



500 West Big Beaver
Troy, MI 48084
troymi.gov

CITY COUNCIL AGENDA ITEM

Date: November 8, 2021

To: Mark F. Miller, City Manager

From: Robert J. Bruner, Assistant City Manager
Brian Goul, Recreation Director

Subject: Troy Nature Society Financial Statements and Annual Report for Fiscal Year Ending 2021

The Troy Nature Society a 501(c)(3) non-profit organization has a contract with the City to handle daily operations of the Nature Center. The Nature Society Activities at the nature center include nature inspired public programs designed for families, children and senior adults. In addition, they conduct programming for school and community groups along with guided nature walks and targeted school outreach nature studies.

The nature preserve is a valuable community asset offering a quiet retreat to solitary observers, couples, Scout groups, families, and school children who come to enjoy the natural beauty of the preserve. Some people come to sit on a bench, some to count bluebirds – others test water quality, monitor pond life, or tap the sugar maples. Many take the opportunity to capture photos of the wildlife for their own use and to enhance the society's marketing initiatives.

Attached is the Troy Nature Society's Financial Statements and Annual Report for Fiscal Year Ending 2021.

Troy Nature Society

Financial Report

June 30, 2021

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Independent Auditor's Report

To the Board of Directors of
Troy Nature Society

Opinion

We have audited the accompanying financial statements of Troy Nature Society (a nonprofit organization), which comprise the statement of financial position as of June 30, 2021, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Troy Nature Society as of June 30, 2021, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Troy Nature Society and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Troy Nature Society's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit 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 Troy Nature Society's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Troy Nature Society's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Zerbo Consulting Group, P.C.

October 12, 2021

Statement of Financial Position

As of June 30, 2021

Assets**Current Assets**

Cash and cash equivalents	\$ 111,731
Total Current Assets	111,731

Property and Equipment

Office equipment	4,178
Outdoor equipment	824
Total Cost	5,002
Less accumulated depreciation	(5,002)
Property and Equipment - Net	-

Other Assets

Beneficial Interest in Assets Held at Community Foundation (Note 2)	24,238
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Total Assets	\$ 135,969
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Liabilities and Net Assets**Current Liabilities**

Accounts payable	\$ 4,889
Accrued payroll and payroll Taxes	10,669
Deferred revenue	7,560
Total Current Liabilities	23,118

Paycheck Protection Program Loan - (Note 6)

Total Liabilities	40,380
	63,498

Net Assets

Without donor restrictions	6,778
With donor restrictions	65,693
Total Net Assets	72,471

Total Liabilities and Net Assets	\$ 135,969
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Statement of Activities and Changes In Net Assets

Year Ended June 30, 2021

	Without Donor Restrictions	With Donor Restrictions	Total
Revenue, Gains, and Other Support			
Program activities	\$ 40,666	\$ -	\$ 40,666
Donations	25,458	35,490	60,948
Local government support (Note 3)	100,000	-	100,000
Fundraising events	16,443	-	16,443
Membership	10,892	-	10,892
Gain on beneficial interest in assets held at Community Foundation (Note 2)	-	5,461	5,461
Other income (Note 5)	39,156	-	39,156
Net assets released from restrictions	57,534	(57,534)	-
Total Revenue and Other Support	<u>290,149</u>	<u>(16,583)</u>	<u>273,566</u>
Operating Expenses			
Program activities	259,362	-	259,362
Management and general	35,735	-	35,735
Fundraising	17,787	-	17,787
Total Expenses	<u>312,884</u>	<u>-</u>	<u>312,884</u>
Change in Net Assets	(22,735)	(16,583)	(39,318)
Net Assets - Beginning of year	<u>29,513</u>	<u>82,276</u>	<u>111,789</u>
Net Assets - End of year	<u><u>\$ 6,778</u></u>	<u><u>\$ 65,693</u></u>	<u><u>\$ 72,471</u></u>

Statement of Functional Expenses

Year Ended June 30, 2021

	Program Activities	Management and General	Fundraising	Total
Salaries and wages	\$ 172,449	\$ 15,084	\$ 9,793	\$ 197,326
Payroll taxes	15,026	-	-	15,026
Bank service charges	1,347	86	-	1,433
Computer	-	2,161	3,021	5,182
Office and postage	-	2,747	-	2,747
Supplies	11,175	-	-	11,175
Advertising and promotion	707	-	-	707
Professional Fees	-	7,350	-	7,350
Insurance	-	1,856	-	1,856
Telephone and internet	-	2,819	-	2,819
Owl care and feeding	8,636	-	-	8,636
Events	-	-	4,973	4,973
Donations	50,000	-	-	50,000
Depreciation	22	73	-	95
Miscellaneous	-	3,559	-	3,559
Total Expenses	<u><u>\$ 259,362</u></u>	<u><u>\$ 35,735</u></u>	<u><u>\$ 17,787</u></u>	<u><u>\$ 312,884</u></u>

Statement of Cash Flows

Year Ended June 30, 2021

Cash flows from Operating Activities:

