



# City Council Agenda

December 7, 2020  
7:00 p.m.

City Council Chambers  
97 N. Broad Street  
Hillsdale, MI 49242

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- I. Call to Order and Pledge of Allegiance**
- II. Roll Call**
- III. Approval of Agenda**
- IV. Public Comments on Agenda Items**
- V. Consent Agenda**
  - A. Approval of Bills
    - 1. City Claims of October 29, 2020: \$413,925.99  
City Claims of November 13, 2020: \$89,013.47
    - 2. BPU Claims of October 29, 2020: \$444,254.82  
BPU Claims of November 13, 2020: \$355,032.21
    - 3. Payroll of October 29, 2020: \$182,592.27  
Payroll of November 13, 2020: \$191,911.76
  - B. City Council Minutes of November 2, 2020
  - C. City Council Special Meeting Minutes of November 9, 2020
  - D. EDC Minutes of August 20, 2020, October 15, 2020
  - E. EDC Business Review Committee of November 9, 2020, November 20, 2020, November 25, 2020
  - F. TIFA Dawn Theater Governance Board Minutes of October 10, 2020
  - G. Planning Commission Minutes of October 20, 2020
  - H. Brownfield Redevelopment Minutes of October 29, 2020
  - I. Finance Minutes of September 21, 2020, October 5, 2020, October 19, 2020, November 2, 2020 and November 16, 2020
  - J. Code Enforcement Department 2020 Winter Enforcement Liens
  - K. Assessing Department 2020 Winter Sidewalk Installments
- VI. Communications/Petitions**
  - A. Petition: Vacation of a portion of Public Right of Way
  - B. Electronic Board of Review Notice for December 15, 2020
  - C. National Fluoridation Quality Award Email
  - D. Lois Pavel Letter
  - E. State of Michigan Election Letter
  - F. Comcast Letter
  - G. EDC Gift Card Program
  - H. Hillsdale Hospital Named Best 2020-2021 Nursing Home
  - I. 2020 Millage Rate Tables
  - J. Full Time Police Officer
  - K. Toys for Tots Hillsdale County Letter
  - L. High Altitude Productions-Information Only

**VII. Introduction and Adoption of Ordinances/Public Hearing**

A.

**VIII. Old Business**

A. Fayette Road Projects- Verbal Update

**IX. New Business**

A. Audit Presentation

B. 2021 Council Meeting Dates

C. Development Agreement- EDC Exemption under MCL 211

D. MERS Addendum

E. MDOT Annual Right of Way Permit (Resolution)

**X. Miscellaneous Reports**

A. Proclamations- None

B. Appointments- Barbara Hamdan- Housing Commission  
Karena Mills – EDC Board

C. Other- None

**XI. General Public Comment**

**XII. City Manager's Report**

**XIII. Council Comment**

**XIV. Adjournment**

INVOICE GL DISTRIBUTION REPORT FOR CITY OF HILLSDALE  
 EXP CHECK RUN DATES 10/16/2020 - 10/30/2020  
 BOTH JOURNALIZED AND UNJOURNALIZED OPEN AND PAID  
 BANK CODE: GC

GL Number	Invoice Date	Vendor	Invoice Desc.	Invoice	Due Date	Amount	check #
Invoice Age: Less Than 30 Days							
Check 498							
101-295.000-801.000	10/29/20	AVFUEL CORP	MONTHLY RENTAL BILLING	014089288	10/29/20	20.00	498
101-295.000-801.000	10/29/20	AVFUEL CORP	JET REFUELING	014089527	10/29/20	950.00	498
481-900.000-740.295	10/29/20	AVFUEL CORP	GASOLINE	014075352	10/29/20	9,855.41	498
481-900.000-740.295	10/29/20	AVFUEL CORP	AVFUEL SUPERTANKER	014075465	10/29/20	6,955.69	498
Total For Check 498						17,781.10	
Check 499							
101-172.000-861.000	10/29/20	CARD SERVICES CENTER	TRAINING	203118	10/29/20	600.00	499
101-215.000-734.000	10/29/20	CARD SERVICES CENTER	POSTAGE	00657C	10/29/20	16.35	499
101-215.000-734.000	10/29/20	CARD SERVICES CENTER	POSTAGE	07.17.2020	10/29/20	21.00	499
101-215.000-734.000	10/29/20	CARD SERVICES CENTER	POSTAGE	02231C	10/29/20	212.20	499
101-215.000-734.000	10/29/20	CARD SERVICES CENTER	POSTAGE	02432C	10/29/20	166.10	499
101-215.000-734.000	10/29/20	CARD SERVICES CENTER	POSTAGE	01735C	10/29/20	350.00	499
101-215.000-734.000	10/29/20	CARD SERVICES CENTER	POSTAGE	01004C	10/29/20	14.65	499
101-215.000-734.000	10/29/20	CARD SERVICES CENTER	POSTAGE	01132C	10/29/20	210.00	499
101-215.000-734.000	10/29/20	CARD SERVICES CENTER	POSTAGE	01641C	10/29/20	6.95	499
101-219.000-810.000	10/29/20	CARD SERVICES CENTER	MEMBERSHIP DUES MGFOA	10.02.2020	10/29/20	120.00	499
101-219.000-810.000	10/29/20	CARD SERVICES CENTER	MEMBERSHIP DUES MGFOA	10-02-2020	10/29/20	120.00	499
101-301.000-726.000	10/29/20	CARD SERVICES CENTER	POSTAGE	00909C	10/29/20	4.60	499
101-336.000-726.000	10/29/20	CARD SERVICES CENTER	BLACK LEATHER RADIO STRAP (3) AND A	50481	10/29/20	371.80	499
101-441.000-726.000	10/29/20	CARD SERVICES CENTER	MEASURE TAPE & SCREW DRIVER & DISCH.	02909C	10/29/20	25.08	499
203-480.000-726.000	10/29/20	CARD SERVICES CENTER	MEASURE TAPE & SCREW DRIVER & DISCH.	1364158895	10/29/20	55.54	499
271-790.000-801.000	10/29/20	CARD SERVICES CENTER	WEBSITE	1745627717	10/29/20	646.92	499
271-790.000-982.000	10/29/20	CARD SERVICES CENTER	BOOKS	10.23.2020	10/29/20	116.37	499
271-790.000-982.000	10/29/20	CARD SERVICES CENTER	ADULT BOOK ORDER	09.18.2020	10/29/20	213.24	499
640-444.000-730.000	10/29/20	CARD SERVICES CENTER	MEASURE TAPE & SCREW DRIVER & DISCH.	02909C	10/29/20	179.96	499
Total For Check 499						3,450.76	
Check 502							
588-588.000-920.000	10/29/20	MICH GAS UTILITIES	NATURAL GAS UTILITY	3070372910	10/29/20	46.01	502
Total For Check 502						46.01	
Check 503							
101-172.000-715.000	10/29/20	SUN LIFE ASSURANCE COMPANY	INSURANCE CLIENT 020894	10-20-2020	10/29/20	14.44	503
101-172.000-721.000	10/29/20	SUN LIFE ASSURANCE COMPANY	INSURANCE CLIENT 020894	10-20-2020	10/29/20	38.47	503
101-173.000-715.000	10/29/20	SUN LIFE ASSURANCE COMPANY	INSURANCE CLIENT 020894	10-20-2020	10/29/20	14.44	503
101-173.000-721.000	10/29/20	SUN LIFE ASSURANCE COMPANY	INSURANCE CLIENT 020894	10-20-2020	10/29/20	28.85	503
101-174.000-715.000	10/29/20	SUN LIFE ASSURANCE COMPANY	INSURANCE CLIENT 020894	10-20-2020	10/29/20	7.22	503
101-174.000-721.000	10/29/20	SUN LIFE ASSURANCE COMPANY	INSURANCE CLIENT 020894	10-20-2020	10/29/20	8.00	503
101-209.000-715.000	10/29/20	SUN LIFE ASSURANCE COMPANY	INSURANCE CLIENT 020894	10-20-2020	10/29/20	28.88	503
101-209.000-721.000	10/29/20	SUN LIFE ASSURANCE COMPANY	INSURANCE CLIENT 020894	10-20-2020	10/29/20	47.26	503
101-215.000-715.000	10/29/20	SUN LIFE ASSURANCE COMPANY	INSURANCE CLIENT 020894	10-20-2020	10/29/20	14.44	503
101-215.000-721.000	10/29/20	SUN LIFE ASSURANCE COMPANY	INSURANCE CLIENT 020894	10-20-2020	10/29/20	16.53	503
101-219.000-715.000	10/29/20	SUN LIFE ASSURANCE COMPANY	INSURANCE CLIENT 020894	10-20-2020	10/29/20	28.88	503
101-219.000-721.000	10/29/20	SUN LIFE ASSURANCE COMPANY	INSURANCE CLIENT 020894	10-20-2020	10/29/20	52.65	503
101-295.000-715.000	10/29/20	SUN LIFE ASSURANCE COMPANY	INSURANCE CLIENT 020894	10-20-2020	10/29/20	14.44	503
101-295.000-721.000	10/29/20	SUN LIFE ASSURANCE COMPANY	INSURANCE CLIENT 020894	10-20-2020	10/29/20	16.49	503
101-301.000-715.000	10/29/20	SUN LIFE ASSURANCE COMPANY	INSURANCE CLIENT 020894	10-20-2020	10/29/20	216.60	503
101-301.000-721.000	10/29/20	SUN LIFE ASSURANCE COMPANY	INSURANCE CLIENT 020894	10-20-2020	10/29/20	319.85	503
101-336.000-715.000	10/29/20	SUN LIFE ASSURANCE COMPANY	INSURANCE CLIENT 020894	10-20-2020	10/29/20	57.76	503
101-336.000-721.000	10/29/20	SUN LIFE ASSURANCE COMPANY	INSURANCE CLIENT 020894	10-20-2020	10/29/20	80.67	503
101-400.000-715.000	10/29/20	SUN LIFE ASSURANCE COMPANY	INSURANCE CLIENT 020894	10-20-2020	10/29/20	21.66	503
101-400.000-721.000	10/29/20	SUN LIFE ASSURANCE COMPANY	INSURANCE CLIENT 020894	10-20-2020	10/29/20	27.23	503

