7.25%, including inflation 6.75% (net of administrative expenses) Experience-based table of rates that are specific to the type of eligibility condition RP-2014 Generational Mortality Table for males and females, extended via cubic spline. This table is adjusted backwards to 2006 with the MP-2014 scale, resulting in a base year of 2006 with future mortality improvements assumed each year using scale MP-2015.</p>
<p>Other information</p>	<p>An experience review, dated February 5, 2021, has been completed. Adopted assumptions are reflected in the December 31, 2020 funding valuation, which determines employer contributions for the fiscal year ending December 31, 2021.</p>

Huron-Clinton Metropolitan Authority

**Required Supplemental Information
Schedule of Pension Investment Returns**

**Last Seven Fiscal Years
Years Ended December 31**

	2020	2019	2018	2017	2016	2015	2014
Annual money-weighted rate of return - Net of investment expense	11.67 %	15.53 %	(4.64)%	13.40 %	7.33 %	(1.68)%	4.43 %

Note: Data will be added as information is available until 10 years of such data is available.

Huron-Clinton Metropolitan Authority

Required Supplemental Information Schedule of Changes in the Net OPEB Liability and Related Ratios

	Last Three Fiscal Years		
	2020	2019	2018
Total OPEB Liability			
Service cost	\$ 420,296	\$ 411,122	\$ 479,878
Interest	2,514,887	2,643,627	2,564,158
Differences between expected and actual experience	(456,892)	(5,767,513)	(174,627)
Changes in assumptions	(667,375)	2,318,794	-
Benefit payments, including refunds	(1,468,823)	(1,566,933)	(1,748,487)
Net Change in Total OPEB Liability	342,093	(1,960,903)	1,120,922
Total OPEB Liability - Beginning of year	37,781,845	39,742,748	38,621,826
Total OPEB Liability - End of year	\$ 38,123,938	\$ 37,781,845	\$ 39,742,748
Plan Fiduciary Net Position			
Contributions - Employer	\$ 1,171,120	\$ 1,254,016	\$ 1,692,133
Net investment income (loss)	3,811,860	4,443,754	(1,364,828)
Administrative expenses	-	-	(122,450)
Benefit payments, including refunds	(1,468,823)	(1,566,933)	(1,748,487)
Net Change in Plan Fiduciary Net Position	3,514,157	4,130,837	(1,543,632)
Plan Fiduciary Net Position - Beginning of year	31,499,012	27,368,175	28,911,807
Plan Fiduciary Net Position - End of year	\$ 35,013,169	\$ 31,499,012	\$ 27,368,175
Net OPEB Liability - Ending	\$ 3,110,769	\$ 6,282,833	\$ 12,374,573
Plan Fiduciary Net Position as a Percentage of Total OPEB Liability	91.84 %	83.37 %	68.86 %
Covered-employee Payroll	\$ 8,914,232	\$ 8,981,404	\$ 9,013,973
Net OPEB Liability as a Percentage of Covered-employee Payroll	34.90 %	69.95 %	137.28 %

Note: Data will be added as information is available until 10 years of such data is available.

Required Supplemental Information
Schedule of OPEB Contributions

Last Four Fiscal Years
Years Ended December 31

	2020	2019	2018	2017
Actuarially determined contribution	\$ 1,060,774	\$ 1,086,078	\$ 1,395,565	\$ 1,415,660
Contributions in relation to the actuarially determined contribution	1,171,120	1,254,016	1,692,133	2,149,330
Contribution Excess	\$ 110,346	\$ 167,938	\$ 296,568	\$ 733,670
Covered-employee Payroll*	\$ 8,914,232	\$ 8,981,404	\$ 9,013,973	\$ 8,866,219
Contributions as a Percentage of Covered-employee Payroll	13.14 %	13.96 %	18.77 %	24.24 %

Note: Data will be added as information is available until 10 years of such data is available.

*The payroll of employees who are provided benefits through the OPEB plan

Notes to Schedule of Contributions

Actuarial valuation information relative to the determination of contributions:

Valuation date Actuarially determined contribution rates are calculated as of December 31, 2018, one year prior to the end of the fiscal year in which the contributions are reported.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age normal
Amortization method	Level dollar
Remaining amortization period	21.75 years, closed
Asset valuation method	5-year smoothed market
Inflation	3.50 percent
Healthcare cost trend rates	8.25 percent initial, decreasing by 0.5 percentage points per year to an ultimate rate of 3.50 percent
Salary increase	3.69 percent to 7.25 percent, including wage inflation
Investment rate of return	6.75 percent, net of OPEB plan expenses
Retirement age	Experience-based table of rates that are specific to the type of eligibility condition
Mortality	RP-2014 Generational Mortality Table for males and females, extended via cubic spline. This table is adjusted backwards to 2006 with the MP-2014 scale, resulting in a base year of 2006 with future mortality improvements assumed each year using scale MP-2015

Huron-Clinton Metropolitan Authority

**Required Supplemental Information
Schedule of OPEB Investment Returns**

**Last Four Fiscal Years
Years Ended December 31**

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Annual money-weighted rate of return - Net of investment expense	12.28 %	16.85 %	(5.16)%	13.31 %

Note: Data will be added as information is available until 10 years of such data is available.

Other Supplemental Information

Huron-Clinton Metropolitan Authority

**Other Supplemental Information
Statement of Fiduciary Net Position
Fiduciary Funds**

December 31, 2020

	Pension and OPEB Funds		
	Pension	Retiree Health	Total
		Care Trust	
Assets			
Cash and cash equivalents	\$ 13,602	\$ -	\$ 13,602
Investments:			
Equity mutual funds	32,171,191	17,884,429	50,055,620
Fixed-income mutual funds	29,878,207	16,030,099	45,908,306
Collective investment trust	5,973,656	1,012,951	6,986,607
Receivables	37,388	19,728	57,116
Due from primary government	993,726	-	993,726
Prepaid expenses and other assets	-	100,835	100,835
Total assets	69,067,770	35,048,042	104,115,812
Liabilities - Vouchers payable	77,857	34,873	112,730
Net Position	\$ 68,989,913	\$ 35,013,169	\$ 104,003,082

Huron-Clinton Metropolitan Authority

Other Supplemental Information Statement of Changes in Fiduciary Net Position Fiduciary Funds

Year Ended December 31, 2020

	Pension and OPEB Funds		
	Pension	Retiree Health Care Trust	Total
Additions			
Investment income (loss):			
Interest and dividends	\$ 1,168,728	\$ 614,661	\$ 1,783,389
Net increase in fair value of investments	5,434,931	3,326,775	8,761,706
Investment-related expenses	(300,330)	(129,576)	(429,906)
Net investment income	6,303,329	3,811,860	10,115,189
Contributions:			
Employer contributions	3,639,226	1,060,774	4,700,000
Employee contributions	100,834	-	100,834
Total contributions	3,740,060	1,060,774	4,800,834
Total additions	10,043,389	4,872,634	14,916,023
Deductions - Benefit payments	4,513,700	1,358,477	5,872,177
Net Increase in Fiduciary Net Position	5,529,689	3,514,157	9,043,846
Net Position - Beginning of year	63,460,224	31,499,012	94,959,236
Net Position - End of year	\$ 68,989,913	\$ 35,013,169	\$ 104,003,082

Statistical Section (Unaudited)

Statistical Section

This part of the annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the Authority's overall financial health

The statistical section is organized into the following main categories:

Financial trends

These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.

Revenue capacity

These schedules contain information to help the reader assess the government's most significant local revenue source, the property tax.

Demographic and economic information

These schedules help the reader understand the environment within which the government's financial activities take place.

Operating information

These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.

Net Position by Component

Last Ten Fiscal Years
December 31, 2020

	As of December 31,									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Governmental Activities:										
Net investment in capital assets	\$ 194,800,234	\$ 194,403,024	\$ 195,125,395	\$ 195,936,628	\$ 193,545,863	\$ 194,722,125	\$ 197,243,195	\$ 194,826,998	\$ 192,106,043	\$ 194,192,870
Restricted	37,709	90,430	138,856	185,995	259,201	311,705	349,962	374,301	396,324	448,200
Unrestricted	<u>34,227,707</u>	<u>36,140,736</u>	<u>38,675,137</u>	<u>41,440,497</u>	<u>28,935,288</u>	<u>28,739,061</u>	<u>26,607,090</u>	<u>15,550,860</u>	<u>21,598,437</u>	<u>28,256,359</u>
Total net position	<u>\$ 229,065,650</u>	<u>\$ 230,634,190</u>	<u>\$ 233,939,388</u>	<u>\$ 237,563,120</u>	<u>\$ 222,740,352</u>	<u>\$ 223,772,891</u>	<u>\$ 224,200,247</u>	<u>\$ 210,752,159</u>	<u>\$ 214,100,804</u>	<u>\$ 222,897,429</u>

Fiscal year 2015 includes the implementation of GASB Statement 68, which required the recognition of deferred outflows of resources, net pension liabilities, and deferred inflows of resources related to the Authority's pension plan. The net effect of these changes decreased net position by \$17.2 million in fiscal year 2015. Prior years have not been restated to reflect the changes required by GASB Statement 68.

Fiscal year 2018 includes the implementation of GASB Statement 75, which required the recognition of deferred outflows of resources, net OPEB liabilities, and deferred inflows of resources related to the Authority's other post-employment benefit plan. The net effect of these changes decreased net position by \$14.7 million in fiscal year 2018. Prior years have not been restated to reflect the changes required by GASB Statement 75.

Changes in Net Position

Last Ten Fiscal Years
December 31, 2020

	As of December 31,									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Expenses:										
Recreation and culture	\$ 43,671,297	\$ 41,656,918	\$ 41,586,621	\$ 41,891,795	\$ 46,117,042	\$ 49,554,752	\$ 51,898,640	\$ 52,932,867	\$ 52,113,821	\$ 48,131,206
Capital projects	1,486,892	1,930,912	292,196	-	-	-	-	-	-	-
Total expenses	<u>45,158,189</u>	<u>43,587,830</u>	<u>41,878,817</u>	<u>41,891,795</u>	<u>46,117,042</u>	<u>49,554,752</u>	<u>51,898,640</u>	<u>52,932,867</u>	<u>52,113,821</u>	<u>48,131,206</u>
Program revenues:										
Charges for services	14,151,725	15,027,250	14,519,872	16,316,176	17,893,737	20,130,849	19,692,340	19,802,276	19,958,822	21,268,785
Operating grants and contributions	33,359	234,463	19,100	61,745	453,429	162,112	1,377,190	907,043	1,393,263	810,236
Capital grants and contributions	318,053	175,075	2,031,530	153,869	-	-	-	76,311	234,114	140,619
Total program revenue	<u>14,503,137</u>	<u>15,436,788</u>	<u>16,570,502</u>	<u>16,531,790</u>	<u>18,347,166</u>	<u>20,292,961</u>	<u>21,069,530</u>	<u>20,785,630</u>	<u>21,586,199</u>	<u>22,219,640</u>
General revenues:										
Property taxes	30,640,135	28,293,295	27,680,762	28,167,025	28,406,715	29,249,583	30,645,350	31,675,974	31,272,479	32,481,506
Oil and gas royalties	368,959	595,017	297,536	239,740	57,890	111,839	93,838	95,652	60,956	9,091
Donations	110,423	127,231	167,123	87,407	101,638	44,744	32,483	19,065	82,536	229,859
Investment earnings	324,511	161,587	217,455	289,002	363,548	307,934	484,795	785,931	1,298,111	705,621
Miscellaneous	28,460	513,164	27,567	97,013	987,949	339,905	-	791,122	1,001,867	1,218,939
Gain on sales of capital asset	35,473	29,288	223,069	43,551	192,480	240,325	-	-	160,318	63,175
Total general revenues	<u>31,507,961</u>	<u>29,719,582</u>	<u>28,613,512</u>	<u>28,923,738</u>	<u>30,110,220</u>	<u>30,294,330</u>	<u>31,256,466</u>	<u>33,367,744</u>	<u>33,876,267</u>	<u>34,708,191</u>
Total revenues	<u>46,011,098</u>	<u>45,156,370</u>	<u>45,184,014</u>	<u>45,455,528</u>	<u>48,457,386</u>	<u>50,587,291</u>	<u>52,325,996</u>	<u>54,153,374</u>	<u>55,462,466</u>	<u>56,927,831</u>
Change in net position	<u>\$ 852,909</u>	<u>\$ 1,568,540</u>	<u>\$ 3,305,197</u>	<u>\$ 3,563,733</u>	<u>\$ 2,340,344</u>	<u>\$ 1,032,539</u>	<u>\$ 427,356</u>	<u>\$ 1,220,507</u>	<u>\$ 3,348,645</u>	<u>\$ 8,796,625</u>

Fund Balances - Governmental Funds

Last Ten Fiscal Years
December 31, 2020

	As of December 31,									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
General Fund:										
Reserved	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	-	-	-	-	-	-	-	-	-	-
Nonspendable	228,747	232,363	534,899	498,779	1,018,633	1,069,422	1,055,873	892,577	903,948	1,138,390
Restricted	37,709	90,430	138,856	185,995	259,201	311,705	349,962	374,301	396,324	448,200
Committed	13,394,338	13,334,981	12,907,536	9,401,861	9,873,636	10,011,796	6,083,467	6,599,869	6,712,144	6,369,618
Assigned	-	15,526,682	11,990,064	11,846,371	10,074,807	15,908,505	12,108,959	7,184,481	6,586,471	12,614,849
Unassigned	18,200,790	5,014,458	10,323,181	14,747,179	18,348,559	13,630,033	18,280,129	21,153,287	25,023,058	24,703,786
Total general fund	<u>\$ 31,861,584</u>	<u>\$ 34,198,914</u>	<u>\$ 35,894,536</u>	<u>\$ 36,680,185</u>	<u>\$ 39,574,836</u>	<u>\$ 40,931,461</u>	<u>\$ 37,878,390</u>	<u>\$ 36,204,515</u>	<u>\$ 39,621,945</u>	<u>\$ 45,274,843</u>
Supplemental Major Maintenance Fund										
Reserved	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	-	-	-	-	-	-	-	-	-	-
Committed	6,087,728	4,780,236	4,804,776	4,481,442	4,463,556	4,595,401	4,724,838	4,899,297	5,064,767	5,102,722
Total supplemental major maintenance fund	<u>\$ 6,087,728</u>	<u>\$ 4,780,236</u>	<u>\$ 4,804,776</u>	<u>\$ 4,481,442</u>	<u>\$ 4,463,556</u>	<u>\$ 4,595,401</u>	<u>\$ 4,724,838</u>	<u>\$ 4,899,297</u>	<u>\$ 5,064,767</u>	<u>\$ 5,102,722</u>
Capital Projects Fund										
Committed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,638,400	\$ 8,359,324
Total capital projects fund	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,638,400</u>	<u>\$ 8,359,324</u>
Huron-Clinton Metroparks Foundation										
Restricted	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,272
Unassigned	-	-	-	-	-	-	-	-	-	35,758
Total huron-clinton metroparks foundation	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 76,030</u>

Note: GASB 54 became effective and was implemented in 2011. Prior period amounts were not restated.

Note: The Huron-Clinton Metroparks Foundation is being reported as a blended component unit for the first time in 2020

Changes in Fund Balances, Governmental Funds

Last Ten Fiscal Years

December 31, 2020

	As of December 31,									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Revenue										
Property taxes	\$ 30,691,073	\$ 28,384,628	\$ 27,662,759	\$ 28,125,677	\$ 28,503,130	\$ 29,246,499	\$ 30,658,374	\$ 31,675,974	\$ 31,312,009	\$ 32,457,957
Oil and gas royalties	368,959	595,017	297,536	239,740	57,890	111,839	93,838	95,652	60,956	9,091
Charges for services	14,151,725	15,027,250	14,519,872	16,316,176	17,893,737	20,130,849	19,340,845	19,328,560	19,896,506	21,272,729
Operating grants	33,359	234,463	19,100	61,745	217,896	76,182	284,871	1,048,213	1,308,968	1,562,343
Capital grants	318,053	175,075	2,031,530	153,869	-	-	-	-	-	-
Donations	110,423	127,231	167,123	87,407	337,171	130,674	245,687	249,106	232,673	229,859
Interest	324,511	161,587	217,455	289,002	363,548	307,934	484,795	785,931	1,298,111	705,621
Miscellaneous	28,460	513,164	27,567	97,013	987,949	339,905	351,495	791,122	1,075,367	1,350,851
Proceeds from sale of capital assets	126,880	204,213	223,069	43,551	192,480	319,165	643,421	473,716	160,318	170,085
Total revenue	<u>46,153,443</u>	<u>45,422,628</u>	<u>45,166,011</u>	<u>45,414,180</u>	<u>48,553,801</u>	<u>50,663,047</u>	<u>52,103,326</u>	<u>54,448,274</u>	<u>55,344,908</u>	<u>57,758,536</u>
Expenditures										
Park operations	31,717,979	29,706,692	28,829,491	29,119,023	31,518,622	32,622,292	33,299,256	32,843,656	33,958,687	33,688,728
Major maintenance	1,428,877	1,553,104	921,509	1,435,517	1,786,274	1,926,210	2,270,033	2,546,141	900,470	1,587,806
Administrative offices	7,075,619	7,538,185	6,990,592	7,640,052	7,516,737	7,371,706	9,122,348	9,254,259	9,641,369	9,175,284
Capital projects	4,271,032	4,422,355	5,143,506	5,261,964	3,307,434	4,159,886	7,523,357	2,130,516	4,959,415	8,605,645
Equipments	965,066	1,170,104	1,531,932	1,225,463	1,370,378	3,089,427	2,801,066	1,836,785	-	-
Land acquisitions	565,997	2,350	28,819	269,846	177,591	5,056	10,900	-	-	-
Foundation Expenditures	-	-	-	-	-	-	-	-	-	213,266
Total expenditures	<u>46,024,570</u>	<u>44,392,790</u>	<u>43,445,849</u>	<u>44,951,865</u>	<u>45,677,036</u>	<u>49,174,577</u>	<u>55,026,960</u>	<u>48,611,357</u>	<u>49,459,941</u>	<u>53,270,729</u>
Net change in fund balance	<u>\$ 128,873</u>	<u>\$ 1,029,838</u>	<u>\$ 1,720,162</u>	<u>\$ 462,315</u>	<u>\$ 2,876,765</u>	<u>\$ 1,488,470</u>	<u>\$ (2,923,634)</u>	<u>\$ 5,836,917</u>	<u>\$ 5,884,967</u>	<u>\$ 4,487,807</u>
Debt service as a percentage of noncapital expenditures	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

Governmental Activities Tax Revenue by Source

Last Ten Fiscal Years
December 31, 2020

Year	Property Tax
2011	30,691,073
2012	28,384,628
2013	27,662,759
2014	28,125,677
2015	28,406,715
2016	29,249,583
2017	30,645,350
2018	31,675,974
2019	31,312,009
2020	32,457,957

Taxable and Assessed Values of Property

Last Ten Fiscal Years
December 31, 2020

Year	Real Property (a)		Personal Property (a)		Taxable Value	State Equalized Value	Estimated Market Value (b)	Percent Change in Market Value
	Taxable Value	State Equalized Value	Taxable Value	State Equalized Value				
2011	138,988,195,205	149,496,027,195	13,021,305,792	13,034,781,334	152,009,500,997	162,530,808,529	325,061,617,058	-12.4%
2012	130,162,996,751	136,807,421,204	12,360,397,169	12,378,691,878	142,523,393,920	149,186,113,082	298,372,226,164	-8.2%
2013	123,811,211,186	128,820,235,807	12,562,799,230	12,573,994,972	136,374,010,416	141,394,230,779	282,788,461,558	-5.2%
2014	122,943,107,230	129,773,753,961	13,126,543,590	13,159,608,616	136,069,650,820	142,933,362,577	285,866,725,154	1.1%
2015	123,996,465,352	135,715,141,261	12,839,179,302	12,888,111,844	136,835,644,654	148,603,253,105	297,206,506,210	4.0%
2016	127,299,266,119	147,549,827,757	13,328,310,313	13,339,823,672	140,627,576,432	160,889,651,429	321,779,302,858	8.3%
2017	129,731,372,431	158,080,403,922	10,932,474,841	10,951,448,476	140,663,847,272	169,031,852,398	338,063,704,796	5.1%
2018	133,670,573,042	167,371,105,480	10,782,695,017	10,815,394,135	144,453,268,059	178,186,499,615	356,372,999,230	5.4%
2019	139,834,891,386	175,204,794,628	9,302,873,375	10,206,025,637	149,137,764,761	185,410,820,265	370,821,640,530	4.1%
2020	147,672,902,643	189,679,467,077	11,424,913,549	11,370,969,967	159,097,816,192	201,050,437,044	402,100,874,088	8.4%

(a) Property value information represents the combined totals of Livingston, Macomb, Oakland, Washtenaw, and Wayne counties. These counties are the member counties of the Metropark district.

(b) Total estimated market value is based on two times State Equalized Value figures.

Source: Livingston, Macomb, Oakland, Washtenaw, and Wayne County Assessing and Equalization Departments.

Taxable Valuations by County

Last Ten Fiscal Years
December 31, 2020

Year	Livingston County	% of Total	Macomb County	% of Total	Oakland County	% of Total	Washtenaw County	% of Total	Wayne County	% of Total	Total Taxable Value	% of Total
2011	7,953,592,697	5.2%	27,895,119,373	18.4%	55,081,707,586	36.2%	14,496,599,262	9.5%	46,582,482,079	30.6%	152,009,500,997	100.0%
2012	8,195,851,938	5.8%	25,840,445,900	18.1%	50,798,540,257	35.6%	14,083,128,684	9.9%	43,605,427,141	30.6%	142,523,393,920	100.0%
2013	7,482,442,287	5.5%	24,255,702,728	17.8%	49,235,953,993	36.1%	13,976,296,665	10.2%	41,423,614,473	30.4%	136,374,010,146	100.0%
2014	7,571,057,139	5.6%	24,113,941,897	17.7%	49,235,110,306	36.2%	14,210,463,343	10.4%	40,939,078,135	30.1%	136,069,650,820	100.0%
2015	7,682,984,917	5.6%	24,563,858,227	18.0%	50,048,650,087	36.6%	14,496,462,571	10.6%	40,043,688,852	29.3%	136,835,644,654	100.0%
2016	8,053,582,840	5.7%	25,475,376,698	18.1%	51,895,341,437	36.9%	14,925,676,802	10.6%	40,277,598,655	28.6%	140,627,576,432	100.0%
2017	8,193,575,309	5.8%	25,264,565,701	18.0%	52,786,202,473	37.5%	15,257,429,398	10.8%	39,162,074,391	27.8%	140,663,847,272	100.0%
2018	8,463,028,554	5.9%	25,997,372,246	18.0%	54,723,743,027	37.9%	15,807,731,211	10.9%	39,461,393,021	27.3%	144,453,268,059	100.0%
2019	8,878,491,771	6.0%	25,555,075,785	17.1%	57,302,006,431	38.4%	16,634,606,777	11.2%	40,767,583,997	27.3%	149,137,764,761	100.0%
2020	9,356,100,534	5.9%	28,457,675,985	17.9%	60,306,168,847	37.9%	18,474,642,227	11.6%	42,503,228,599	26.7%	159,097,816,192	100.0%

Note: Property tax levies are not collected directly by Huron-Clinton Metropolitan Authority. Authority property tax levies are collected by local communities within the five county park district and are forwarded to each County Treasurer who distributes the Authority's tax levy to the park district. Accordingly, individual taxpayer records are not maintained by Huron-Clinton Metropolitan Authority.

Source: Livingston, Macomb, Oakland, Washtenaw, and Wayne County Assessing and Equalization Departments.

Huron-Clinton Metropolitan Authority

Property Tax Rates (Per \$1,000 of Value)

Last Ten Fiscal Years
December 31, 2020

Year	Authority Millage Rate (a)
2011	0.2146
2012	0.2146
2013	0.2146
2014	0.2146
2015	0.2146
2016	0.2146
2017	0.2146
2018	0.2141
2019	0.2129
2020	0.2117

(a) Huron-Clinton Metropolitan Authority operates in five different counties encompassing many different townships, cities, and school districts. Huron-Clinton Metropolitan Authority does not collect any taxes on behalf of any other governmental entity.

Source: Livingston, Macomb, Oakland, Washtenaw, and Wayne County Assessing and Equalization Departments.

Property Tax Levies and Collections

Last Ten Fiscal Years
December 31, 2020

Year	Initial Tax	Current Year Tax	Percent of Current Year	Prior Years Tax Receivable	Prior Years Tax Receivable	Percent of Prior Years	Total Tax	Percent of Total Tax	Outstanding Tax Receivable Balances
	Levy (a)	Collections (b)	Taxes Collected	Balances	Collections (b)	Taxes Collected	Collections	Collections (c)	At Year End
2011	31,348,452	31,179,480	99.5%	121,434	(230,372)	-189.7%	\$ 30,949,108	98.3%	239,058
2012	30,311,637	29,158,227	96.2%	63,840	(238,136)	-373.0%	28,920,091	95.2%	110,914
2013	29,093,937	28,015,682	96.3%	53,383	(209,270)	-392.0%	27,806,412	95.4%	136,760
2014	28,950,466	28,419,636	98.2%	93,563	37,629	40.2%	28,457,265	98.0%	193,154
2015	29,147,709	28,155,589	96.6%	193,154	265,079	137.2%	28,420,668	96.9%	155,578
2016	29,956,861	29,330,025	97.9%	155,578	42,697	27.4%	29,372,722	97.5%	175,541
2017	30,002,724	33,389,306	111.3%	175,541	128,223	73.0%	33,517,529	111.1%	178,721
2018	30,736,230	28,385,251	92.4%	178,721	57,299	32.1%	28,442,550	92.0%	1,752,480
2019	31,977,434	33,087,084	103.5%	1,752,480	1,956,282	111.6%	35,043,366	103.9%	75,771
2020	33,393,609	35,863,345	107.4%	75,771	5,805	7.7%	35,869,150	107.2%	1,002,394

(a) Initial tax levy amounts exclude Industrial, Commercial, Downtown Development Authority, Tax Incremental Financing Authority tax abatement properties, Board of Review, and State Tax Tribunal adjustments.

(b) Tax collection amounts are net of refunds ordered by Boards of Review and the State Tax Tribunal.

(c) Compares total tax collections to initial tax levy and prior years tax receivable balances at year end.

Source: Huron-Clinton Metropolitan Authority and various County collection records.

Principal Property Tax Payers

Current and Nine Years Ago
December 31, 2020

Taxpayer	2020			2010		
	Taxable Value (a)	Rank	Percent of Total Authority Taxable Value	Taxable Value (a)	Rank	Percent of Total Authority Taxable Value
Detroit Edison	2,922,874,088	1	1.85%	2,046,214,133	1	1.22%
Ford Motor Company	897,040,508	2	0.57%	1,983,558,951	2	1.18%
Consumers Energy	860,908,250	3	0.55%	315,080,869	5	0.19%
ITC	495,345,658	4	0.31%	-	-	-
Enbridge Energy	411,416,495	5	0.26%	-	-	-
Vanguard Health Systems- Hospitals	394,546,080	6	0.25%	-	-	-
General Motors Corp.	371,117,142	7	0.24%	1,679,069,261	3	1.00%
FCA Auburn Hills Owner LLC/Chrysler Corporation	303,434,675	8	0.19%	-	-	-
Riverfront Holdings Inc	297,596,300	9	0.19%	-	-	-
Marathon Oil Company	205,596,460	10	0.13%	-	-	-
Daimler/Chrysler	-	-	-	1,182,670,373	4	0.70%
MGM Grand Detroit LLC	-	-	-	246,711,996	6	0.15%
United States Steel	-	-	-	223,027,845	7	0.13%
Pfizer Global	-	-	-	194,550,774	8	0.12%
Meijer, Inc.	-	-	-	168,712,974	9	0.10%
International Transmission	-	-	-	151,186,066	10	0.09%
Total Ten Largest Taxpayers	<u>\$ 7,159,875,656</u>		<u>4.54%</u>	<u>\$ 8,190,783,242</u>		<u>4.88%</u>

(a) Taxable values include Industrial Facility Act 198 properties and Commercial Facility Act 255 properties. Taxable values have been combined if the taxpayer has locations in more than one county.

Source: Livingston, Macomb, Oakland, Washtenaw, and Wayne County Assessing and Equalization Departments.