Change in net assets	\$ (39,318)
Adjustments to reconcile change in net assets to net cash from operating activities:	
Depreciation	95
Net realized gain on beneficial interest in assets held at Community Foundation	(5,461)
Forgiveness of Paycheck Protection Program Loan	(39,100)
Changes in operating assets and liabilities that provided (used) cash:	
Accounts payable	1,940
Accrued liabilities	1,449
Deferred revenue	6,137
Net cash used in operating activities	<u>(74,258)</u>

Cash flows from Financing Activities:

Proceeds from Paycheck Protection Program Loan	<u>40,380</u>
Net cash provided by financing activities	<u>40,380</u>

Net decrease in cash and cash equivalents (33,878)

Cash and cash equivalents - Beginning of year 145,609

Cash and cash equivalents - End of year \$ 111,731

June 30, 2021

Note 1 – Nature of Activities and Significant Accounting Policies

Organization

Troy Nature Society (the Organization) is tax exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code as an organization that is not a private foundation. The Organization's mission is to provide resources and education to inspire the appreciation and preservation of nature. The Organization's objectives include providing healthy outdoor experiences and educational activities for individuals of all ages, creating an understanding of the value and necessity of stewardship of the natural environment, and the preservation and protection of the Lloyd A. Stage Nature Center (the Center) located in Troy, Michigan, for future generations.

The City of Troy has a contract with the Organization that allows the Organization non-exclusive use of the Center. The City of Troy maintains oversight of the facility, which includes building maintenance, security, utilities, and custodial services. See Note 3.

Nature of Activities

The Organization develops and offers nature-related public educational programs to children and families, school fieldtrips, scout troops, and senior citizen centers. The Organization operates the Center and maintains the accompanying reserve trails, which are available to the public on specific days. Fees are charged for most educational and group-taught programs. Other sources of income include local government support, donations, and various fundraising events.

Basis of Presentation

The Organization reports information regarding its financial position and activities according to two classes of net assets that are based upon the existence or absence of restrictions on use that are placed there by its donors: net assets without donor restrictions and net assets with donor restrictions.

Net assets without donor restrictions are resources available to support operations and not subject to donor restrictions. The only limits on the use of net assets without donor restrictions are the broad limits resulting from the nature of the Organization, the environment in which it operates, the purposes specified in its corporate documents and its application for tax-exempt status and any limits resulting from contractual agreements with creditors and others that are entered into in the course of its operations.

Net assets with donor restrictions are subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, such as those that the donor stipulates that resources be maintained in perpetuity.

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 revenues and expenses during the reported period. Actual results could differ from those estimates

Cash and Cash Equivalents

For purposes of the statement of cash flows, highly liquid investments with maturities of three months or less when purchased are considered cash equivalents and recorded at cost, which approximates fair value.

June 30, 2021

Note 1 – Nature of Activities and Significant Accounting Policies (Continued)***Property and Equipment***

Property and equipment is carried at cost or, if donated, at fair market value at the time of donation. Depreciation is provided on a straight-line basis over the estimated useful lives of 3 to 27.5 years. The Organization's policy is to capitalize acquisitions of \$350 or more. For the year ended June 30, 2021, all property and equipment were fully depreciated and depreciation expense was \$95.

Contribution Revenue

Contributions of cash and other assets, including unconditional promises to give in the future, are reported as revenue when received and are measured at fair value. Contributions that are restricted by the donor are reported as an increase in net assets without donor restriction if the restriction expires in the reporting period in which the contributions are recognized. Contributions with donor-imposed time or purpose restrictions are reported as support with donor restrictions. All other contributions are reported as support without donor restrictions.

Unconditional promises to give with payments due in future periods are assumed to have an implicit time restriction. Those restrictions are released as contributions when collected or when allocations or grants are made to recipient organizations based on those future collections. Conditional promises to give are recognized only when the conditions on which they depend are substantially met and the promises become unconditional. There were no conditional promises to give recognized as of June 30, 2021.

Concentrations of Credit Risk

The Organization derives most of its revenues from local government support, donations, and various fundraising events. For the year ended June 30, 2021, local government support was approximately 37% of total revenues.

Functional Allocation of Expenses

Costs of providing the program, management and general, and fundraising services have been reported on a functional basis in the statement of functional expenses. The financial statements report certain categories of expenses that are attributable to more than one program or supporting function. Therefore, these expenses required allocation on a reasonable basis that is consistently applied. Depreciation is allocated on the basis of the program or support service that uses the fixed asset. Costs have been allocated between the various programs and support services based on estimates determined by management. Although the methods of allocation used are considered appropriate, other methods could be used that would produce different amounts.

Subsequent Events

The financial statements and related disclosures include evaluation of events up through and including October 12, 2021, which is the date the financial statements were available to be issued.

Note 2 – Community Foundation Endowment and Fair Value Measurement***Community Foundation Endowment***

Effective March 29, 2018, The Organization established an endowment agreement with North Woodward Community Foundation (the Community Foundation) by a reciprocal transfer of funds to the Community Foundation. The Community Foundation has the power to retain, invest, and reinvest the assets of the endowment to further the charitable or other exempt purposes of the Organization. The Community Foundation also has variance power over the endowment in that the Community Foundation's principles and procedures for advised funds provide that the commitments, grants, or expenditures from the funds shall be made to the Organization at such time or times and in such amount or amounts as determined by the Community Foundation.