GL Number	Invoice Date	Vendor	Invoice Desc.	Invoice	Due Date	Amount	check #
Invoice Age: Less Than 30 Days							
Check 503							
101-441.000-715.000	10/29/20	SUN LIFE ASSURANCE COMPANY	INSURANCE CLIENT 020894	10-20-2020	10/29/20	28.88	503
101-441.000-721.000	10/29/20	SUN LIFE ASSURANCE COMPANY	INSURANCE CLIENT 020894	10-20-2020	10/29/20	46.02	503
101-447.000-715.000	10/29/20	SUN LIFE ASSURANCE COMPANY	INSURANCE CLIENT 020894	10-20-2020	10/29/20	14.44	503
101-447.000-721.000	10/29/20	SUN LIFE ASSURANCE COMPANY	INSURANCE CLIENT 020894	10-20-2020	10/29/20	38.47	503
208-751.000-715.000	10/29/20	SUN LIFE ASSURANCE COMPANY	INSURANCE CLIENT 020894	10-20-2020	10/29/20	14.44	503
208-751.000-721.000	10/29/20	SUN LIFE ASSURANCE COMPANY	INSURANCE CLIENT 020894	10-20-2020	10/29/20	23.46	503
271-790.000-715.000	10/29/20	SUN LIFE ASSURANCE COMPANY	INSURANCE CLIENT 020894	10-20-2020	10/29/20	14.44	503
271-790.000-721.000	10/29/20	SUN LIFE ASSURANCE COMPANY	INSURANCE CLIENT 020894	10-20-2020	10/29/20	24.04	503
588-588.000-715.000	10/29/20	SUN LIFE ASSURANCE COMPANY	INSURANCE CLIENT 020894	10-20-2020	10/29/20	57.76	503
588-588.000-721.000	10/29/20	SUN LIFE ASSURANCE COMPANY	INSURANCE CLIENT 020894	10-20-2020	10/29/20	63.85	503
640-444.000-715.000	10/29/20	SUN LIFE ASSURANCE COMPANY	INSURANCE CLIENT 020894	10-20-2020	10/29/20	28.88	503
640-444.000-721.000	10/29/20	SUN LIFE ASSURANCE COMPANY	INSURANCE CLIENT 020894	10-20-2020	10/29/20	37.72	503
699-441.000-715.000	10/29/20	SUN LIFE ASSURANCE COMPANY	INSURANCE CLIENT 020894	10-20-2020	10/29/20	129.96	503
699-441.000-721.000	10/29/20	SUN LIFE ASSURANCE COMPANY	INSURANCE CLIENT 020894	10-20-2020	10/29/20	155.55	503
Total For Check 503						1,732.67	
Check 83862							
247-900.000-801.006	10/20/20	FOULKE CONSTRUCTION	DAWN THEATER REHABILITATION	006	10/20/20	60,750.00	83862
Total For Check 83862						60,750.00	
Check 83863							
640-444.000-981.301	10/21/20	GORNO FORD	2021 FORD EXPLORER POLICE INTERCEPT	H7014	10/21/20	34,295.00	83863
Total For Check 83863						34,295.00	
Check 83864							
247-900.000-801.006	10/26/20	FOULKE CONSTRUCTION	DAWN THEATER REHABILITATION	7	10/26/20	117,643.50	83864
Total For Check 83864						117,643.50	
Check 83866							
101-301.000-726.000	10/29/20	ADRIAN COMMUNICATIONS	NX-3200 RADIO CHARGER/TK-2140 RADIO	121696	10/29/20	159.00	83866
640-444.000-730.000	10/29/20	ADRIAN COMMUNICATIONS	MIC	121691	10/29/20	118.00	83866
Total For Check 83866						277.00	
Check 83867							
101-336.000-726.000	10/29/20	AED LIFE SOURCE	AED BATTERY 9146-ABE RECELL BATTERY	287-02	10/29/20	239.00	83867
Total For Check 83867						239.00	
Check 83868							
640-444.000-730.000	10/29/20	ALTA EQUIPMENT COMPANY	PUMP PACKING SET	SP2/52006	10/29/20	134.51	83868
Total For Check 83868						134.51	
Check 83869							
101-441.000-726.000	10/29/20	AMAZON CAPITAL SERVICES, INC	6V BATTERIES, LED TUBE LIGHTS	1YJ4-3SMT-1WF6	10/29/20	52.99	83869
101-441.000-930.000	10/29/20	AMAZON CAPITAL SERVICES, INC	6V BATTERIES, LED TUBE LIGHTS	1YKk-CPDY-7WMG	10/29/20	326.79	83869
401-900.000-975.040	10/29/20	AMAZON CAPITAL SERVICES, INC	UPS BATTERY BACK UPS CITY	1RPM-9MXL-G331	10/29/20	89.76	83869
Total For Check 83869						469.54	
Check 83870							
101-336.000-726.000	10/29/20	AMERICAN COPPER AND BRASS, LLC	FLUORESCENT BULBS FOR FIRE STATION	20INVO42552	10/29/20	75.00	83870
101-441.000-726.000	10/29/20	AMERICAN COPPER AND BRASS, LLC	TRIGGER START MAPP GAS	20INVO41787	10/29/20	102.58	83870
Total For Check 83870						177.58	
Check 83871							
101-175.000-801.000	10/29/20	ARCHIVESOCIAL	ARCHIVE PACKAGE	12864	10/29/20	1,194.00	83871



GL Number	Invoice Date	Vendor	Invoice Desc.	Invoice	Due Date	Amount	check #
Invoice Age: Less Than 30 Days							
Check 83871							
Total For Check 83871						1,194.00	
Check 83872							
101-175.000-726.000	10/29/20	ARROW SWIFT PRINTING	AP CHECKS	153231	10/29/20	186.54	83872
101-301.000-900.000	10/29/20	ARROW SWIFT PRINTING	CASE SUPERVISION SHEETS TWO PART/(P	153225	10/29/20	223.40	83872
Total For Check 83872						409.94	
Check 83873							
202-460.000-726.000	10/29/20	BECKER & SCRIVENS	CONCRETE	88583	10/29/20	294.00	83873
Total For Check 83873						294.00	
Check 83874							
633-000.000-111.000	10/29/20	BILL'S LAWN CARE, LLC	TOP SOIL	2396084	10/29/20	420.00	83874
Total For Check 83874						420.00	
Check 83875							
101-265.000-920.000	10/29/20	BOARD OF PUBLIC UTILITIES	UTILITIES	10.23.2020	10/29/20	1,165.15	83875
101-266.000-801.000	10/29/20	BOARD OF PUBLIC UTILITIES	STREET LIGHT MAINTENANCE & WATER SH	20-0000585	10/29/20	47.08	83875
101-266.000-920.000	10/29/20	BOARD OF PUBLIC UTILITIES	UTILITIES	10.23.2020	10/29/20	97.67	83875
101-276.000-801.000	10/29/20	BOARD OF PUBLIC UTILITIES	STREET LIGHT MAINTENANCE & WATER SH	20-0000584	10/29/20	38.25	83875
101-276.000-920.000	10/29/20	BOARD OF PUBLIC UTILITIES	UTILITIES	10.23.2020	10/29/20	184.73	83875
101-295.000-920.000	10/29/20	BOARD OF PUBLIC UTILITIES	UTILITIES	10.23.2020	10/29/20	491.61	83875
101-336.000-920.000	10/29/20	BOARD OF PUBLIC UTILITIES	UTILITIES	10.23.2020	10/29/20	528.39	83875
101-441.000-920.000	10/29/20	BOARD OF PUBLIC UTILITIES	UTILITIES	10.23.2020	10/29/20	311.68	83875
101-448.000-920.202	10/29/20	BOARD OF PUBLIC UTILITIES	UTILITIES	10.23.2020	10/29/20	4,401.17	83875
101-448.000-920.203	10/29/20	BOARD OF PUBLIC UTILITIES	UTILITIES	10.23.2020	10/29/20	299.39	83875
101-756.000-801.000	10/29/20	BOARD OF PUBLIC UTILITIES	STREET LIGHT MAINTENANCE & WATER SH	20-0000584	10/29/20	19.13	83875
101-756.000-920.000	10/29/20	BOARD OF PUBLIC UTILITIES	UTILITIES	10.23.2020	10/29/20	621.34	83875
202-490.000-801.000	10/29/20	BOARD OF PUBLIC UTILITIES	STREET LIGHT MAINTENANCE & WATER SH	20-0000585	10/29/20	182.56	83875
202-490.000-920.000	10/29/20	BOARD OF PUBLIC UTILITIES	UTILITIES	10.23.2020	10/29/20	373.99	83875
202-490.500-801.000	10/29/20	BOARD OF PUBLIC UTILITIES	STREET LIGHT MAINTENANCE & WATER SH	20-0000585	10/29/20	61.65	83875
202-490.500-920.000	10/29/20	BOARD OF PUBLIC UTILITIES	UTILITIES	10.23.2020	10/29/20	414.12	83875
203-480.000-920.000	10/29/20	BOARD OF PUBLIC UTILITIES	UTILITIES	10.23.2020	10/29/20	28.39	83875
203-490.000-801.000	10/29/20	BOARD OF PUBLIC UTILITIES	STREET LIGHT MAINTENANCE & WATER SH	20-0000585	10/29/20	22.75	83875
247-900.000-920.000	10/29/20	BOARD OF PUBLIC UTILITIES	UTILITIES	10.23.2020	10/29/20	202.56	83875
271-790.000-920.000	10/29/20	BOARD OF PUBLIC UTILITIES	UTILITIES	10.23.2020	10/29/20	869.18	83875
588-588.000-920.000	10/29/20	BOARD OF PUBLIC UTILITIES	UTILITIES	10.23.2020	10/29/20	311.75	83875
640-444.000-920.000	10/29/20	BOARD OF PUBLIC UTILITIES	UTILITIES	10.23.2020	10/29/20	285.20	83875
Total For Check 83875						10,957.74	
Check 83877							
588-588.000-740.000	10/29/20	BRINER OIL CO, INC	5W20 SYN BLEND OIL	122484	10/29/20	54.33	83877
Total For Check 83877						54.33	
Check 83878							
101-336.000-930.000	10/29/20	CLARK ELECTRIC INC.	SERVICE/PARTS FOR INSTALLATION OF D	16097	10/29/20	347.57	83878
Total For Check 83878						347.57	
Check 83879							
101-441.000-726.000	10/29/20	CURRENT OFFICE SOLUTIONS	BINDERS, COPY PAPER, MEMO BOOK	650967-00	10/29/20	14.68	83879
101-441.000-726.000	10/29/20	CURRENT OFFICE SOLUTIONS	BINDERS, COPY PAPER, MEMO BOOK	650882-00	10/29/20	49.49	83879
101-441.000-726.000	10/29/20	CURRENT OFFICE SOLUTIONS	BINDERS, COPY PAPER, MEMO BOOK	651020-00	10/29/20	15.30	83879
Total For Check 83879						79.47	

10/30/2020 09:20 AM  
 User: gkeasal  
 DB: Hillsdale

INVOICE GL DISTRIBUTION REPORT FOR CITY OF HILLSDALE  
 EXP CHECK RUN DATES 10/16/2020 - 10/30/2020  
 BOTH JOURNALIZED AND UNJOURNALIZED OPEN AND PAID  
 BANK CODE: GC