Year	Total Population by County (a)					Total
	Livingston	Macomb	Oakland	Washtenaw	Wayne	
1950	38,233	184,961	396,001	134,606	2,435,235	3,189,036
1960	38,233	405,804	690,259	172,440	2,666,297	3,973,033
1970	58,967	626,204	907,871	234,103	2,670,368	4,497,513
1980	100,289	694,600	1,011,793	264,748	2,337,891	4,409,321
1990	115,645	717,400	1,083,592	282,937	2,111,687	4,311,261
2000	156,951	788,149	1,194,156	322,895	2,061,162	4,523,313
2010	180,967	840,978	1,202,362	344,791	1,820,584	4,389,682
2013	182,402	845,197	1,213,406	348,560	1,804,507	4,394,072
2014	183,264	849,344	1,220,798	351,454	1,790,078	4,394,938
2015	184,591	854,689	1,229,503	354,092	1,778,969	4,401,844
2016	185,841	859,703	1,235,215	358,082	1,767,593	4,406,434
2017	186,946	864,019	1,241,860	361,509	1,763,822	4,418,156
2018	188,482	868,704	1,250,843	365,961	1,761,382	4,435,372
2019	189,754	870,325	1,253,185	367,000	1,757,299	4,437,563

Number of Households by County (b)						Total
Livingston	Macomb	Oakland	Washtenaw	Wayne		
72,000	346,402	504,585	151,245	682,282	1,756,514	

Income	Household Income by County (b)					Total
	Livingston	Macomb	Oakland	Washtenaw	Wayne	
Less than \$10,000	1,776	16,087	21,690	9,253	76,278	125,084
\$10,000 to \$14,999	1,573	12,106	15,417	5,598	38,401	73,095
\$15,000 to \$24,999	4,127	30,331	33,914	10,047	76,536	154,955
\$25,000 to \$34,999	4,490	33,412	35,953	9,982	73,031	156,868
\$35,000 to \$49,999	7,529	45,504	51,844	14,877	91,641	211,395
\$50,000 to \$74,999	12,167	65,229	79,408	22,590	114,151	293,545
\$75,000 to \$99,999	10,722	47,677	67,176	17,615	73,389	216,579
\$100,00 to \$149,999	15,203	57,748	91,609	23,572	789,972	978,104
\$150,000 to \$199,999	7,658	22,900	48,898	11,973	30,892	122,321
\$200,000 or more	6,755	15,408	58,676	15,738	28,991	125,568

Median Household Income (b)				
Livingston	Macomb	Oakland	Washtenaw	Wayne
\$84,221	\$62,855	\$79,698	\$72,586	\$47,301

Ethnicity	Ethnicity by County (a)											
	Livingston		Macomb		Oakland		Washtenaw		Wayne		Total	
White	182,813	96.34%	704,624	80.96%	940,365	75.04%	269,998	73.57%	933,616	53.13%	3,031,416	68.31%
Black and African American	1,135	0.60%	101,734	11.69%	170,488	13.60%	43,795	11.93%	680,932	38.75%	998,084	22.49%
American Indian & Alaska Nat	514	0.27%	2,804	0.32%	3,413	0.27%	1,541	0.42%	5,767	0.33%	14,039	0.32%
Asian	1,760	0.93%	34,996	4.02%	93,551	7.47%	33,476	9.12%	58,915	3.35%	222,698	5.02%
Native Hawaiian/Other Pacific	122	0.06%	546	0.06%	307	0.02%	164	0.04%	445	0.03%	1,584	0.04%
Other Race	510	0.27%	4,851	0.56%	9,724	0.78%	2,787	0.76%	34,182	1.95%	52,054	1.17%
Two or More Races	2,900	1.53%	20,770	2.39%	35,337	2.82%	15,239	4.15%	43,442	2.47%	117,688	2.65%
	<u>189,754</u>		<u>870,325</u>		<u>1,253,185</u>		<u>367,000</u>		<u>1,757,299</u>		<u>4,437,563</u>	

Age	Age by County (a)											
	Livingston		Macomb		Oakland		Washtenaw		Wayne		Total	
under 5	9,631	5.08%	47,739	5.49%	68,056	5.43%	18,035	4.91%	115,383	6.57%	258,844	5.83%
5 through 9	10,812	5.70%	50,580	5.81%	69,881	5.58%	18,129	4.94%	113,953	6.48%	263,355	5.93%
10 through 14	12,291	6.48%	52,412	6.02%	78,350	6.25%	20,478	5.58%	116,063	6.60%	279,594	6.30%
15 through 19	13,038	6.87%	52,458	6.03%	77,732	6.20%	32,890	8.96%	113,354	6.45%	289,472	6.52%
20 through 24	11,031	5.81%	53,640	6.16%	74,902	5.98%	48,200	13.13%	116,561	6.63%	304,334	6.86%
25 through 34	20,080	10.58%	114,772	13.19%	163,011	13.01%	52,402	14.28%	243,060	13.83%	593,325	13.37%
35 through 44	21,919	11.55%	105,675	12.14%	156,899	12.52%	42,112	11.47%	208,587	11.87%	535,192	12.06%
45 through 54	29,624	15.61%	124,763	14.34%	180,230	14.38%	43,337	11.81%	232,016	13.20%	609,970	13.75%
55 through 59	15,551	8.20%	65,192	7.49%	93,850	7.49%	21,542	5.87%	121,898	6.94%	318,033	7.17%
60 through 64	14,405	7.59%	58,704	6.75%	85,222	6.80%	20,567	5.60%	111,937	6.37%	290,835	6.55%
65 through 74	19,476	10.26%	82,316	9.46%	121,096	9.66%	29,997	8.17%	154,219	8.78%	407,104	9.17%
75 through 84	8,978	4.73%	42,719	4.91%	57,121	4.56%	13,542	3.69%	75,665	4.31%	198,025	4.46%
85 and over	2,918	1.54%	19,355	2.22%	26,835	2.14%	5,769	1.57%	34,603	1.97%	89,480	2.02%
	<u>189,754</u>		<u>870,325</u>		<u>1,253,185</u>		<u>367,000</u>		<u>1,757,299</u>		<u>4,437,563</u>	

Data from 2019 American Community Survey:
 (a) ACS Demographic and Housing Estimates (DP05)
 (b) Selected Economic Characteristics (DP03)

Principal Employers

Current and Ten Years Ago
December 31, 2020

Employer	2020			2010		
	Employees (a)	Rank	Percentage of Total Region Employment	Employees (a)	Rank	Percentage of Total Region Employment
Ford Motor Company	45,320	1	6.4%	36,323	1	5.56%
University of Michigan Hospitals	34,495	2	16.0%	26,423	2	14.36%
General Motors	32,609	3	6.2%	14,192	5	2.91%
Beaumont Health System	27,166	4	4.0%	13,083	7	2.48%
FCA US LLC (formerly Chrysler)	26,949	5	5.2%	13,407	6	2.84%
Henry Ford Health System	26,929	6	4.1%	17,022	4	2.71%
US Government	18,038	7	4.0%	18,085	3	4.19%
Rock Ventures	17,887	8	2.4%	-	-	
Trinity Health	10,163	9	3.9%	-	-	
City of Detroit	9,749	10	1.3%	12,472	9	1.71%
Detroit Medical Center	-	-		10,502	10	1.44%
Detroit Public Schools	-	-		13,039	8	1.79%
	<u>249,305</u>		<u>53.48%</u>	<u>174,548</u>		<u>39.99%</u>

(a) Employer information for Livingston County was unavailable as of the report letter date

Sources: Crain's Detroit Business, Michigan Department of Technology, Management, and Budget, Macomb, Oakland, Washtenaw, and Wayne County annual financial statements.

Huron-Clinton Metropolitan Authority

Full-Time Equivalent Employees by Location

Last Ten Fiscal Years

December 31, 2020

Location	As of December 31,									
	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Administrative Office	56	54	53	50	53	58	67	65	64	63
Lake St. Clair Metropark	55	55	57	51	53	56	57	55	56	51
Kensington Metropark	85	81	80	82	88	96	97	94	95	92
Lower Huron Metropark	86	85	84	83	88	94	89	85	84	66
Hudson Mills Metropark	33	35	32	28	29	29	29	29	28	28
Stony Creek Metropark	55	53	55	53	56	63	64	59	63	60
Lake Erie Metropark	47	48	48	45	43	44	45	49	48	38
Wolcott Mill Metropark	20	19	16	16	20	23	18	18	15	14
Indian Springs Metropark	24	22	22	24	25	24	23	23	24	25
Huron Meadows Metropark	14	12	11	11	12	12	12	12	12	12
Total	<u>475</u>	<u>464</u>	<u>458</u>	<u>443</u>	<u>467</u>	<u>499</u>	<u>501</u>	<u>489</u>	<u>489</u>	<u>449</u>

Capital Asset Statistics by Function/Program

Last Ten Fiscal Years

December 31, 2020

	As of December 31,									
	2011	2012	2013	2014	2015	2016*	2017	2018	2019	2020
Number of Regional Parks	13	13	13	13	13	13	13	13	13	13
Vehicle Count					2,859,720	2,947,885	2,921,824	2,906,524	2,829,831	3,822,470
Estimated Attendance***	8,434,169	8,866,125	8,420,298	7,939,916	7,149,300	7,369,713	7,304,560	7,266,310	5,942,645	8,027,187
Land (acres)										
All Land ****					24,521	24,521	24,508	24,508	24,508	24,508
Encumbered for Recreation					14,761	14,761	14,761	14,761	14,761	14,761
Leased for Farming					595	595	491	491	491	491
Leased for Recreation					450	450	450	450	450	450
Leased for Utilities					24	24	24	24	24	24
General Grounds Maintenance - Acres Mowed Annually	2,281	2,261	2,261	3,099	3,099	3,691	3,691	3,691	3,691	3,691
Trails (miles)										
Nature/Hiking					58	58	59	59	59	59
Paved/Shared Use					84	84	90	90	90	91
Equestrian					36	36	36	36	91	91
Cross Country Ski	80	80	80	81	64	64	64	64	64	64
Mountain Biking					19	19	19	19	19	23
Maintenance Paths					81	81	81	81	81	81
Aquatic Facilities										
Aquatic Centers **							5	5	5	5
Spray Pads**	4	4	4	4	4	4	2	2	2	2
Pools **	4	4	4	4	4	4				
Beaches	5	5	5	5	5	5	5	5	5	5
Boat Launches	44	44	44	46	50	50	50	50	50	50
Boat Rental Facilities-Metropark operated	6	6	6	5	6	6	4	4	4	4
Boat Rental Facilities-Concessionaire operated							2	3	3	3
Fishing Platforms					16	16	16	16	16	18
Marinas - Number of Boat Slips	553	509	509	498	393	393	393	393	393	393
Winter Facilities										
Ice Skating Areas					4	4	4	4	4	4
Sledding Areas					8	8	8	8	8	8
Infrastructure										
Buildings					489	489	484	484	484	476
Roads (miles)					68	68	68	68	68	68
Parking Spaces					19,332	19,332	19,332	19,332	19,332	19,332

Capital Asset Statistics by Function/Program

Last Ten Fiscal Years

December 31, 2020

	As of December 31,									
	2011	2012	2013	2014	2015	2016*	2017	2018	2019	2020
Great Lakes Shoreline (miles)					14	14	14	14	14	14
Inland Lakes (acres)					3,634	3,634	3,634	3,634	3,634	3,634
Recreation Facilities										
Regulation 18 Hole Courses	8	8	8	8	8	8	7	7	7	7
Number of Golf Rounds	184,837	187,686	182,333	169,157	191,605	190,527	176,231	174,580	187,247	225,069
Par 3 Courses	2	2	2	2	2	2	1	1	1	1
Number of Golf Rounds	17,879	19,829	17,238	12,971	14,257	14,025	4,249	6,784	5,433	6,965
Number of Foot Golf Rounds							784	324	823	754
Driving Ranges	5	5	5	6	6	6	5	5	5	5
Disc Golf Courses					5	5	5	5	5	5
Disc Golf Holes	120	123	123	126	135	135	135	135	135	135
Playgrounds	49	50	50	51	78	78	77	77	77	77
Picnic Shelters	92	91	9	91	87	87	86	86	86	86
Picnic Areas	90	89	88	88	70	70				
Tennis Courts	8	8	8	8	9	9	8	4	4	4
Pickelball Courts							3	3	3	3
Basketball Courts	19	19	19	18	15	15	15	15	15	15
Sand Volleyball Courts					38	38	39	39	39	35
Baseball Fields					28	28	22	21	21	21
Interpretive Centers										
Environmental Discovery Center	1	1	1	1	1	1	1	1	1	1
Farm Centers	2	2	2	2	2	2	2	2	2	2
Grist Mill	1	1	1	1	1	1	1	1	1	1
Nature Centers	6	6	6	6	6	6	6	6	6	6
Mobile Metropark	1	1	1	1	1	3	3	3	3	3
Number of Visitors	1,681,737	1,657,759	1,549,800	1,549,000	1,382,962	1,470,541	1,487,666	1,503,582	1,475,367	1,472,638
Number of Interpretive Programs	10,181	9,706	7,478	7,175	7,580	5,520	5,553	5,944	5,859	1,614
Special Event Facilities					6	6	6	6	6	6
Excursion Boat	1	1	1	1	1	1	1	1	1	1
Public Safety										
Number of Patrol Vehicles	39	39	36	36	36	36	36	36	37	37
Number of Law Violations										
Arrests	13	19	20	24	30	25	50	40	23	21
Traffic Violations	232	175	221	225	295	333	193	330	147	116
Other Violations	129	56	49	75	167	129	82	87	119	149

Capital Asset Statistics by Function/Program

Last Ten Fiscal Years
December 31, 2020

	As of December 31,									
	2011	2012	2013	2014	2015	2016*	2017	2018	2019	2020
Land (acres) Developed	5,800	5,800	5,800	4,890						
Land (acres) Undeveloped	18,355	18,355	18,355	18,960						
Land (acres) Under Recreational Lease to Other Agencies	600	600	600	1,045						
Number of Buildings Maintained	321	321	321	320						
Square Footage of Buildings Maintained	703,120	705,395	705,395	703,120						
Equestrian Trails - Number of Miles	53	53	53	53						
Hike/ Bike Trails (paved) - Number of Miles of Paved Trails	61	61	61	66						
Miles of Shoreline	94	94	94	94						
Nature Trails - Number of Miles	75	75	75	75						
Outdoor Dance Centers	2	2	2	2						
Parking Lots - Square Yards Maintained	794,691	796,191	768,191	768,191						
Road System - Number of Lane Miles Maintained	162	162	162	165						
Skate Parks	1	1	1	1						
Ice Skating Rinks	7	7	7	7						
Sledding/Toboggan Hills	18	18	19	19						

*During the year ending December 31, 2015 the Authority's Planning Department developed a comprehensive Vision Plan which included new statistical areas of focus that will be monitored and maintained on a go forward basis. For this reason, certain categories and areas of statistical reporting have changed from previous years reporting. Consistency among categories has been maintained where available.

**During the year ending December 31, 2017 the Authority's Planning Department reevaluated the aquatic facility categories reported. It was concluded to present a new category of Aquatic Center which may include multiple types of facilities previously reported separately.

***Estimated attendance based on standard multiplier applied to actual vehicle count

****Based on land acquisition records, including undeveloped parkway land outside park boundaries

Metropark General Governmental Expenditures by Type

Last Ten Fiscal Years

December 31, 2020

Year	Capital Improvements	Equipment	Land Acquisition	Major Maintenance	General Administration	Park Operations	Supplemental Major Maintenance Fund	Capital Projects Fund	Total
2011	3,456,892	965,066	565,997	1,106,658	7,075,619	31,717,979	1,078,344	-	\$ 45,966,555
2012	2,491,443	1,170,104	2,350	1,553,104	7,538,185	29,706,692	1,930,912	-	44,392,790
2013	5,068,491	1,531,932	28,820	704,328	6,990,592	28,829,491	292,196	-	43,445,850
2014	4,879,504	1,225,463	269,846	1,435,517	7,640,052	29,119,023	382,460	-	44,951,865
2015	3,212,855	1,370,378	177,591	1,786,274	7,516,737	31,518,622	94,579	-	45,677,036
2016	4,159,886	3,089,427	5,056	1,926,210	7,371,706	32,622,292	-	-	49,174,577
2017	7,523,357	2,801,066	10,900	2,270,033	9,122,348	33,299,256	-	-	55,026,960
2018	-	1,836,785	-	2,546,141	9,254,259	32,843,656	-	2,130,516	48,611,357
2019	-	1,960,797	-	900,482	9,641,366	33,958,676	-	2,998,619	49,459,941
2020	-	2,233,449	-	1,587,803	9,175,295	33,688,715	-	6,372,196	53,057,458

Metropark General Governmental Expenditures by Park

Last Ten Fiscal Years

December 31, 2020

	As of December 31,										Total (a)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	
Capital Projects Fund											
Administrative Office	\$ -	\$ -	\$ 15,070	\$ 45,000	\$ -	\$ 112,999	\$ 88,600	\$ -	\$ -	\$ -	\$ 261,669
Lake St. Clair Metropark	164,896	501,752	3,388,101	247,053	252,381	1,236,529	3,877,088	253,892	650,641	80,901	10,653,234
Kensington Metropark	2,417,637	275,844	123,195	2,008,956	452,571	299,491	727,346	231,173	95,991	1,702,028	8,334,232
Dexter-Delhi Metropark	129,214	25,859	14,659	34,885	-	-	-	-	-	-	204,617
Lower Huron/Willow/Oakwoods Metropark	274,389	269,893	516,245	66,796	156,782	51,322	593,005	93,124	333,065	1,412,846	3,767,467
Hudson Mills Metropark	158,655	97,746	525,153	303,410	110,901	36,544	56,897	40,895	256,645	475,542	2,062,388
Stony Creek Metropark	135,328	1,182,503	125,936	237,809	1,405,205	1,820,937	1,361,602	1,193,394	1,224,647	2,629,994	11,317,355
Lake Erie Metropark	118,017	36,280	55,787	351,366	27,186	223,999	408,973	34,586	238,350	81,695	1,576,239
Wolcott Mill Metropark	14,417	35,032	78,544	60,035	389,335	363,060	230,446	95,491	17,272	(10,809)	1,272,823
Indian Springs Metropark	41,265	37,288	167,628	325,956	371,525	15,005	155,170	4,674	-	-	1,118,511
Huron Meadows Metropark	3,074	29,246	58,173	1,198,238	46,969	-	24,230	183,287	182,009	-	1,725,226
Cost Share Other Agencies	-	-	-	-	-	-	-	-	-	-	-
Total	3,456,892	2,491,443	5,068,491	4,879,504	3,212,855	4,159,886	7,523,357	2,130,516	2,998,619	6,372,197	42,293,760
Equipment											
Central Pool Equipment	274,595	107,813	172,763	630,121	231,321	313,470	157,070	200,531	187,327	282,049	2,557,060
Lake St. Clair Metropark	113,685	213,150	109,896	142,484	206,783	235,466	275,544	134,871	179,720	127,150	1,738,749
Kensington Metropark	140,575	318,761	230,212	149,257	207,324	585,804	613,122	290,650	253,787	172,467	2,961,959
Lower Huron/Willow/Oakwoods Metropark	260,665	132,884	94,976	69,759	139,967	497,397	742,245	263,752	227,180	203,047	2,631,872
Hudson Mills Metropark	40,422	12,656	117,115	82,700	36,814	156,368	29,781	125,884	216,597	285,168	1,103,505
Stony Creek Metropark	67,235	257,776	282,583	46,107	332,084	634,571	511,883	340,088	288,048	418,798	3,179,173
Willow/Oakwoods Metroparks	189,437	57,047	32,710	1,320	-	-	-	-	-	-	280,514
Lake Erie Metropark	16,638	1,250	358,709	10,558	66,180	316,289	221,945	159,697	60,585	81,924	1,293,775
Wolcott Mill Metropark	22,966	8,906	11,095	35,050	41,751	169,864	86,887	128,129	146,422	124,777	775,847
Indian Springs Metropark	28,285	94,408	91,409	17,537	85,280	78,549	62,471	39,689	312,459	58,933	869,020
Huron Meadows Metropark	-	22,500	63,174	41,890	22,874	101,649	100,118	153,495	88,673	479,136	1,073,509
Total	1,154,503	1,227,151	1,564,642	1,226,783	1,370,378	3,089,427	2,801,066	1,836,786	1,960,797	2,233,449	18,464,982
Land Acquisition											
Lake St. Clair Metropark	-	-	19,456	72,859	177,591	5,056	-	-	-	-	274,962
Kensington Metropark	-	-	2,950	-	-	-	-	-	-	-	2,950
Wolcott Mill Metropark	287,884	2,350	6,414	196,737	-	-	-	-	-	-	493,385
Indian Springs Metropark	273,813	-	-	-	-	-	-	-	-	-	273,813
Huron Meadows	-	-	-	-	-	-	10,900	-	-	-	10,900
Other Metroparks	4,300	-	-	250	-	-	-	-	-	-	4,550
Total	565,997	2,350	28,820	269,846	177,591	5,056	10,900	-	-	-	1,060,560

Metropark General Governmental Expenditures by Park

Last Ten Fiscal Years

December 31, 2020

	As of December 31,										
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Total (a)
Major Maintenance											
Administrative Office - Engineering/General Planning	\$ 166,374	\$ 76,319	\$ 90,486	\$ 74,754	\$ 8,044	\$ 17,116	\$ 43,718	\$ 2,532	\$ -	\$ -	\$ 479,343
Lake St. Clair Metropark	177,368	67,827	170,388	226,800	198,938	180,587	733,523	162,313	50,226	114,960	2,082,930
Kensington Metropark	321,623	127,031	31,511	282,058	411,571	421,900	159,149	1,087,154	317,919	324,908	3,484,824
Lower Huron/Willow/Oakwoods Metropark	160,134	429,468	38,958	454,770	338,346	252,139	497,763	564,178	311,445	265,581	3,312,782
Hudson Mills Metropark	19,178	338,736	-	38,651	42,342	129,663	53,080	95,746	20,237	6,361	743,994
Stony Creek Metropark	83,260	236,918	38,138	228,158	269,969	634,683	212,106	121,281	57,593	190,657	2,072,763
Lake Erie Metropark	110,656	125,456	248,430	4,250	17,962	91,900	91,547	216,278	18,869	281,272	1,206,620
Wolcott Mill Metropark	40,458	45,053	18,572	126,076	264,173	111,436	132,151	40,838	92,946	126,129	997,832
Indian Springs Metropark	26,645	48,053	63,979	-	99,502	71,109	346,996	210,853	31,235	277,935	1,176,307
Huron Meadows Metropark	964	58,243	3,866	-	135,427	15,677	-	44,968	-	-	259,145
Total	1,106,660	1,553,104	704,328	1,435,517	1,786,274	1,926,210	2,270,033	2,546,141	900,469	1,587,803	15,816,539
General Administration											
Administrative Office	7,075,619	7,538,185	6,990,592	7,640,052	7,516,737	7,371,706	9,122,348	9,254,289	9,641,366	9,175,295	81,326,189
Park Operations											
Lake St. Clair Metropark	3,784,910	3,500,206	3,518,212	3,476,787	3,955,554	4,045,798	4,193,050	4,220,224	4,244,286	4,267,161	39,206,188
Kensington Metropark	6,486,029	6,163,819	5,942,347	6,009,375	6,487,747	6,792,494	6,936,915	6,986,445	7,252,435	7,712,121	66,769,727
Lower Huron/Willow/Oakwoods Metropark	5,740,732	5,370,279	5,314,881	5,241,451	5,954,585	6,142,630	6,388,626	5,809,366	5,929,336	5,479,297	57,371,183
Dexter/Delhi/Hudson Mills Metroparks	2,981,726	2,741,822	2,463,982	2,444,480	2,531,077	2,525,080	2,493,050	2,737,335	2,595,250	2,767,630	26,281,432
Stony Creek Metropark	4,058,406	3,959,094	3,816,608	3,896,686	4,450,218	5,041,688	4,907,561	4,701,122	5,201,860	5,319,035	45,352,278
Lake Erie Metropark	3,379,534	3,356,082	3,393,851	3,313,518	3,366,875	3,263,730	3,696,984	3,755,286	3,809,592	3,469,170	34,804,622
Wolcott Mill Metropark	1,775,100	1,604,023	1,398,932	1,548,474	1,645,858	1,790,519	1,537,099	1,530,676	1,410,077	1,408,244	15,649,002
Indian Springs Metropark	2,052,636	1,844,228	1,825,913	1,924,048	2,018,613	1,972,292	2,048,351	2,013,440	2,356,437	2,104,819	20,160,777
Huron Meadows Metropark	1,055,361	837,024	855,213	943,075	1,079,587	1,022,826	1,074,884	1,067,884	1,132,929	1,113,947	10,182,730
Central Warehouse/Garage/Other	403,546	330,115	299,552	321,129	28,517	25,235	22,736	21,848	26,488	47,291	1,526,457
Total	31,717,980	29,706,692	28,829,491	29,119,023	31,518,631	32,622,292	33,299,256	32,843,626	33,958,689	33,688,715	317,304,395
Supplemental Major Maintenance Fund											
Kensington Metropark	716,501	1,712,310	53,180	-	-	-	-	-	-	-	2,481,991
Lower Huron Metropark	-	-	-	-	-	-	-	-	-	-	-
Stony Creek Metropark	361,844	218,602	239,016	382,460	94,579	-	-	-	-	-	1,296,501
Oakwoods Metropark	-	-	-	-	-	-	-	-	-	-	-
Total	1,078,345	1,930,912	292,196	382,460	94,579	-	-	-	-	-	3,778,492
Total Expenditures	\$ 46,155,996	\$ 44,449,837	\$ 43,478,560	\$ 44,953,185	\$ 45,677,045	\$ 49,174,577	\$ 55,026,960	\$ 48,611,358	\$ 49,459,941	\$ 53,057,459	\$ 480,044,918

(a) Includes General Fund and Capital Projects Fund.

Metropark General Governmental Revenue by Source

Last Ten Fiscal Years

December 31, 2020

Year	Property Tax	Park Operations	Interest	Grants	Gifts	Miscellaneous	Other Financing Sources	Supplemental Major Maintenance	Capital Projects Fund	Total (a)
2011	\$ 30,691,073	\$ 14,151,725	\$ 266,837	\$ 351,412	\$110,423	\$ 28,460	\$126,880	\$ 426,633	\$ -	\$ 46,153,443
2012	28,384,628	15,027,250	133,184	409,538	127,231	513,164	204,213	623,420	-	45,422,628
2013	27,662,759	14,519,872	198,255	2,050,630	167,123	27,567	223,069	316,736	-	45,166,011
2014	28,125,677	16,316,176	277,461	215,614	87,407	97,013	43,551	251,281	-	45,414,180
2015	28,503,130	17,893,737	344,745	217,896	337,171	987,949	192,480	76,693	-	48,553,801
2016	29,246,499	20,130,849	287,928	76,182	130,674	339,905	319,165	131,845	-	50,663,047
2017	30,658,374	19,340,845	449,196	284,871	245,687	351,495	643,421	129,437	-	52,103,326
2018	31,675,974	19,328,560	707,124	976,902	230,832	791,122	473,716	174,459	89,585	54,448,274
2019	31,312,009	19,896,506	1,016,519	1,191,797	202,516	1,001,867	160,318	165,470	397,906	55,344,908
2020	32,457,957	21,272,732	549,839	1,533,387	77,971	1,023,471	170,085	37,955	345,844	57,469,241

(a) Includes General Fund and Capital Projects Fund.