June 30, 2021

Note 2 – Community Foundation Endowment and Fair Value Measurement (Continued)

The Organization may from time to time submit to the Community Foundation recommendations regarding specific purposes or amounts for distributions to the Organization. All recommendations from the Organization are to be advisory, and the Community Foundation may accept or reject them, applying reasonable standards and guidelines with regard thereto.

Fair Value Measurement

The Organization reports the fair value of the endowment fund as the Beneficial Interest in Assets Held in Community Foundation on the Statement of Financial Position.

Accounting standards require certain assets and liabilities be reported at fair value in the financial statements and provide a framework for establishing that fair value. The framework for determining fair value is based on a hierarchy that prioritizes the inputs and valuation techniques used to measure fair value.

The following table presents information about the Organization's assets measured at fair value on a recurring basis at June 30, 2021 and the valuation techniques used by the Organization to determine those fair values.

Fair values determined by Level 1 inputs use quoted prices in active markets for identical assets that the Organization has the ability to access.

Fair values determined by Level 2 inputs use other inputs that are observable, either directly or indirectly. These Level 2 inputs include quoted prices for similar assets in active markets and other inputs, such as interest rates and yield curves, that are observable at commonly quoted intervals.

Level 3 inputs are unobservable inputs, including inputs that are available in situations where there is little, if any, market activity for the related asset. These Level 3 fair value measurements are based primarily on management's own estimates using pricing models, discounted cash flow methodologies, or similar techniques taking into account the characteristics of the asset.

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

The following table presents information about the Organization's assets measured at fair value on a recurring basis at June 30, 2021:

	Assets Measured at Fair Value on a Recurring Basis at	
	Quoted Prices in Active Markets for Identical Assets (Level 1)	Balance at June 30, 2021
Beneficial interest in assets held at North Woodward Community Foundation:		
Cash and cash equivalents	\$ 1,621	\$ 1,621
Fixed income securities	3,950	3,950
Equity securities	18,667	18,667
Total beneficial interest at fair value	<u>\$ 24,238</u>	<u>\$ 24,238</u>

June 30, 2021

Note 2 – Community Foundation Endowment and Fair Value Measurement (Continued)

The Organization reports changes in endowment fund value as gains or losses on the Statement of Activities and Changes in Net Assets. Changes in the endowment for the year ended June 30, 2021 are as follows:

Balance as of July 1, 2020	\$ 18,777
Appreciation of beneficial interest	5,461
Balance as of June 30, 2021	<u>\$ 24,238</u>

For the year ended June 30, 2021, the Beneficial Interest in Assets Held at the Community Foundation is included within the Net Assets With Donor Restrictions balance on the Statement of Financial Position and on the Statement Activities and Changes in Net Assets.

Note 3 – City of Troy

In June 2017, the City of Troy approved an operational agreement with the Organization to operate the Lloyd A. Stage Nature Center located in Troy, Michigan, effective July 1, 2017, which allows the Organization non-exclusive use of the property. The agreement expires on June 30, 2027.

In conjunction with this agreement, the City of Troy includes the Organization in its annual budget within the City's Park and Recreation Department for building and ground routine maintenance as well as an annual appropriation for Organization operations. For the year ended June 30, 2021, the City of Troy provided the Organization with an appropriation for organizational operations in the amount of \$100,000.

The appropriation in the amount of \$100,000 is recorded as Local Government Support on the Statement of Activities and Changes in Net Assets for the year ended June 30, 2021.

Note 4 – Owl Fund

The Organization supports and cares for five owls, and the Owl Fund supports owl related expenses including but not limited to owl food, veterinary care, and routine habitat maintenance. The Owl Fund donations totaled \$34,124 for the year ended June 30, 2021, which is approximately 56% of Organization donations. Owl Fund donations are included within Donations with donor restrictions on the Statement of Activities and Changes in Net Assets.

Note 5 – Other Income

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus originating in Wuhan, China (the "COVID-19 outbreak") and the risks to the international community as the virus spread globally beyond its point of origin. On March 11, 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally.

As a result of the COVID-19 outbreak, the Organization was eligible for its first Paycheck Protection Program Loan dated May 7, 2020 in the amount of \$39,100. The Organization used its first Paycheck Protection Program Loan on qualifying expenses during the applicable covered period, and the Loan was forgiven by the Small Business Administration on March 15, 2021.

Based on the Loan forgiveness received, the Organization's first Paycheck Protection Program Loan is recognized within Other Income on the Statement of Activities and Changes in Net Assets for the year ended June 30, 2021.

June 30, 2021

Note 6 - Paycheck Protection Program Loan

On February 1, 2021, the Organization was granted a loan (the "Loan") from PNC Bank, National Association, in the aggregate amount of \$40,380, pursuant to the Coronavirus Aid, Relief, and Economic Security Act's (the "CARES Act) Paycheck Protection Program (the "PPP"), which was enacted on March 27, 2020. This was the Organization's second Paycheck Protection Program Loan.