GL Number	Invoice Date	Vendor	Invoice Desc.	Invoice	Due Date	Amount	check #
Invoice Age: Less Than 30 Days							
Check 83880							
640-444.000-981.301	10/29/20	DH WIRELESS SOLUTIONS	DOUBLE CELL PANORAMA SHARKFIN ANTEN	EXECUIN34710	10/29/20	380.34	83880
Total For Check 83880						380.34	
Check 83881							
202-490.000-726.000	10/29/20	DORNBOS SIGN & SAFETY INC	STREET NAME SIGNS - GLENDALE & WEST	51922	10/29/20	46.34	83881
203-490.000-726.000	10/29/20	DORNBOS SIGN & SAFETY INC	STREET NAME SIGNS - GLENDALE & WEST	51922	10/29/20	67.84	83881
Total For Check 83881						114.18	
Check 83882							
202-460.000-726.000	10/29/20	DOUBLE A LAWNSCAPING & SUPPLY	STRAW BLANKET ROLLS, RYE SEED	35996	10/29/20	229.00	83882
203-460.000-726.000	10/29/20	DOUBLE A LAWNSCAPING & SUPPLY	STRAW BLANKET ROLLS, RYE SEED	35996	10/29/20	90.00	83882
Total For Check 83882						319.00	
Check 83883							
640-444.000-730.000	10/29/20	DP EQUIPMENT CO	MOWER BLADES	092334	10/29/20	62.85	83883
Total For Check 83883						62.85	
Check 83884							
633-000.000-111.000	10/29/20	DRY MAR TRUCKING & DIRTWORKS	TRUCKING OF INVENTORY MATERIAL	20106-CITY	10/29/20	619.83	83884
633-233.000-801.000	10/29/20	DRY MAR TRUCKING & DIRTWORKS	TRUCKING OF INVENTORY MATERIAL	20106-CITY	10/29/20	976.00	83884
Total For Check 83884						1,595.83	
Check 83885							
101-265.000-801.000	10/29/20	EAST 2 WEST ENTERPRISES, INC	MOP & BUFF DISPATCH OFFICE	8963	10/29/20	40.00	83885
Total For Check 83885						40.00	
Check 83886							
640-444.000-726.000	10/29/20	FAMILY FARM & HOME	LED SHOP LIGHTS	000734/W	10/29/20	39.98	83886
Total For Check 83886						39.98	
Check 83887							
202-490.000-726.000	10/29/20	FASTENAL	SET SCREWS	MIJON80308	10/29/20	5.31	83887
Total For Check 83887						5.31	
Check 83888							
101-175.000-808.000	10/29/20	GABRIDGE & COMPANY, PLC	CITY AUDIT -6-30-2020	7332372	10/29/20	8,350.00	83888
Total For Check 83888						8,350.00	
Check 83889							
101-301.000-726.000	10/29/20	GELZER & SON INC	HARDWARE	C392986	10/29/20	12.97	83889
Total For Check 83889						12.97	
Check 83890							
202-450.000-726.000	10/29/20	GERKEN MATERIAL, INC	COMMERCIAL TOP, 22A GRAVEL	179487	10/29/20	221.45	83890
202-450.000-726.000	10/29/20	GERKEN MATERIAL, INC	COMMERCIAL TOP, 22A GRAVEL	179163	10/29/20	111.00	83890
202-450.500-726.000	10/29/20	GERKEN MATERIAL, INC	COMMERCIAL TOP, 22A GRAVEL	179163	10/29/20	1.11	83890
203-450.000-726.000	10/29/20	GERKEN MATERIAL, INC	COMMERCIAL TOP, 22A GRAVEL	179487	10/29/20	724.84	83890
203-450.000-726.000	10/29/20	GERKEN MATERIAL, INC	COMMERCIAL TOP, 22A GRAVEL	179163	10/29/20	115.44	83890
203-460.000-726.000	10/29/20	GERKEN MATERIAL, INC	COMMERCIAL TOP, 22A GRAVEL	179163	10/29/20	27.75	83890
633-000.000-111.000	10/29/20	GERKEN MATERIAL, INC	COMMERCIAL TOP, 22A GRAVEL	179487	10/29/20	326.00	83890
633-000.000-111.000	10/29/20	GERKEN MATERIAL, INC	COMMERCIAL TOP, 22A GRAVEL	179233	10/29/20	272.58	83890
Total For Check 83890						1,800.17	
Check 83891							

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 DB: Hillsdale

INVOICE GL DISTRIBUTION REPORT FOR CITY OF HILLSDALE  
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GL Number	Invoice Date	Vendor	Invoice Desc.	Invoice	Due Date	Amount	check #
Invoice Age: Less Than 30 Days							
Check 83891							
101-441.000-930.000	10/29/20	GRIFFITHS MECHANICAL	RPL THERMOSTAT - DPS GARAGE AREA	SD1366	10/29/20	361.50	83891
						<u>361.50</u>	
Total For Check 83891							
Check 83892							
265-301.000-726.000	10/29/20	HILLSDALE CO PROSECUTING ATTOR	10% OF FUNDS SEIZED (\$1,064.47/\$106	10.14.2020	10/29/20	106.45	83892
						<u>106.45</u>	
Total For Check 83892							
Check 83893							
401-900.000-975.038	10/29/20	J.G. MORRIS JR, INC	CITY HALL PAINTING & TILE WORK	75000-001	10/29/20	35,749.00	83893
						<u>35,749.00</u>	
Total For Check 83893							
Check 83894							
640-444.000-730.000	10/29/20	JACKSON TRUCK SERVICE INC	FILTERS, F TUBE,	PC001338378:01	10/29/20	30.22	83894
640-444.000-730.000	10/29/20	JACKSON TRUCK SERVICE INC	FILTERS, F TUBE,	PC001338422:01	10/29/20	158.76	83894
640-444.000-730.000	10/29/20	JACKSON TRUCK SERVICE INC	FILTERS, F TUBE,	PC001338554:01	10/29/20	14.04	83894
						<u>203.02</u>	
Total For Check 83894							
Check 83895							
101-756.000-726.000	10/29/20	JONESVILLE LUMBER	2X5 BOARDS, SPINDLES, 2X8 TREATED L	862179	10/29/20	83.67	83895
202-460.000-726.000	10/29/20	JONESVILLE LUMBER	2X5 BOARDS, SPINDLES, 2X8 TREATED L	861452	10/29/20	71.79	83895
						<u>155.46</u>	
Total For Check 83895							
Check 83896							
588-000.000-651.000	10/29/20	KEELY LANGE	REFUND	10.29.2020	10/29/20	18.00	83896
						<u>18.00</u>	
Total For Check 83896							
Check 83897							
101-301.000-930.000	10/29/20	KUSTOM SIGNALS, INC	REPAIRED EYEWITNESS VANTAGE BODY CA	577881	10/29/20	180.50	83897
						<u>180.50</u>	
Total For Check 83897							
Check 83898							
633-000.000-111.000	10/29/20	LA CROSSE SEED LLC	EC QUICK 2 GROW MIX - GRASS SEED	SINP-21-08985	10/29/20	1,550.00	83898
						<u>1,550.00</u>	
Total For Check 83898							
Check 83899							
640-444.000-740.000	10/29/20	LYDEN OIL COMPANY	KENDALL SUPER 15W40 OIL	1698444	10/29/20	1,533.39	83899
						<u>1,533.39</u>	
Total For Check 83899							
Check 83900							
101-295.000-726.000	10/29/20	MARKET HOUSE	BOUNTY PAPER TOWELS, HANDSOAP & CHI	120016	10/29/20	143.04	83900
						<u>143.04</u>	
Total For Check 83900							
Check 83901							
202-490.000-801.000	10/29/20	MICH PAVEMENT MARKINGS LLC	STREET MARKINGS - 2020 STREET PRESE	49	10/29/20	3,161.92	83901
						<u>3,161.92</u>	
Total For Check 83901							
Check 83902							
588-588.000-850.000	10/29/20	MICH TRANSIT POOL	ANNUAL - MICHIGAN TANSIT POOL -DPDT	20212010	10/29/20	1,326.00	83902
588-588.000-850.000	10/29/20	MICH TRANSIT POOL	LIABILITY TRUST FUND	202110024	10/29/20	8,548.00	83902
						<u>9,874.00</u>	
Total For Check 83902							
Check 83903							
101-301.000-742.000	10/29/20	MICHAEL KURAS	2020 EQUIPMENT ALLOWANCE - RIFLE AM	10.23.2020	10/29/20	200.00	83903
						<u>200.00</u>	
Total For Check 83903							

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Invoice Age: Less Than 30 Days							
Check 83904							
101-336.000-930.000	10/29/20	NORM'S TIRE & SERVICE	TIRE DISMOUNT & MOUNT ENGINE 333	4257	10/29/20	706.33	83904
						<u>706.33</u>	
Total For Check 83904							
Check 83905							
101-301.000-742.000	10/29/20	NYE UNIFORM COMPANY	VELCRO PANT BELT/HEPHNER	754704	10/29/20	25.50	83905
						<u>25.50</u>	
Total For Check 83905							
Check 83906							
640-444.000-801.301	10/29/20	PARNEY'S CAR CARE	OIL CHANGE - UNIT 2-3 (20 EXPLORER)	66204	10/29/20	37.00	83906
						<u>37.00</u>	
Total For Check 83906							
Check 83907							
101-336.000-726.000	10/29/20	PERFORMANCE AUTOMOTIVE	12V 850 CCA BATTERY/WIRE BRAID HOSE	10284-1340053	10/29/20	47.13	83907
101-336.000-726.000	10/29/20	PERFORMANCE AUTOMOTIVE	12V 850 CCA BATTERY/WIRE BRAID HOSE	10284-1340685\	10/29/20	12.09	83907
101-336.000-730.000	10/29/20	PERFORMANCE AUTOMOTIVE	12V 850 CCA BATTERY/WIRE BRAID HOSE	10284-1339997	10/29/20	145.99	83907
588-588.000-730.000	10/29/20	PERFORMANCE AUTOMOTIVE	BELTS, HOSE, FILTERS, DRAIN PLUG	10284-1339297	10/29/20	17.79	83907
588-588.000-730.000	10/29/20	PERFORMANCE AUTOMOTIVE	BELTS, HOSE, FILTERS, DRAIN PLUG	10284-1339256	10/29/20	6.13	83907
640-444.000-730.000	10/29/20	PERFORMANCE AUTOMOTIVE	BELTS, HOSE, FILTERS, DRAIN PLUG	10284-1340270	10/29/20	9.03	83907
640-444.000-730.000	10/29/20	PERFORMANCE AUTOMOTIVE	BELTS, HOSE, FILTERS, DRAIN PLUG	10248-1339240	10/29/20	20.18	83907
640-444.000-730.000	10/29/20	PERFORMANCE AUTOMOTIVE	BELTS, HOSE, FILTERS, DRAIN PLUG	10284-1340241	10/29/20	7.78	83907
						<u>266.12</u>	
Total For Check 83907							
Check 83909							
101-301.000-742.000	10/29/20	STEVE PRATT	2020 EQUIPMENT ALLOWANCE - DUTY BOO'	16-05932-13342	10/29/20	95.39	83909
						<u>95.39</u>	
Total For Check 83909							
Check 83910							
101-172.000-715.000	10/29/20	PRIORITY HEALTH	HEALTH INSURANCE GROUP 791487	202890000660	10/29/20	476.22	83910
101-173.000-715.000	10/29/20	PRIORITY HEALTH	HEALTH INSURANCE GROUP 791487	202890000660	10/29/20	1,428.66	83910
101-209.000-715.000	10/29/20	PRIORITY HEALTH	HEALTH INSURANCE GROUP 791487	202890000660	10/29/20	476.22	83910
101-215.000-715.000	10/29/20	PRIORITY HEALTH	HEALTH INSURANCE GROUP 791487	202890000660	10/29/20	1,428.66	83910
101-219.000-715.000	10/29/20	PRIORITY HEALTH	HEALTH INSURANCE GROUP 791487	202890000660	10/29/20	2,571.58	83910
101-295.000-715.000	10/29/20	PRIORITY HEALTH	HEALTH INSURANCE GROUP 791487	202890000660	10/29/20	1,142.92	83910
101-301.000-715.000	10/29/20	PRIORITY HEALTH	HEALTH INSURANCE GROUP 791487	202890000660	10/29/20	14,762.78	83910
101-336.000-715.000	10/29/20	PRIORITY HEALTH	HEALTH INSURANCE GROUP 791487	202890000660	10/29/20	3,809.76	83910
101-400.000-715.000	10/29/20	PRIORITY HEALTH	HEALTH INSURANCE GROUP 791487	202890000660	10/29/20	1,428.66	83910
101-441.000-715.000	10/29/20	PRIORITY HEALTH	HEALTH INSURANCE GROUP 791487	202890000660	10/29/20	1,142.92	83910
101-447.000-715.000	10/29/20	PRIORITY HEALTH	HEALTH INSURANCE GROUP 791487	202890000660	10/29/20	476.22	83910
208-751.000-715.000	10/29/20	PRIORITY HEALTH	HEALTH INSURANCE GROUP 791487	202890000660	10/29/20	1,142.92	83910
588-588.000-715.000	10/29/20	PRIORITY HEALTH	HEALTH INSURANCE GROUP 791487	202890000660	10/29/20	3,428.76	83910
640-444.000-715.000	10/29/20	PRIORITY HEALTH	HEALTH INSURANCE GROUP 791487	202890000660	10/29/20	1,904.88	83910
699-441.000-715.000	10/29/20	PRIORITY HEALTH	HEALTH INSURANCE GROUP 791487	202890000660	10/29/20	5,905.12	83910
						<u>41,526.28</u>	
Total For Check 83910							
Check 83912							
274-301.000-726.000	10/29/20	PULSE TECHNOLOGY PARTNERS LLC	DECATUR KA BAND DIRECTIONAL W/FASTE	3359	10/29/20	3,940.00	83912
						<u>3,940.00</u>	
Total For Check 83912							
Check 83913							
640-444.000-726.000	10/29/20	PURITY CYLINDER GASES, INC.	ARGON GAS FILL	01069593	10/29/20	54.70	83913
						<u>54.70</u>	
Total For Check 83913							
Check 83914							
101-336.000-861.000	10/29/20	READING EMERGENCY UNIT, INC.	BASIC LIFE SUPPORT COURSE FOR FULL/	122951	10/29/20	120.00	83914