Metropark Operating Revenues by Park

Last Ten Fiscal Years

December 31, 2020

	As of December 31,										Total (a)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	
Lake St. Clair Metropark	\$ 1,639,040	\$ 1,677,510	\$ 1,605,222	\$ 1,753,366	\$ 2,161,319	\$ 2,461,013	\$ 2,315,553	\$ 2,443,651	\$ 2,441,145	\$ 2,563,721	\$ 21,061,540
Kensington Metropark	2,802,315	2,959,722	3,007,259	3,481,846	3,996,669	4,552,476	4,741,963	4,523,073	4,818,987	5,328,366	40,212,676
Lower Huron Metropark	1,544,161	1,577,205	1,299,958	1,465,153	2,682,224	3,071,759	2,760,379	2,794,920	2,884,693	1,928,206	22,008,658
Dexter/Delhi/Hudson Mills Metroparks	887,294	826,820	867,709	964,791	1,044,048	1,082,519	1,116,862	1,111,316	1,138,216	1,466,229	10,505,804
Stony Creek Metropark	2,535,163	2,846,775	2,989,230	3,362,441	3,574,513	4,153,817	4,091,310	3,927,203	3,970,902	5,142,932	36,594,286
Willow/Oakwoods Metroparks	804,158	1,028,790	931,113	1,064,566	-	-	-	-	-	-	3,828,627
Lake Erie Metropark	1,572,925	1,553,867	1,395,317	1,521,141	1,627,750	1,772,447	1,668,012	1,764,715	1,775,506	1,695,120	16,346,800
Wolcott Mill Metropark	469,845	588,431	534,381	539,505	558,710	625,982	297,922	251,092	296,918	91,323	4,254,109
Indian Springs Metropark	811,109	904,808	953,775	1,079,093	1,122,183	1,237,868	1,107,336	1,184,415	1,149,175	1,255,428	10,805,190
Huron Meadows Metropark	760,210	702,974	689,334	773,048	856,215	910,351	905,093	899,953	958,854	1,002,955	8,458,987
Resident House/Land Leases Other											
Other	170,522	190,986	198,093	195,165	-	-	-	-	-	-	754,766
Administrative Office	154,983	169,355	48,481	116,061	270,106	262,617	336,415	428,222	462,103	798,452	3,046,795
Total	\$14,151,725	\$ 15,027,243	\$ 14,519,872	\$ 16,316,176	\$ 17,893,737	\$ 20,130,849	\$ 19,340,845	\$ 19,328,560	\$19,896,499	\$ 21,272,732	\$ 177,878,238

Metropark Operating Revenues by Type

Last Ten Fiscal Years
December 31, 2020

Type of Revenue	As of December 31,										
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Total (a)
Food Service (b)	\$ 778,782	\$ 730,059	\$ 774,520	\$ 1,201,877	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,485,238
Aquatic	1,572,314	1,508,333	1,317,560	1,443,720	2,010,251	2,156,789	1,763,802	2,023,328	2,020,577	506,535	16,323,209
Dockage/Boat Storage	396,478	371,748	366,101	362,701	383,575	394,197	372,635	332,845	367,098	417,481	3,764,859
Boat Rentals	326,887	338,251	357,399	389,421	460,095	476,722	436,904	419,298	472,936	671,339	4,349,252
Excursion Boat	44,441	44,668	49,598	49,634	44,102	17,098	55,502	49,785	54,401	100	409,329
Cross Country Skiing	55,021	26,076	48,047	86,234	62,642	32,959	37,810	55,945	32,761	41,808	479,303
Toll Collection	5,358,278	5,722,407	5,547,951	6,991,270	7,471,802	9,167,954	9,452,371	8,936,788	9,294,165	11,884,742	79,827,728
Sundries (b)	104,699	119,669	115,538	109,392	-	-	-	-	-	-	449,298
Games/Equipment Rental (b)	4,375	17,463	28,875	32,390	-	-	-	-	-	-	83,103
Activity Center	132,997	145,918	123,194	127,407	210,988	245,014	114,004	227,522	180,211	(3,682)	1,503,573
Shelter Reservations	338,830	351,044	405,270	369,415	373,751	377,988	313,010	376,057	390,519	246,864	3,542,748
Golf Course	4,041,661	4,518,659	4,332,837	4,137,391	5,345,559	5,695,553	5,033,276	5,221,081	5,535,289	6,463,508	50,324,814
Adventure/Disc Golf	172,470	183,330	185,184	167,969	221,241	211,653	205,616	175,706	182,972	233,778	1,939,919
Special Events	48,829	41,301	83,653	56,331	157,462	220,531	102,998	16,501	125,721	12,975	866,302
Resident House/Land/Leases	113,597	131,925	137,138	127,157	131,640	130,127	136,301	224,469	163,905	179,971	1,476,230
Livestock Sales (b)	96,137	135,185	96,875	104,436	-	-	-	-	-	-	432,633
Hay Rides (b)	37,803	34,612	42,069	48,301	-	-	-	-	-	-	162,785
Site Location Fee (b)	24,980	16,269	30,760	35,244	-	-	-	-	-	-	107,253
Interpretive	217,775	252,338	268,279	257,623	603,271	635,268	717,556	650,706	614,741	181,620	4,399,177
Intergovernmental (b)	-	-	-	-	206,713	197,395	200,946	203,787	213,350	206,408	1,228,599
Miscellaneous (b)	136,454	115,851	42,020	145,239	106,265	70,521	282,927	276,914	124,324	141,253	1,441,768
Other Park Revenues (a)	148,918	222,138	167,004	70,024	104,380	101,080	115,187	137,828	123,529	88,032	1,278,120
Total	14,151,726	15,027,244	14,519,872	16,313,176	17,893,737	20,130,849	19,340,845	19,328,560	19,896,499	21,272,732	177,875,240

(a) Other Park Revenues include camping, trackless train, and mobile stage.

(b) During the year ended December 31, 2015 the Authority revised their chart of accounts and reporting classifications.

Certain types of operating revenues were consolidated into new or existing operating classifications. As such some historical comparisons are not available.

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Huron Clinton Metroparks Authority

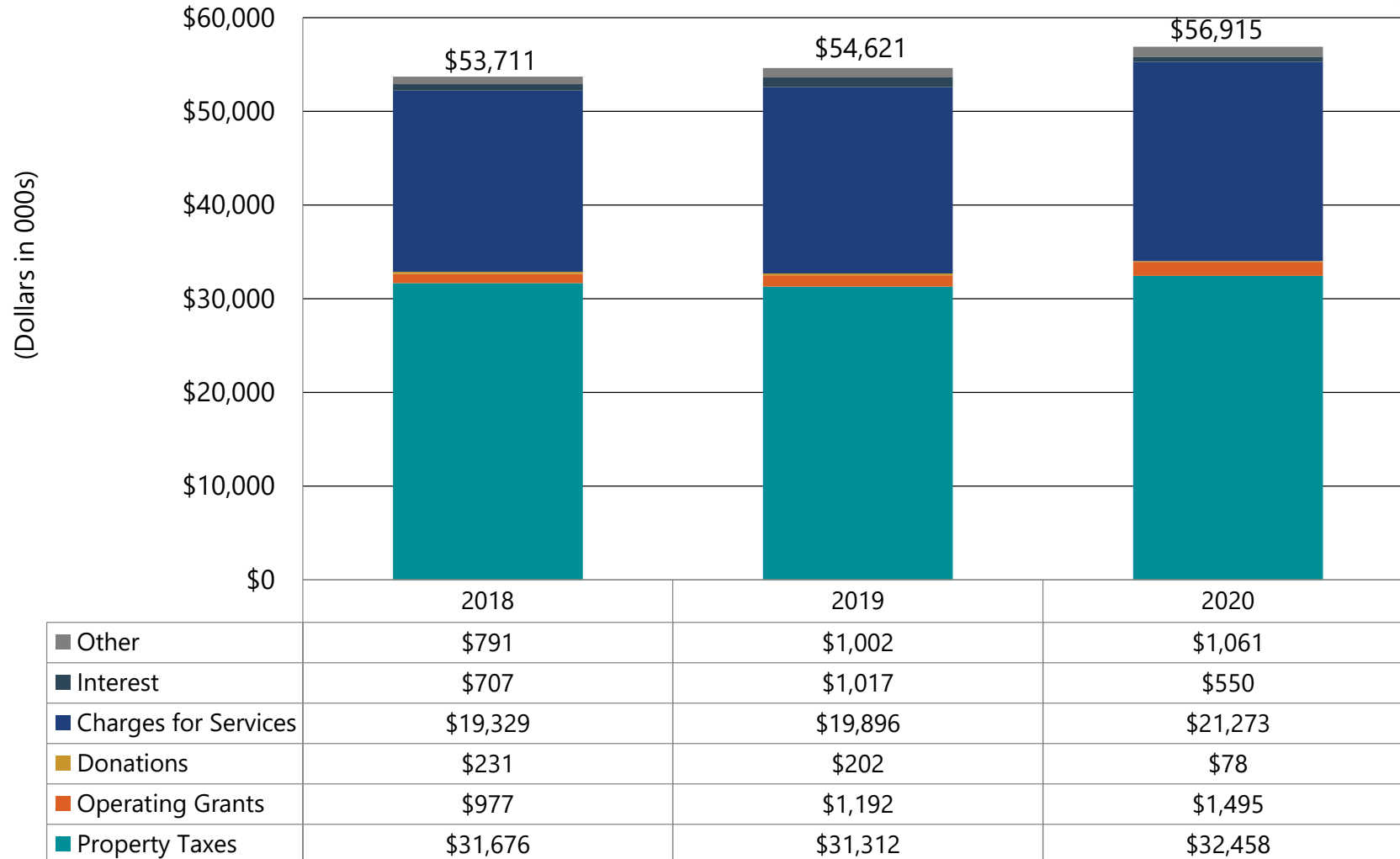
Audit Presentation

Year Ended December 31, 2020



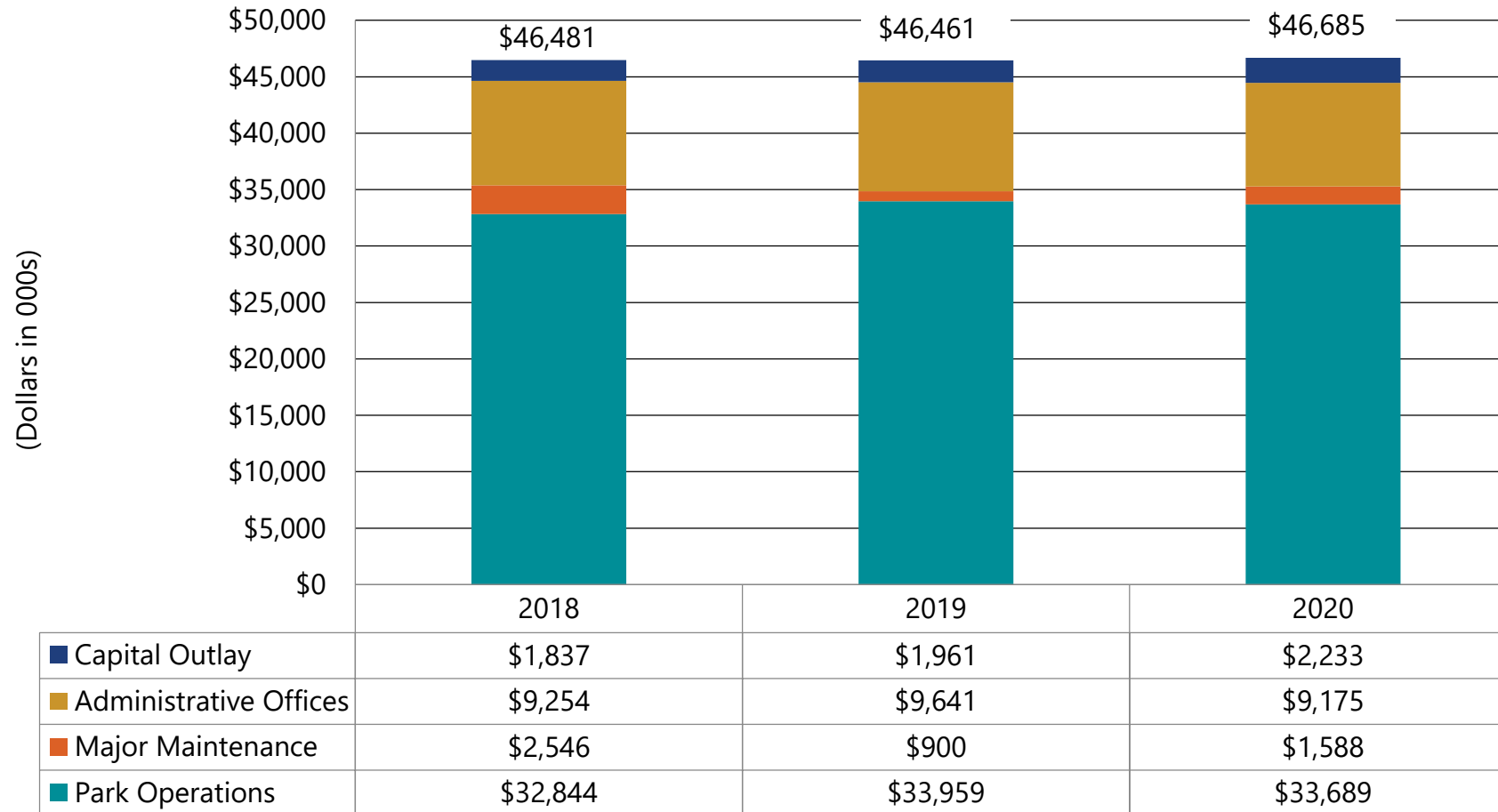


Huron Clinton Metroparks Authority General Fund Revenue Years Ended December 31



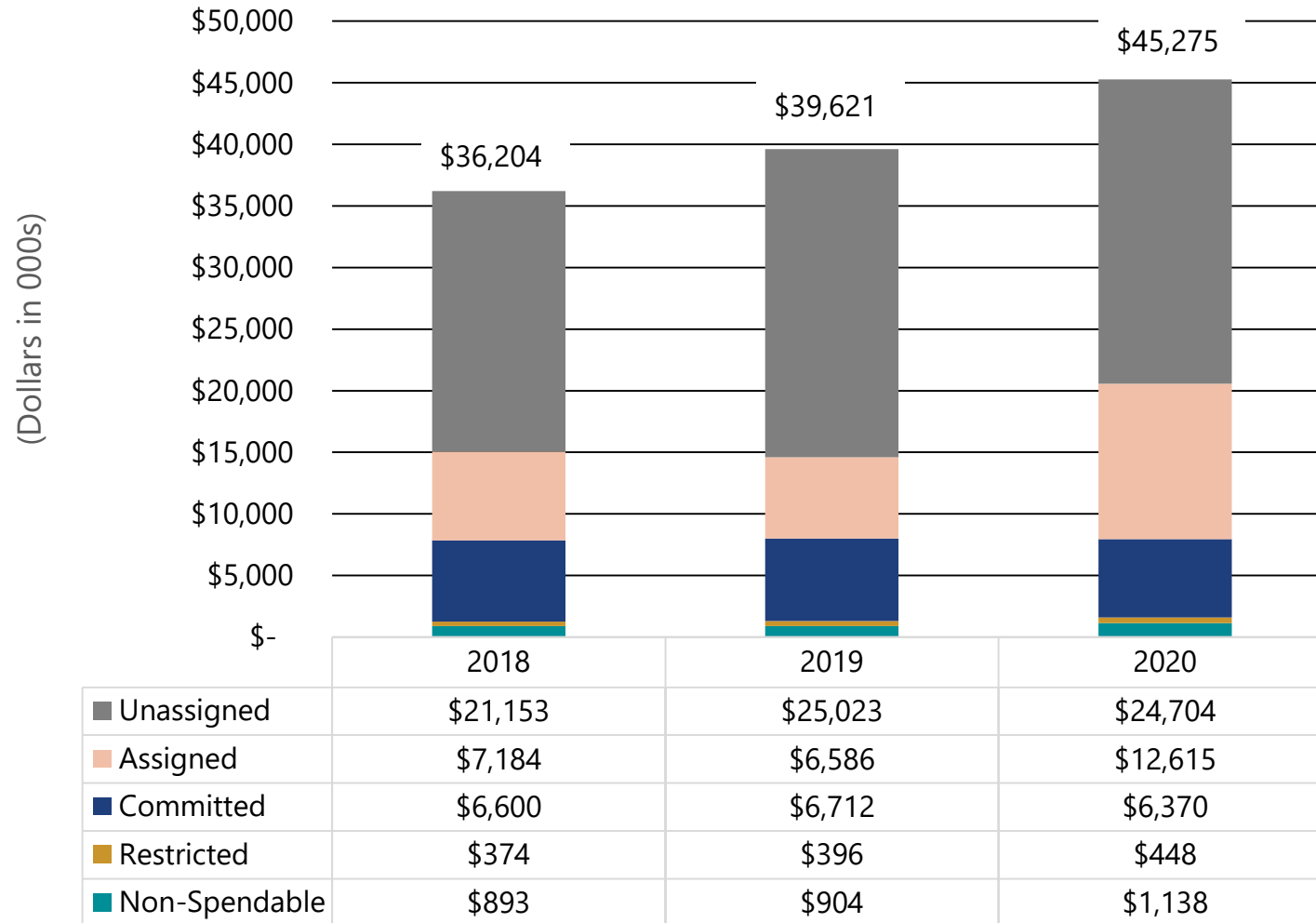


Huron Clinton Metroparks Authority General Fund Expenditures Years Ended December 31



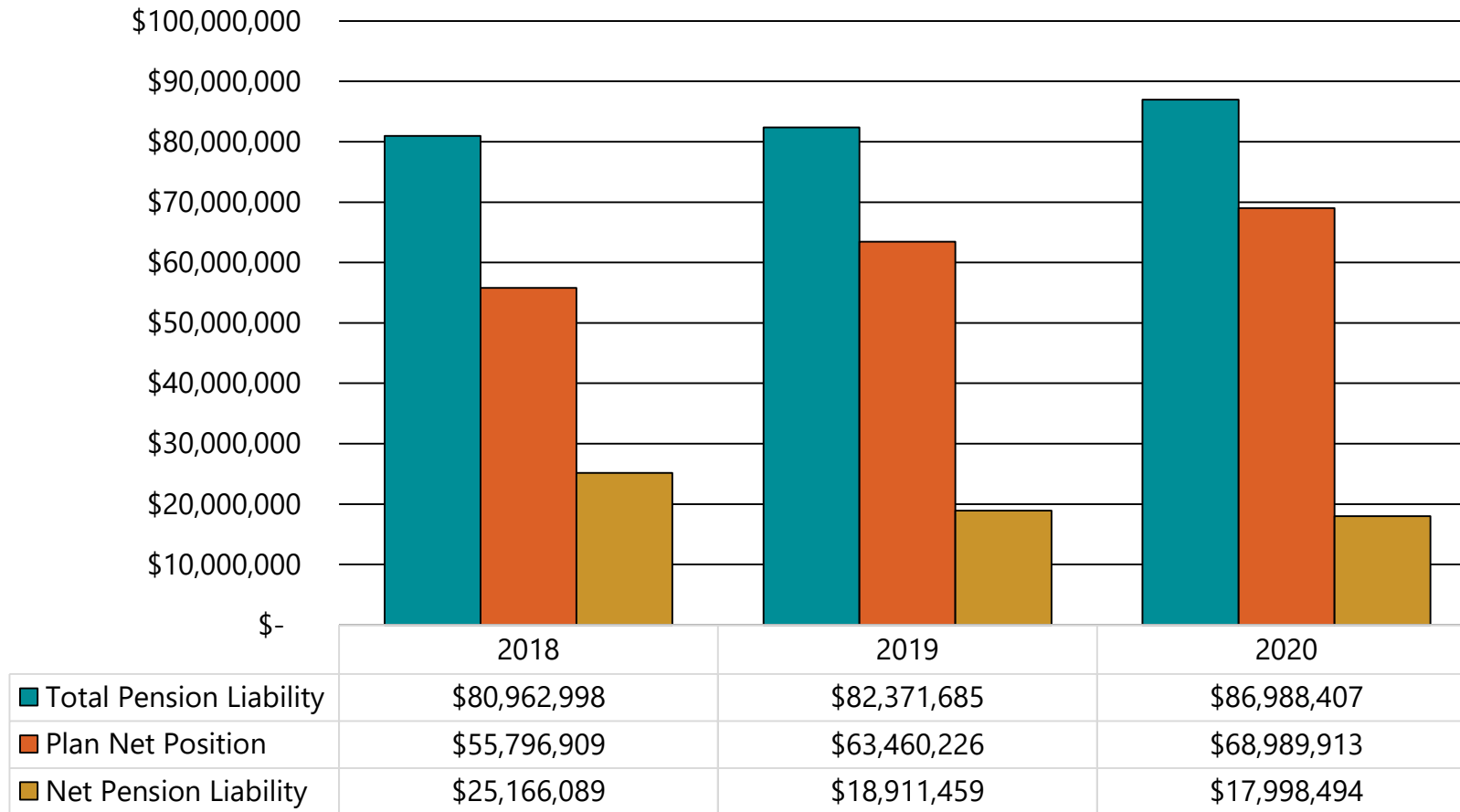


Huron Clinton Metroparks Authority Fund Balance – General Fund Years Ended December 31



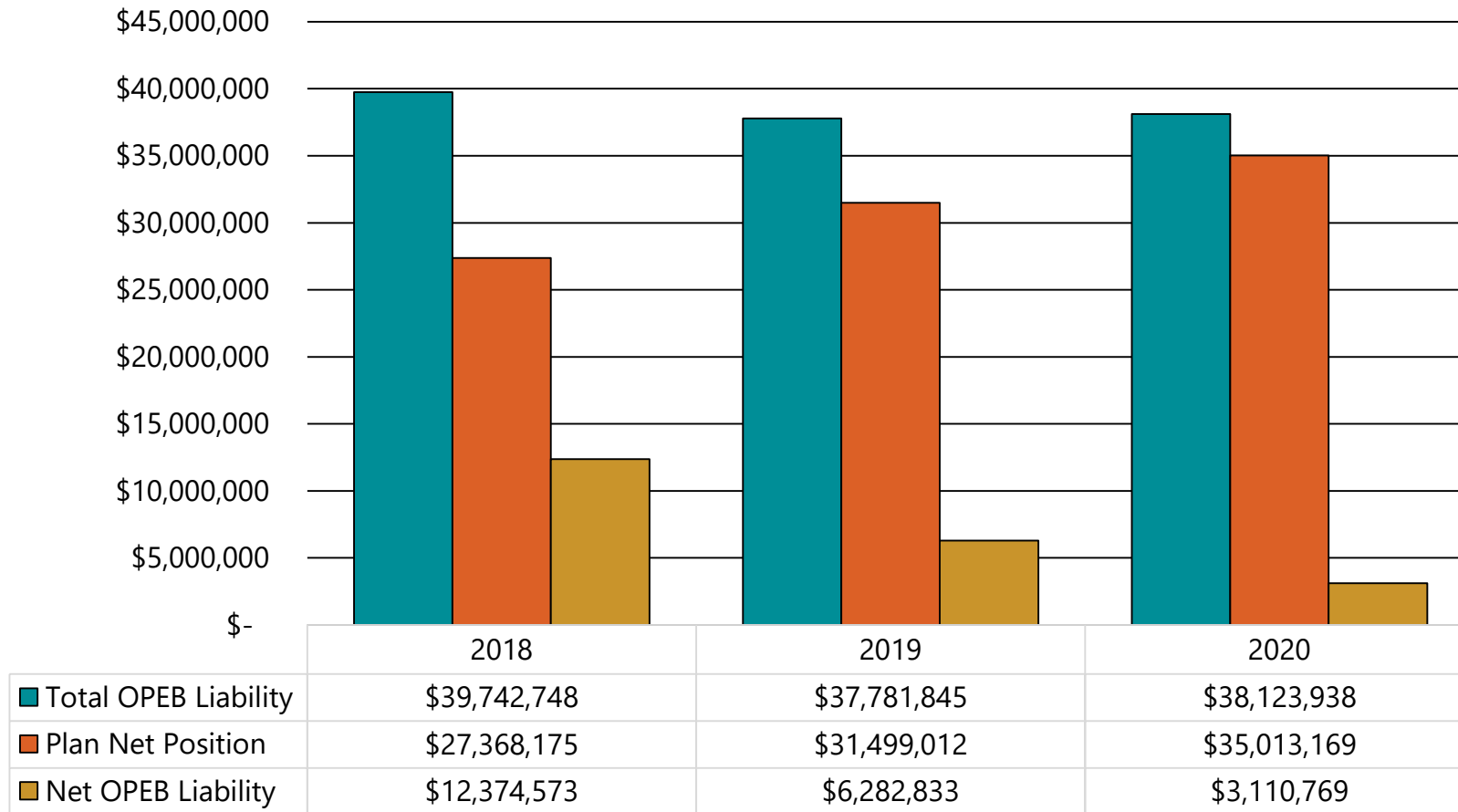


Huron Clinton Metroparks Pension Plan Plan Year Ended December 31





Huron Clinton Metroparks Retiree Healthcare Plan Year Ended December 31





THANK YOU

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To: Board of Commissioners
From: Rebecca Franchock, Chief of Finance
Subject: Report – May Financial Review
Date: June 4, 2021

Action Requested: Motion to Receive and File

That the Board of Commissioners receive and file the May Financial Review as submitted by Chief of Finance Rebecca Franchock and staff.

Attachment: Financial Review



HURON-CLINTON METROPARKS MAY FINANCIAL RECAP

MAY 2021

Administrative Office
13000 High Ridge Drive
Brighton, MI 48814



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



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EXECUTIVE SUMMARY

MAY 2021 FINANCIAL RESULTS

The 13 Metroparks continue to provide increasing numbers of the public with the benefits of parks and recreation. At the end of May year-to-date vehicle counts exceed 1.3 million. This is 32 percent above the three-year average of one million and 12 percent above the 2020 count of 1.2 million. The resulting \$9 million generated in year-to-date park operating revenue is 56 percent above 2019 and 52 percent above 2020. Tax revenue collections in May were good and currently 91 percent of tax revenue has been collected. Of the \$3.1 million remaining outstanding, \$1.45 million is owed by Wayne County followed by Oakland County owing \$773,000 and Macomb County with \$588,000 outstanding.

2021 tolling and golf again are the major contributors to park operating revenue. Year-to-date tolling has generated \$5.5 million followed by golf which produced an additional \$2 million. All other park operating activities produced more than \$1.4 million for total year-to-date revenue of \$9 million.

May permit data revenue shows May 2021 sale of annual permits declined from May 2020 by 21 percent although sale of daily permits increased by 16 percent. Overall permit revenue for the month of May exceeded May 2019 but fell short of 2020. Year-to-date annual permit sales still outpaces both 2020 and 2019. As noted last month, we are closely monitoring the data and



watching to determine how park use is impacted as the greater economy continues to open following the pandemic. One positive indicator appears to be the continued growth in daily permit sales. Also watched is the use of the daily permit trade up program. In May, 1,244 permits were traded in towards an annual permit and 2,887 have been traded in year-to-date. In May 2020, the trade-up year-to-date number was 3,585.

Overall, year-to-date general fund expenditures are up \$1.4 million or 7 percent over 2020. The largest growth is in park operations where expense totals have increase by \$789,000 or 7 percent. When the comparison is made against 2019 numbers, overall general fund expenditures are up just 6 percent and park operations have increased just 2 percent. Administrative office expenditure trends are directly in line with a 7 percent increase compared against 2020 and a 2 percent increase when compared to 2019.



All-in-all, five months into 2021 with the economy in Michigan opening up, the financial outlook for the parks continues to be extremely positive. Expenses are on track with expectations and revenue continues to surpass what could have been reasonably projected.

As a final note, at the end of May we would typically hope to have 30 percent of our operating revenue budget earned. At the end of May this year, we have earned more than 44 percent of budget.

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 the single largest source of revenue for the Metroparks.

2021 Property tax revenue is expected to increase by \$1.3 from the prior year. As noted earlier collections are in line with expectations.

Interest revenue continues to be suppressed with renewal CD rates in the range of 10 to 33 basis points. One notable change comparing to prior year, aside from tax and interest revenue, administrative revenue declined due to a large \$450,000 payment that was received in 2020 related to the Consumers Energy pipeline easement.