The Loan, which was in the form of a Note dated February 1, 2021, matures on February 1, 2026 and bears interest at a rate of 1.00% per annum. On February 1, 2026, all accrued interest that is not forgiven under the PPP shall be due and payable. The Note may be prepaid by the Organization at any time prior to maturity with no prepayment penalties. Funds from the Loan may only be used for payroll costs, costs used to continue group health care benefits, mortgage payments, rent, utilities, interest on other debt obligations, operating expenditures, property damage costs, supplier costs, and worker protection to be eligible for forgiveness of the Loan. The Organization used the entire Loan amount for qualifying expenses as described in the CARES Act over a covered period of 24 weeks. The Organization anticipates forgiveness of the Loan and has started the loan forgiveness process as of the date of this report.

Note 7 – Liquidity and Availability of Financial Resources

The Organization has \$111,731 of financial assets available within one year of the statement of financial position date to meet cash needs for general expenditure consisting of cash and cash equivalents. None of the financial assets are subject to donor or other contractual restrictions that make them unavailable for general expenditure within one year of the statement of financial position date with the exception of funds to be used for Organization programs and funds as described in Note 8 below. The Organization has a goal to maintain financial assets, which consist of cash and cash equivalents, on hand to meet 60 days of normal operating expenses, which are, on average approximately \$52,000. The Organization has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

Note 8 – Prior Period Adjustments***Net Asset Classifications***

The accompanying financial statements have been restated to correct an error impacting the classifications of beginning of the year net assets on the Statement of Activities and Changes in Net Assets. For the year ended June 30, 2020, net assets released from donor restrictions previously totaled \$7,349. For the year ended June 30, 2020, net assets released from donor restrictions should have totaled \$23,816, which directly relates to use of donor restricted funds for the following Organization programs and funds including Title 1, Head Start, Pavilion, and the Owl Fund. As a result, as of July 1, 2020, net assets with donor restrictions were decreased by \$16,467 and net assets without donor restrictions were increased by \$16,467.

Community Foundation Endowment

The accompanying financial statements have been restated to correct an error impacting the beginning balance of the Organization's beneficial interest in assets held at North Woodward Community Foundation. For the year ended June 30, 2020, the beneficial interest in assets held at North Woodward Community Foundation totaled \$10,230. For the year ended June 30, 2020, the beneficial interest should have totaled \$18,777 to reflect the aggregate change in value of the respective interest. As a result, as of July 1, 2020, the Organization's beneficial interest in assets held at North Woodward Community Foundation were increased by \$8,547, which also increased net assets with donor restrictions by \$8,547.

As a result of the prior period adjustments disclosed above, as of July 1, 2020, net assets without donor restrictions, net assets with donor restrictions, and total net assets are \$29,513, \$82,276, and \$111,789, respectively.

2 0 2 1 ANNUAL REPORT



The Troy Nature Society (TNS) is a nonprofit organization conducting educational nature programs for individuals of all ages at the Stage Nature Center. The organization promotes knowledge of our natural world and good stewardship of our environment.

6685 Coolidge Hwy, Troy, MI 48098

Ph: 248.688.9703

www.stagenaturecenter.org

A Message from David Lambert, President of the Troy Nature Society

In July 2011, the Troy Nature Society entered into a contract with the City of Troy to manage the programs and activities of our community's beautiful 100 acre preserve. This year, as we hold our 10th Anniversary celebrations, we would like to honor our Charter Members for their valiant efforts in forming the Society.



Photo credit, Mara Stein

As our nation and community emerge from the pandemic, we are most thankful to our hard-working staff and volunteers who've managed safe in-person educational programs for the children and adults of our community and region. This past summer we were able to reinstate our popular Day Camps for children. We are working hard to expand educational programs for local students as schools return to normal in 2022.

Three years ago, the TNS Board of Directors made the courageous decision to invest in the future of five owls in need, knowing that a new secure structure would need to be built and there would be a substantial increase in the annual budget to provide for their monthly care, feeding and medical expenses that is so vital to their livelihood. The Raptor House was officially dedicated at a ribbon-cutting ceremony on June 16th. We wish to thank everyone that helped provide financial support and those who contributed their extraordinary expertise to get us to the completion of a new home for our adopted owls. Additionally, we wish to extend a special thank you to the Troy City Council, management, and staff for their financial partnership in this permanent structure that will serve not only these birds of prey but also any future raptors in need.

Here are some of the other significant highlights of 2021:

- Nearly 1,000 people participated in a socially distanced Maple Syrup Time program held outdoors in March.
- The 2021 Run for Nature had 149 participants running and walking at the Troy Farm and the surrounding neighborhoods. We've scheduled the next Run for Nature for June 11, 2022.
- We're working hard on our next major fundraiser, Nature Uncorked. It's scheduled for early November 2021 and we're hopeful it will be as successful as our last event held two years ago.
- Despite the financial challenges posed by the pandemic, we've been able to manage our finances. For example, our staff and volunteers worked to secure a second round of PPP funding.
- We've also made the Susan and Roger Kowalski Pavilion available for rentals again.