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Invoice Age: Less Than 30 Days							
Check 83914							
Total For Check 83914						120.00	
Check 83915							
101-175.000-801.000	10/29/20	SONIT SYSTEMS, LLC	VEEAM BACKUP ANNUAL RENEWAL	61841-CITY	10/29/20	279.45	83915
Total For Check 83915						279.45	
Check 83916							
101-295.000-801.000	10/29/20	STATE OF MICHIGAN	AIRPORT WATHER OBS DATA SYSTEM	591-1052936	10/29/20	756.00	83916
Total For Check 83916						756.00	
Check 83917							
101-301.000-742.000	10/29/20	STOCKHOUSE CORPORATION	POLO SHIRTS EMBROIDERED/L. BALCOM	193231	10/29/20	60.00	83917
Total For Check 83917						60.00	
Check 83918							
101-336.000-930.000	10/29/20	STOOPS FREIGHTLINER-FREMONT	GENERAL REPAIR ENGINE 342	R306042243:01	10/29/20	527.52	83918
Total For Check 83918						527.52	
Check 83919							
202-450.000-801.000	10/29/20	THOMPSON CONSTRUCTION CO., LLC	REMOVAL OF 3 RAILROAD CROSSINGS	2019-00257	10/29/20	35,477.22	83919
Total For Check 83919						35,477.22	
Check 83920							
677-175.000-964.000	10/29/20	UNEMPLOYMENT INSURANCE AGENCY		L0078627432	10/29/20	8,748.00	83920
Total For Check 83920						8,748.00	
Check 83921							
101-265.000-801.000	10/29/20	UNIFIRST CORP	CONTRACTUAL MAT & UNIFORM SERVICE	154 0104446	10/29/20	15.51	83921
101-265.000-801.000	10/29/20	UNIFIRST CORP	CONTRACTUAL SERVICES	154 0103871	10/29/20	15.51	83921
101-441.000-742.000	10/29/20	UNIFIRST CORP	RUGS/UNIFORMS - DPS	154 0103870	10/29/20	32.93	83921
101-441.000-742.000	10/29/20	UNIFIRST CORP	RUGS/UNIFORMS - DPS	154 0104445	10/29/20	32.93	83921
101-441.000-801.000	10/29/20	UNIFIRST CORP	RUGS/UNIFORMS - DPS	154 0103870	10/29/20	28.34	83921
101-441.000-801.000	10/29/20	UNIFIRST CORP	RUGS/UNIFORMS - DPS	154 0104445	10/29/20	28.34	83921
640-444.000-742.000	10/29/20	UNIFIRST CORP	RUGS/UNIFORMS - DPS	154 0103870	10/29/20	16.64	83921
640-444.000-742.000	10/29/20	UNIFIRST CORP	RUGS/UNIFORMS - DPS	154 0104445	10/29/20	13.14	83921
640-444.000-801.000	10/29/20	UNIFIRST CORP	RUGS/UNIFORMS - DPS	154 0103870	10/29/20	19.82	83921
640-444.000-801.000	10/29/20	UNIFIRST CORP	RUGS/UNIFORMS - DPS	154 0104445	10/29/20	19.82	83921
Total For Check 83921						222.98	
Check 83922							
101-265.000-726.000	10/29/20	WALMART COMMUNITY	BATTERIES, CAMERA, FACE TISSUE, HAN	10.29.2020	10/29/20	47.42	83922
101-301.000-726.000	10/29/20	WALMART COMMUNITY	BATTERIES, CAMERA, FACE TISSUE, HAN	10.29.2020	10/29/20	63.58	83922
101-441.000-726.000	10/29/20	WALMART COMMUNITY	BATTERIES, CAMERA, FACE TISSUE, HAN	10.29.2020	10/29/20	108.85	83922
Total For Check 83922						219.85	
Check 83923							
640-444.000-730.000	10/29/20	WHITE'S WELDING SERVICE	STEEL, MODIFY TAIL GATE ON #49	85829	10/29/20	11.00	83923
640-444.000-801.000	10/29/20	WHITE'S WELDING SERVICE	STEEL, MODIFY TAIL GATE ON #49	85834	10/29/20	330.00	83923
Total For Check 83923						341.00	
Check 83924							
101-441.000-955.588	10/29/20	WORKHEALTH-QUINCY, PLLC	PRE-EMPLOYMENT DRUG - COLE	7485	10/29/20	103.00	83924
Total For Check 83924						103.00	

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Check 83925							
101-175.000-806.002	10/29/20	KREIS, ENDERLE HUDGINS & BORS	MTT ATTORNEY FEES	318858 TGK	10/29/20	3,709.02	83925
						<u>3,709.02</u>	
Total For Check 83925							
Total For Age Less Than 30 Days						<u>413,925.99</u>	

GL Number	Invoice Date	Vendor	Invoice Desc.	Invoice	Due Date	Amount	check #	
Fund Totals:								
			Fund 101 GENERAL FUND			61,060.34		
			Fund 202 MAJOR ST./TRUNKLINE FUND			40,651.46		
			Fund 203 LOCAL ST. FUND			1,132.55		
			Fund 208 RECREATION FUND			1,180.82		
			Fund 247 TAX INCREMENT FINANCE ATH.			178,596.06		
			Fund 265 DRUG FORFEITURE/GRANT FUND			106.45		
			Fund 271 LIBRARY FUND			1,884.19		
			Fund 274 POLICE - OWI ENFORCEMENT			3,940.00		
			Fund 401 CAPITAL IMPROVEMENT FUND			35,838.76		
			Fund 481 AIRPORT IMPROVEMENT FUND			16,811.10		
			Fund 588 DIAL-A-RIDE FUND			13,878.38		
			Fund 633 PUBLIC SERVICES INV. FUND			4,164.41		
			Fund 640 REVOLVING MOBILE EQUIP. FUND			39,742.84		
			Fund 677 UNEMPLOYMENT INSURANCE FUND			8,748.00		
			Fund 699 DPS LEAVE AND BENEFITS FUND			6,190.63		
Total For All Funds:							413,925.99	
--- TOTALS BY GL DISTRIBUTION ---								
		101-172.000-715.000	HEALTH AND LIFE INSURANCE			490.66		
		101-172.000-721.000	DISABILITY INSURANCE			38.47		
		101-172.000-861.000	TRAINING & SEMINARS			600.00		
		101-173.000-715.000	HEALTH AND LIFE INSURANCE			1,443.10		
		101-173.000-721.000	DISABILITY INSURANCE			28.85		
		101-174.000-715.000	HEALTH AND LIFE INSURANCE			7.22		
		101-174.000-721.000	DISABILITY INSURANCE			8.00		
		101-175.000-726.000	SUPPLIES			186.54		
		101-175.000-801.000	CONTRACTUAL SERVICES			1,473.45		
		101-175.000-806.002	LEGAL SERVICES - TAX CASES			3,709.02		
		101-175.000-808.000	AUDITING SERVICES			8,350.00		
		101-209.000-715.000	HEALTH AND LIFE INSURANCE			505.10		
		101-209.000-721.000	DISABILITY INSURANCE			47.26		
		101-215.000-715.000	HEALTH AND LIFE INSURANCE			1,443.10		
		101-215.000-721.000	DISABILITY INSURANCE			16.53		
		101-215.000-734.000	POSTAGE			997.25		
		101-219.000-715.000	HEALTH AND LIFE INSURANCE			2,600.46		
		101-219.000-721.000	DISABILITY INSURANCE			52.65		
		101-219.000-810.000	DUES AND SUBSCRIPTIONS			240.00		
		101-265.000-726.000	SUPPLIES			47.42		
		101-265.000-801.000	CONTRACTUAL SERVICES			71.02		
		101-265.000-920.000	UTILITIES			1,165.15		
		101-266.000-801.000	CONTRACTUAL SERVICES			47.08		
		101-266.000-920.000	UTILITIES			97.67		
		101-276.000-801.000	CONTRACTUAL SERVICES			38.25		
		101-276.000-920.000	UTILITIES			184.73		
		101-295.000-715.000	HEALTH AND LIFE INSURANCE			1,157.36		
		101-295.000-721.000	DISABILITY INSURANCE			16.49		
		101-295.000-726.000	SUPPLIES			143.04		
		101-295.000-801.000	CONTRACTUAL SERVICES			1,726.00		
		101-295.000-920.000	UTILITIES			491.61		
		101-301.000-715.000	HEALTH AND LIFE INSURANCE			14,979.38		
		101-301.000-721.000	DISABILITY INSURANCE			319.85		
		101-301.000-726.000	SUPPLIES			240.15		
		101-301.000-742.000	CLOTHING / UNIFORMS			380.89		
		101-301.000-900.000	PRINTING			223.40		
		101-301.000-930.000	REPAIRS & MAINTENANCE			180.50		
		101-336.000-715.000	HEALTH AND LIFE INSURANCE			3,867.52		
		101-336.000-721.000	DISABILITY INSURANCE			80.67		

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		101-336.000-726.000	SUPPLIES			745.02	
		101-336.000-730.000	VEH./EQUIP. MAINT. SUPPLIES			145.99	
		101-336.000-861.000	TRAINING & SEMINARS			120.00	
		101-336.000-920.000	UTILITIES			528.39	
		101-336.000-930.000	REPAIRS & MAINTENANCE			1,581.42	
		101-400.000-715.000	HEALTH AND LIFE INSURANCE			1,450.32	
		101-400.000-721.000	DISABILITY INSURANCE			27.23	
		101-441.000-715.000	HEALTH AND LIFE INSURANCE			1,171.80	
		101-441.000-721.000	DISABILITY INSURANCE			46.02	
		101-441.000-726.000	SUPPLIES			368.97	
		101-441.000-742.000	CLOTHING / UNIFORMS			65.86	
		101-441.000-801.000	CONTRACTUAL SERVICES			56.68	
		101-441.000-920.000	UTILITIES			311.68	
		101-441.000-930.000	REPAIRS & MAINTENANCE			688.29	
		101-441.000-955.588	MISC. - CDL LICENSING/TESTING			103.00	
		101-447.000-715.000	HEALTH AND LIFE INSURANCE			490.66	
		101-447.000-721.000	DISABILITY INSURANCE			38.47	
		101-448.000-920.202	UTILITIES - MAJOR STREETS			4,401.17	
		101-448.000-920.203	UTILITIES - LOCAL STREETS			299.39	
		101-756.000-726.000	SUPPLIES			83.67	
		101-756.000-801.000	CONTRACTUAL SERVICES			19.13	
		101-756.000-920.000	UTILITIES			621.34	
		202-450.000-726.000	SUPPLIES			332.45	
		202-450.000-801.000	CONTRACTUAL SERVICES			35,477.22	
		202-450.500-726.000	SUPPLIES			1.11	
		202-460.000-726.000	SUPPLIES			594.79	
		202-490.000-726.000	SUPPLIES			51.65	
		202-490.000-801.000	CONTRACTUAL SERVICES			3,344.48	
		202-490.000-920.000	UTILITIES			373.99	
		202-490.500-801.000	CONTRACTUAL SERVICES			61.65	
		202-490.500-920.000	UTILITIES			414.12	
		203-450.000-726.000	SUPPLIES			840.28	
		203-460.000-726.000	SUPPLIES			117.75	
		203-480.000-726.000	SUPPLIES			55.54	
		203-480.000-920.000	UTILITIES			28.39	
		203-490.000-726.000	SUPPLIES			67.84	
		203-490.000-801.000	CONTRACTUAL SERVICES			22.75	
		208-751.000-715.000	HEALTH AND LIFE INSURANCE			1,157.36	
		208-751.000-721.000	DISABILITY INSURANCE			23.46	
		247-900.000-801.006	CONTRACTUAL SERVICES - MEDC GRANT			178,393.50	
		247-900.000-920.000	UTILITIES			202.56	
		265-301.000-726.000	SUPPLIES			106.45	
		271-790.000-715.000	HEALTH AND LIFE INSURANCE			14.44	
		271-790.000-721.000	DISABILITY INSURANCE			24.04	
		271-790.000-801.000	CONTRACTUAL SERVICES			646.92	
		271-790.000-920.000	UTILITIES			869.18	
		271-790.000-982.000	BOOKS			329.61	
		274-301.000-726.000	SUPPLIES			3,940.00	
		401-900.000-975.038	CITY HALL RENOVATION			35,749.00	
		401-900.000-975.040	COMPREHENSIVE COMPUTER UPDATE			89.76	
		481-900.000-740.295	FUEL AND LUBRICANTS - AVIATIO			16,811.10	
		588-000.000-651.000	USE AND ADMISSION FEES			18.00	
		588-588.000-715.000	HEALTH AND LIFE INSURANCE			3,486.52	
		588-588.000-721.000	DISABILITY INSURANCE			63.85	
		588-588.000-730.000	VEH./EQUIP. MAINT. SUPPLIES			23.92	
		588-588.000-740.000	FUEL AND LUBRICANTS			54.33	
		588-588.000-850.000	INSURANCE			9,874.00	
		588-588.000-920.000	UTILITIES			357.76	
		633-000.000-111.000	INVENTORY - MAT. AND SUPPLIES			3,188.41	