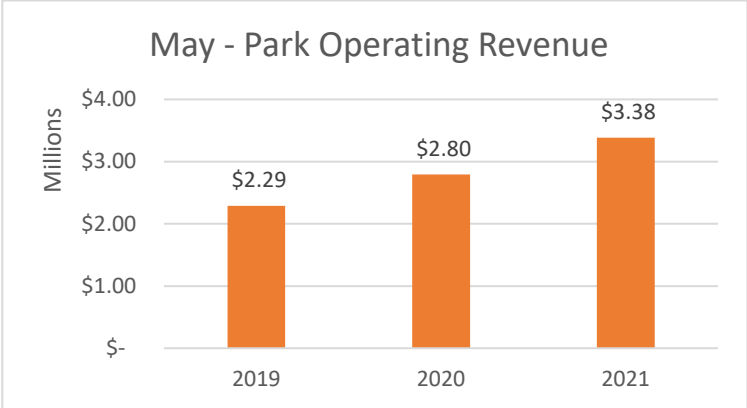
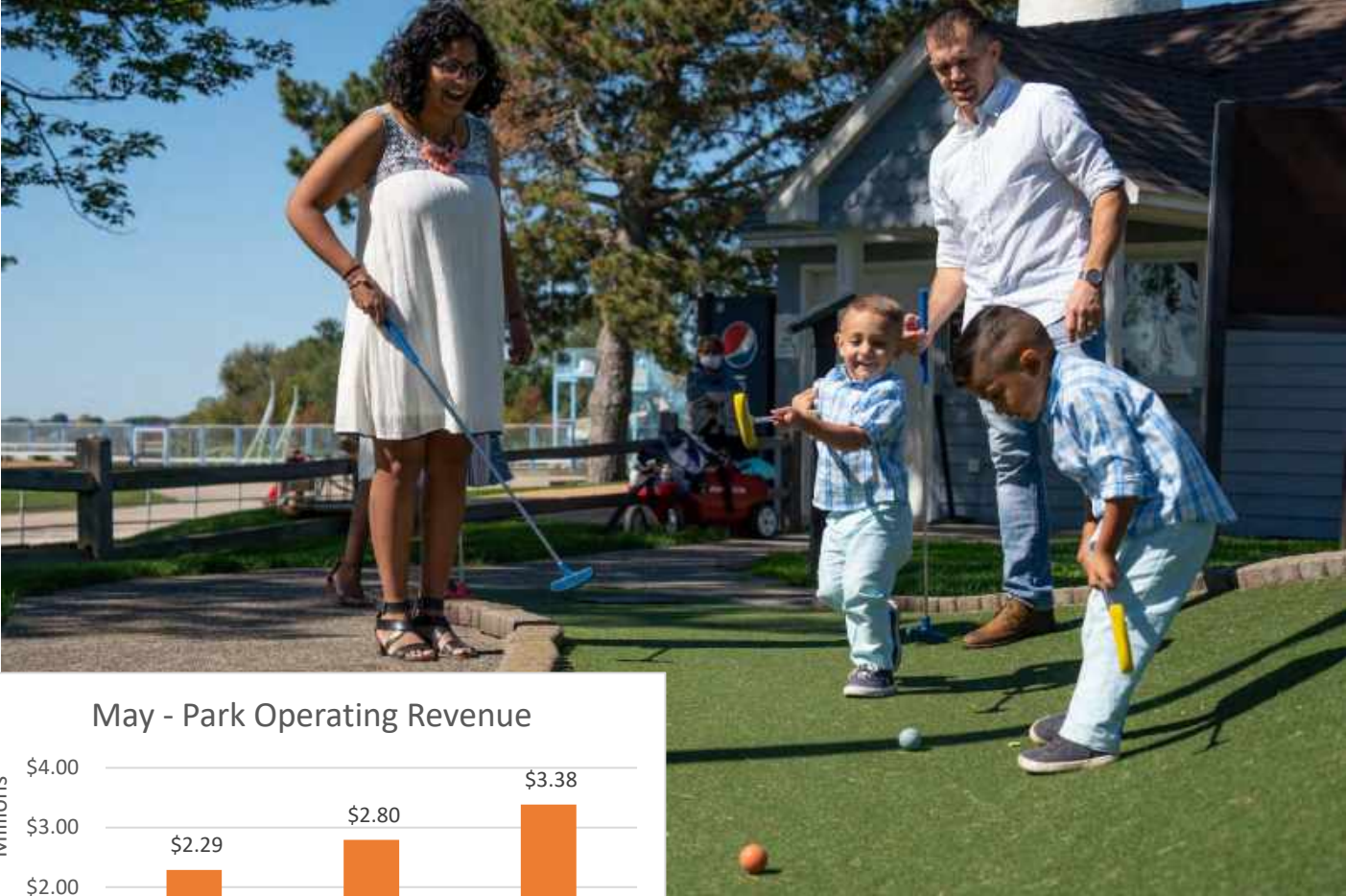


PARK OPERATING REVENUE

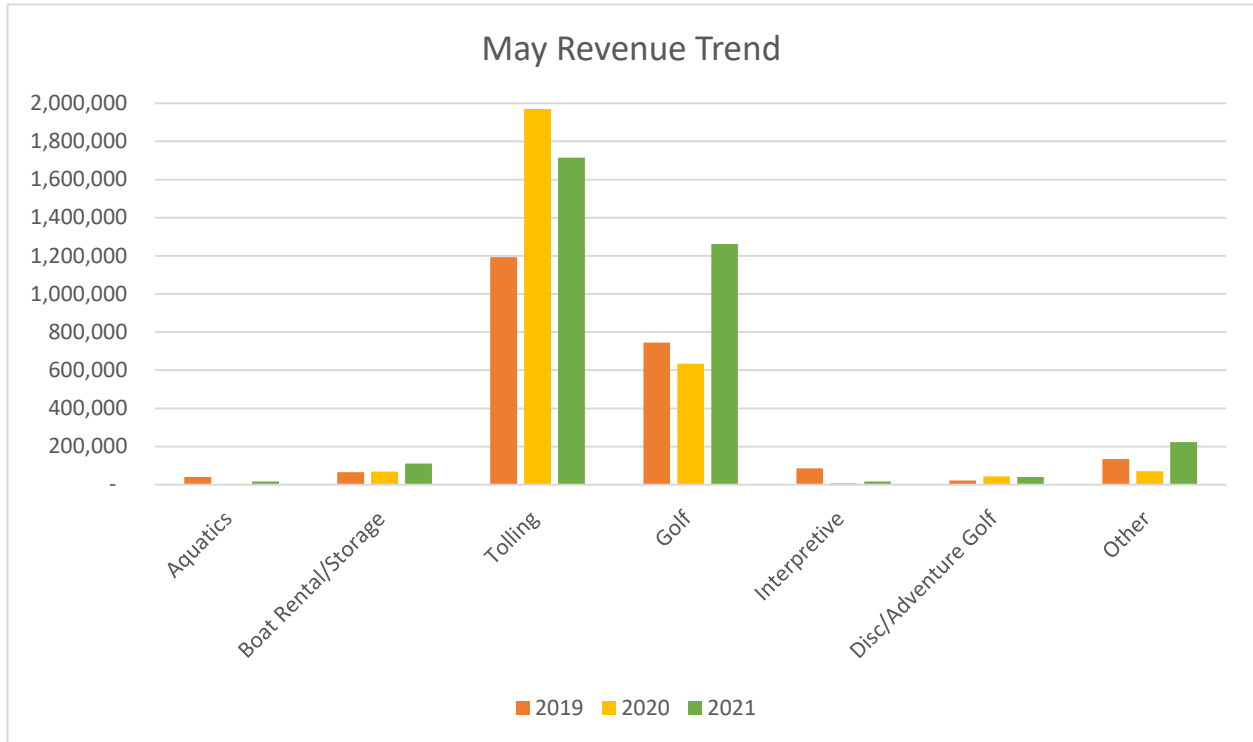
BY ACTIVITY

To make more sense of the data this month we will continue sharing comparisons for data from 2019, 2020 and 2021. This provides a pre-pandemic benchmark to compare to as well as comparing within different points of the pandemic between last year and this.

Parks generated over \$3.38 million revenue during May 2021 compared to just over \$2.8 million in 2020 and \$2.29 million in 2019.



In May of 2020 recall that all golf courses were opened late and on a limited basis. In 2019 they produced \$739,000. 2020 revenue generated by the seven regulation courses totals nearly \$623,000 and 2021 these courses produced \$1.25 million, double the previous year. May tolling in 2021 outpaced pre-pandemic 2019 but fell short of early-pandemic 2020. 2021 is forty-four percent higher than the revenue produced in 2019 however it should be noted that 2019 toll fees were also lower. Looking at the quantity of annual and daily permits sold



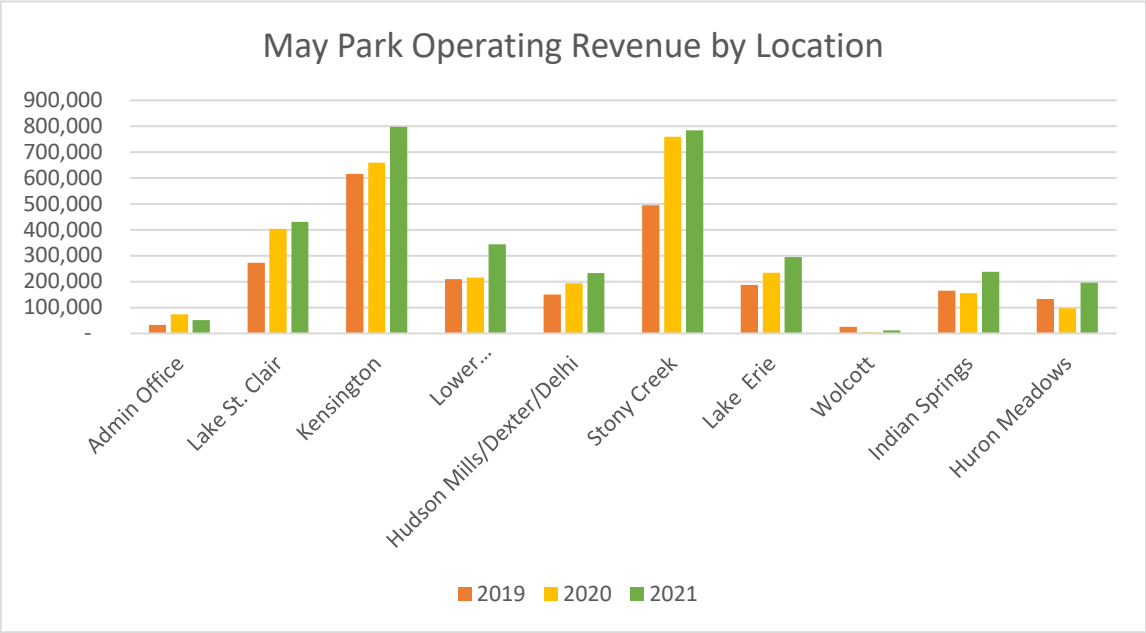
in May of 2021 versus May of 2019, the number of annuals is up by thirteen percent but twenty-one percent below the annuals sold in May of 2020. Daily permits sold in May reflect solid increases when compared to both 2020 and 2019.

Aquatic revenue returned in May of 2021 with the Memorial Day opening of Lake St. Clair, Lake Erie and Willow pools as well as the Kensington Splash-n-Blast and the inflatable slide at Stony Creek. Shelter Rental although below the pre-pandemic level. Boat rental revenue was strong for the month however interpretive and other revenue sources are unfortunately still lagging significantly behind the pre-pandemic periods. Fortunately, these are smaller, less significant sources of revenue for the Metroparks.

BY LOCATION

Examining park operating revenue by the location, we continue to see that just as the pandemic has had uneven impacts across activity types, it has also impacted each of the individual Metroparks locations differently as well.

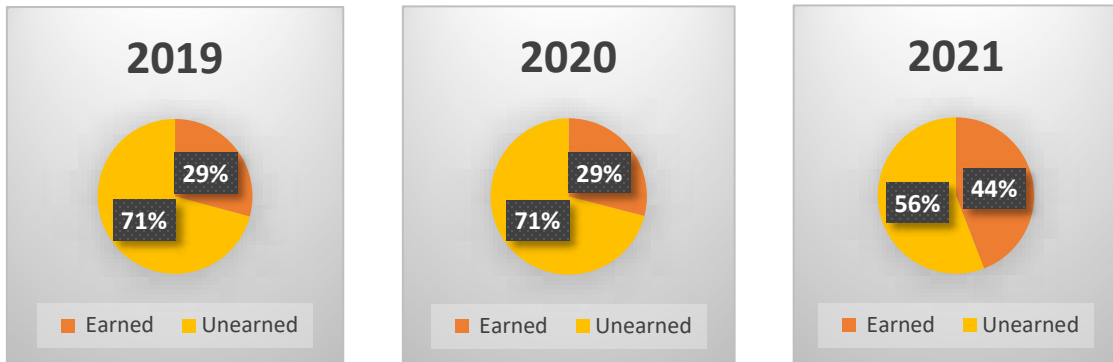
Looking at the chart below, unlike April revenue May revenue was primarily positively impacted in 2020. A notable example, Wolcott had virtually all revenue eliminated. Huron Meadows and Indian Springs both benefitted in 2020 from golf courses opening.



In 2021, except for the Administrative Office and Wolcott, all locations are showing growth. Golf courses are open and realizing use at higher levels than we have seen in recent years.

Looking at attendance data, Kensington vehicle counts for May led the system with a total of 103,402. However, Stony Creek produced the highest toll revenue at \$475,167. Year-to-date, Kensington still leads for overall revenue as well as revenue growth; however it should be noted that the Lower Huron, Willow and Oakwoods park group came in second in revenue growth in May, up \$128,445 an increase of 37 percent.

Looking at year-to-date revenue. As noted earlier in this report and in last month’s update, the parks continue to exceed a typical year in revenue generation. The pie charts below have been updated to compare the amount of revenue earned at the end of May to the budgeted revenue not yet earned. At the end of May in pre-pandemic 2019 and 2020 we were at 29 percent of operating revenue earned. This year, we are at 44 percent of budgeted operating revenue earned.



As we move into our busy season of Memorial Day through Labor Day, we have much to celebrate. The Metroparks over the past 14 months or so have been a much sought-after resource for southeastern Michigan. Staff has worked hard to operate these parks as a needed resource for the public. There are still questions to be answered such as staffing, opening Turtle Cove and how we will work with the public to open the remaining facilities and programs still impacted by COVID-19.

In March I noted that we were more than \$1.0 million ahead of where we would typically expect to be for park operating revenue. April we were more than \$2.0 million ahead. We are now \$3.0 million ahead. We will continue to watch the data, be responsive and work to provide all the information that we can to help the Metroparks continue to be that indispensable resource for southeast Michigan.



EXPENSES

ADMINISTRATIVE OFFICE

Overall, year-to-date Administrative Office expenses are ahead of 2019 by just over \$41,000 and ahead of 2020 by \$332,000. The increase is primarily in equipment (up \$26,700) and outsourced professional services (up \$310,000). \$18,000 of the increase in equipment is directly linked to additional computer equipment in anticipation of a partial return to work. Some employees currently are 100 percent work from home with their equipment relocated from the office. We anticipate that these employees will be returning to work primarily at the office but will retain a portion of their work week remotely requiring additional equipment. The increase in professional services is in several areas, the largest being information technology costs associated with RecTrac cloud services, as well as IT system security and redundancy improvements.

Year-to-Date Expense as of April			
Department	2019	2020	2021
Executive	\$ 295,377	\$ 307,738	\$ 229,364
Diversity, Equity & Inclusion	6,815	-	89,315
Finance	260,184	244,615	299,543
Human Resource	176,984	171,848	198,085
Marketing/Communications	285,666	234,238	337,872
Information Technology	408,387	438,986	534,554
Purchasing	49,291	49,338	59,277
Fund Development	53,061	51,969	234,246
Natural Resources	164,884	201,822	248,496
Planning	222,403	201,722	295,559
Engineering	341,658	489,123	166,202
Administrative	168,434	208,515	99,435
Police	126,447	138,387	51,735
Interpretive	48,403	49,558	-
Joint Government			36,024
	\$ 2,607,993	\$ 2,787,860	\$ 2,879,708

April Monthly Expense			
Department	2019	2020	2021
Executive	\$ 106,928	\$ 62,417	\$ 80,928
Diversity, Equity & Inclusion	-	692	29,058
Finance	86,997	97,708	116,821
Human Resource	66,061	43,369	60,472
Marketing/Communications	80,231	80,490	75,443
Information Technology	138,088	105,364	167,474
Purchasing	13,636	13,839	23,741
Fund Development	13,736	-	-
Natural Resources	49,324	42,540	86,677
Planning	61,063	59,802	89,458
Engineering	154,613	79,843	96,874
Administrative	101,545	35,230	54,254
Police	31,786	32,792	36,679
Interpretive	13,093	12,573	19,081
Joint Government	-	-	745
	\$ 917,103	\$ 666,659	\$ 937,705

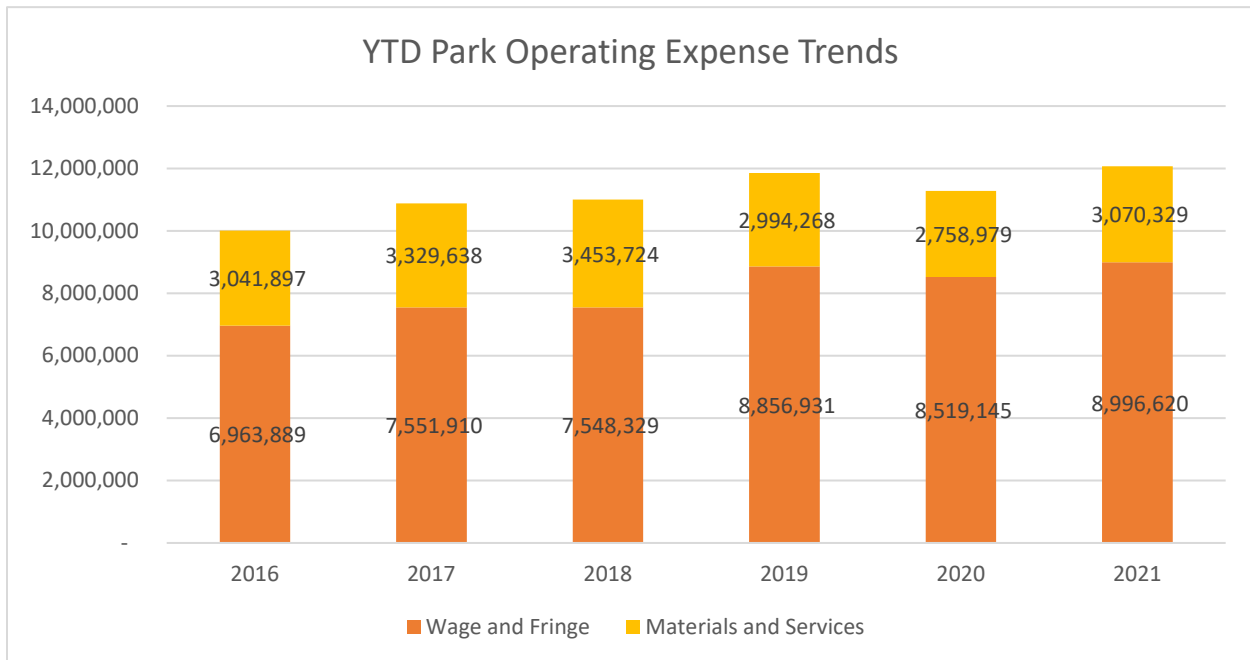
MAJOR MAINTENANCE AND CAPITAL

Much of the work on major maintenance projects continues to be primarily in the planning and contracting phase or the initial work phase. Expenditures for the month totaled \$136,000.

May saw the receipt and payment for capital equipment, seven mowers at Lake St. Clair, Lower Huron and Lake Erie and a truck body at Lake St. Clair. Approximately twelve percent of the budgeted capital equipment has been received however seventy-nine percent has been contracted for and awaits delivery.

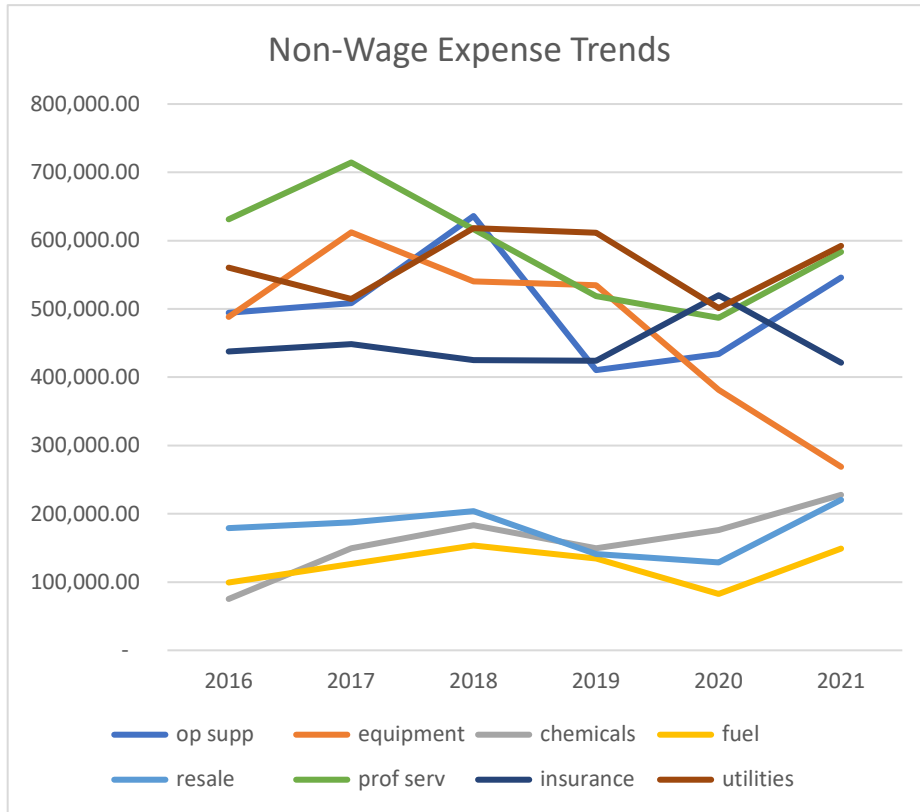
PARK OPERATIONS

Park operations expense are generally made up of more than 70 percent wage and fringes paid to staff. Over the past several years we have seen an average increase of around 6 percent when comparing May year-to-date figures. Non-wage costs have been relatively flat with just a one percent average growth. There have been periodic fluctuations, the most significant being the jump in wages in 2019 and the decline in wages in 2020.



Looking further into year-to-date non-wage expenses, contractual expenses are 11 percent higher than 2020, but just 3 percent higher than 2019 and lower than 2018 and 2017. Within the non-wage expense accounts some show more fluctuation than others. For example, the Tools/Equipment accounts at the end of May have ranged from a low of \$269,000 in 2021 to a high of over \$600,000 in 2017. Professional services have ranged from a high in excess of \$700,000 in 2017 to a low of less than \$500,000 last year during the pandemic. While some of this variance may be timing there may also be some trends. Take utilities for instance, these costs tend to reflect consistent monthly payment and then have also show less variations averaging \$566,000. Over time they appear to fluctuate around this average and not reflect any significant trend up or down. Professional service account changes on the other hand appear to show a potential downward direction over time.

In general, the parks work diligently to efficiently utilize their funding to produce the greatest impact for the public. At the end of May we have used 32.9 percent of the annual budget, in 2020 the amount was 31.4 percent and in 2019 we were at 33.2 percent. The modest growth over time is evidence of park staff consistent management of resources as well as an indicator that the parks will continue to produce neutral or positive variances to budget at year end.





To: Board of Commissioners
 From: Rebecca Franchock, Chief of Finance
 Subject: Approval – 2021/22 Tax Levy Report
 Date: June 4, 2021

Action Requested: Motion to Approve

That the Board of Commissioners (1) approve the 2021 Tax Rate Request forms at .2089 mills (formerly .2104 mills); and (2) the inclusion of “net” tax revenues of \$34,642,523 in the 2022 Budget as recommended by Chief of Finance Rebecca Franchock and staff.

Summary: Final 2021 Taxable Value figures used for the calculation of the Metroparks 2022 tax revenues have been received from the county treasurer’s offices. At this time, it is necessary for the Board of Commissioners to certify the requested tax levy rate of .2089 mills for each county.

Background: The calculation of the Metroparks tax levy millage rate is controlled by the “Headlee” Millage Reduction Formula (Michigan Compiled Law 211.34d) and Proposal A (1994 Public Act 415). Once the Metroparks tax levy rate is calculated, it is applied to the “taxable values” throughout the five counties of Livingston, Macomb, Oakland, Washtenaw and Wayne.

The Metroparks “taxable value” for the five counties for 2021 is \$170.6 billion, an increase of \$5.8 billion (3.55 percent) from the 2020 value of \$164.7 billion. The Metroparks taxable value showed an overall positive trend, with all five counties having increased from the previous year. Livingston showed the largest increase with 4.3 percent. Oakland, Macomb and Washtenaw had steady increases around 3.7 percent. Wayne county was a little lower, with an increase of 2.6 percent. The overall 3.55 percent increase is favorable to our long-term planning.

In applying the 2020 taxable value figures to the Headlee Millage Reduction Factor calculation formula, with the permitted inflation rate multiplier of 1.014, the Metroparks will be permitted to levy .2089 mills for 2021. For the fifth year in a row, the Metroparks has to decrease their levy rate due to the MRF calculation remaining below 1.000. The Metroparks is currently levying 84 percent of the original authorized millage of .2500 mills. This results in an annual loss of \$7,012,483 in tax revenue due to the Headlee Reduction.

In applying the .2089 millage rate against the district’s 2021 “taxable value” figures, anticipated “gross” tax revenues for 2022 will be \$35,642,523. The breakdown by county is as follows:

	2021/22 Levy	%	2020/21 Levy	%	Change
Livingston	\$ 2,138,025	6.0%	\$ 2,063,199	6.0%	3.5%
Macomb	\$ 6,457,987	18.1%	\$ 6,262,818	18.1%	3.0%
Oakland	\$ 13,652,827	38.3%	\$ 13,241,291	36.6%	3.0%
Washtenaw	\$ 3,992,261	11.2%	\$ 3,879,737	10.8%	2.8%
Wayne	\$ 9,401,422	26.4%	\$ 9,192,507	28.3%	2.2%
Total	\$ 35,642,523	100.0%	\$ 34,639,552	100.0%	2.8%

As the Authority has done for the last several years, staff recommends that the Metroparks estimate the amount of “captured” tax revenues and potential tax refunds and adjust the anticipated gross tax revenues down at the start of the budget year. This is due to (1) the number of tax abatement programs which include Downtown Development Authorities (DDA), Local Development Finance Authorities

(LDFA), Tax Incremental Finance Authorities (TIFA), Brownfield, and Neighborhood Enterprise Zones; (2) the large number of communities that are utilizing them; and (3) the amounts of Metroparks tax revenue that is being captured and refunded.

By booking this adjustment at the beginning of the budget year, we are able to have a more accurate picture of the actual amount of tax revenue that should ultimately be collected in 2022. Based on trends from the last five years of data from the amount of Metroparks tax revenue captured and refunded, the following breakdown details the “net” tax revenues recommended to be used for the 2022 Budget.

	2021/22	Estimated	2021/22
	Gross Tax Levy	Captured Taxes	Net Tax Levy
Livingston	\$ 2,138,025	\$ (20,000)	\$ 2,118,025
Macomb	6,457,987	(35,000)	6,422,987
Oakland	13,652,827	(350,000)	13,302,827
Washtenaw	3,992,261	(70,000)	3,922,261
Wayne	9,401,422	(525,000)	8,876,422
Tax Levy Total	35,642,523	(1,000,000)	34,642,523

The 2021 Budget was prepared based on anticipated net tax revenues of \$33,889,553. The recommended net tax revenue for 2022 is \$34,642,523, an increase of \$752,970. For 2022, the Metroparks budgeted revenue remains fairly close to the amount of tax revenues that were received in 2006, but still remain less than our peak year of 2008.

The Metroparks have received confirmation of the calculations of the 2021 tax millage rate and revenues from the State Department of Treasury, Assessment and Certification Division. At this time, it is necessary for the Board to certify the 2021 tax levy rate for each county.

Attachment: 2015 – 2022 Tax Revenue Trends

**Property Tax Levy
Historical Data 2015-2022
Huron-Clinton Metroparks**

	2015	2016	2017	2018	2019	2020	2021	2022
Livingston County	1,621,383.00	1,693,299.00	1,728,341.00	1,776,026.00	1,860,156.00	1,950,597.00	2,038,199.00	2,118,025.45
<i>% of Total</i>	5.8%	6.0%	5.9%	5.9%	6.0%	6.0%	6.0%	6.1%
Macomb County	5,216,972.00	5,437,583.00	5,396,668.00	5,533,351.00	5,745,456.00	5,994,474.00	6,237,818.00	6,422,987.38
<i>% of Total</i>	18.5%	19.1%	18.4%	18.5%	18.4%	18.4%	18.4%	18.5%
Oakland County	10,321,459.00	10,766,960.00	11,010,893.00	11,395,116.00	11,901,165.00	12,452,525.00	12,941,291.00	13,302,827.12
<i>% of Total</i>	36.7%	37.9%	37.6%	38.1%	38.1%	38.2%	38.2%	38.4%
Washtenaw County	3,034,765.00	3,126,874.00	3,203,075.00	3,300,885.00	3,466,548.00	3,654,791.00	3,854,737.00	3,922,261.08
<i>% of Total</i>	10.8%	11.0%	10.9%	11.0%	11.1%	11.2%	11.4%	11.3%
Wayne County	7,943,130.00	7,997,144.00	7,893,747.00	7,940,852.00	8,249,110.00	8,566,222.00	8,817,507.00	8,876,421.90
<i>% of Total</i>	28.2%	28.1%	26.9%	26.5%	26.4%	26.3%	26.0%	25.6%
Total Adjusted Levy	\$ 28,137,710	\$ 29,021,861	\$ 29,232,725	\$ 29,946,230	\$ 31,222,435	\$ 32,618,609	\$ 33,889,552	\$ 34,642,523



To: Board of Commissioners
From: Danielle Mauter, Chief of Marketing and Communications
Subject: Report - May Marketing Update
Date: June 4, 2021

Action Requested: Motion to Receive and File

That the Board of Commissioners receive and file May 2021 Marketing update as recommended by Chief of Marketing and Communications Danielle Mauter and staff.