Going forward, we are looking for new ways to raise funds to help maintain and improve our top-notch programming. We are always looking for new members to help us expand our outreach to the local community.

Finally, our TNS Board of Directors welcomed a couple of newcomers to the Board this year. The new members come to us with plenty of plans and ideas for the Center, so make sure to visit the Stage Nature Center in 2022 to see this major, green asset in our community.



David Lambert
President, TNS Board of Directors

In The Beginning

Land for the Stage Nature Center (SNC) was originally purchased by the City of Troy in the 1970s and is located at 6685 Coolidge Hwy. in Troy, just south of South Blvd. At the time of acquisition, there was an older home on the property that was initially used as the nature center building. In 2002, the old structure was demolished and the current 8,200 square foot interpretive nature center building was constructed using funds received from a government grant to the City of Troy. This center for learning contains classrooms, a public research library, an observation bee hive, a wildlife viewing area and an exhibition lobby with a live reptile and amphibian display. The headwaters of the Rouge River flow through this unique 100-acre preserve. More than 145 plant and animal species may be viewed throughout the grounds. An outdoor play area features climbing boulders, and a paved path provides wheelchair access to the streamside forest. Within the nature center boundaries are two miles of trails, which pass through upland forest, meadows, streamside wetlands, cattail marsh and a Monarch Butterfly Way Station constructed in 2017.



In 2010, in response to the planned closure of the Stage Nature Center by the City of Troy, a small but devoted group of citizens came together to create the Troy Nature Society, a 501(c)(3) nonprofit organization. Members of the Board of Directors immediately began raising funds to support operations. The Society assumed management oversight of the nature center on July 1, 2011 and immediately began offering educational nature and science programs. This was a critical time in the transition of this valued community resource from city government to nonprofit management and funding. The Troy Nature Society sought members, volunteers and financial supporters to ensure our community would continue to enjoy the benefits of time spent in the out-of-doors. During the first fiscal year of operations, TNS provided services for 8,253 visitors, students and program participants.

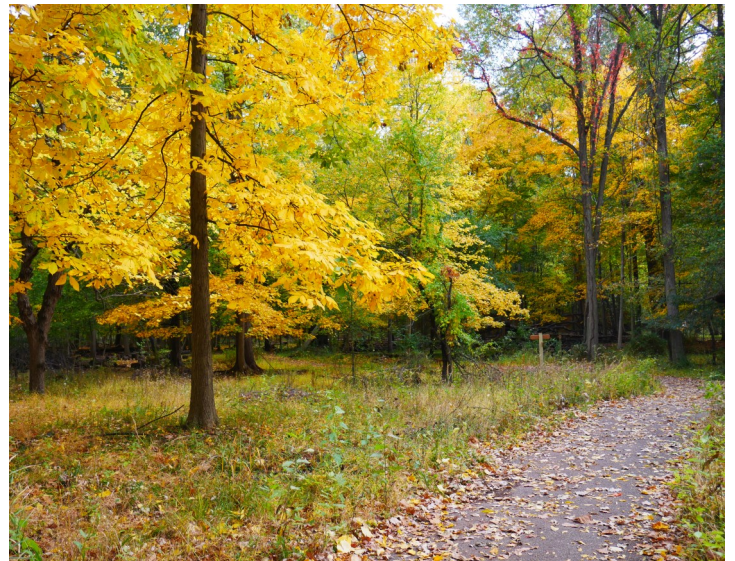
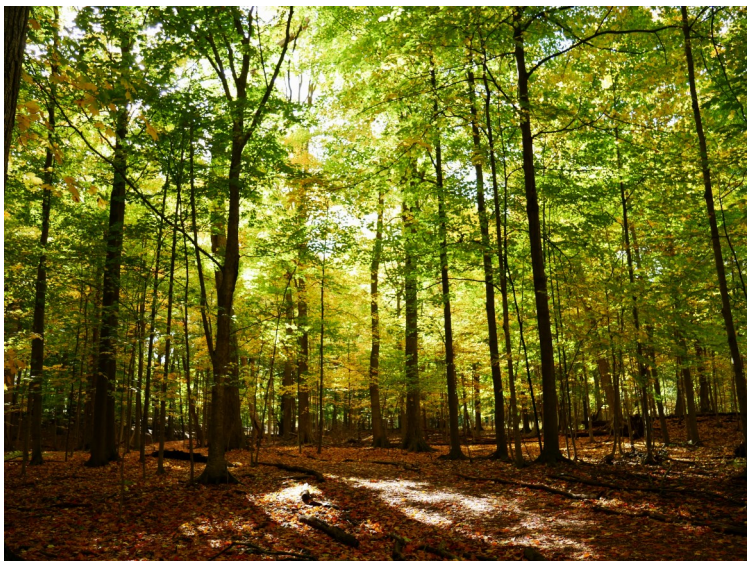


Photo credits, Mara Stein



The family of Roger and Susie Kowalski provided an exciting addition to the nature center during the 2019 fiscal year. Roger and Susie's children along with their spouses provided the funds to build and dedicate a new outdoor pavilion in honor of their parents. Susie's passing in April 2019, left a large void in our hearts for this remarkable wife, mother, grandmother and community activist who had a special passion for the nature center. The Society has been especially appreciative for the construc-

tion of the Roger and Susie Kowalski Pavilion since the start of the pandemic. The shelter provides us with many venue options including space for public and scouting programs, Day Camp programs, rentals for wedding ceremonies, family reunions along with casual group gatherings.