GL Number	Invoice Date	Vendor	Invoice Desc.	Invoice	Due Date	Amount	check #
		633-233.000-801.000	CONTRACTUAL SERVICES			976.00	
		640-444.000-715.000	HEALTH AND LIFE INSURANCE			1,933.76	
		640-444.000-721.000	DISABILITY INSURANCE			37.72	
		640-444.000-726.000	SUPPLIES			94.68	
		640-444.000-730.000	VEH./EQUIP. MAINT. SUPPLIES			746.33	
		640-444.000-740.000	FUEL AND LUBRICANTS			1,533.39	
		640-444.000-742.000	CLOTHING / UNIFORMS			29.78	
		640-444.000-801.000	CONTRACTUAL SERVICES			369.64	
		640-444.000-801.301	POLICE VEHICLE REPAIR			37.00	
		640-444.000-920.000	UTILITIES			285.20	
		640-444.000-981.301	CAPITAL OUTLAY - POLICE VEH.			34,675.34	
		677-175.000-964.000	REFUNDS AND REBATES			8,748.00	
		699-441.000-715.000	HEALTH AND LIFE INSURANCE			6,035.08	
		699-441.000-721.000	DISABILITY INSURANCE			155.55	

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Check 0							
481-000.000-265.000	11/10/20	67668	STATE OF MICHIGAN	SALES TAX - AIRPORT	10.31..2020	11/10/20	354.67
Total For Check 0							354.67
Check 1							
101-000.000-228.003	11/12/20	67671	MERS	RETIREMENT CONTRIBUTIONS - 300101	10-2020	11/13/20	12,055.90
101-172.000-716.000	11/12/20	67671	MERS	RETIREMENT CONTRIBUTIONS - 300101	10-2020	11/13/20	2,822.02
101-174.000-716.000	11/12/20	67671	MERS	RETIREMENT CONTRIBUTIONS - 300101	10-2020	11/13/20	390.04
101-209.000-716.000	11/12/20	67671	MERS	RETIREMENT CONTRIBUTIONS - 300101	10-2020	11/13/20	623.47
101-215.000-716.000	11/12/20	67671	MERS	RETIREMENT CONTRIBUTIONS - 300101	10-2020	11/13/20	405.85
101-219.000-716.000	11/12/20	67671	MERS	RETIREMENT CONTRIBUTIONS - 300101	10-2020	11/13/20	685.28
101-253.000-716.000	11/12/20	67671	MERS	RETIREMENT CONTRIBUTIONS - 300101	10-2020	11/13/20	77.00
101-301.000-716.000	11/12/20	67671	MERS	RETIREMENT CONTRIBUTIONS - 300101	10-2020	11/13/20	26,238.26
101-336.000-716.000	11/12/20	67671	MERS	RETIREMENT CONTRIBUTIONS - 300101	10-2020	11/13/20	5,570.60
101-400.000-716.000	11/12/20	67671	MERS	RETIREMENT CONTRIBUTIONS - 300101	10-2020	11/13/20	433.37
101-441.000-716.000	11/12/20	67671	MERS	RETIREMENT CONTRIBUTIONS - 300101	10-2020	11/13/20	1,005.32
208-751.000-716.000	11/12/20	67671	MERS	RETIREMENT CONTRIBUTIONS - 300101	10-2020	11/13/20	482.81
588-588.000-716.000	11/12/20	67671	MERS	RETIREMENT CONTRIBUTIONS - 300101	10-2020	11/13/20	361.92
640-444.000-716.000	11/12/20	67671	MERS	RETIREMENT CONTRIBUTIONS - 300101	10-2020	11/13/20	381.54
699-441.000-716.000	11/12/20	67671	MERS	RETIREMENT CONTRIBUTIONS - 300101	10-2020	11/13/20	361.50
Total For Check 1							51,894.88
Check 100000							
101-215.000-801.000	11/12/20	67652	ACCUSHRED	PAPER SHREDDING SERVICE	60898	11/12/20	64.95
Total For Check 100000							64.95
Check 100001							
101-265.000-925.000	11/12/20	67681	ACD	PHONE SYSTEM - CITY HALL	44244-110	11/12/20	184.20
101-295.000-925.000	11/12/20	67643	ACD	POTS FOR AIRPORT	14046-108	11/12/20	93.10
271-790.000-801.000	11/12/20	67709	ACD	ALARM PHONE LINE	42728-100	11/12/20	163.56
Total For Check 100001							440.86
Check 100002							
101-295.000-850.000	11/12/20	67732	AEROSPACE RISK MANAGEM	RENEWAL OF GL - AIRPORT EFFECTIVE 12	11887	11/12/20	4,559.00
Total For Check 100002							4,559.00
Check 100003							
640-444.000-801.000	11/12/20	67733	ALTEC NUECO	ANNUAL PM & DIELECTRIC TEST - TRUCK	7003475	11/12/20	806.30
Total For Check 100003							806.30
Check 100004							
640-444.000-726.000	11/12/20	67734	AMAZON CAPITAL SERVICE	JACKYLED SCREW LAMP HOLDERS - DPS GA	19XC-T1VC-4RDM	11/12/20	16.98
Total For Check 100004							16.98
Check 100007							
271-790.000-982.000	11/12/20	67711	BAKER & TAYLOR COMPANY	OCTOBER ADULT BOOK ORDER	2035566231	11/12/20	104.20
271-790.000-982.000	11/12/20	67712	BAKER & TAYLOR COMPANY	OCTOBER ADULT BOOK ORDER	2035592471	11/12/20	56.68
271-790.000-982.000	11/12/20	67713	BAKER & TAYLOR COMPANY	OCTOBER ADULT BOOK ORDER	2035539303	11/12/20	160.28
271-790.000-982.000	11/12/20	67706	BAKER & TAYLOR COMPANY	SEPT BOOKS	2035538623	11/12/20	15.65
271-790.000-982.000	11/12/20	67707	BAKER & TAYLOR COMPANY	SEPT BOOKS	2035592470	11/12/20	15.63
271-790.000-982.000	11/12/20	67708	BAKER & TAYLOR COMPANY	ADULT BOOKS AUGUST	2035566230	11/12/20	15.65
271-792.000-982.000	11/12/20	67714	BAKER & TAYLOR COMPANY	BOOKS	2035592468	11/12/20	15.65
271-792.000-982.000	11/12/20	67715	BAKER & TAYLOR COMPANY	BOOKS	2035592469	11/12/20	15.12
271-792.000-982.000	11/12/20	67716	BAKER & TAYLOR COMPANY	BOOKS	2035539302	11/12/20	15.65
271-792.000-982.000	11/12/20	67717	BAKER & TAYLOR COMPANY	BOOKS	2035566229	11/12/20	14.58

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Check 100007							
				Total For Check 100007			429.09
Check 100008							
202-460.000-726.000	11/12/20	67735	BECKER & SCRIVENS	CONCRETE - 78 STATE ST & E SOUTH ST	88846	11/12/20	736.00
202-460.000-726.000	11/12/20	67736	BECKER & SCRIVENS	CONCRETE - 78 STATE ST & E SOUTH ST	88845	11/12/20	197.25
				Total For Check 100008			933.25
Check 100009							
101-372.000-801.372	11/12/20	67601	BILL'S LAWN CARE, LLC	CODE ENFORCEMENT MOWING	2396129	11/12/20	150.00
633-000.000-111.000	11/12/20	67737	BILL'S LAWN CARE, LLC	TOP SOIL	2396183	11/12/20	168.00
				Total For Check 100009			318.00
Check 100011							
202-460.000-801.000	11/12/20	67766	BOARD OF PUBLIC UTILIT	STREET LIGHT MAINT, RPR STREET LIGHT	20-0000591	11/12/20	122.15
202-460.500-801.000	11/12/20	67766	BOARD OF PUBLIC UTILIT	STREET LIGHT MAINT, RPR STREET LIGHT	20-0000591	11/12/20	20.82
202-460.500-801.000	11/12/20	67767	BOARD OF PUBLIC UTILIT	STREET LIGHT MAINT, RPR STREET LIGHT	20-0000595	11/12/20	3,947.30
				Total For Check 100011			4,090.27
Check 100014							
101-173.000-801.000	11/12/20	67658	BS&A SOFTWARE	FIXED ASSETS. MISC REC. UTILITY BILL	131841	11/12/20	792.00
101-175.000-801.000	11/12/20	67658	BS&A SOFTWARE	FIXED ASSETS. MISC REC. UTILITY BILL	131841	11/12/20	449.50
101-219.000-801.000	11/12/20	67658	BS&A SOFTWARE	FIXED ASSETS. MISC REC. UTILITY BILL	131841	11/12/20	675.00
101-441.000-801.000	11/12/20	67658	BS&A SOFTWARE	FIXED ASSETS. MISC REC. UTILITY BILL	131841	11/12/20	749.00
				Total For Check 100014			2,665.50
Check 100015							
101-265.000-925.000	11/12/20	67656	BSB COMMUNICATIONS INC	ETHERFAX MONTHLY CHARGES	155678	11/12/20	56.00
101-441.000-801.000	11/12/20	67656	BSB COMMUNICATIONS INC	ETHERFAX MONTHLY CHARGES	155678	11/12/20	56.00
271-790.000-925.000	11/12/20	67656	BSB COMMUNICATIONS INC	ETHERFAX MONTHLY CHARGES	155678	11/12/20	56.00
				Total For Check 100015			168.00
Check 100016							
101-336.000-930.000	11/12/20	67721	CERTIFIED MAINTENANCE	STEAM/HOT WATER CLEAN ALL CARPETING	11.03.2020	11/12/20	161.56
				Total For Check 100016			161.56
Check 100017							
101-441.000-801.000	11/12/20	67738	CINTAS CORPORATION	CLEANER & DISPEN.	4065760850	11/12/20	37.43
				Total For Check 100017			37.43
Check 100021							
640-444.000-801.000	11/12/20	67739	CTT EQUIPMENT , LLC	ANNUAL INSPECTION MOBILE LIFT COLUMN	12083	11/12/20	250.00
				Total For Check 100021			250.00
Check 100022							
101-191.000-726.000	11/12/20	67659	CURRENT OFFICE SOLUTIO	CLIPS, TISSUE, TOWELS &PENS	463158-00	11/12/20	17.72
101-209.000-726.000	11/12/20	67612	CURRENT OFFICE SOLUTIO	OFFICE SUPPLIES FOR ASSESSING DEPART	463245-00	11/12/20	109.16
101-215.000-726.000	11/12/20	67659	CURRENT OFFICE SOLUTIO	CLIPS, TISSUE, TOWELS &PENS	463158-00	11/12/20	1.73
101-265.000-726.000	11/12/20	67659	CURRENT OFFICE SOLUTIO	CLIPS, TISSUE, TOWELS &PENS	463158-00	11/12/20	275.29
271-790.000-726.000	11/12/20	67701	CURRENT OFFICE SOLUTIO	COPIER LEASE AND SUPPLIES	46329-00	11/12/20	42.38
271-790.000-726.000	11/12/20	67702	CURRENT OFFICE SOLUTIO	COPIER LEASE AND SUPPLIES	463224-00	11/12/20	118.14
271-790.000-801.000	11/12/20	67703	CURRENT OFFICE SOLUTIO	COPIER LEASE AND SUPPLIES	322479-00	11/12/20	162.80
271-790.000-801.000	11/12/20	67704	CURRENT OFFICE SOLUTIO	COPIER LEASE AND SUPPLIES	323265-00	11/12/20	131.39
271-790.000-801.000	11/12/20	67705	CURRENT OFFICE SOLUTIO	COPIER LEASE AND SUPPLIES	324119-00	11/12/20	125.24
				Total For Check 100022			983.85
Check 100023							