Attachment: May Marketing Report



HURON-CLINTON METROPARKS MARKETING REPORT

May 2021

Administrative Office
13000 High Ridge Drive
Brighton, MI 48814



MAY 2021

May Recap

During May, the Marketing Department spent a considerable amount of time on summer campaign prep and major projects. Media relations also picked up in May and is detailed below in an update on goal #17.

Summer Campaigns

Summer advertising campaigns kicked off in May. The golf advertising campaign began in late April with digital and social media ads as well as radio campaigns.

On WCSX radio station, the Metroparks have a Putts with Ryan promotion running. DJ Ryan is known for being a golfer and in his Putts with Ryan promotion he will be visiting seven Metroparks golf courses and playing a round. While there he will be filming social media content and a putt where people guess whether he made the put or not. They have a chance to win a gift card from us that they can spend on a twosome with cart at any course. The radio station is also running a series of commercials and on-air mentions. Our golf campaign on WJR radio started with a great interview on May 30.

Summer TV and print ads began in late May, and digital/social/online video ads will continue running through summer.

Summer TV/Video Commercial Filming

Filming for approved set of TV/Video commercials for golf, gatherings and water activities is scheduled for the week on June 14. Marketing staff are coordinating with operations on logistics. Marketing staff will also be on site all three shoot days collecting additional photos and video clips for our libraries.

Update on Each of the 2021 Marketing Goals

1. ***Continue increasing awareness and understanding of the Metroparks brand and identity***
 - Ongoing goal. Small signs of improvement can be seen by increases in attendance and engagement on social and mainstream media.
2. ***Maintain at least 20% of the attendance increase that was seen in 2020 as measured by overall car counts. This will result in a total of 3,028,358 vehicles through the gates in 2021.***
 - This goal will be reported on quarterly. First quarter total vehicle count was 638,475. This is about 38 percent higher than first quarter 2020 and 53 percent higher than the three-year first quarter average. Car counts continue to be higher than normal.
3. ***Increase 2021 annual pass sales by 5% to a total of 199,511 2021 annual passes sold.***
 - Sales of all Annual Pass types was at 125,743 at the end of April. This is a large increase compared to the same time period in 2020 = 78,536 and 2019 = 76,735. It is too soon to tell if this is a trending increase or instead a shift of annual pass users purchasing earlier in the year than they typically would. We are continuing to work with Finance and Operations to track this information on an on-going basis.
4. ***Collaborate with Planning and Development and Information Technology departments to establish regular reporting and evaluation of marketing performance data***
 - The June board packet includes the scan data report compiled by the Planning and Development department with a review of first quarter attendance and zip code reports. Marketing will work with Planning and Development and IT to put together a joint report at the end of summer that overlays marketing placements with attendance data. In between, marketing will continue working with IT and planning to improve reporting and to use interim numbers to guide decision making.

5. *Develop a more comprehensive understanding of the visitor experience of the Metroparks.*

- Marketing, DEI, IT, Planning and Interpretive departments as well as all park superintendents met virtually in February to discuss the creation and implementation of public evaluations. Evaluation tools for public programming and passive park use were finalized in March. All Eastern District programming participants began receiving automated emails through RecTrac starting April 1. These emails included links to the surveys to provide feedback on every public program. Other districts programming participants began receiving automated emails through RecTrac on May 1. This coincides with RecTrac implementation.
- Teacher programming evaluations as well as evaluations from children and incentives to encourage survey completion will be discussed at a later date.

6. *Increasing attendance from city of Detroit zip codes, increase community engagement within the city of Detroit and Other Marketing and Communication Goals Established with the Detroit Riverfront Conservancy Partnership*

- See zip code report included in packet as put together by Planning and Development department.

6B. *Increase annual pass visits from city of Detroit zip codes by 20% as measured by annual pass scans.*

- See zip code report included in packet as put together by Planning and Development department. The 2021 scan data will be the first year where the Metroparks have a solid base of both daily and annual pass scans. Comparison year-over-year will have to look specifically at annual pass scan comparisons as the daily pass scan data won't have a good base to compare to.

7. *Increase summer attendance from underserved, equity population zip codes (as measured by daily and annual pass scans) by at least 5% as compared to 2020.*

- See zip code report included in packet as put together by Planning and Development department. The 2021 scan data will be the first year where the Metroparks have a solid base of both daily and annual pass scans. Comparison year-over-year will have to look specifically at annual pass scan comparisons as the daily pass scan data won't have a good base to compare to.

8. ***Use RecTrac and scanning data to establish a set of attendance baselines to measure against in future years.***
 - Marketing will be working with IT to set up reports to look at summer season attendance numbers and demographics at Interpretive programs as well as annual passes, daily passes, event rentals and golf. Setting baselines is something that needs to happen seasonally and after the full system RecTrac implementation in Apr/May.
9. ***Increase Family reunions/picnics/events booked in the parks by at least 3 percent from \$373,500 to at least \$384,705 by end of 2021 (when it is safe to do so)***
 - Campaign pieces for this communication effort began running on March 22. Our campaign thus far has been split into three main arms: Weddings, Family gatherings (reunions, etc.), and ½ off weekday rentals. One of our TV/video spots being recorded this summer focuses on this line of business. That commercial will be complete in July for us to begin running and catch late season rentals. At the end of April, event rental revenue was approximately \$191,463.
10. ***Maintain at least 20% of the increase in golf rounds played in 2020. This would be a total of 201,371 rounds played in 2021.***
 - Radio, social media and digital campaigns around golf started April 1. Current golf rounds are included in the board packet stats at the end of the packet.
11. ***Increase attendance at aquatic facilities through use of consistent messaging, special promotions, pop-up pricing and dynamic pricing (feasibility dependent on pandemic restrictions)***
 - Will be reported on during summer season. Use of promotions and discounts depends on capacities and operating details this summer.
12. ***Increase Instagram followers by 50% over 2020 to 4,120 total***
 - Currently at 3,254 followers and growing.
13. ***Increase Facebook followers by 20% over 2020 followers from 17,573 to 21,088 followers by end of 2021***
 - Currently at 19,483 followers and growing.

14. *Increase average Facebook engagement by 100% to 494,592 engagements by end of 2021*

- Year-to-date we have had 60,801 daily engaged users. This has led to approximately 111,280 engagements through May 15.

15. *Increase Instagram engagement by 20% to 19,033 engagements by end of 2021*

- 7,365 engagements so far this year. Our reach in the last month is up 42.7 percent compared to the previous 30 days to 18,500 accounts reached April 3 – May 3. 1,053 accounts engaged with our content during that time.

16. *Improve marketing email metrics by cleaning up email lists, continually building utilizing RecTrac and sending more targeted and relevant messages.*

- Year-to-date we have an open rate of 21 percent and a click through rate of 8 percent. Both of which are higher than industry averages.

17. *Maintain positive media relationships that were fostered during 2020 and continue building stronger and new relationships with media outlets.*

- In May media relations started to pick up as summer neared closer and storytelling pieces about projects and programs were needed. The major press releases sent to our full media contact list included:
 - EGLE grant announcement: allowing for expansion of recycling program in the Metroparks
 - Swim in the D partnership program beginning
 - Appointment of new Deputy Director
 - Signature Playground being built at Lower Huron Metropark
 - MDHHS partners with Metroparks to bring Covid-19 testing to Lake St. Clair Metropark
 - Metroparks joins Michigan Activity Pass program
- In addition to press releases, we fielded several media calls and requests throughout May including a request from Metromode who was writing a feature story on Mountain Biking in our region; Memorial Day weekend requests from Macomb Daily, WXYZ, WWJ and WJR; Washago Pond questions from News Herald/Oakland Press and the Huron Hub; and a story about cormorant birds in the St. Clair Shores Sentinel. We also monitored and responded to media coverage/response to comments made by Livingston County Board Chair regarding DEI efforts and the partnership with Detroit Riverfront Conservancy.

Lastly, in late May, Marketing worked with Natural Resources and Engineering to put together a FAQ document about what happened to Washago Pond. It was shared with staff to field questions from the public. It was also posted to the website and yard signs are being ordered to be on site and explain the situation to visitors.

18. *Continue building library of high-quality owned images and videos utilizing a combination of local photographers and internal staff.*

- Marketing staff working with park staff to schedule future photography dates to fill gaps in current photo library. Staff are scheduled to be out in parks throughout the summer and that schedule was shared with operations staff. Summer commercial filming is scheduled for week of June 14 and staff will be on site then as well.

19. *Outreach and relationship building – The Metroparks marketing department and/or Director will meet with at least one new group or organization per month (12 over the year). Additionally, marketing staff will bolster efforts of increasing attendance from the city of Detroit and underserved areas by creating or attending at least one additional community outreach opportunity in each of the five counties (five in total) over the year (in addition to the previously mentioned efforts specifically with the Detroit Riverfront Conservancy).*

- Amy (Director), Marketing and Interpretive met with Detroit Public schools to discuss possibilities for partnering with teachers for in-school as well as after-school programs. Initial meeting was very high level to discuss all possibilities.

20. *Make coordination with Human Resources department and Chief of Diversity, Equity and Inclusion to create open position campaigns part of our normal ongoing operations. Continue increasing number of qualified applicants for both seasonal and full-time job applications.*

- Continuing to work with HR to push out information about summer hiring as parks continue to fill open positions as well as full time positions as they are posted.

21. *Continue working across departments to continue or complete multiple projects that were started in 2020.*

- This work is ongoing. A couple of projects to note include the website restage project detailed in the April and May marketing reports. Also, park maps and brochures are in process of being updated across the system and design work of all updated maps is scheduled to be complete by beginning of June. Marketing is continuing to coordinate on programming evaluations in ensuring those surveys are created and shared and marketing staff are working closely with Interpretive and Operations to collect, proof and publish programming and event information for July – Sept.





To: Board of Commissioners
From: Artina Carter, Chief of Diversity, Equity and Inclusion
Subject: Report – DEI Monthly Update
Date: June 4, 2021

Action Requested: Motion to Receive and File

That the Board of Commissioners receive and file DEI Update as recommended by Chief of Diversity, Equity and Inclusion Artina Sadler and staff.

Attachment: DEI Update



DEI BOARD REPORT

May 2021



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

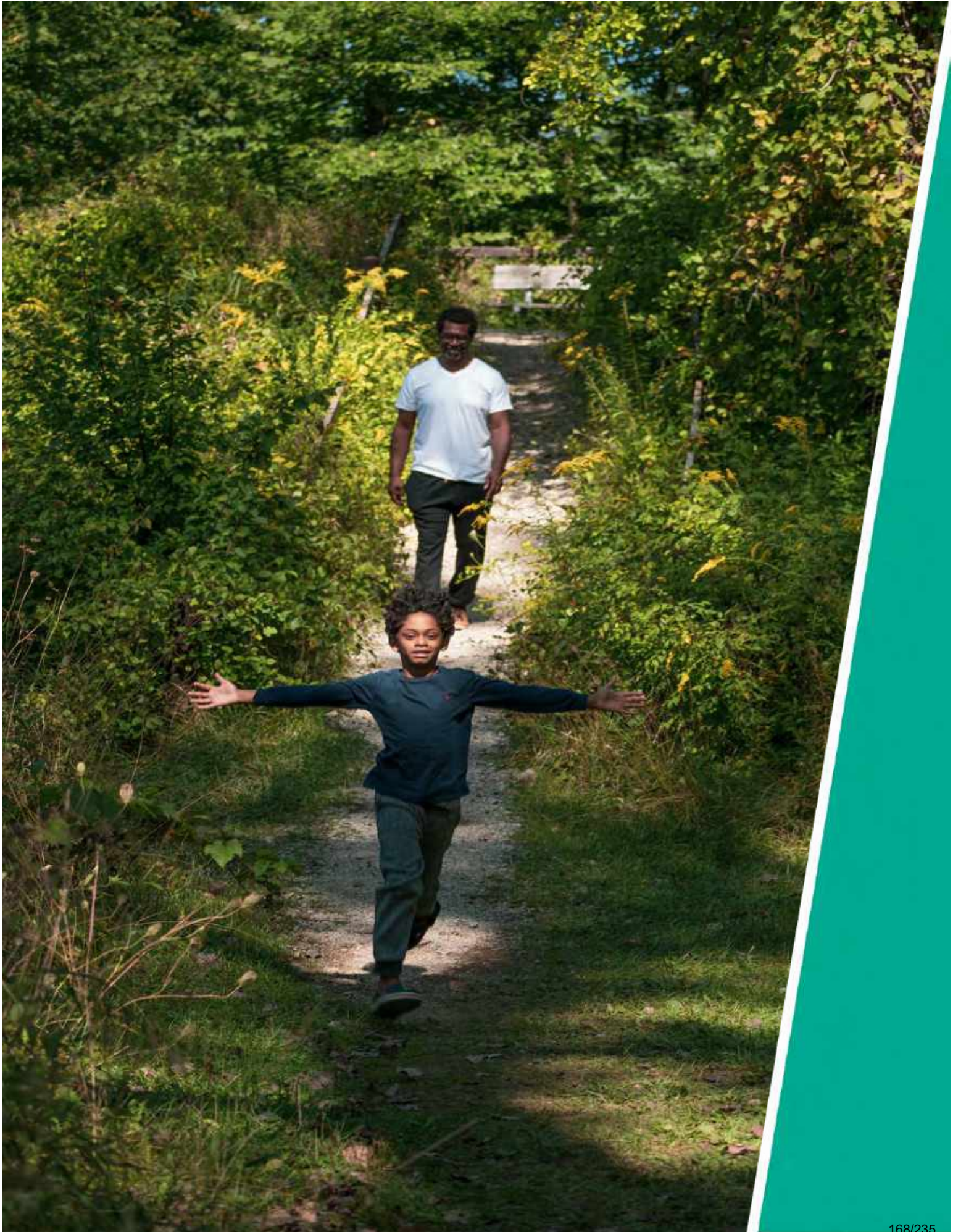


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OVERVIEW

Greeting Commissioners,

The month of May was all about transitioning, reviewing, learning and moving forward at the same time. We transitioned out of training and began reviewing the DEI plan to determine next steps. According to the plan, it is time for us to prepare to relaunch the DEI Climate Survey in the fall.

As a reminder, the Climate Survey provided an internal environmental scan of the Metroparks. It was completed by more than 300 employees and the information collected from the survey was a key component of the DEI plan.

Two members of the DEI Advisory Team, Victoria Sluder and Chris Sist, led the first Metroparks DEI Experience to the Jim Crow Museum and led a facilitated discussion with participants. More experiences are forthcoming, and we will send information as they are scheduled.

Additionally, Summer is the time for learning for the DEI department. This is time for the DEI department to participate in professional development opportunities. In May, we attended the 1st Michigan Environmental Justice Conference 2021: *Rebuilding Trust, Reimagining Justice and Removing Barriers* and experienced sessions like: For the Next Seven Generations: Tribal Perspectives on Environmental Justice; Local Government and Environmental Justice; Supplemental Environmental Projects – Investing in and Engaging with Communities and Moving the Needle Toward Environmental Justice.

These sessions were very informative and placed several presenters on our perspective speaker list.

Finally, we have identified a potential speaker for the Metroparks DEI Speaker Series. I am scheduled to meet with Dr. Elizabeth Perry, from MSU's College of Agriculture and Natural Resources, Department of Community Sustainability on June 7, I will have more of information at the Board Meeting.

WE are moving forward because...WE are the METROPARKS 😊

MISCELLANEOUS

- DABO Radio show and television interviews
- Conducted an ADA Assessment Tool work session for the Interpretative Services department
- Participated in a multitude of interviews
- Continued to work with the Reopening Plan Team
- Attended the Michigan Environmental Justice Conference
- Participated in the Police Policy Review session
- Preparing to relaunch the DEI Climate Survey

SPECIAL PROJECTS

- Hosted the first DEI Experience
- Gathering information on future Experiences and Tours

CROSS- DEPARTMENTAL DEI WORK



DEI work is not done in a vacuum. The majority of the work coming from the DEI department is done in collaboration with other departments. In fact, removing silos and finding equitable ways of working together are critical to successful and sustainable DEI efforts. Likewise, DEI is an important part of the work of other departments. The following is a list of DEI initiatives across departments; again, some of these initiatives will also be covered in Departmental Updates.

ADMINISTRATION

Thanks to the Detroit Riverfront Conservancy's long-standing relationship with the YMCA, I was able to meet with the Y's aquatic leadership team earlier this week to discuss training our lifeguards at Lake St. Clair to become swim lessons instructors, which would allow us to add a session of free swim lessons to our existing partnership with the city of Detroit and the Riverfront Conservancy at Brennan Pool (Rouge Park), where registration for this summer's program was completely filled within four hours of going live. Stay tuned for more information.

Thanks to an introduction by the Belle Isle Conservancy, I was able to meet with Alex Allen and Yvette Bass from the Detroit Parks Coalition and to connect them to some of our upcoming programs (Get Out and Play, Get Out and Learn field trips, mobile interpretive programs, etc.) and discuss future partnership opportunities, including community engagement and relationship building. Jennifer Jaworski has already followed up with programming information and we are looking forward to serving many more youth-focused organizations from the city of Detroit this summer.

I had an opportunity to participate in a virtual tour of the Jim Crow Museum, organized by DEI Chief Artina Carter and attended by employees from all levels of the Metroparks who expressed an interest in the program after many positive comments from the DEI Advisory Team. It was a somber and moving experience.

As you know, there has been significant attention to recent statements made by the Chair of the Livingston County Board of Commissioners as regards the Metroparks' commitment to Diversity, Equity and Inclusion. These statements have generated significant attention from local media (WHMI, Livingston Daily) and regional media (WXYZ – Channel 7), generating significant attention from staff at all levels of the organization and requiring responses to inquiries from local media.

HUMAN RESOURCES

- Seasonal Employment Hiring
- Interviews

INTERPRETATIVE SERVICES

- Many staff participated in training for ADA assessment tool
- Sensory Friendly Committee met and implemented a series for July-September program list.
- Community Outreach Interpreters met to arrange Get Out and Play 2021
- Western District Community Outreach Interpreter worked with the Grant Writer to apply for State Farm Neighborhood Assist grant.

MARKETING AND COMMUNICATIONS

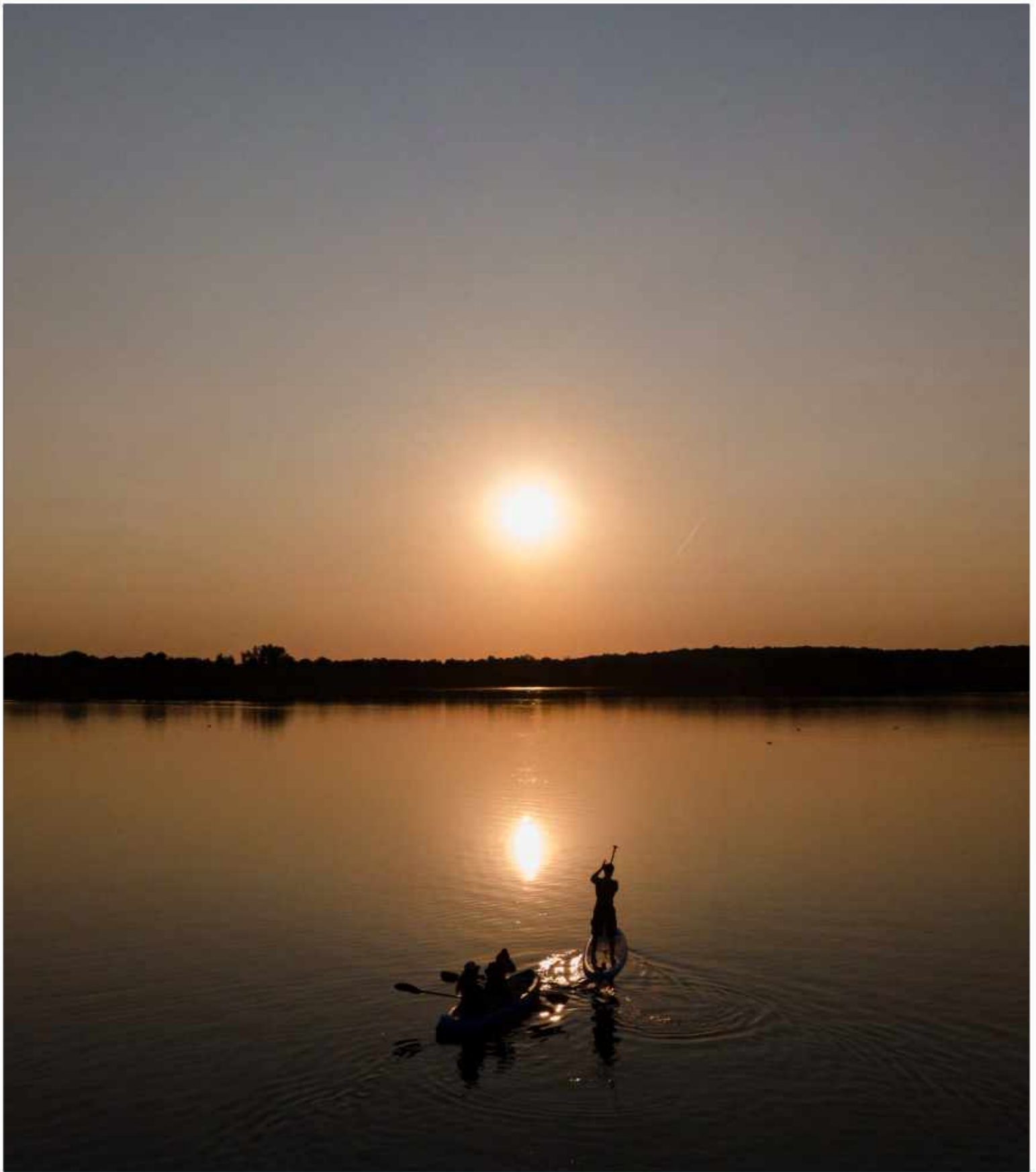
- Maple Beach Playground Ribbon Cutting
- Identifying opportunities to promote seasonal hiring
- Managing and Monitoring all Metropark communications

NATURAL RESOURCES

- Working with DEI to develop opportunities to connect underrepresented young people to the work and careers in natural resources.

PLANNING AND DEVELOPMENT

- Swim in the “D”
- Moving forward on multiple accessible access projects 😊
- CAPRA (On-going)





To: Board of Commissioners
From: Jennifer Jaworski, Chief of Interpretive Services
Subject: Report – Interpretive Services Department Monthly Update
Date: June 4, 2021

Action Requested: Motion to Receive and File

That the Board of Commissioners receive and file the Interpretive Services Department Monthly Update as recommended by Chief of Interpretive Services Jennifer Jaworski and staff.

Background: The following are highlights of the activities in the Interpretive Services Department for June 2021.

Project/Initiative Implementation

- New:
 - ADA benchmarking to evaluate program accessibility
- Ongoing:
 - Deer Management Plan proposal: working in coordination with Natural Resources and Regulatory Compliance to review and update current plan.
 - Internal Evaluation on public interpretive programs and Public Event and Programming survey initiative.
 - Interpretive Master Plans for 2021
 - Wolcott Mill Metropark Farm and Historic Centers
 - Oakwoods Metropark Nature Center
 - Kensington Metropark Farm Center

Community Engagement

- New:
 - DPSCD discussion for engagement for Get Out and Learn and Get Out and Play.
- Ongoing:
 - Detroit Riverfront Conservancy: virtual programming and 2021 program schedule developed.

Programming

- New:
 - March 2020-April 2021 Virtual programming cost value assessment \$184,033.
 - 2020-2021 School programming report.
 - Get Out and Play 2021.
- Ongoing:
 - Synchronous and Asynchronous school programming continues.
 - In-person programming continues, including “pop-up” programs.
 - Virtual programming continues.

Grants

- New:

- Applying for a grant from State Farm Neighbor Assist called “Activating Science Curiosity in Urban Preschoolers.”

Ongoing:

- CMU and EPA grant partnership engaging students in water quality monitoring at Lake Erie Marshlands Museum.
- Lake St. Clair Birding Trail, the Metroparks are supporting partner on this grant that is promoting the birding trail in St. Clair and Macomb counties.
- Green Ribbon Initiative with the Nature Conservancy, this grant covers conducting programming that highlights Oak Openings and develop interpretive signage

Attachment: Interpretive Services Department Report



HURON-CLINTON METROPARKS

INTERPRETIVE SERVICES MONTHLY REPORT

June 2021

Administrative Office
13000 High Ridge Drive
Brighton, MI 48814



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

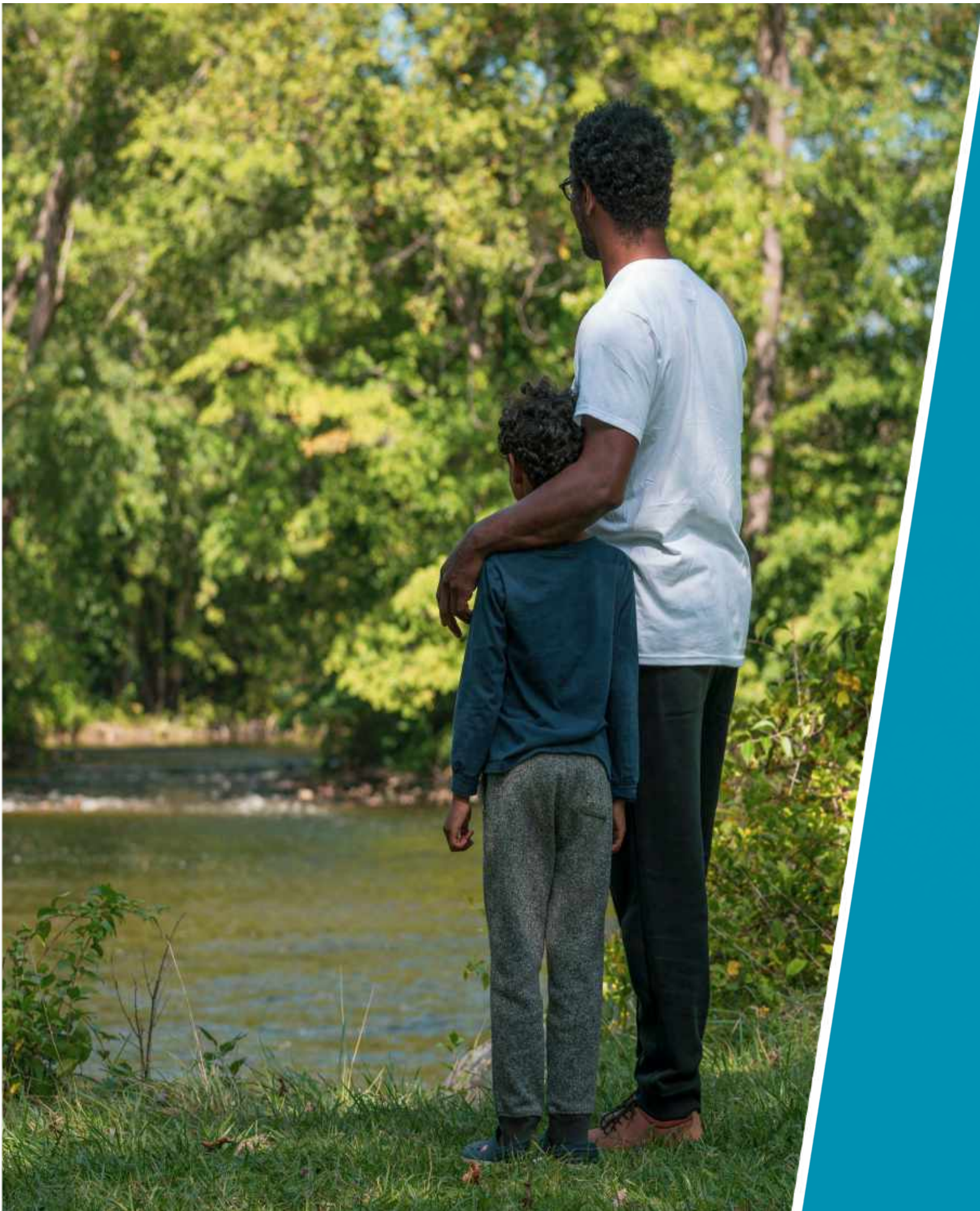


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PROGRAM/INITIATIVE IMPLEMENTATION

Project/Initiative Implementation

- New:
 - ADA benchmarking to evaluate program accessibility

- Ongoing:
 - Deer Management Plan proposal: working in coordination with Natural Resources and Regulatory Compliance to review and update current plan.
 - Internal Evaluation on public interpretive programs and Public Event and Programming survey initiative.
 - Interpretive Master Plans for 2021
 - Wolcott Mill Metropark Farm and Historic Centers
 - Oakwoods Metropark Nature Center
 - Kensington Metropark Farm Center



COMMUNITY ENGAGEMENT

Community Engagement

- New:
 - DPSCD discussion for engagement for Get Out and Learn and Get Out and Play
- Ongoing:
 - Detroit Riverfront Conservancy: virtual programming and 2021 program schedule developed.