Activities at the nature center include public programs geared toward families, toddlers and senior adults. Additionally, we conduct programming for school and community groups along with guided nature walks and targeted school outreach nature studies. The preserve is a valuable community asset offering quiet retreat to solitary observers, couples, Scout groups, families, and school children who come to enjoy the natural beauty of the preserve. Many take the opportunity to capture photos of the wildlife for their own use and to enhance the Society's publicity materials.

The Society has seen tremendous growth across all program areas and performed diligently in financial stewardship since its founding in 2011. Though forced to discontinue programming for nearly four months during the pandemic, the Society still served more than 29,000 individuals attending programs and visitors enjoying the beauty of the preserve during the fiscal year ended June 30, 2021. The organization:

- Conducted 36 school field trips/school outreach/organized group programs. These programs served a total of 455 students and Scouts who were provided with hands-on experience in nature.
- Conducted 179 public programs and events for children, adults and miscellaneous groups at the nature center. These programs served 4,800 individuals (ages two years old through senior adult) with age-appropriate programs and activities designed to enhance learning in a natural environment.
- Maintained a dedicated corps of 225 individuals who volunteered an amazing 4,013 hours in support of TNS programs, activities and initiatives. Comprising 98% of our work force, these devoted volunteers donated time and effort to help with such activities as: educational program assistance; trail maintenance and clean-up projects; the annual Maple Syrup event; fundraising events, blue bird monitoring; front desk reception and administrative support.
- In partnership with the City of Troy, the Society along with its friends and supporters reached its financial goal of \$145,000 to complete construction of a Raptor House. In June 2021, a dedication of the new enclosure for the five rehabilitated owls adopted in 2018 by the Society was held. The enclosure is home to these magnificent birds of prey and for any future raptors not able to survive for themselves in the wild. The public can view the owls in their permanent home daily from dawn to dusk.



Leadership

Board Members

The Troy Nature Society is supported by volunteer Board members comprised of educators, administrators, those with backgrounds in wildlife preservation, environmental activism, business management, fundraising, marketing and finance. Financial support is a Board requirement for which 100% of the Society's Board Members comply. Board members serve on at least one of six board committees; Board Development, Financial Oversight, Fundraising, Educational Programming /Parks & Facility Management, Operations and Marketing & Communications. All members are involved in governance, policy oversight, strategic planning, fundraising and program development.

FY2022 Officers	FY2022 Board of Directors		
David Lambert – President Scott Hunter – 1st Vice President Steven Sprague - Treasurer Rebecca Seguin-Skrabucha - Secretary	Ben Funderburk Dan Glombowski Paul Hoef Alex Mattia Ernie McClellan	Bill Ording Anna Romund Tiffany Vanderpuije Fran Stage	Chloe Pottenger <i>Student Board Representative</i>

Program Staff

The administration of the Society includes an Executive Director responsible for oversight and fundraising activities. Carla Reeb was hired in July 2012 with over twenty-five years nonprofit management experience. The Society has a Lead Naturalist and an Assistant Naturalist employed full time, both with extensive backgrounds in nature education: organizing, executing and evaluating educational nature and science programs. A Program Support Assistant provides administrative support for program staff along with acting as the organization's Volunteer Coordinator. Six program instructors are employed "as needed" along with a full-time Seasonal Intern to help support the many TNS educational programs as they are offered throughout the year. The Society has a part-time accountant managing finances and a part-time Marketing Specialist to manage the organization's website and promote awareness of the organization's programs and activities through social media and the local press.

FY2022 TNS Staff	TNS Program Instructors
Carla Reeb – Executive Director Debra Williams – Lead Naturalist Christina Funk – Assistant Naturalist Louise McCormick-Glazier - Program Support Asst. Cindy Wymer - Accountant Neha Saigal – Marketing Specialist	Lori Brown Danielle Durham Linda Friedman Michelle Goyette Nancy Klein Miranda Roberts Andrew Grembowski - Seasonal Intern

Volunteer Corps

The Society has a dedicated corps of 200+ volunteers. Comprising 98% of our work force, these devoted individuals, ages 14+, donate time and effort to help with such activities as: educational program assistance, trail maintenance, clean-up projects, Maple Syrup programming, fundraising events, blue bird monitoring, front desk reception and administrative support.

Members

The organization currently has 200+ members supporting its mission. All membership revenues help underwrite the programs and activities of the Society. Membership benefits includes voting rights at the annual meeting and discounted fees when participating in certain TNS programs.