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Check 100023							
101-295.000-925.000	11/12/20	67657	DMCI BROADBAND, LLC	INTERNET/PHONE	46078	11/12/20	138.36
Total For Check 100023							138.36
Check 100024							
202-460.000-726.000	11/12/20	67741	DOUBLE A LAWNSCAPING & TOP SOIL - RR TRACK RESTORATION		36045	11/12/20	192.00
Total For Check 100024							192.00
Check 100025							
640-444.000-730.000	11/12/20	67740	DP EQUIPMENT CO	BLADES FOR MOWER #142	092497	11/12/20	113.16
Total For Check 100025							113.16
Check 100026							
101-265.000-801.000	11/12/20	67651	EAST 2 WEST ENTERPRISE	CITY HALL CLEANING FOR OCTOBER	9*088	11/12/20	650.00
Total For Check 100026							650.00
Check 100027							
101-336.000-726.000	11/12/20	67722	EMERGENCY MEDICAL PROD	ADULT DEFIBRILLATION ELECTRODES/GLUC	2209740	11/12/20	72.89
Total For Check 100027							72.89
Check 100029							
202-490.000-726.000	11/12/20	67742	FAMILY FARM & HOME	BATTERIES (TRAFFIC BARRICADE LIGHTS)	000743/W	11/12/20	17.99
203-490.000-726.000	11/12/20	67742	FAMILY FARM & HOME	BATTERIES (TRAFFIC BARRICADE LIGHTS)	000743/W	11/12/20	17.99
Total For Check 100029							35.98
Check 100030							
101-276.000-726.000	11/12/20	67743	GELZER & SON INC	BATTERIES, MOTH BALLS	C394102	11/12/20	17.37
202-490.000-726.000	11/12/20	67743	GELZER & SON INC	BATTERIES, MOTH BALLS	C394102	11/12/20	38.08
203-490.000-726.000	11/12/20	67743	GELZER & SON INC	BATTERIES, MOTH BALLS	C394102	11/12/20	38.09
Total For Check 100030							93.54
Check 100031							
203-450.000-726.000	11/12/20	67744	GERKEN MATERIAL, INC	COMMERCIAL TOP - HOT MIX	179946	11/12/20	396.27
Total For Check 100031							396.27
Check 100033							
101-295.000-930.000	11/12/20	67666	GREENMARK EQUIPMENT	MAINTENANCE ON JOHN DEERE	P23198	11/12/20	75.21
640-444.000-730.000	11/12/20	67745	GREENMARK EQUIPMENT	NOZZLE, NUTS, TUBE.V-BELT, CAP	P25831	11/12/20	28.28
640-444.000-730.000	11/12/20	67746	GREENMARK EQUIPMENT	NOZZLE, NUTS, TUBE.V-BELT, CAP	P26585	11/12/20	18.74
640-444.000-730.000	11/12/20	67747	GREENMARK EQUIPMENT	NOZZLE, NUTS, TUBE.V-BELT, CAP	P26714	11/12/20	80.02
640-444.000-730.000	11/12/20	67748	GREENMARK EQUIPMENT	NOZZLE, NUTS, TUBE.V-BELT, CAP	P26767	11/12/20	13.47
Total For Check 100033							215.72
Check 100034							
101-336.000-742.000	11/12/20	67724	MARK HAWKINS	BOOT ALLOWANCE PER CONTRACT \$50/PER	10.30.2020	11/12/20	59.98
Total For Check 100034							59.98
Check 100035							
101-265.000-726.000	11/12/20	67682	HEFFERNAN SOFT WATER	SIWATER DELIVERY SERVICE	3061	11/12/20	23.75
101-265.000-726.000	11/12/20	67646	HEFFERNAN SOFT WATER	SIWATER DELIVERY SERVICE	2878	11/12/20	19.00
101-441.000-726.000	11/12/20	67682	HEFFERNAN SOFT WATER	SIWATER DELIVERY SERVICE	3061	11/12/20	14.25
271-790.000-726.000	11/12/20	67682	HEFFERNAN SOFT WATER	SIWATER DELIVERY SERVICE	3061	11/12/20	4.75
Total For Check 100035							61.75
Check 100036							
101-265.000-957.000	11/12/20	67672	HILLSDALE CO DRAIN COMI	CITY OF HILLSDALE AT LARGE FOR 2020	10.27.2020	11/12/20	57.98

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Check 100036							
Total For Check 100036							57.98
265-301.000-726.000	11/12/20	67723	HILLSDALE CO PROSECUTOR	10% OF FUNDS SEIZED (\$335./\$33.50 CN	10.29.2020	11/12/20	33.50
Total For Check 100037							33.50
Check 100041							
101-756.000-801.000	11/12/20	67753	HOOP LAWN & SNOW, LLC	FERTILIZING FIELD OF DREAMS	10302020FOD	11/12/20	1,080.00
Total For Check 100041							1,080.00
Check 100044							
640-444.000-730.000	11/12/20	67749	JACKSON TRUCK SERVICE	FILTERS, WINDSHIELD SOLV, WIPER BLAD	PC001338993:01	11/12/20	41.76
640-444.000-730.000	11/12/20	67750	JACKSON TRUCK SERVICE	FILTERS, WINDSHIELD SOLV, WIPER BLAD	PC001339096:01	11/12/20	182.70
640-444.000-730.000	11/12/20	67751	JACKSON TRUCK SERVICE	FILTERS, WINDSHIELD SOLV, WIPER BLAD	PC001339155:01	11/12/20	12.47
640-444.000-730.000	11/12/20	67752	JACKSON TRUCK SERVICE	FILTERS, WINDSHIELD SOLV, WIPER BLAD	PC001339421:01	11/12/20	113.54
Total For Check 100044							350.47
Check 100046							
640-444.000-730.000	11/12/20	67754	KIMBALL MIDWEST	PLOW BOLTS & NUTS	8227084	11/12/20	118.00
Total For Check 100046							118.00
Check 100047							
101-175.000-806.002	11/12/20	67611	KREIS, ENDERLE HUDGINS	MTT ATTORNEY FEES	319381	11/12/20	4,263.32
Total For Check 100047							4,263.32
Check 100048							
101-447.000-810.000	11/12/20	67675	KRISTIN BAUER	MI PROF LICENSING - REIMBURSEMENT	09.25.2020	11/12/20	80.00
Total For Check 100048							80.00
Check 100049							
101-276.000-801.000	11/12/20	67755	THOMAS ALLEN MCNAIR	OCTOBER PORTA JOHN RENTALS	1133	11/12/20	95.00
101-756.000-801.000	11/12/20	67755	THOMAS ALLEN MCNAIR	OCTOBER PORTA JOHN RENTALS	1133	11/12/20	1,335.00
Total For Check 100049							1,430.00
Check 100051							
101-175.000-806.000	11/12/20	67653	LOVINGER & THOMPSON, P	LEGAL FEES	10.30.2020	11/12/20	1,995.00
247-900.000-806.000	11/12/20	67600	LOVINGER & THOMPSON, P	TIFA LEGAL SERVICES	10.30.2020	11/12/20	300.00
Total For Check 100051							2,295.00
Check 100052							
101-301.000-726.000	11/12/20	67725	MARTIN BRAD	2020 EQUIPMENT ALLOWANCE - DUTY BOOT	501763503	11/12/20	4.60
101-301.000-742.000	11/12/20	67725	MARTIN BRAD	2020 EQUIPMENT ALLOWANCE - DUTY BOOT	501763503	11/12/20	200.00
Total For Check 100052							204.60
Check 100055							
271-790.000-801.000	11/12/20	67710	MERIT NETWORK INC	PUBLIC COMPUTERS	87846	11/12/20	750.00
Total For Check 100055							750.00
Check 100058							
101-336.000-726.000	11/12/20	67720	MY-LOR, INC.	ALUMINUM ACCOUNTABILITY TAGS/M. HALL	33610	11/12/20	17.78
Total For Check 100058							17.78
Check 100061							
101-336.000-730.000	11/12/20	67726	PERFORMANCE AUTOMOTIVE	CAR WASH	10284-1342022	11/12/20	7.29
640-444.000-730.000	11/12/20	67756	PERFORMANCE AUTOMOTIVE	MINI LAMPS, SWITCHES, FILTER	10284-1341219	11/12/20	47.00
640-444.000-730.000	11/12/20	67757	PERFORMANCE AUTOMOTIVE	MINI LAMPS, SWITCHES, FILTER	10284-1341245	11/12/20	6.29