**GET OUT
AND LEARN
SCHOLARSHIPS
AVAILABLE**



PROGRAMMING

Programming

- New:
 - March 2020-April 2021 Virtual programming cost value assessment \$184,033.
 - 2020-2021 School programming report
 - Get Out and Play 2021
- Ongoing:
 - Synchronous and Asynchronous school programming continues
 - In-person programming continues, including “pop-up” programs
 - Virtual programming continues

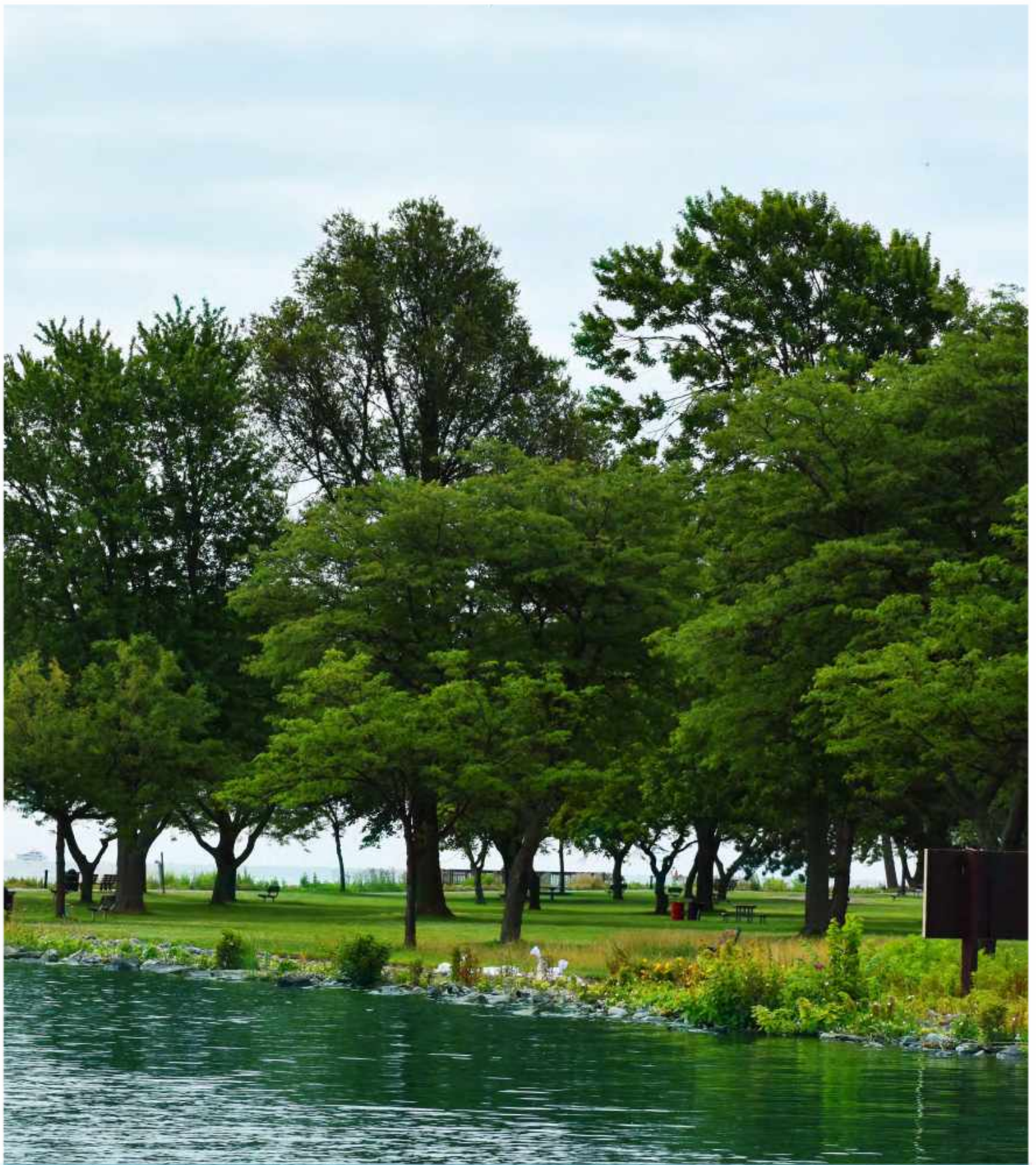


GRANTS

Grants

- New:
 - Applying for State Farm Neighbor Assist called "Activating Science Curiosity in Urban Preschoolers."
- Ongoing:
 - CMU and EPA grant partnership engaging students in water quality monitoring at Lk. Erie Marshlands Museum.
 - Lake. St. Clair Birding Trail, the Metroparks are supporting partner on this grant that is promoting the birding trail in St. Clair and Macomb counties.
 - Green Ribbon Initiative with the Nature Conservancy, this grant covers conducting programming that highlights Oak Openings and develop interpretive signage.

State Farm **Neighborhood Assist**[®]





To: Board of Commissioners
From: Tyler Mitchell, Chief of Natural Resources and Regulatory Compliance
Subject: Report – Monthly Natural Resources Update
Date: June 4, 2021

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

JUNE 2021

Administrative Office
13000 High Ridge Drive
Brighton, MI 48814



METROPARKS.COM

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SYSTEM-WIDE

ADMINISTRATIVE

- Annual Lake Treatments at Stony Creek and Lake Erie
- Lake Erie Shoreline Grant – Ongoing Soil sampling and cultural survey
- Administration of Willow NFWF Grant, release of RFP for shoreline design and construction
- NPDES Permit administration continues
- Detroit Rouge Park planning and wayfinding continues, invasive control late June
- Goose control program – Round up and Relocation planning and permitting
- Volunteer day planning with new coordinator – Invasive Shrub Control workdays
- Onboarding new technicians beginning June 1



SOUTHERN DISTRICT

OAKWOODS METROPARK

- Blazing Star plug project in coordination with partner The Nature Conservancy
- Streambank assessments (ongoing)

WILLOW METROPARK

- Streambank Restoration pre-construction monitoring
- Washago area restoration planning and first steps

LAKE ERIE METROPARK

- Removal of dead standing European Alder, treated in previous years



WESTERN DISTRICT

KENSINGTON METROPARK

- Shoreline assessments for improvement of condition continues
- Kent Lake assessment, was treated 5/21. Additional treatments to occur as needed

INDIAN SPRINGS METROPARK

- Early season swallow-wort spray by NAC staff
- Contract work for swallow-wort beginning

HURON MEADOWS METROPARK

- Invasive Shrub Removal – Maltby lake woodland and Fen continues
- Contracted Invasive Shrub Removal beginning in June



EASTERN DISTRICT

STONY CREEK METROPARK

- Stony Creek Lake Treatment
- Blue green algae monitoring and testing to begin in June

LAKE ST. CLAIR METROPARK

- Shoreline assessment at Black Creek Marsh Shoreline site continues



WHAT'S NEXT?

SYSTEM-WIDE

- Volunteer Natural Resources workdays – Invasive shrub removal
- Goose Round up and Relocation
- Rouge Park staff workdays – invasive species removal

SOUTHERN DISTRICT

- Construction of Shoreline project at Lake Erie Metropark
- Willow Big Bend Fish Survey – Pre-Construction Monitoring

WESTERN DISTRICT

- Invasive Shrub Removal – East Border Oak Savanna and East Border Oak Forest

EASTERN DISTRICT

- Invasive Shrub Removal – Stony Creek Nature Center Area West Prairie
- Prairie enhancement at Wolcott Mill and annual survey of restored areas

WASHAGO POND

History

Staff worked with the engineering firm Applied Science, Inc. (ASI) to develop plans and specifications to replace the Washago Pond dam control structure (including the intake, outfall and lining of the existing culvert). The project was budgeted for \$300,000 in 2018.

When it was bid in June 2018, the lowest bid came in more than 50 percent over budget at \$471,595.57. Because there seemed to be no immediate risk of failure, and because any potential failure did not represent a high risk to people or to property, Engineering staff was directed to seek alternatives to replacing the dam, including determining whether the dam could be repaired rather than replaced and removing of the dam, as preferred by the Huron River Watershed Council in an earlier assessment of the overall watershed.

Concept plans for two redevelopment scenarios for the entire Washago Pond area of the park were completed with staff input in early November 2019. Cost estimates were completed in July 2020 for both options – one to repair the dam and keep the pond, and the other to remove the dam structure and restore the area. As these estimates significantly exceeded original estimates for dam replacement, staff was directed to investigate methods to repair the dam.

Funds were budgeted in 2021 to hire a diver to document underwater conditions of the dam and to determine the possibility of wrapping the structure to cure the slow leak if the differential water pressure would permit such a solution. Following the break in May 2021, it is now evident from the damage to the structure that the wrapping would not have been effective.

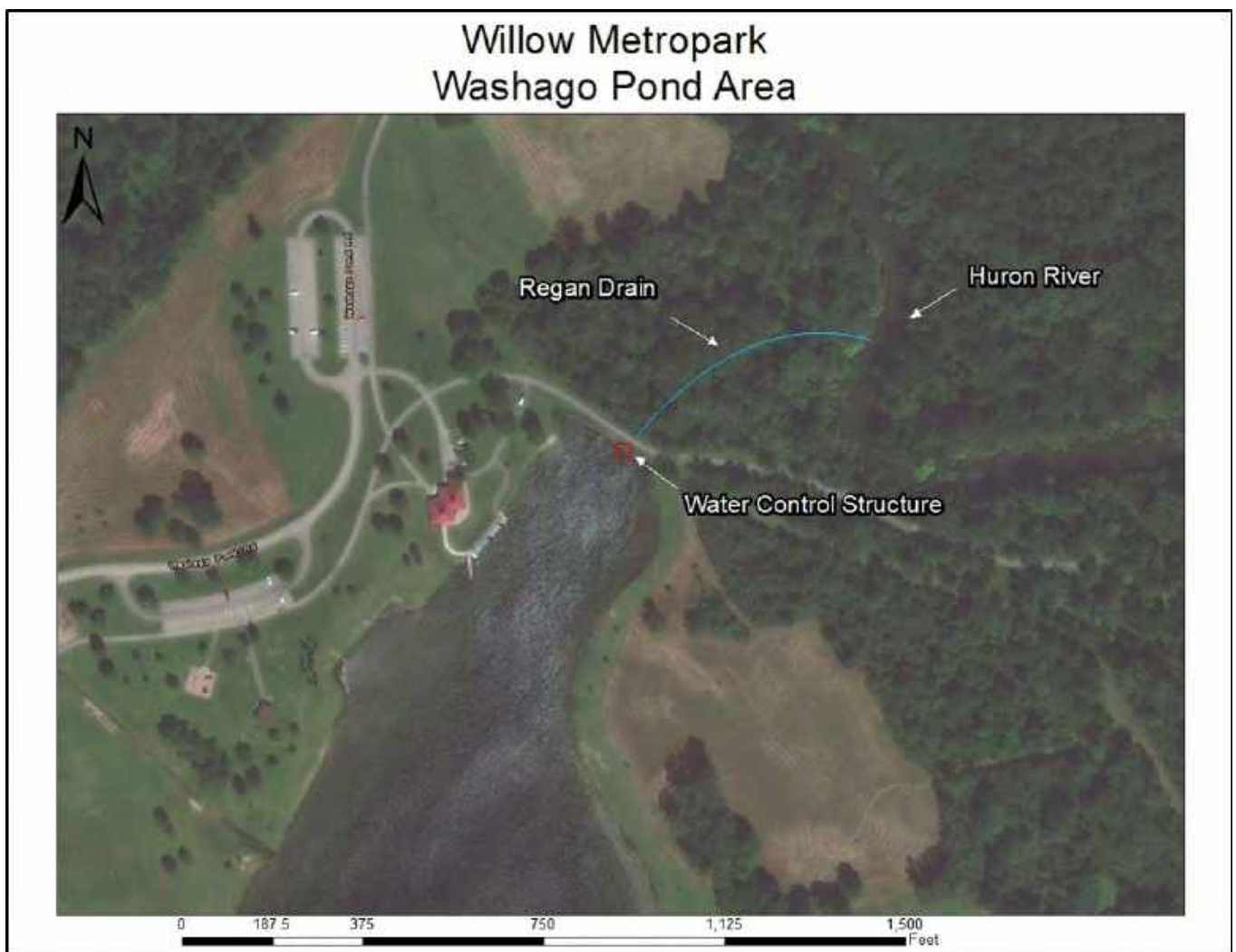
The morning of Wednesday, May 19, field engineering staff working in an office near Washago Pond observed that the water level in the pond had dropped significantly overnight. Park maintenance staff and Engineering staff observed that there appeared to be a leak in the water control structure, and that water was escaping through the dam somewhere near the bottom of the L-shaped control structure.

Natural Resources, Engineering and Park Maintenance staff mobilized and attempted to block the flow of water through the leaking structure with sandbags but were not successful in slowing the flow of water through the control structure and into the Regan drain. Engineering staff began making the necessary notifications to state agencies and taking steps to enact their Emergency

Action Plan for the dam. Over the course of the next 24-hours the pond continued to drain down to the level where it reached equilibrium with the natural flow through the drain.

Natural Resources staff conferred with DNR Fisheries and reached a solution that allowed for the transport of fish from Washago Pond into the Huron River. Staff worked with Volunteers to net and relocate any large fish that had not made it through the control structure and into the river. It is believed that the majority of fish in the pond were able to pass through the hole in the control structure and into the Huron River, as there were very few fish found in the remaining pool or on dry ground.

Leadership, Natural Resources, Planning, Engineering, and Park staff are actively discussing options to repair or remove the dam. We have reached out to the Huron River Watershed to seek their input as well. In the meantime, staff are taking measures including the installation of silt screening, check dams, and adding temporary plant cover to prevent siltation and erosion.



Overview of Washago Pond Area at Willow Metropark



L-shaped control structure at the North end of the pond



Drained pond showing equilibrium with natural drain flow



Remaining pool in the center of pond footprint





To: Board of Commissioners
From: Nina Kelly, Chief of Planning and Development
Project Title: Report – Planning and Development Department Monthly Update
Date: June 4, 2021

Action Requested: Receive and file

That the Board of Commissioners receive and file the Planning and Development Department Monthly Update as recommended by Chief of Planning and Development Nina Kelly and staff.

Background: The following are highlights of the activities of the Planning and Development Department for June 2021:

Project/Initiative Implementation

- Dave Kirbach memorial labyrinth installation complete at Kensington Metropark.
- CAPRA updates
 - Sustainability Committee began working on environmental policy draft to meet standard 7.8.
 - Working with Park Maintenance and Operations staff, Engineering, and the Deputy Director on a maintenance and operations standards manual (standard 7.5).
 - Finalizing Emergency Park Operations Plans with the Police (standard 8.6).
 - Provided drafts of Grants Procedures (standard 5.1.3) and Agency Acceptance of Gifts and Donations (standard 5.1.2).

Planning & Community Engagement

- Virtual public meeting one took place facilitated by consultant OHM for the Transit Planning for Access to LSC project. The online public survey closed on June 4.
- Community engagement plan developed for the National Fish and Wildlife Foundation (NFWF) grant project at the Big Bend area at Willow Metropark.
- Volunteer coordination to support the Lake St. Clair beach restoration project.

Programming

- Steering Committee meeting #1 to discuss goals, project timeline, and review survey took place for Swim Program Development Plan with consultant Counsilman-Hunsaker.
- Purchased supplies for the Swim in the D program at Rouge Park.

Land Issues

- A non-motorized bridge over West Branch creek has been approved for an EGLE permit for the Shelden Trails Redevelopment project.
- Draft Access and Encroachment Policy and Procedures developed and presented to the Board for review.

Grants

- Received notification of funding for a trail connections feasibility study through the Ralph C. Wilson, Jr. Legacy Fund (Community Foundation for SE Michigan) for connecting Huron Meadows Metropark with Island Lake and Brighton State Recreation Areas.
- EGLE Recycling Infrastructure grant for plastic bottle recycling bins implemented with public outreach including social media posts, press release, and yard sign messaging in parks.
- SE Michigan Resilience Fund for Big Bend Restoration project at Willow Metropark underway. Federal documents completed and sent to NFWF. Anticipate grant agreement and stakeholder meeting in June.
- 2018 LWCF project at the Lower Huron Metropark North Fishing Site nearing completion, preparing to submit reimbursement documents.

Attachment: Monthly Update



7-C-1-a

PLANNING AND DEVELOPMENT MONTHLY REPORT

June 2021

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	June 2021 Actions
DISTRICT-WIDE	Planning and Development monthly reports	Report		Monthly	Staff time	Report assembly
	Tollbooth scanning reports	Report		Monthly	Staff time	Ongoing
	Foundation administrative Tasks	Various		Ongoing	Staff time	Administrative tasks, preparation for 2020 audit
	Sign request processing/signage transition plans	Infrastructure/ Small Facilities		Ongoing	Actual cost	Administrative tasks
	CAPRA accreditation preparation/initiation	Report	Various	Ongoing	Staff time	Sustainable Policy being developed for CAPRA standard 7.8
	SEM-TAT participation	Report		Ongoing	Staff time	Meeting attendance for Capacity Building & Planning/Mapping committees
	FAIR Play Coalition maintenance and development	Various		Ongoing	Volunteers	Consultations on projects
	Agency/org partnership maintenance and development	Various	Various	Ongoing	Staff time	Currently working on programmatic coordination
	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
	Great Lakes Way advisory committee participation	Various		Ongoing	Staff time	Meeting attendance, review of project website
SEMCOG Regional Showcase Application	Large Facility		May 2021	Staff time	Submitted Shelden Trails Redevelopment as regional showcase project	

SYSTEM-WIDE



Facility Concept Planning

Description	Action Type	Dept. Input	Timing	Implementation Indicator	June 2021 Actions
David Kirbach Memorial Site	Plan		5 months	Staff time	Labyrinth installed

HCMA Studies/Initiatives

Description	Action Type	Dept. Input	Timing	Implementation Indicator	June 2021 Actions
Volunteer Management	Plan		Spring 2021	Staff time	Phase two re-engagement of volunteer activities. Ford Volunteer Corps prairie restoration project in late May, funded by Ford grant. Volunteer activities/management to be entered in RecTrac
Sustainability Plan projects coordination	Various		Ongoing	Various	CAPRA Sub-Committee working on sustainability policy standard 7.8
Trail Ambassador program	Report		April 2021	Staff time	Program will utilize Survey 123 as an option for capturing data, and partner with HWPI for B2B trail segments
ADA Transition Plan	Plan		Ongoing	Staff time	ADA webpage development and Programming Transition Plan programming evaluations continue.
Visitor count program	Various		Ongoing	Staff time	3 temporary pedestrian/bicycle counters installed at WIL, KEN, and Dex-Hu

Grants/Fundraising





Description	Action Type	Dept. Input	Timing	Implementation Indicator	June 2021 Actions
REI Grant Rouge Park	Plan		Ongoing	Staff time	2021 work plan in development. Met with new REI representative.
Mobile Learning Center- State Farm, Early Education Grant	Plan		June 2021	Staff time	Program that provides grants to top vote-getting projects
EGLE Recycling Bin Grant	Plan	Various	May 2021	Staff time	Social media and press release slated for Memorial Day weekend with yard signs in parks

SYSTEM-WIDE

Grants/Fundraising, cont.

	Description	Action Type	Dept. Input	Timing	Implementation Indicator	June 2021 Actions
	Healthy Catalyst Paddling Accessibility	Implementation	Various	Ongoing	Staff time	Angle Oar adaptations for hands and wrists purchased for SCr, KEN

Recreation Programming

	Description	Action Type	Dept. Input	Timing	Implementation Indicator	June 2021 Actions
	2021 Recreation Programming	Various		On going	Staff time	Planning and implementing 2021 work plan and Swim in the D
	DIA's Inside/Out program	Various		On going	Staff time	Installation agreements signed for 2021
	Programming Evaluation	Various		On going	Staff time	Evaluation process underway for programs
	Swim program development plan (SE Michigan region)	Plan & Program		Fall 2021	Consultant Report	Steering Committee Meeting to review draft survey questions, project goals and timelines. Site visits planned for June.

SOUTHERN DISTRICT




Big Bend Habitat Restoration and Resiliency of the Huron River Floodplain at Willow Park




SOUTHERN DISTRICT

Grants/Fundraising



	Description	Action Type	Dept. Input	Timing	Implementation Indicator	June 2021 Actions
LEF	2021 TF- Accessible Trail Development	Large Facilities		April 2021	Staff	Submitted DNR Trust Fund application for improvements to the Cherry Island Trail.
LHu	2020 TF - LHu Iron Belle Trail Connector	Documentation	Various	2021.	Staff time	Trust Fund grant recommended for funding. Entering Project Agreement phase. Working with PEA Inc. on design.
	2020 LWCF - Walnut Grove Campground & Off-Leash Dog Area	Documentation	Various	2021	Staff time	LWCF grant recommended for funding. Entering Project Agreement phase.

Project Implementation/Oversight

	Description	Action Type	Dept. Input	Timing	Implementation Indicator	June 2021 Actions
LHu	2018 LWCF - LH North Fishing Site	Large Facilities		Ongoing	Staff time	Nearing completion; preparing to submit reimbursement documents
	2019 IBT funding	Design	Eng	Sept 2021	Completed design engineering	Design engineering with PEA Inc. underway for aforementioned Iron Belle Trail section as well as Huron River Drive crossing.
	Woods Creek Playground	Large Facilities	Various	2021 Completion	Construction	Projected awarded to Michigan Recreational Construction. Construction to begin in July.
WII	SE Michigan Resilience Fund	Large Facilities	Eng/NR	2021	Staff	Federal documents completed and sent to NFWF. Anticipate grant agreement and stakeholder meeting in June.

SOUTHERN DISTRICT




Project Implementation/Oversight, cont.

	Description	Action Type	Dept. Input	Timing	Implementation Indicator	June 2021 Actions
OAK	2019 LWCF - Oakwoods Accessible Nature Trail	Large Facilities		Waiting on Project Agreement Execution	Staff time	SHPO submittals have received clearance letter.; DNR does not anticipate agreements executed until early 2021
LEr	2019 LWCF - Lake Erie Accessible Boat/Kayak Launch	Large Facilities		1 month	Staff time	SHPO response requested State file review (archaeological study by Commonwealth Heritage Group and submitted to SHPO for review.) Awaiting project agreement for execution.

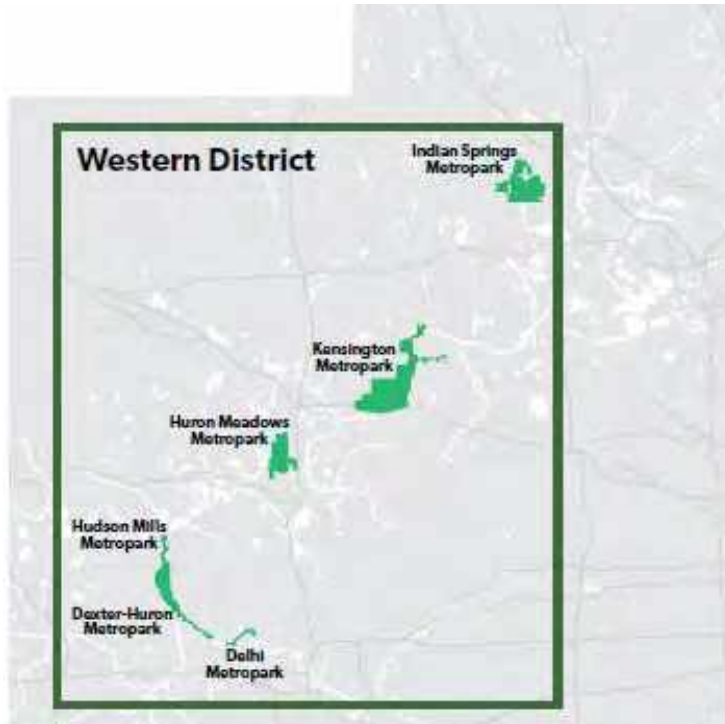
Facility Concept Planning

	Description	Action Type	Dept. Input	Timing	Implementation Indicator	June 2021 Actions
	None beyond grant projects at this time.					

HCMA Studies/Initiatives

	Description	Action Type	Dept. Input	Timing	Implementation Indicator	June 2021 Actions
WLH	Accessible pathway crossing improvements at Huron River Dr. railroad	Small Facilities		March	Contractor	Engineering estimate completed for budget 2022 line item.
	Willow Acorn Knoll Disc Golf Course	Large Facilities		July	Contractor	Staff looking at 24-hole course redesigned to 18-holes due to wet conditions and relocation of starting hole closer to paved lot and vault latrines.
LHu	South Fishing Site Erosion Control and Accessibility Study	Large Facilities		July	Contractor	Nearing completion

WESTERN DISTRICT






Maple Beach Playground Project Completed



WESTERN DISTRICT

Administrative





	Description	Action Type	Dept. Input	Timing	Implementation Indicator	June 2021 Actions
DELHI	Border-to-Border trail design and construction	Large Facilities		Ongoing	Estimated Cost	Washtenaw County leading design efforts; attendance at meetings as necessary
	Skip's Livery relocation	Large Facilities		Ongoing	Consultant fee	Submitted Skip's Livery relocation site plan for Township approval; administrative review comments being addressed by engineering
KEN	Public art initiative for Maple Beach	Large Facilities		Ongoing	Staff time	Public art guidelines, RFP and evaluation criteria drafted; planning to issue in fall.

Grants/Fundraising

	Description	Action Type	Dept. Input	Timing	Implementation Indicator	June 2021 Actions
DELHI	2021 TF – Accessible Takeout Development	Large Facilities		2021	Staff time	Submitted DNR Trust Fund application.