Mission

Our overarching mission is to provide resources and education to inspire the appreciation and preservation of nature. Specifically, the objectives of the Society are to:

- Provide healthy outdoor experiences and educational activities for individuals of all ages
- Create an understanding of the value and necessity of stewardship of our natural environment
- Preserve and protect the Stage Nature Center for future generations

Our Vision

The Troy Nature Society will become the exemplary community resource for nature education and preservation in the Troy area. We believe in making learning fun! While striving to achieve our vision, the Society will continue to assess our performance in the following areas:

- Education

- Offer innovative programs developed from current research, national trends and community needs
- Provide a wide range of program offerings for people to view and interact with the natural environment
- Act as a resource to the community for nature related questions

- Preservation

- Maintain and improve the Stage Nature Center
- Provide a physically safe, peaceful and well-maintained environment for visitors of the Stage Nature Center

- Collaborative Relationships

- Cultivate relationships with community organizations
- Participate in the community as a forward thinking and challenging leader
- Develop a vibrant and involved support base
- Cultivate relationships with organizations having similar purposes

Program Benefits

Along with providing educational programming, our nature center and its activities provide numerous benefits including:

- Natural features and spaces important to defining community image and distinctive character
- A facility that contributes to educational and cultural benefits
- Protection for important natural systems
- Active and passive recreational opportunities
- Healthy lifestyles enhancement by facilitating improvements in physical fitness through exercise, and also by facilitating positive emotional, intellectual and social experiences

Non-Discrimination Policy

The Troy Nature Society affirms a policy of non-discrimination with regards to persons on the basis of race, religion, color, sex, gender, sexual orientation, gender identity, height, weight, marital status, sexual orientation, national origin, age, disability, genetic information, amnesty status, veteran status or any other basis protected by federal, state and/or local law. This policy shall pertain to staff, applicants, volunteers, members and guests.



Photo credit, Katie Burns

Making a Positive Difference In Our Community

Public Programs

An extensive variety of educational nature and science programs is offered to the public on a year-round basis. These programs are geared for individuals of all ages - toddlers to senior adults and are designed to help children and adults increase their understanding and stewardship of our natural environment. We accomplish this by interpreting the natural world around us and acting as an educational resource in biology, ecology and natural history for all our students, young and old. Some of our most popular public programs include our various week-long Day Camps offered to reinforce children's learning experience during the summer months. Additionally we partner with such groups as Michigan DNR to provide classroom facilities for public outdoor education programs.



Photo credit, Katie Burns

School / School Outreach Programming

TNS offers educators a wide selection of science programs that meet public, private and home-schooled students' academic needs. Programs are developed to provide students with hands-on experience in nature and are designed to enhance the school's core curriculum. We utilize animal mounts, pelts, skulls, shells and other materials to ensure a first-class view of the world around us. School field trips held at the nature center engage participants in interactive nature and science experiences which include classroom instruction followed by a guided hike through the preserve. During the 2020-2021 school year, our program staff offered educators nature programs convened virtually for their students. Based on the program chosen by the educator, some programs include educational kits that are provided to the teachers and distributed to students prior to the presentation. As the 2021-2022 school year proceeds, we expect our Instructors to visit the classrooms of local schools and bring in-person programming to students. We offer various outreach programs that fulfill the instructional and educational needs of the school. Just like the programs held at the nature center, all outreach programs are designed to enhance the school's core curriculum and include hands-on interaction with mounts, pelts and other biofacts.

Scouts/Groups

As a support to organized troops and groups, we offer programs that meet requirements for members to come and complete their nature-related badge or achievement. Current programs include those geared toward Boy Scouts, Cub Scouts and Girl Scouts.

Live Owl Programming

The Society offers opportunities for the public to meet live owls and learn about these fascinating birds of prey housed at the nature center. Additionally, the Society has developed educational programs featuring these Michigan owls for the public and other organized groups. Fees collected from the programs act as a source of revenue to support the feeding, care and medical expenses that is vital to the livelihood of these amazing rehabilitated raptors.

Family Nature Explorers

This monthly program is offered year-round allows the whole family (parent and child) to participate in hands-on, outdoor experiences that inspire curiosity and create a connection to nature. A different nature topic is featured each month.

Maple Syrup Event

March is a special time for the nature center and the families of our community. TNS holds its annual Maple Syrup Time for three consecutive Saturdays every March. This fun and educational family event is typically attended by nearly 1,000 guests who venture into the woods on a guided tour, visit an historic sugar camp to learn how maple trees are tapped and see for themselves how the sap is harvested. Participants learn about the ordinary effort it takes to make sap into maple syrup. This unique seasonal event receives extensive local television and media coverage every year.

Public Awareness

TNS reaches out to our community through mailings, local distribution of brochures, public service announcements (PSAs), media events, TNS website, social media sites and participation in local community events to increase awareness of TNS. We also partner with the Troy Historical Village and other organizations serving similar populations. Public program announcements are advertised quarterly in the city's premiere magazine "*Troy Today*" which is distributed to approximately 32,000 households and businesses quarterly.



Photo credit Christina Funk

TNS school and school outreach program offerings are distributed annually to nearly 500 schools and school districts across the tri-county area. PSA's are distributed monthly to local papers to create community awareness of TNS programs, activities and volunteer opportunities which are also advertised on the organization's social media sites and website.