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Check 100061 640-444.000-730.000	11/12/20	67758	PERFORMANCE AUTOMOTIVE	MINI LAMPS, SWITCHES, FILTER	10284-1341365	11/12/20	4.71
				Total For Check 100061			65.29
Check 100062 588-588.000-801.000	11/12/20	67759	PHAT JAXX AUTOMOTIVE	R/R THROTTLE BODY/GASKET - DART #62	26340	11/12/20	565.93
				Total For Check 100062			565.93
Check 100064 640-444.000-955.441	11/12/20	67760	POWERS CLOTHING, INC.	SAFETY WEAR (COAT) - R. SHAW	1/63423	11/12/20	131.00
				Total For Check 100064			131.00
Check 100065 101-172.000-726.000	11/12/20	67654	PRINTER SOURCE PLUS	TONER	174027	11/12/20	149.99
				Total For Check 100065			149.99
Check 100066 640-444.000-801.000	11/12/20	67761	PURITY CYLINDER GASES,	CYLINDER RENTAL	01077771	11/12/20	52.63
				Total For Check 100066			52.63
Check 100067 101-301.000-726.000	11/12/20	67728	SHELBY RATHBUN	REIMBUREMENT FOR PURCHASED ITEMS DIS	11.05.2020	11/12/20	41.85
				Total For Check 100067			41.85
Check 100071 101-336.000-726.000	11/12/20	67727	SHARE CORPORATION	FOAMING HANDSOAP/CAR WASH & WAX/PEAP	151325	11/12/20	260.06
101-336.000-730.000	11/12/20	67727	SHARE CORPORATION	FOAMING HANDSOAP/CAR WASH & WAX/PEAP	151325	11/12/20	91.00
				Total For Check 100071			351.06
Check 100072 101-175.000-801.000	11/12/20	67676	SONIT SYSTEMS, LLC	NETADMIN - OCTOBER2020	61959-CITY	11/12/20	315.00
				Total For Check 100072			315.00
Check 100073 101-209.000-810.000	11/12/20	67603	STATE OF MICHIGAN	ASSESSOR CERTIFICATION RENEWALS	11.05.2020	11/12/20	275.00
				Total For Check 100073			275.00
Check 100074 101-301.000-801.000	11/12/20	67729	TRANSUNION RISK AND AL'	ONLINE INVESTIGATIVE SYSTEM BILLING	807352-202010-1	11/12/20	50.00
				Total For Check 100074			50.00
Check 100075 101-441.000-726.000	11/12/20	67763	TSC STORES	ROUND UP, ANT KILLER, 2CYCLE OIL	11.15.2020	11/12/20	88.96
640-444.000-726.000	11/12/20	67763	TSC STORES	ROUND UP, ANT KILLER, 2CYCLE OIL	11.15.2020	11/12/20	35.88
				Total For Check 100075			124.84
Check 100076 101-265.000-801.000	11/12/20	67655	UNIFIRST CORP	CONTRACTUAL MAT & UNIFORM SERVICE	154 0105023	11/12/20	15.51
101-441.000-742.000	11/12/20	67764	UNIFIRST CORP	RUGS/UNIFORMS - DPS	154 0105022	11/12/20	32.93
101-441.000-742.000	11/12/20	67765	UNIFIRST CORP	RUGS/UNIFORMS - DPS	154 0105606	11/12/20	32.93
101-441.000-801.000	11/12/20	67764	UNIFIRST CORP	RUGS/UNIFORMS - DPS	154 0105022	11/12/20	28.34
101-441.000-801.000	11/12/20	67765	UNIFIRST CORP	RUGS/UNIFORMS - DPS	154 0105606	11/12/20	28.34
588-588.000-801.000	11/12/20	67683	UNIFIRST CORP	CONTRACTUAL MAT & UNIFORM SERVICE	154 0105617	11/12/20	35.75
640-444.000-742.000	11/12/20	67764	UNIFIRST CORP	RUGS/UNIFORMS - DPS	154 0105022	11/12/20	13.14
640-444.000-742.000	11/12/20	67765	UNIFIRST CORP	RUGS/UNIFORMS - DPS	154 0105606	11/12/20	13.14
640-444.000-801.000	11/12/20	67764	UNIFIRST CORP	RUGS/UNIFORMS - DPS	154 0105022	11/12/20	19.82

INVOICE GL DISTRIBUTION REPORT FOR CITY OF HILLSDALE  
POST DATES 10/30/2020 - 11/12/2020  
BOTH JOURNALIZED AND UNJOURNALIZED OPEN AND PAID  
BANK CODE: APCK

GL Number	Invoice Date	Ref #	Vendor	Invoice Desc.	Invoice	Chk Date	Amount Cl
Check 100076							
640-444.000-801.000	11/12/20	67765	UNIFIRST CORP	RUGS/UNIFORMS - DPS	154 0105606	11/12/20	19.82
Total For Check 100076							239.72
Check 100081							
101-301.000-801.000	11/12/20	67730	VERIZON WIRELESS	NETWORK ACCESS FEE FOR IN-CAR TERMIN	9866120761	11/12/20	160.04
Total For Check 100081							160.04
Check 100082							
101-295.000-740.000	11/12/20	67771	WATKINS OIL COMPANY	OCTOBER FLEET FUELING	01-000035	11/12/20	36.18
101-336.000-740.000	11/12/20	67770	WATKINS OIL COMPANY	OCTOBER FLEET FUELING	01-000150	11/12/20	392.73
588-588.000-740.000	11/12/20	67772	WATKINS OIL COMPANY	OCTOBER FLEET FUELING	01-000140	11/12/20	1,160.07
640-444.000-740.000	11/12/20	67769	WATKINS OIL COMPANY	OCTOBER FLEET FUELING	01-000120	11/12/20	1,708.10
640-444.000-740.301	11/12/20	67768	WATKINS OIL COMPANY	OCTOBER FLEET FUELING	01-000110	11/12/20	1,132.68
Total For Check 100082							4,429.76
Check 100083							
101-301.000-955.221	11/12/20	67731	WORKHEALTH-QUINCY, PLLC	METH PHYSICAL FOR CLANDESTINE LABORA	7634	11/12/20	296.40
Total For Check 100083							296.40
Check 2							
101-265.000-920.000	11/12/20	67647	MICH GAS UTILITIES	NATURAL GAS UTILITY	3082464364	11/13/20	350.22
101-265.000-920.000	11/12/20	67649	MICH GAS UTILITIES	NATURAL GAS UTILITY	3083047638	11/13/20	167.06
101-336.000-920.000	11/12/20	67648	MICH GAS UTILITIES	NATURAL GAS UTILITY	3082948309	11/13/20	186.29
271-790.000-920.000	11/12/20	67650	MICH GAS UTILITIES	NATURAL GAS UTILITY	3083340898	11/13/20	157.66
Total For Check 2							861.23
Check 3							
101-441.000-801.000	11/12/20	67762	SPOK, INC	PAGER RENTAL - DPS	D7385433W	11/13/20	18.84
Total For Check 3							18.84
--- TOTALS BY GL DISTRIBUTION ---							89,013.47
			101-000.000-228.003	DUE TO MMERS-RETIREMENT CONT.			12,055.90
			101-172.000-716.000	RETIREMENT			2,822.02
			101-172.000-726.000	SUPPLIES			149.99
			101-173.000-801.000	CONTRACTUAL SERVICES			792.00
			101-174.000-716.000	RETIREMENT			390.04
			101-175.000-801.000	CONTRACTUAL SERVICES			764.50
			101-175.000-806.000	LEGAL SERVICES			1,995.00
			101-175.000-806.002	LEGAL SERVICES - TAX CASES			4,263.32
			101-191.000-726.000	SUPPLIES			17.72
			101-209.000-716.000	RETIREMENT			623.47
			101-209.000-726.000	SUPPLIES			109.16
			101-209.000-810.000	DUES AND SUBSCRIPTIONS			275.00
			101-215.000-716.000	RETIREMENT			405.85
			101-215.000-726.000	SUPPLIES			1.73
			101-215.000-801.000	CONTRACTUAL SERVICES			64.95
			101-219.000-716.000	RETIREMENT			685.28
			101-219.000-801.000	CONTRACTUAL SERVICES			675.00
			101-253.000-716.000	RETIREMENT			77.00
			101-265.000-726.000	SUPPLIES			318.04
			101-265.000-801.000	CONTRACTUAL SERVICES			665.51
			101-265.000-920.000	UTILITIES			517.28
			101-265.000-925.000	TELEPHONE			240.20
			101-265.000-957.000	PROPERTY TAXES			57.98

INVOICE GL DISTRIBUTION REPORT FOR CITY OF HILLSDALE  
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GL Number	Invoice Date	Ref #	Vendor	Invoice Desc.	Invoice	Chk Date	Amount Cl
			101-276.000-726.000	SUPPLIES			17.37
			101-276.000-801.000	CONTRACTUAL SERVICES			95.00
			101-295.000-740.000	FUEL AND LUBRICANTS			36.18
			101-295.000-850.000	INSURANCE			4,559.00
			101-295.000-925.000	TELEPHONE			231.46
			101-295.000-930.000	REPAIRS & MAINTENANCE			75.21
			101-301.000-716.000	RETIREMENT			26,238.26
			101-301.000-726.000	SUPPLIES			46.45
			101-301.000-742.000	CLOTHING / UNIFORMS			200.00
			101-301.000-801.000	CONTRACTUAL SERVICES			210.04
			101-301.000-955.221	MISC - PHYSICAL EXAMINATIONS			296.40
			101-336.000-716.000	RETIREMENT			5,570.60
			101-336.000-726.000	SUPPLIES			350.73
			101-336.000-730.000	VEH./EQUIP. MAINT. SUPPLIES			98.29
			101-336.000-740.000	FUEL AND LUBRICANTS			392.73
			101-336.000-742.000	CLOTHING / UNIFORMS			59.98
			101-336.000-920.000	UTILITIES			186.29
			101-336.000-930.000	REPAIRS & MAINTENANCE			161.56
			101-372.000-801.372	CONTRACTUAL SERVICES - CODE ENFORCEM			150.00
			101-400.000-716.000	RETIREMENT			433.37
			101-441.000-716.000	RETIREMENT			1,005.32
			101-441.000-726.000	SUPPLIES			103.21
			101-441.000-742.000	CLOTHING / UNIFORMS			65.86
			101-441.000-801.000	CONTRACTUAL SERVICES			917.95
			101-447.000-810.000	DUES AND SUBSCRIPTIONS			80.00
			101-756.000-801.000	CONTRACTUAL SERVICES			2,415.00
			202-460.000-726.000	SUPPLIES			1,125.25
			202-460.000-801.000	CONTRACTUAL SERVICES			122.15
			202-460.500-801.000	CONTRACTUAL SERVICES			3,968.12
			202-490.000-726.000	SUPPLIES			56.07
			203-450.000-726.000	SUPPLIES			396.27
			203-490.000-726.000	SUPPLIES			56.08
			208-751.000-716.000	RETIREMENT			482.81
			247-900.000-806.000	LEGAL SERVICES			300.00
			265-301.000-726.000	SUPPLIES			33.50
			271-790.000-726.000	SUPPLIES			165.27
			271-790.000-801.000	CONTRACTUAL SERVICES			1,332.99
			271-790.000-920.000	UTILITIES			157.66
			271-790.000-925.000	TELEPHONE			56.00
			271-790.000-982.000	BOOKS			368.09
			271-792.000-982.000	BOOKS			61.00
			481-000.000-265.000	ACCRUED SALES TAX			354.67
			588-588.000-716.000	RETIREMENT			361.92
			588-588.000-740.000	FUEL AND LUBRICANTS			1,160.07
			588-588.000-801.000	CONTRACTUAL SERVICES			601.68
			633-000.000-111.000	INVENTORY - MAT. AND SUPPLIES			168.00
			640-444.000-716.000	RETIREMENT			381.54
			640-444.000-726.000	SUPPLIES			52.86
			640-444.000-730.000	VEH./EQUIP. MAINT. SUPPLIES			780.14
			640-444.000-740.000	FUEL AND LUBRICANTS			1,708.10
			640-444.000-740.301	FUEL AND LUBRICANTS-POLICE			1,132.68
			640-444.000-742.000	CLOTHING / UNIFORMS			26.28
			640-444.000-801.000	CONTRACTUAL SERVICES			1,148.57
			640-444.000-955.441	MISCELLANEOUS - SHOE ALLOWANC			131.00
			699-441.000-716.000	RETIREMENT			361.50