WESTERN DISTRICT

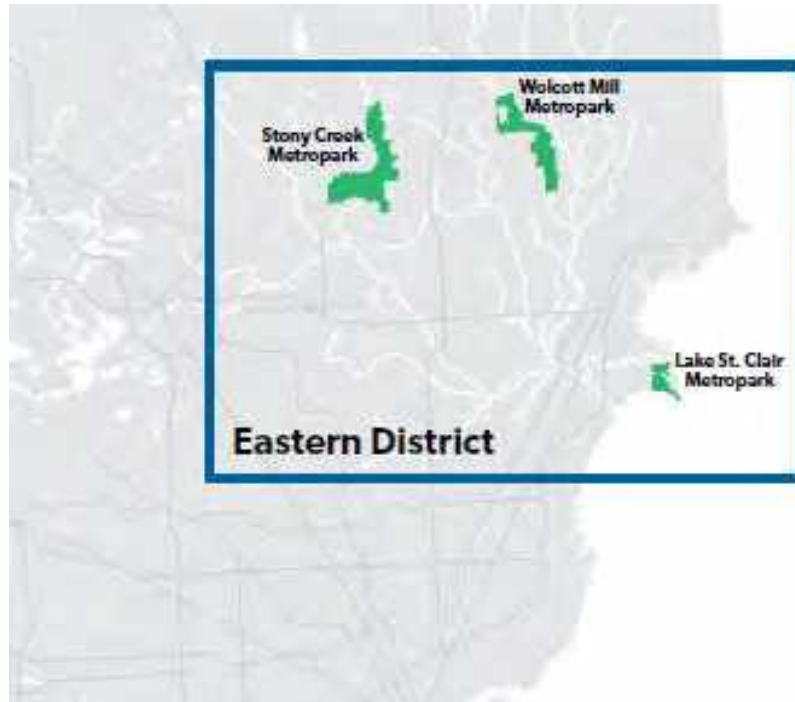
Project Implementation/Oversight

	Description	Action Type	Dept. Input	Timing	Implementation Indicator	June 2021 Actions
KEN	Maple Beach Playground	Large Facilities		6 months	Staff time	Project completed and open to public.
HMills	2019 TF West Boat Launch Accessible Launch Project	Large Facilities		Ongoing	Staff time	Project agreement executed; design underway
	2019 TF Rapids View Accessible Launch Project	Large Facilities		Ongoing	Staff time	Project agreement executed; design underway
	2020 TF – Dex-Huron Accessible Launch	Documentation	Various	2021	Staff time	Project agreement executed; design underway
HMe	Feasibility study for connection between Huron Meadows & Island Lake Rec Area	Plan		June 2021	Staff time	Project agreement executed; begin RFP document

Facility Concept Planning

	Description	Action Type	Dept. Input	Timing	Implementation Indicator	June 2021 Actions
KEN	Kensington Nature Center Parking Lot and Accessibility Improvement Study	Large Facilities		July	Staff time	Study began

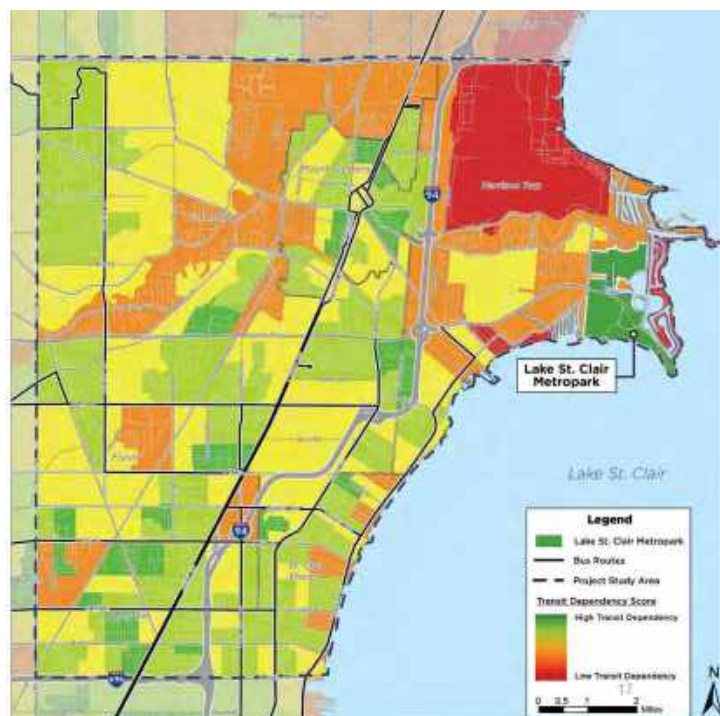
EASTERN DISTRICT



Lake St. Clair Transit Access Plan underway



Study Area Transit Score

- Highest average transit demand is along Gratiot Ave
- Transit demand grows at south end of Study Area
- Likely that many park users taking transit would come from this area







EASTERN DISTRICT



Administrative

	Description	Action Type	Dept. Input	Timing	Implementation Indicator	June 2021 Actions
WMHll	Schmidt Property Acquisition	Land Acquisition		Fall 2020	Acquisition	Working on demolition of deteriorated barns and other structures on site.
LSC	Nona (S. River Road) Potential Property Acquisition	Land Acquisition		Fall 2020	Consultant fees	Appraisal complete, acquisition strategy in progress

Grants/Fundraising

	Description	Action Type	Dept. Input	Timing	Implementation Indicator	June 2021 Actions
LSC	Transit Planning for Access to LSC	Large Facilities		2021 Completion	Consultant/Staff	Public Meeting #1 took place in late May 2021, case studies and best practices draft recommendations current phase
	2021 LWCF- Accessible Trail Development	Large Facilities		April 2021	Staff time	Submitted DNR Trust Fund application for improvements to the Reflection Trail.
SCR	Urban Community Forestry Grant	Application	Various	2021 Completion	Staff time	Grant received for 13 trees to be planted near the Stony Creek Starter Building
	2019 TF – Off-leash Dog Area Development	Large Facilities		Ongoing	Staff time	Project agreement executed; draft design complete
	Wolcott Farm Center Ford Volunteer Corps	Small Facilities		Ongoing	Staff time	Project grant to update farm gardens or pasture fencing together with Ford volunteers; due June 25

Project Implementation/Oversight


	Description	Action Type	Dept. Input	Timing	Implementation Indicator	June 2021 Actions
	LSC Beach Restoration Project- Nonpoint Source Pollution Project	Large Facilities		2023 Completion	Staff time	Project underway
SCR	Shelden Trails Redevelopment	Large Facilities		Ongoing	Staff time	Permit for bridge being processed for approval, contractor on site for phase 2
	Shelden Trails Signage Plan	Small Facilities	Mkting	3 months	Staff time	Will implement additional signage as project progresses throughout 2021

EASTERN DISTRICT

Project Implementation/Oversight, Cont.

	Description	Action Type	Dept. Input	Timing	Implementation Indicator	June 2021 Actions
SCR	26 Mile Connector Trail TAP Grant	Large Facilities		2021 Completion	Staff time	Grade inspection meeting held with MDOT, bid package released by MDOT soon

Recreation Programming

	Description	Action Type	Dept. Input	Timing	Implementation Indicator	June 2021 Actions
	Meet me on the Trail day planning committee	Programming		September	Staff time	Brainstorming and planning for Metroparks participation

Facility Concept Planning

	Description	Action Type	Dept. Input	Timing	Implementation Indicator	June 2021 Actions
SCR	Banquet Tent Area	Conceptual Plan		June-July	Staff time	Work has begun on a study to replace the banquet tent with a large picnic shelter with unisex restroom facilities

WHAT'S NEXT?

	Description	Action Type
SYSTEM WIDE	Permanent Eco-Counter installation	Contractor
	CAPRA documentation assembly	Staff time
	Access & Encroachment Policy finalization	Staff time
	Swim Program Development Plan	Consultant/Staff time
	Visitation reporting utilizing RecTrac data	Staff time
	GPS fieldwork	Staff time
EASTERN DISTRICT	Draft recommendations with consultant for LSC transit access plan	Consultant/Staff time
	Programming Evaluations	Staff time
WESTERN DISTRICT	Programming Evaluations	Staff time
SOUTHERN DISTRICT	Programming Evaluations	Staff time
	LHU Iron Belle Trail design engineering	Consultant
	Woods Creek playground construction	Contractor





To: Board of Commissioners
From: Nina Kelly, Chief of Planning and Development
Project No: 50220.696
Project Title: USGS Water Quality Monitoring Contract
Location: Lake St. Clair Metropark
Date: June 4, 2021

Action Requested: Motion to approve

That the Board of Commissioners approve a contract with the U.S. Geological Survey (USGS) in the amount of \$174,000 for water quality monitoring as part of the Michigan Department of Environment, Great Lakes, and Energy (EGLE) Nonpoint Source Pollution grant for the Lake St. Clair Beach Restoration Project as recommended by Chief of Planning and Development Nina Kelly and staff.

Fiscal Impact: Of the total \$174, 000 contract amount, the Metroparks is responsible for \$34,800 in match funding for this particular contract. The total project (grant and match funds) is accounted for in the capital project fund.

Scope of Work: USGS has committed their expertise for microbial assessment and groundwater hydrology, to train our staff to help reduce monitoring costs, and a cost-share of up to 20 percent (\$59,000). Their role will be to lead the monitoring and groundwater assessment through the life of the EGLE Nonpoint Source Pollution grant at Lake St. Clair Metropark and continue to serve in an advisory capacity. USGS is particularly qualified at groundwater assessment using discrete seepage meters and conducting microbial assessment of groundwater, sediment, and surface water.

Background: The Beach Restoration Project is currently under construction at Lake St. Clair Metropark and will feature plantings such as tall grasses and trees, sand screens, and acoustic bird deterrents.

USGS has been a partner in monitoring activities for the beach restoration for several years and was named as a partner in the grant agreement with EGLE. Following construction and installation of the project elements, water quality monitoring will be conducted by USGS through 2024 to supplement the existing monitoring done by the Macomb County Health Department, enabling sampling to take place four days per week during the warmer seasons during this period.

Attachment: USGS Contract



United States Department of the Interior

U.S. GEOLOGICAL SURVEY
Upper Midwest Water Science Center

Minnesota Office
2280 Woodale Drive
Mounds View, MN 55112
763.783.3100

Wisconsin Office
8505 Research Way
Middleton, WI 53562
608.828.9901

Michigan Office
5840 Enterprise Drive
Lansing, MI 48911
517.887.8903

June 1, 2021

Tyler Mitchell
Huron-Clinton Metroparks
13000 High Ridge Drive
Brighton, MI 48114

Dear Mr. Mitchell:

Attached is an original of Joint Funding Agreement (JFA) No. 21NKJFA142 between Huron-Clinton Metroparks and the U.S. Geological Survey (USGS) for E. coli monitoring and assessment in support of beach restoration activities. The total program cost of \$233,000, of which Huron-Clinton Metroparks will be contributing \$174,000 and the USGS will be contributing \$59,000, covers the agreement period June 1, 2021 to September 30, 2024.

Work performed with funds from this agreement will be conducted on a fixed-cost basis. Your office will be billed quarterly in accordance with the JFA. The results of all work under this agreement will be available for publication by the U.S. Geological Survey.

Please sign an original and email to Eric Hanes at emhanes@usgs.gov and retain another for your files. If you have any questions, please contact Lisa Fogarty at 517-887-8968. We look forward to a successful relationship.

Sincerely,

John F. Walker
Director, Upper Midwest Water Science Center

Fixed Cost Agreement YES[X] NO[]

THIS AGREEMENT is entered into as of the June 1, 2021, by the U.S. GEOLOGICAL SURVEY, Upper Midwest Water Science Center, UNITED STATES DEPARTMENT OF THE INTERIOR, party of the first part, and the Huron-Clinton Metroparks party of the second part.

1. The parties hereto agree that subject to the availability of appropriations and in accordance with their respective authorities there shall be maintained in cooperation, *E. coli* monitoring and assessment in support of beach restoration activities, herein called the program. The USGS legal authority 43 USC 36C; 43 USC 50, and 43 USC 50b.

2. The following amounts shall be contributed to cover all of the cost of the necessary field and analytical work directly related to this program. 2(b) include In-Kind-Services in the amount of \$0.00

- (a) \$59,000 by the party of the first part during the period June 1, 2021 to September 30, 2024
- (b) \$174,000 by the party of the second part during the period June 1, 2021 to September 30, 2024
- (c) Contributions are provided by the party of the first part through other USGS regional or national programs, in the amount of: \$0

Description of the USGS regional/national program:

- (d) Additional or reduced amounts by each party during the above period or succeeding periods as may be determined by mutual agreement and set forth in an exchange of letters between the parties.
- (e) The performance period may be changed by mutual agreement and set forth in an exchange of letters between the parties.

3. The costs of this program may be paid by either party in conformity with the laws and regulations respectively governing each party.

4. The field and analytical work pertaining to this program shall be under the direction of or subject to periodic review by an authorized representative of the party of the first part.

5. The areas to be included in the program shall be determined by mutual agreement between the parties hereto or their authorized representatives. The methods employed in the field and office shall be those adopted by the party of the first part to insure the required standards of accuracy subject to modification by mutual agreement.

6. During the course of this program, all field and analytical work of either party pertaining to this program shall be open to the inspection of the other party, and if the work is not being carried on in a mutually satisfactory manner, either party may terminate this agreement upon 60 days written notice to the other party.

7. The original records resulting from this program will be deposited in the office of origin of those records. Upon request, copies of the original records will be provided to the office of the other party.

8. The maps, records or reports resulting from this program shall be made available to the public as promptly as possible. The maps, records or reports normally will be published by the party of the first part. However, the party of the second part reserves the right to publish the results of this program, and if already published by the party of the first part shall, upon request, be furnished by the party of the first part, at cost, impressions suitable for purposes of reproduction similar to that for which the original copy was prepared. The maps, records or reports published by either party shall contain a statement of the cooperative relations between the parties. The Parties acknowledge that scientific information and data developed as a result of the Scope of Work (SOW) are subject to applicable USGS review, approval, and release requirements, which are available on the USGS Fundamental Science Practices website (<https://www.usgs.gov/about/organization/science-support/science-quality-and-integrity/fundamental-science-practices>).

Water Resource Investigations

9. Billing for this agreement will be rendered **quarterly**. Invoices not paid within 60 days from the billing date will bear Interest, Penalties, and Administrative cost at the annual rate pursuant the Debt Collection Act of 1982, (codified at 31 U.S.C. § 3717) established by the U.S. Treasury.

USGS Technical Point of Contact

Name: Lisa Reynolds Fogarty
Supervisory Hydrologist
Address: 5840 Enterprise Drive
Lansing, MI 48911-4107
Telephone: (517) 887-8968
Fax: (517) 887-8937
Email: lrfogart@usgs.gov

Customer Technical Point of Contact

Name: Tyler Mitchell
Address: 13000 High Ridge Drive
Brighton, MI 48114
Telephone: (810) 494-6019
Fax:
Email: Tyler.Mitchell@metroparks.com

USGS Billing Point of Contact

Name: Eric Hanes
Budget Analyst
Address: 5840 Enterprise Drive
Lansing, MI 48911-4107
Telephone: (517) 887-8951
Fax: (517) 887-8937
Email: emhanes@usgs.gov

Customer Billing Point of Contact

Name: Nina Kelly
Chief of Planning & Development
Address: 13000 High Ridge Drive
Brighton, MI 48114
Telephone: (810) 494-6043
Fax:
Email: nina.kelly@metroparks.com

U.S. Geological Survey
United States
Department of Interior

Huron-Clinton Metroparks

Signature

Signatures

By _____ Date: 05/12/2021
Name: John F Walker
Title: Center Director

By _____ Date: _____
Name:
Title:

By _____ Date: _____
Name:
Title:

By _____ Date: _____
Name:
Title:



To: Board of Commissioners
 From: Nina Kelly, Chief of Planning and Development
 Subject: Report – Permit Scanning Data Analysis
 Date: June 4, 2021

Action Requested: Motion to Receive and File

That the Board of Commissioners receive and file the April/May 2021 Permit Scanning Data Analysis as recommended by the Chief of Planning and Development Nina Kelly and staff.

Fiscal Impact: None

Maps: <https://storymaps.arcgis.com/stories/763852a8cc9b4c92a45e73b9a3a1648f>

Background: The following is a summary of barcode scanning activity in the Metroparks for the period from April 16 – May 15, 2021. During this time, there were a total of 149,223 barcode scans system-wide compared to 19,812 barcode scans system-wide during the same period in 2020, which represents a more than 600 percent increase in total scans year over year. However; in 2020, many parks experienced toll booth staffing issues and some did not begin scanning until after Memorial Day.

April/May 2021			
Park	Vehicle Entries	Barcode Scans	Annual Passes Sold
Stony Creek	57,710	41,094	5,670
Kensington	81,506	43,465	13,699
Lake St. Clair	40,847	27,677	3,541
Lower Huron	36,188	8,411	1,210
Willow	21,644	6,972	902
Hudson Mills	14,881	6,561	976
Indian Springs	9,551	4,110	960
Lake Erie	22,615	9,334	3,358
Oakwoods	3,759	1,129	156
Total	288,701	148,753	30,472
Dexter-Huron	4,315	N/A	125
Delhi	3,241	N/A	158
Huron Meadows	11,346	N/A	77
Grand Total	307,603	148,753	30,832

There were 288,701 vehicle entries during the reporting period and 148,753 barcode scans from the eight parks that have both technologies deployed.

For the April/May reporting period, barcode scans represent approximately 52 percent of the total vehicle entries counted in these parks. The chart to the left contains vehicle counts, barcode scans and passes sold for each park.

Data Caveats: Some things to note about the scan data is that Wolcott Mill does not have a scanner in the Farm Center tollbooth, the Historic Center, Camp Rotary or the North Branch Trails.

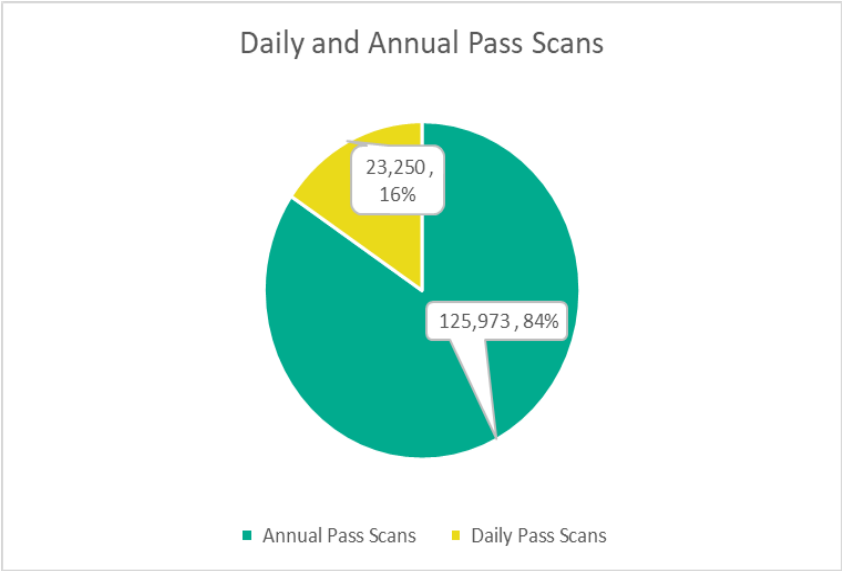
Oakwoods now has a scanner in the tollbooth and is included in the scan totals. Delhi, Dexter-Huron and Huron Meadows also do not have barcode scanning.

Lower Huron staff reported that the bridge outside the park was closed four days during the reporting period resulting in more cars than normal passing through the park.

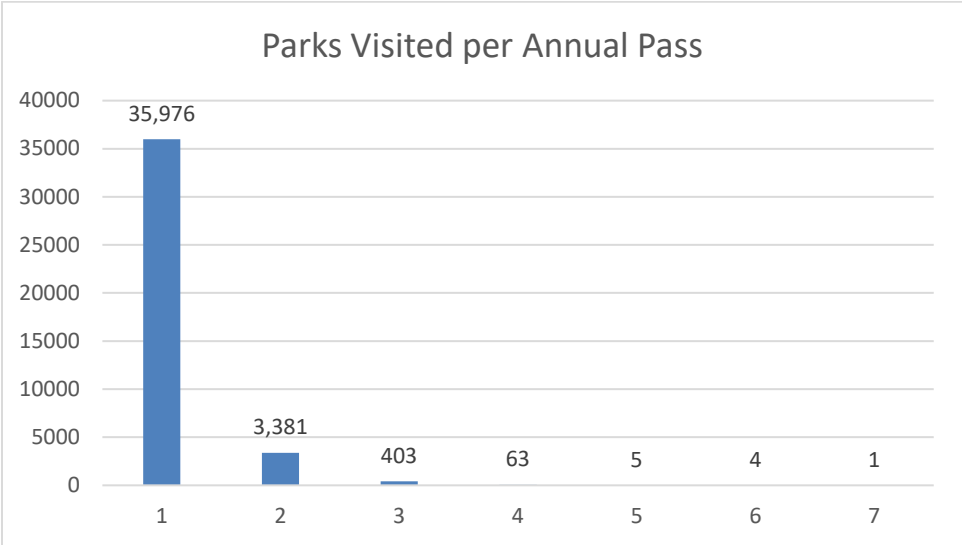
Stony Creek has begun reporting vehicle entry counts during times when the tollbooth is staffed to more accurately reflect the percentage of vehicles scanned. Scanning was suspended for four hours on May 2 due to high traffic volumes.

Zip codes: Of the total barcode scans, 95 percent (141,583) had a valid U.S. zip code attached and 99 percent (141,435) of those came from within Michigan. Of these Michigan permit scans, 138,858 or 98 percent came from zip codes within the five-county Metroparks jurisdiction. Refused or bad zip codes represented 5 percent (7,640) of all scans.

The below pie chart shows the breakdown of Daily passes and Annual passes. Annual passes made up 84 percent of the scans, while daily passes accounted for 16 percent.

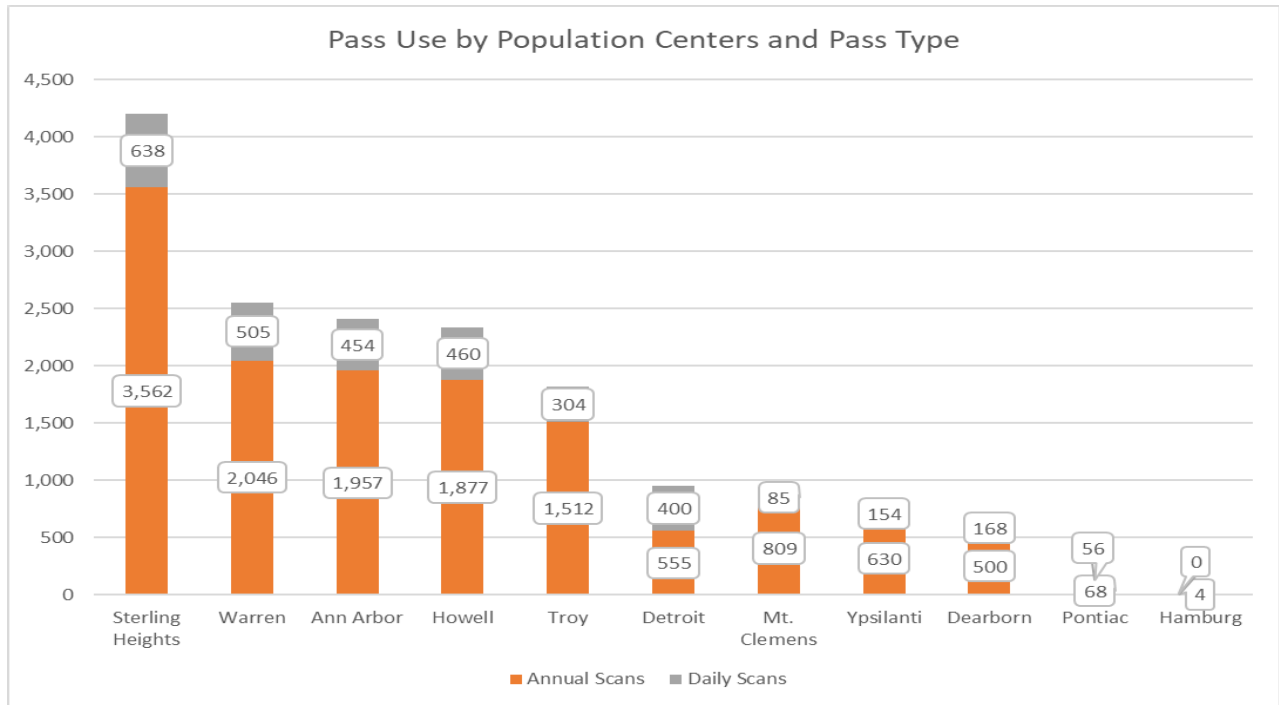


Park Visitation: This chart shows how many parks were visited by each annual pass. This includes only annual passes that include general admission such as regular annual permits, senior annual permits, combo permits etc. and does not include Employee or boat permits.



A total of 39,833 unique annual permits were scanned during this reporting period. These permits made 44,254 scan visits to unique parks (each park was counted only once per permit, regardless of the number of scans by each permit), meaning that on average, annual permit holders visited 1.11 parks. There were total of 100,759 scans by these permits, including multiple scans into the same park. On average, annual permits were scanned 2.3 times during this reporting period.

Permit Use by Population Centers: The population centers and county seats listed in the below chart, make up 34 permits of the total population of the five-county area. During this timeframe, residents from these locales account for just 11 permits of the total scans. Below is a breakdown of total scans this month by population centers and county seats.



Livingston County: During this reporting period, approximately 9 percent of barcode scans came from zip codes within Livingston County. Livingston County does not have any zip codes that have high or very high concentrations of equity populations.

Place	Zip Code	Annual Pass	Daily Pass	Total Scans	Place Total
BRIGHTON	48114	5,326	555	5,881	9,093
	48116	2,956	256	3,212	
HOWELL	48843	1,449	165	1,614	2,337
	48855	428	295	723	
PINCKNEY	48169	804	72	876	876
FENTON	48430	283	81	364	364
HARTLAND	48353	231	101	332	332
GREGORY	48137	165	10	175	175
FOWLerville	48836	134	25	159	159
HAMBURG	48139	4	0	4	4
Grand Total		11,780	1,560	13,340	13,340

Washtenaw County: During this reporting period, approximately 5 percent of barcode scans came from zip codes within Washtenaw County. Washtenaw County does not have any zip codes that have high or very high concentrations of equity populations.

Place Name	Zip Code	Annual Pass	Daily Pass	Total Scans	Place Total
ANN ARBOR	48103	1,137	214	1,351	2,411
	48104	225	81	306	
	48105	465	79	544	
	48108	128	78	206	
	48109	2	2	4	
CHELSEA	48118	307	26	404	404
CLINTON	49236	12	1	13	13
DEXTER	48130	1,586	618	2,204	2,204
MANCHESTER	48158	28	7	35	35
MILAN	48160	70	17	87	87
SALINE	48176	149	47	196	196
WHITMORE LAKE	48189	617	48	665	665
WILLIS	48191	58	5	63	63
YPSILANTI	48197	407	102	509	784
	48198	223	52	275	
Grand Total		5,414	1,377	6,862	6,862

Oakland County: During this reporting period, approximately 25 percent of barcode scans came from zip codes within Oakland County. Oakland County has eight zip codes where most of the zip code falls into one of SEMCOG's traffic analysis zones (TAZ) that has a high concentration of equity populations. These zip codes are highlighted in orange below. There is one zip code in Oakland County that has a very high concentration of equity populations, which is highlighted in red.

Place Name	Zip Code	Annual Pass	Daily Pass	Total Scans	Place Total
AUBURN HILLS	48326	395	63	458	458
BERKLEY	48072	168	56	224	224
BIRMINGHAM	48009	155	50	205	205
BLOOMFIELD HILLS	48301	96	38	134	427
	48302	120	31	151	
	48304	102	40	142	
CLARKSTON	48346	190	42	232	397
	48348	138	27	165	
CLAWSON	48017	153	30	183	183
COMMERCE TWP	48382	1,125	125	1,250	1,250
DAVISBURG	48350	87	26	113	113
FARMINGTON	48331	380	55	435	1,600
	48334	246	40	286	
	48335	382	54	436	
	48336	357	86	443	
FERNDALE	48220	248	73	321	321
FRANKLIN	48025	192	44	236	236
HAZEL PARK	48030	174	37	211	211
HIGHLAND	48356	448	41	489	1,212
	48357	585	138	723	

HOLLY	48442	140	41	181	181
HUNTINGTON WOODS	48070	63	15	78	78
KEEGO HARBOR	48320	13	7	20	20
LAKE ORION	48359	73	28	101	341
	48360	76	35	111	
	48362	94	35	129	
LEONARD	48367	68	16	84	84
MADISON HEIGHTS	48071	102	62	164	164
MILFORD	48380	1,974	125	2,099	5,719
	48381	3,459	161	3,620	
NEW HUDSON	48165	1,760	92	1,852	1,852
NOVI	48374	607	44	651	1,875
	48375	695	68	763	
	48377	395	66	461	
OAK PARK	48237	135	52	187	187
OAKLAND	48363	147	19	166	166
ORTONVILLE	48462	51	18	69	69
OXFORD	48370	18	1	19	183
	48371	102	62	164	
PLEASANT RIDGE	48069	29	9	38	38
PONTIAC	48340	38	28	66	115
	48341	20	17	37	
	48342	10	11	12	
ROCHESTER	48306	1,293	147	1,440	6,032
	48307	2,099	219	2,318	
	48309	2,127	147	2,274	
ROYAL OAK	48067	356	101	457	988
	48073	415	116	531	
SOUTH LYON	48178	4,080	422	4,502	4,502
SOUTHFIELD	48033	67	23	90	430
	48034	76	14	90	
	48075	45	30	75	
	48076	133	42	175	
TROY	48083	393	95	488	1,816
	48084	252	57	309	
	48085	582	90	672	
	48098	285	62	347	
WALLED LAKE	48390	560	104	664	664
WATERFORD	48327	273	86	359	1,064
	48328	258	133	391	
	48329	250	64	314	
WEST BLOOMFIELD	48322	215	58	273	683
	48323	179	34	213	
	48324	155	42	197	
WHITE LAKE	48383	1,642	428	2,070	3,278
	48386	1,000	208	1,208	
WIXOM	48393	485	91	576	576
Grand Total		33,030	4,921	37,942	37,278

Wayne County: During this reporting period, approximately 19% of barcode scans came from Zip codes within Wayne County. Wayne County has 13 Zip codes where most of the Zip code falls into one of SEMCOG’s traffic analysis zones (TAZ) that has a high concentration of equity populations. These Zip codes are highlighted in orange below. There are 26 Zip codes in Wayne County that have very high concentrations of equity populations, which are highlighted in red below.