Additionally, the Executive Director and staff speak at local community groups throughout the tri-county area and provide programs to create awareness of sponsorship opportunities and programs offered at the nature

Program Attendance

ATTENDANCE TOTALS FOR FISCAL YEAR ENDED JUNE 30, 2021	
Group Visitations (Schools/Scouts/Senior Groups/Home School Groups)	455
Outreach Programs & Lectures	268
Birthday Parties (Educational) and Facility Rentals	4,800
Walk-In Visitations	23,903
Grand Total	29,426

Program Evaluation



Post-program evaluations from pre-selected students participating in school programs are collected and tabulated. Educators also evaluate the program for academic effectiveness. Teacher comments provide both quantitative and qualitative information regarding the overall impact of programs along with providing direction for future programs that promote education, healthy lifestyles and good stewardship of our environment.

Funding

Funding for the organization's programs and activities comes from individuals, foundations, local government, corporations, membership fees, program fees, fundraising events and facility rental fees. Contributors providing financial support at the \$500 level and above during the 2020 fiscal year include:

Anonymous (3)	Kresge Foundation	St. Stephen's Episcopal Church
Automotive Authority, Inc.	Tom Lakocy Family	Frances Stage
Dr. Karol Carter	Christal Lewandowski	Target Giving Circle
Robert and Joan Dennis	Larry and Joan Littman	Julie Lynn Thiel
Gail Fournier	Larry Ludwicki	City of Troy
Jim and Shelly Green	Alex Mattia	Troy Community Lions Club
Coldwell Banker-Karen Greenwood	William and Karen Ording	Troy Garden Club
William Hamilton	Larry & Nancy Piotrowski	Troy Nature Photo Club
Paul and Anne Hoef	Plants For Ecology, LLC	Village Club Foundation
Roger Kowalski		John and Nancy Youngerman

In addition, we have a well established annual Wine and Beer Tasting fundraiser along with a 5K Run/Walk for Nature event initiated in 2018. Currently there are approximately 232 TNS Members proving financial support our programs and activities.

Financials

In 2011, the society began operating the nature center under a two-year agreement with the City of Troy. The agreement called for approximately \$35,000 annually in city support of services, building maintenance and supplies for the nature center. In June 2017, the City of Troy renewed its operating agreement with the Society through the fiscal year 2027. The Troy Nature Society Endowment Fund established through the Troy Community Foundation (TCF) in 2018 is valued at \$24,238 as of June 30, 2021.

Revenue & Expenses	FYE 6/30/2020	FYE 6/30/2021
Donations & Grants	\$ 48,328	\$ 60,948
Fundraising Events	22,640	16,443
Membership Dues	9,333	10,892
Program Fees	37,288	40,666
Other Income (PPP, TCF)		44,617
City Investment*	<u>150,000</u>	<u>100,000</u>
Total Revenue	\$ 267,589	\$ 273,566
Wages & Payroll Taxes	206,343	187,475
Contract Services	490	0
Program Expenses	31,053	71,887
Administrative Expenses	<u>32,665</u>	<u>53,522</u>
Total Expenses	\$ 270,551	\$ 312,884

*Figures do not include \$46,000/annually for other city services and supplies provided in support of maintaining the nature center.

FREQUENTLY ASKED QUESTIONS



Photo credit Christina Funk

How is the Society funded? TNS operates on contributions it receives from membership fees, foundation gifts, program fees, local government funding, corporations, individuals, community organizations, fundraising events and facility rentals.

What kinds of programs does TNS offer at the nature center? High quality nature and science programs are offered year-round to the public, local schools along with programs for Scouts and other organization groups. All programs are offered for a minimal fee.

How is the organization staffed? Currently, the organization employs an Executive Director who oversees operations and fundraising activities; a Lead Naturalist and Assistant Naturalist oversee all educational programming and six on-call program instructors assist with programs as they are scheduled. A Program Support Assistant provides support service for all programs and manages the recruiting, training and scheduling of volunteers. Additional part-time staff include an Accountant and Marketing Specialist.

What types of volunteer help do you need? Individuals offer support in areas such as educational program assistance, various support committees, trail maintenance, trail clean-up projects, our annual maple syrup event, fundraising, blue bird monitoring, photography club, front desk help and administrative support.

Is there a fee to visit the center? There is no fee to walk the trails or visit the nature center building with its exhibit hall which includes a mastodon dig, children's play area, research library, live amphibian and reptile display and observation bee hive. Donations are accepted and greatly appreciated.

What are the hours of operation? Trails are open to the public daily year-round from dawn to dusk. The nature center's exhibit hall is open Tuesday through Friday from 9:00 am to 3:00 pm and Saturday 10:00 am to 4:00 pm and is also open when special programs or classes are offered. (Holidays excluded). The nature center's owls are available for public viewing in their new permanent enclosure daily.



Photo credit Tina Catron



*The Stage Nature Center
is managed by the
Troy Nature Society
(TNS),
a non-profit organization*

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All photos contained in this report were taken at the Stage Nature Center.