Place Name	Zip Code	Annual Pass	Daily Pass	Total Scans	Place Total
ALLEN PARK	48101	396	62	458	458
BELLEVILLE	48111	4,455	534	4,989	4,989
CANTON	48187	475	112	587	1,120
	48188	422	111	533	
DEARBORN	48120	27	12	39	668
	48124	334	70	404	
	48126	97	65	162	
	48128	42	21	63	
DEARBORN HEIGHTS	48125	165	41	206	358
	48127	112	40	152	
DETROIT	48201	18	19	37	955
	48202	39	24	63	
	48204	5	8	13	
	48205	39	24	63	
	48206	21	7	28	
	48207	25	20	45	
	48208	12	3	15	
	48209	28	25	53	
	48210	33	23	56	
	48211	7	10	17	
	48213	2	11	13	
	48214	12	11	23	
	48215	30	9	39	
	48216	14	7	21	
	48217	4	5	9	
	48219	31	16	47	
	48221	64	28	92	
	48223	12	13	25	
	48224	74	33	107	
	48226	27	19	46	
48227	8	19	27		
48228	24	25	49		
48234	9	11	20		
48235	8	19	27		
48238	9	10	19		
48242	0	1	1		
ECORSE	48229	24	3	27	27
FLAT ROCK	48134	3,018	453	3,471	3,471
GARDEN CITY	48135	205	45	250	250
GROSSE ILE	48138	188	21	209	209
GROSSE POINTE	48230	165	41	206	664
	48236	395	63	458	
HAMTRAMCK	48212	94	107	201	201
HARPER WOODS	48225	160	21	181	181
HIGHLAND PARK	48203	36	12	48	48
INKSTER	48141	50	22	72	72
LINCOLN PARK	48146	293	68	361	361

LIVONIA	48150	252	68	320	1,110
	48152	286	70	356	
	48154	336	98	434	
MELVINDALE	48122	44	8	52	52
NEWBOSTON	48164	3,033	170	3,203	3,203
NORTHVILLE	48167	752	72	824	1467
	48168	581	62	643	
PLYMOUTH	48170	445	95	540	540
REDFORD	48239	151	58	209	374
	48240	138	27	165	
RIVER ROUGE	48218	3	7	10	10
RIVERVIEW	48193	302	25	327	327
ROCKWOOD	48173	996	225	1,221	1,221
ROMULUS	48174	990	97	1,087	1,087
SOUTHGATE	48195	1,321	293	1,614	1,614
TAYLOR	48180	638	115	753	753
TRENTON	48183	1,453	295	1,748	1,748
WAYNE	48184	254	36	290	290
WESTLAND	48185	239	88	327	653
	48186	260	66	326	
WYANDOTTE	48192	496	67	563	563
Grand Total		24,678	4,366	29,044	29,044

Macomb County: During this reporting period, approximately 34 percent of barcode scans came from zip codes within Macomb County. Macomb County has 7 Zip codes where most of the zip code falls into one of SEMCOG's traffic analysis zones (TAZ) that has a high concentration of equity populations. These zip codes are highlighted in orange below. There are no zip codes in Macomb County that have very high concentrations of equity populations.

Place Name	Zip Code	Annual Pass	Daily Pass	Total Scans	Place Total
ARMADA	48005	172	16	188	188
CENTER LINE	48015	155	55	210	210
CLINTON TOWNSHIP	48035	2,324	204	2,528	6,084
	48036	1,541	216	1,757	
	48038	1,595	204	1,799	
EASTPOINTE	48021	456	172	628	628
FRASER	48026	520	69	589	589
HARRISON TOWNSHIP	48045	7,227	520	7,747	7,747
MACOMB	48042	1,762	210	1,972	4,517
	48044	2,117	428	2,545	
MOUNT CLEMENS	48043	809	85	894	894
NEW BALTIMORE	48047	1,107	320	1,427	2,092
	48051	531	134	665	
NEW HAVEN	48048	329	110	439	452
	48050	10	3	13	
RAY	48096	125	14	139	139
RICHMOND	48062	81	20	101	101
ROMEO	48065	522	61	583	583
ROSEVILLE	48066	1,493	259	1,752	1,752
SAINT CLAIR SHORES	48080	884	116	1,000	2,860

	48081	859	92	951	
	48082	815	94	909	
STERLING HEIGHTS	48310	699	152	851	4,200
	48312	898	203	1,101	
	48313	1,398	207	1,605	
	48314	567	76	643	
UTICA	48315	2,148	218	2,366	11,003
	48316	6,431	392	6,823	
	48317	1,646	168	1,814	
WARREN	48088	639	131	770	2,551
	48089	378	98	476	
	48091	190	115	305	
	48092	300	85	385	
	48093	539	76	615	
WASHINGTON	48094	4,057	291	4,348	4,761
	48095	378	35	413	
Grand Total		45,702	5,649	51,351	51,351



To: Board of Commissioners
From: Amy McMillan, Director
Subject: Board of Commissioners – Officer Elections
Date: June 4, 2021

Requested Action: Motion to Elect Board Officers

That the Board of Commissioners elect a Chairman, Vice-Chairman, Treasurer and Secretary at the June 10, 2021 Board meeting as required by the Metroparks Bylaws.

Background: The Huron-Clinton Metropolitan Authority Bylaws read in part:

The Board of Commissioners shall elect a Chairman, a Vice-Chairman, a Treasurer and a Secretary, who shall be elected by the Commissioners at the annual meeting of the Board of Commissioners.

The regular monthly meeting held in the month of June constitutes the annual meeting of the Board of Commissioners.



To: Board of Commissioners
From: Amy McMillan, Director
Subject: Approval – 2021 Part-Time Employee Bonus Plan Revision
Date: May 4, 2021

Action Requested: Motion to Approve

That the Board of Commissioners approve a revision to the 2021 part-time employee bonus plan to provide an additional \$1.00 per hour bonus for all part-time employees for the summer 2021 season.

Fiscal Impact: The 2021 General Fund Budget does not include funding for this; however, it is anticipated that sufficient additional operating revenue will be generated to offset this additional cost, which is estimated to total \$350,000.

Background: Currently the Metroparks summer seasonal part-time employees that complete their annual contract receive a \$0.60 per hour bonus. This bonus is built into the base pay for our year-round part-time staff. Due to the current economic and employment market the Metroparks are having difficulty attracting and retaining part-time staff.

Staff is recommending that for 2021 we incentivize part-time employees to join the Metroparks and stay through the end of summer with a new \$1.00 hourly bonus for hours worked by year-round part-time staff during the summer season, and by increasing the seasonal part-time bonus from \$0.60 to \$1.60.

Staff is confident that the additional bonus will provide the incentive necessary to attract more part-time employees to join the Metroparks and stay through the end of the summer season. Year-round part-time staff will receive a bonus equal to \$1.00 per hour worked during the summer season. The seasonal part-time employee bonus already in place will be increased from \$0.60 to \$1.60 per hour worked.

The summer season is defined as the pay period that includes Memorial Day through the pay period that includes Labor Day.

HURON-CLINTON METROPARKS MONTHLY STATISTICS

May, 2021

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	61,233	63,505	52,163	17%	\$ 343,176	\$ 336,627	\$ 296,027	16%
Wolcott Mill	4,433	1,514	3,894	14%	\$ 3,980	\$ -	\$ 3,167	26%
Stony Creek	82,620	100,065	75,750	9%	\$ 475,167	\$ 590,193	\$ 449,305	6%
Indian Springs	12,129	13,463	11,677	4%	\$ 52,807	\$ 70,105	\$ 54,876	-4%
Kensington	103,402	100,886	89,621	15%	\$ 466,389	\$ 507,262	\$ 443,331	5%
Huron Meadows	12,984	12,314	10,596	23%	\$ 2,501	\$ 2,194	\$ 2,708	-8%
Hudson Mills	26,878	30,133	24,681	9%	\$ 92,771	\$ 110,774	\$ 83,330	11%
Lower Huron/Willow/Oakwoods	60,205	64,878	59,041	2%	\$ 150,935	\$ 174,003	\$ 140,573	7%
Lake Erie	26,441	32,530	24,561	8%	\$ 91,646	\$ 132,508	\$ 96,888	-5%
Monthly TOTALS	390,325	419,288	351,984	11%	\$ 1,679,372	\$ 1,923,666	\$ 1,570,206	7%

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	187,712	166,239	137,431	37%	\$ 938,013	\$ 641,302	\$ 601,590	56%
Wolcott Mill	17,637	7,463	13,861	27%	\$ 15,837	\$ 2,505	\$ 26,591	-40%
Stony Creek	250,849	243,806	188,029	33%	\$ 1,402,790	\$ 1,253,472	\$ 988,768	42%
Indian Springs	38,460	35,729	28,402	35%	\$ 201,629	\$ 156,075	\$ 132,495	52%
Kensington	355,514	306,805	273,420	30%	\$ 1,641,058	\$ 1,193,080	\$ 1,093,792	50%
Huron Meadows	48,831	34,659	30,390	61%	\$ 49,135	\$ 22,801	\$ 28,344	73%
Hudson Mills	104,055	94,609	75,488	38%	\$ 304,665	\$ 239,199	\$ 209,906	45%
Lower Huron/Willow/Oakwoods	242,630	219,095	196,403	24%	\$ 394,294	\$ 361,543	\$ 313,889	26%
Lake Erie	87,101	85,162	68,267	28%	\$ 356,301	\$ 333,029	\$ 280,774	27%
Monthly TOTALS	1,332,789	1,193,567	1,011,690	32%	\$ 5,303,722	\$ 4,203,006	\$ 3,676,150	44%

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	\$ 424,888	\$ 410,369	\$ 359,047	18%	\$ 1,234,589	\$ 868,986	\$ 877,801	41%
Wolcott Mill	\$ 13,135	\$ 8,497	\$ 19,707	-33%	\$ 66,109	\$ 34,036	\$ 103,937	-36%
Stony Creek	\$ 809,153	\$ 803,449	\$ 667,596	21%	\$ 2,074,167	\$ 1,546,297	\$ 1,375,251	51%
Indian Springs	\$ 244,407	\$ 164,236	\$ 167,804	46%	\$ 542,859	\$ 275,536	\$ 299,238	81%
Kensington	\$ 799,116	\$ 665,705	\$ 671,301	19%	\$ 2,326,192	\$ 1,434,568	\$ 1,507,882	54%
Huron Meadows	\$ 195,448	\$ 96,634	\$ 120,606	62%	\$ 407,584	\$ 141,804	\$ 204,570	99%
Hudson Mills	\$ 228,048	\$ 193,292	\$ 167,630	36%	\$ 534,743	\$ 336,378	\$ 338,394	58%
Lower Huron/Willow/Oakwoods	\$ 344,932	\$ 221,547	\$ 241,845	43%	\$ 706,737	\$ 430,688	\$ 472,303	50%
Lake Erie	\$ 295,946	\$ 235,956	\$ 221,341	34%	\$ 690,332	\$ 454,660	\$ 454,347	52%
Y-T-D TOTALS	\$ 3,355,073	\$ 2,799,685	\$ 2,636,878	27%	\$ 8,583,312	\$ 5,522,953	\$ 5,633,722	52%

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	456,198	417,508	339,321	34%	3,374,865	2,449,319	2,356,988	43%
Western	546,860	471,802	407,700	34%	3,811,378	2,188,286	2,350,085	62%
Southern	329,731	304,257	264,670	25%	1,397,069	885,348	926,650	51%

HURON-CLINTON METROPARKS MONTHLY STATISTICS

May, 2021

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	6,029	4,300	4,256	42%	\$ 217,973	\$ 122,327	\$ 134,842	62%
Indian Springs	5,182	3,083	3,448	50%	\$ 172,577	\$ 93,161	\$ 102,319	69%
Kensington	6,175	4,336	4,764	30%	\$ 209,689	\$ 125,670	\$ 145,007	45%
Huron Meadows	5,181	3,631	3,906	33%	\$ 191,447	\$ 94,460	\$ 117,038	64%
Hudson Mills	4,709	3,007	3,084	53%	\$ 122,128	\$ 71,756	\$ 72,552	68%
Willow	5,189	1,736	1,858	179%	\$ 166,605	\$ 43,672	\$ 52,722	216%
Lake Erie	5,408	2,982	3,273	65%	\$ 165,373	\$ 72,301	\$ 86,641	91%
Total Regulation	37,873	23,075	24,590	54%	\$ 1,245,792	\$ 623,346	\$ 711,122	75%
LSC Par 3	771	1,278	903	-15%	\$ 9,426	\$ 10,288	\$ 6,539	44%
LSC Foot Golf	111	52	40	180%	\$ 912	\$ 428	\$ 310	194%
Total Golf	38,755	24,405	25,532	52%	\$ 1,256,130	\$ 634,062	\$ 717,971	75%

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	10,101	4,329	5,258	92%	\$ 345,080	\$ 122,866	\$ 162,672	112%
Indian Springs	9,025	3,093	4,330	108%	\$ 285,424	\$ 93,195	\$ 126,216	126%
Kensington	11,314	4,361	6,375	77%	\$ 350,822	\$ 125,714	\$ 184,924	90%
Huron Meadows	8,741	3,642	5,220	67%	\$ 300,107	\$ 94,462	\$ 150,988	99%
Hudson Mills	7,565	3,008	3,885	95%	\$ 191,254	\$ 71,756	\$ 88,008	117%
Willow	8,796	1,746	2,623	235%	\$ 266,475	\$ 43,790	\$ 72,901	266%
Lake Erie	9,009	2,983	4,140	118%	\$ 266,469	\$ 72,314	\$ 108,346	146%
Total Regulation	64,551	23,162	31,830	103%	\$ 2,005,632	\$ 624,097	\$ 894,056	124%
LSC Par 3	1,258	1,278	1,015	24%	\$ 13,874	\$ 10,288	\$ 7,569	83%
LSC Foot Golf	126	52	47	168%	\$ 1,028	\$ 428	\$ 361	185%
Total Golf	65,935	24,492	32,892	100%	\$ 2,020,534	\$ 634,813	\$ 901,986	124%

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	946	0	2,045	-54%	\$ 3,760	\$ -	\$ 10,217	-63%
Stony Creek Rip Slide	1,265	0	899	41%	\$ 7,850	\$ -	\$ 4,121	90%
KMP Splash	829	0	1,720	-52%	\$ 3,465	\$ -	\$ 11,301	-69%
Lower Huron	0	0	2,614	-	\$ -	\$ -	\$ 27,958	-
Willow	198	0	579	-66%	\$ 1,071	\$ -	\$ 3,007	-64%
Lake Erie	0	0	1,440	-	\$ -	\$ -	\$ 9,317	-
TOTALS	3,238	0	9,299	-65%	\$ 16,146	\$ -	\$ 65,921	-76%

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	946	0	2,045	-54%	\$ 3,760	\$ 375	\$ 10,342	-64%
Stony Creek Rip Slide	1,265	0	899	41%	\$ 7,850	\$ -	\$ 4,121	90%
KMP Splash	829	0	1,720	-52%	\$ 3,465	\$ 1,000	\$ 13,468	-74%
Lower Huron	0	0	2,614	-	\$ -	\$ -	\$ 27,958	-
Willow	198	0	579	-66%	\$ 1,071	\$ -	\$ 3,074	-65%
Lake Erie	0	0	1,440	-	\$ -	\$ 75	\$ 9,342	-
TOTALS	3,238	0	9,299	-65%	\$ 16,146	\$ 1,450	\$ 68,304	-76%

HURON-CLINTON METROPARKS MONTHLY STATISTICS

May, 2021

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	1	0	3	-67%	\$ 3,650	\$ 2,300	\$ 3,867	-6%
Shelters	120	5	35	246%	\$ 21,975	\$ 2,510	\$ 9,066	142%
Boat Launches	1,583	1,569	729	117%	\$ -	\$ -	\$ -	-
Marina	415	0	196	112%	\$ 2,195	\$ -	\$ 2,160	2%
Mini-Golf	876	0	382	130%	\$ 4,069	\$ -	\$ 1,448	181%
Wolcott								
Activity Center	0	2	7	-	\$ -	\$ 1,000	\$ 1,333	-
Stony Creek								
Disc Golf Daily	2,693	3,285	2,475	9%	\$ 9,219	\$ 10,941	\$ 8,028	15%
Disc Golf Annual	13	15	18	-26%	\$ 780	\$ 900	\$ 993	-21%
Total Disc Golf	2,706	3,300	2,493	9%	\$ 9,999	\$ 11,841	\$ 9,021	11%
Shelters	134	15	54	150%	\$ 30,238	\$ 3,263	\$ 12,063	151%
Boat Rental	0	2,049	1,650	-	\$ 33,379	\$ 16,667	\$ 15,988	109%
Boat Launches	91	159	155	-41%	\$ -	\$ -	\$ -	-
Indian Springs								
Shelters	27	3	10	179%	\$ 3,625	\$ 450	\$ 1,700	113%
Event Room	3	1	3	0%	\$ 9,200	\$ 500	\$ 5,167	78%
Kensington								
Disc Golf Daily	5,021	5,545	3,629	38%	\$ 16,403	\$ 19,561	\$ 11,993	37%
Disc Golf Annual	64	52	37	73%	\$ 3,640	\$ 3,080	\$ 2,123	71%
Total Disc Golf	5,085	5,597	3,666	39%	\$ 20,043	\$ 22,641	\$ 14,117	42%
Shelters	143	0	54	163%	\$ 30,788	\$ 3,038	\$ 13,125	135%
Boat Rental	1,372	271	1,081	27%	\$ 22,479	\$ 3,900	\$ 14,919	51%
Huron Meadows								
Shelters	8	0	4	85%	\$ 1,500	\$ -	\$ 867	73%
Hudson Mills								
Disc Golf Daily	1,930	1,642	1,100	76%	\$ 5,790	\$ 4,926	\$ 3,299	76%
Disc Golf Annual	11	56	32	-66%	\$ 640	\$ 3,340	\$ 1,853	-65%
Total Disc Golf	1,941	1,698	1,132	72%	\$ 6,430	\$ 8,266	\$ 5,152	25%
Shelters	25	4	13	92%	\$ 4,600	\$ 600	\$ 2,533	82%
Canoe Rental	775	156	115	576%	\$ -	\$ -	\$ -	-
Lower Huron / Willow / Oakwoods								
Disc Golf Daily	324	245	152	114%	\$ 972	\$ 735	\$ 455	114%
Disc Golf Annual	0	0	1	-	\$ -	\$ -	\$ 37	-
Total Disc Golf	324	245	152	113%	\$ 972	\$ 735	\$ 492	98%
Shelters	60	6	35	73%	\$ 18,500	\$ 1,250	\$ 7,550	145%
Lake Erie								
Shelters	17	0	9	82%	\$ 3,700	\$ -	\$ 2,000	85%
Boat Launches	1,765	3,375	2,861	-38%	\$ -	\$ -	\$ -	-
Marina	0	0	79	-	\$ 34,908	\$ 33,142	\$ 25,772	35%

HURON-CLINTON METROPARKS MONTHLY STATISTICS

May, 2021

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	11	27	-41%	\$ 27,900	\$ 15,200	\$ 23,125	21%
Shelters	262	68	126	107%	\$ 43,475	\$ 19,533	\$ 32,141	35%
Boat Launches	2,281	1,666	816	180%	\$ -	\$ -	\$ -	-
Marina	415	0	196	112%	\$ 5,725	\$ -	\$ 2,160	165%
Mini-Golf	876	0	382	130%	\$ 4,069	\$ -	\$ 1,448	181%
Wolcott								
Activity Center	0	18	25	-	\$ 4,225	\$ 4,000	\$ 8,867	-52%
Stony Creek								
Disc Golf Daily	7,179	3,489	3,589	100%	\$ 24,000	\$ 11,585	\$ 11,706	105%
Disc Annual	115	30	73	57%	\$ 6,700	\$ 1,780	\$ 4,102	63%
Total Disc Golf	7,294	3,519	3,662	99%	\$ 30,700	\$ 13,365	\$ 15,807	94%
Shelters	311	89	157	99%	\$ 70,076	\$ 19,876	\$ 35,259	99%
Boat Rental	0	2,049	1,650	-	\$ 33,379	\$ 16,667	\$ 15,988	109%
Boat Launches	242	250	214	13%	\$ -	\$ -	\$ -	-
Indian Springs								
Shelters	40	11	21	88%	\$ 6,100	\$ 1,738	\$ 3,671	66%
Event Room	16	11	15	4%	\$ 36,100	\$ 19,800	\$ 27,133	33%
Kensington								
Disc Golf Daily	12,359	6,854	5,879	110%	\$ 42,897	\$ 23,488	\$ 18,744	129%
Disc Annual	301	120	138	118%	\$ 17,620	\$ 7,120	\$ 7,900	123%
Total Disc Golf	12,660	6,974	6,017	110%	\$ 60,517	\$ 30,608	\$ 26,644	127%
Shelters	324	113	208	56%	\$ 68,763	\$ 27,788	\$ 47,442	45%
Boat Rental	1,372	271	1,081	27%	\$ 22,479	\$ 3,900	\$ 14,919	51%
Huron Meadows								
Shelters	27	12	15	80%	\$ 5,000	\$ 2,150	\$ 2,917	71%
Hudson Mills								
Disc Golf Daily	4,131	2,160	2,221	86%	\$ 12,393	\$ 6,480	\$ 6,663	86%
Disc Annual	79	125	127	-38%	\$ 4,640	\$ 7,360	\$ 7,232	-36%
Total Disc Golf	4,210	2,285	2,348	79%	\$ 17,033	\$ 13,840	\$ 13,895	23%
Shelters	83	12	37	126%	\$ 13,900	\$ 2,050	\$ 7,683	81%
Canoe Rental	775	156	115	576%	\$ -	\$ -	\$ -	-
Lower Huron / Willow / Oakwoods								
Disc Golf Daily	913	376	401	128%	\$ 2,745	\$ 1,128	\$ 1,202	128%
Disc Annual	9	6	8	8%	\$ 500	\$ 340	\$ 467	7%
Total Disc Golf	922	382	409	125%	\$ 3,245	\$ 1,468	\$ 1,669	94%
Shelters	147	73	134	10%	\$ 37,000	\$ 15,275	\$ 29,192	27%
Lake Erie								
Shelters	31	18	30	3%	\$ 6,700	\$ 4,100	\$ 6,600	2%
Boat Launches	4,931	6,409	6,338	-22%	\$ -	\$ -	\$ -	-
Marina	0	0	117	-	\$ 69,363	\$ 47,029	\$ 46,276	50%

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	20,241	18,600	21,919	-8%	59,789	57,950	59,916	0%
Wolcott Mill	4,563	1,267	2,569	78%	22,404	5,726	11,798	90%
Wolcott Farm	5,342	0	4,169	28%	18,514	3,116	15,109	23%
Stony Creek	25,892	21,213	23,171	12%	76,984	68,654	71,686	7%
Eastern Mobile Center	383	0	547	-30%	912	1,072	2,492	-63%
Indian Springs	4,919	7,464	8,439	-42%	19,706	23,175	23,803	-17%
Kens NC	37,916	48,084	38,205	-1%	169,528	154,304	143,261	18%
Kens Farm	32,567	0	20,056	62%	114,403	27,932	77,644	47%
Western Mobile Center	769	0	704	9%	1,594	1,954	2,972	-46%
Hudson Mills	2,845	2,500	3,010	-5%	13,919	12,811	14,705	-5%
Oakwoods	12,851	19,679	15,884	-19%	57,905	66,254	59,516	-3%
Lake Erie	16,815	23,210	18,909	-11%	78,993	75,953	70,600	12%
Southern Mobile Center	728	0	1,408	-48%	2,430	1,910	4,179	-42%
Totals	165,831	142,017	158,990	4%	637,081	500,811	557,681	14%

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	\$ 280	\$ 181	\$ 3,419	-92%	\$ 1,387	\$ 6,237	\$ 9,468	-85%
Wolcott Mill	\$ 100	\$ -	\$ 688	-85%	\$ 3,292	\$ 845	\$ 4,464	-26%
Wolcott Farm	\$ 1,039	\$ 195	\$ 7,350	-86%	\$ 2,673	\$ 2,444	\$ 30,385	-91%
Wagon Rides	\$ -	\$ -	\$ 569	-	\$ -	\$ -	\$ 1,734	-
Livestock/Produce	\$ 1,560	\$ 2,165	\$ 2,125	-27%	\$ 16,920	\$ 11,996	\$ 17,678	-4%
FARM TOTAL	\$ 2,599	\$ 2,360	\$ 10,044	-74%	\$ 19,593	\$ 14,440	\$ 49,797	-61%
Stony Creek	\$ 347	\$ -	\$ 2,379	-85%	\$ 2,676	\$ 3,681	\$ 8,496	-69%
Eastern Mobile Center	\$ -	\$ -	\$ 1,404	-	\$ -	\$ 3,013	\$ 6,571	-
Indian Springs	\$ 55	\$ 20	\$ 3,741	-99%	\$ 2,634	\$ 4,728	\$ 9,202	-71%
Kens NC	\$ 2,669	\$ 30	\$ 5,370	-50%	\$ 3,933	\$ 3,996	\$ 11,104	-65%
Kens Farm	\$ 1,013	\$ 527	\$ 5,532	-82%	\$ 19,664	\$ 12,512	\$ 28,419	-31%
Wagon Rides	\$ -	\$ -	\$ 1,260	-	\$ 150	\$ 3,051	\$ 5,926	-97%
Livestock/Produce	\$ -	\$ 376	\$ 481	-	\$ -	\$ 776	\$ 1,421	-
FARM TOTAL	\$ 1,013	\$ 903	\$ 7,273	-86%	\$ 19,814	\$ 16,339	\$ 35,766	-45%
Western Mobile Center	\$ -	\$ -	\$ 817	-	\$ -	\$ 4,050	\$ 8,889	-
Hudson Mills	\$ 1,498	\$ -	\$ 1,401	7%	\$ 6,717	\$ 1,562	\$ 6,107	10%
Oakwoods	\$ 288	\$ -	\$ 3,483	-92%	\$ 2,292	\$ 1,763	\$ 6,665	-66%
Lake Erie	\$ 319	\$ -	\$ 1,142	-72%	\$ 1,675	\$ 1,168	\$ 3,333	-50%
Southern Mobile Center	\$ -	\$ 1,602	\$ 2,717	-	\$ -	\$ 6,045	\$ 8,118	-
Totals	\$ 9,168	\$ 5,097	\$ 43,877	-79%	\$ 64,013	\$ 67,867	\$ 167,979	-62%

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	22	371	-	-	3	70	-	-
Wolcott Mill	-	-	-	-	-	-	-	-
Wolcott Farm	31	320	-	-	-	-	-	-
Stony Creek	27	892	56	213	-	-	-	-
Eastern Mobile Center					17	383	-	-
Indian Springs	18	281	3	33	-	-	-	-
Kens NC	20	461	-	-	-	-	-	-
Kens Farm	84	3,383	-	-	-	-	-	-
Western Mobile Center					43	769	-	-
Hudson Mills	19	345	-	-	-	-	-	-
Oakwoods	16	268	-	-	6	94	-	-
Lake Erie	13	79	-	-	6	91	-	-
Southern Mobile Center					35	728	-	-
Totals	250	6,400	59	246	110	2,135	-	-

BREAKDOWN OF ATTENDANCE	OTHER VISITORS (Non-programs)	
	Current	Previous
Lake St Clair	19,800	18,600
Wolcott Mill	4,563	1,267
Wolcott Farm	5,022	-
Stony Creek	25,000	21,000
Indian Springs	4,638	7,431
Kens NC	37,455	48,084
Kens Farm	29,184	-
Hudson Mills	2,500	2,500
Oakwoods	12,489	19,679
Lake Erie	16,645	23,210
Totals	157,296	141,771

"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.