--- FUND TOTALS BY VENDOR ---

Fund 101 GENERAL FUND  
 0002 - UNIFIRST CORP

138.05



GL Number	Invoice Date	Ref #	Vendor	Invoice Desc.	Invoice	Chk Date	Amount Cl
			0020	- CINTAS CORPORATION			37.43
			0027	- GELZER & SON INC			17.37
			0035	- CURRENT OFFICE SOLUTIONS			403.90
			0081	- MICH GAS UTILITIES			703.57
			0387	- BILL'S LAWN CARE, LLC			150.00
			0531	- HOOP LAWN & SNOW, LLC			1,080.00
			0771	- TSC STORES			88.96
			0845	- SPOK, INC			18.84
			0961	- PERFORMANCE AUTOMOTIVE			7.29
			1077	- KREIS, ENDERLE HUDGINS & BORSOS			4,263.32
			1164	- EMERGENCY MEDICAL PRODUCTS INC			72.89
			1275	- WORKHEALTH-QUINCY, PLLC			296.40
			1299	- EAST 2 WEST ENTERPRISES, INC			650.00
			1485	- MY-LOR, INC.			17.78
			1523	- MARK HAWKINS			59.98
			1535	- AEROSPACE RISK MANAGEMENT			4,559.00
			1543	- SHELBY RATHBUN			41.85
			1808	- LOVINGER & THOMPSON, PC			1,995.00
			2132	- GREENMARK EQUIPMENT			75.21
			2200	- DMCI BROADBAND, LLC			138.36
			2278	- WATKINS OIL COMPANY			428.91
			2328	- PRINTER SOURCE PLUS			149.99
			2359	- MERS			50,307.11
			2831	- VERIZON WIRELESS			160.04
			2863	- THOMAS ALLEN MCNAIR			1,430.00
			2937	- MARTIN BRAD			204.60
			3076	- BS&A SOFTWARE			2,665.50
			3248	- HEFFERNAN SOFT WATER SERVICE			57.00
			3876	- STATE OF MICHIGAN			275.00
			3899	- HILLSDALE CO DRAIN COMM			57.98
			4151	- ACCUSHRED			64.95
			5455	- CERTIFIED MAINTENANCE			161.56
			5531	- SONIT SYSTEMS, LLC			315.00
			5544	- SHARE CORPORATION			351.06
			ACD	- ACD			277.30
			BSB	- BSB COMMUNICATIONS INC			112.00
			KRISTIN	- KRISTIN BAUER			80.00
			TRANSUNION	- TRANSUNION RISK AND ALTERNATIVE			50.00
			TOTAL FUND 101	GENERAL			<u>71,963.20</u>
			Fund 202 MAJOR	ST./TRUJ			
			0013	- BOARD OF PUBLIC UTILITIES			4,090.27
			0027	- GELZER & SON INC			38.08
			0378	- BECKER & SCRIVENS			933.25
			3846	- DOUBLE A LAWNSCAPING & SUPPLY			192.00
			FAMILY	- FAMILY FARM & HOME			17.99
			TOTAL FUND 202	MAJOR S'			<u>5,271.59</u>
			Fund 203 LOCAL	ST. FUNI			
			0027	- GELZER & SON INC			38.09
			0384	- GERKEN MATERIAL, INC			396.27
			FAMILY	- FAMILY FARM & HOME			17.99
			TOTAL FUND 203	LOCAL S'			<u>452.35</u>
			Fund 208 RECREATION	FUI			
			2359	- MERS			482.81
			TOTAL FUND 208	RECREAT'			<u>482.81</u>
			Fund 247	TAX INCREMENT			

GL Number	Invoice Date	Ref #	Vendor	Invoice Desc.	Invoice	Chk Date	Amount Cl
			1808	- LOVINGER & THOMPSON, PC			300.00
			TOTAL FUND 247 TAX INC				300.00
			Fund 265 DRUG FORFEITU				
			2260	- HILLSDALE CO PROSECUTING ATTORNEY			33.50
			TOTAL FUND 265 DRUG FO				33.50
			Fund 271 LIBRARY FUND				
			0011	- BAKER & TAYLOR COMPANY			429.09
			0035	- CURRENT OFFICE SOLUTIONS			579.95
			0081	- MICH GAS UTILITIES			157.66
			3248	- HEFFERNAN SOFT WATER SERVICE			4.75
			ACD	- ACD			163.56
			BSB	- BSB COMMUNICATIONS INC			56.00
			MERIT	- MERIT NETWORK INC			750.00
			TOTAL FUND 271 LIBRARY				2,141.01
			Fund 481 AIRPORT IMPRO				
			2840	- STATE OF MICHIGAN			354.67
			TOTAL FUND 481 AIRPORT				354.67
			Fund 588 DIAL-A-RIDE F				
			0002	- UNIFIRST CORP			35.75
			2278	- WATKINS OIL COMPANY			1,160.07
			2359	- MERS			361.92
			PHAT JAXX	- PHAT JAXX AUTOMOTIVE			565.93
			TOTAL FUND 588 DIAL-A-				2,123.67
			Fund 633 PUBLIC SERVIC				
			0387	- BILL'S LAWN CARE, LLC			168.00
			TOTAL FUND 633 PUBLIC :				168.00
			Fund 640 REVOLVING MOB				
			0002	- UNIFIRST CORP			65.92
			0086	- JACKSON TRUCK SERVICE INC			350.47
			0606	- KIMBALL MIDWEST			118.00
			0771	- TSC STORES			35.88
			0961	- PERFORMANCE AUTOMOTIVE			58.00
			1136	- PURITY CYLINDER GASES, INC.			52.63
			2132	- GREENMARK EQUIPMENT			140.51
			2278	- WATKINS OIL COMPANY			2,840.78
			2359	- MERS			381.54
			2610	- DP EQUIPMENT CO			113.16
			2645	- POWERS CLOTHING, INC.			131.00
			3524	- ALTEC NUECO			806.30
			5503	- AMAZON CAPITAL SERVICES, INC			16.98
			CTT EQUIPM	- CTT EQUIPMENT , LLC			250.00
			TOTAL FUND 640 REVOLVI				5,361.17
			Fund 699 DPS LEAVE AND				
			2359	- MERS			361.50
			TOTAL FUND 699 DPS LEA				361.50

GL Number	Invoice Date	Vendor	Invoice Desc.	Invoice	Due Date	Amount	check #
Invoice Age: Less Than 30 Days							
Check 141							
582-175.000-715.000	10/29/20	SUN LIFE ASSURANCE COMPANY	INSURANCE CLIENT 020894	10.20.2020	10/29/20	194.94	141
582-175.000-721.000	10/29/20	SUN LIFE ASSURANCE COMPANY	INSURANCE CLIENT 020894	10.20.2020	10/29/20	377.65	141
590-175.000-715.000	10/29/20	SUN LIFE ASSURANCE COMPANY	INSURANCE CLIENT 020894	10.20.2020	10/29/20	83.03	141
591-175.000-715.000	10/29/20	SUN LIFE ASSURANCE COMPANY	INSURANCE CLIENT 020894	10.20.2020	10/29/20	54.15	141
591-175.000-721.000	10/29/20	SUN LIFE ASSURANCE COMPANY	INSURANCE CLIENT 020894	10.20.2020	10/29/20	230.10	141
Total For Check 141						939.87	
Check 73305							
582-000.000-084.247	10/26/20	CITY OF HILLSDALE	TIFA LOAN	10.21.2020	10/26/20	200,000.00	73305
Total For Check 73305						200,000.00	
Check 73306							
590-547.000-727.600	10/29/20	ALEXANDER CHEMICAL CORPORTION	FERROUS CHLORIDE WWTP	31075	10/29/20	4,119.74	73306
Total For Check 73306						4,119.74	
Check 73307							
582-175.000-726.000	10/29/20	AMAZON CAPITAL SERVICES, INC	BPU ELECTRIC PHONE CHARGERS	1FGF-6FVX-Q3G6	10/29/20	22.97	73307
582-544.000-726.800	10/29/20	AMAZON CAPITAL SERVICES, INC	PULLING STRING REPAIR SPIGOT	1QNN-D4VG-N7VJ	10/29/20	61.65	73307
590-546.000-742.000	10/29/20	AMAZON CAPITAL SERVICES, INC	LIGHT BULBS, TOILET PAPER, EAR PLUG.	1VGJ-FFWQ-D17L	10/29/20	96.12	73307
590-546.000-930.000	10/29/20	AMAZON CAPITAL SERVICES, INC	LIGHT BULBS, TOILET PAPER, EAR PLUG.	1VGJ-FFWQ-D17L	10/29/20	93.44	73307
591-545.000-930.000	10/29/20	AMAZON CAPITAL SERVICES, INC	LIGHT BULBS, TOILET PAPER, EAR PLUG.	1VGJ-FFWQ-D17L	10/29/20	159.99	73307
Total For Check 73307						434.17	
Check 73308							
582-000.000-158.000-20	10/29/20	AMERICAN COPPER AND BRASS, LLC	ELECTRICAL SUPPLIES	20INV041798	10/29/20	3.53	73308
582-000.000-158.000-20	10/29/20	AMERICAN COPPER AND BRASS, LLC	ELECTRICAL SUPPLIES	20INV040098	10/29/20	17.22	73308
582-543.000-726.000	10/29/20	AMERICAN COPPER AND BRASS, LLC	ELECTRICAL SUPPLIES	20INV041568	10/29/20	11.66	73308
582-543.000-726.000	10/29/20	AMERICAN COPPER AND BRASS, LLC	ELECTRICAL SUPPLIES	20INV041297	10/29/20	7.30	73308
582-543.000-726.000	10/29/20	AMERICAN COPPER AND BRASS, LLC	ELECTRICAL SUPPLIES	20INV041039	10/29/20	27.41	73308
582-543.000-726.000	10/29/20	AMERICAN COPPER AND BRASS, LLC	ELECTRICAL SUPPLIES	20INV040359	10/29/20	27.51	73308
582-544.000-930.000	10/29/20	AMERICAN COPPER AND BRASS, LLC	ELECTRICAL SUPPLIES	20INV041296	10/29/20	30.34	73308
582-544.000-930.000	10/29/20	AMERICAN COPPER AND BRASS, LLC	ELECTRICAL SUPPLIES	20INV041567	10/29/20	18.95	73308
582-544.000-930.000	10/29/20	AMERICAN COPPER AND BRASS, LLC	REPAIR PARTS FOR LIGHT	20INV042827	10/29/20	33.46	73308
591-545.000-930.000	10/29/20	AMERICAN COPPER AND BRASS, LLC	PLUMBING MATERIALS, MOUNTING MATERI.	20INV041566	10/29/20	45.30	73308
591-545.000-930.000	10/29/20	AMERICAN COPPER AND BRASS, LLC	PLUMBING MATERIALS, MOUNTING MATERI.	20INVO41566	10/29/20	12.40	73308
591-545.000-930.000	10/29/20	AMERICAN COPPER AND BRASS, LLC	PLUMBING MATERIALS, MOUNTING MATERI.	20INVO41295	10/29/20	27.05	73308
591-545.000-930.000	10/29/20	AMERICAN COPPER AND BRASS, LLC	PLUMBING MATERIALS, MOUNTING MATERI.	20INVO41294	10/29/20	13.11	73308
591-545.000-930.000	10/29/20	AMERICAN COPPER AND BRASS, LLC	PLUMBING MATERIALS, MOUNTING MATERI.	20INVO40586	10/29/20	10.90	73308
Total For Check 73308						286.14	
Check 73309							
582-175.000-801.000	10/29/20	ARCHIVESOCIAL	ARCHIVING	12864-BPU	10/29/20	597.00	73309
590-175.000-801.000	10/29/20	ARCHIVESOCIAL	ARCHIVING	12864-BPU	10/29/20	298.50	73309
591-175.000-801.000	10/29/20	ARCHIVESOCIAL	ARCHIVING	12864-BPU	10/29/20	298.50	73309
Total For Check 73309						1,194.00	
Check 73310							
582-175.000-726.000	10/29/20	ARROW SWIFT PRINTING	AP- CHECKS	153231-BPU	10/29/20	93.27	73310
582-175.000-726.000	10/29/20	ARROW SWIFT PRINTING	COPY PAPER	153338	10/29/20	94.00	73310
590-175.000-726.000	10/29/20	ARROW SWIFT PRINTING	AP- CHECKS	153231-BPU	10/29/20	46.64	73310
590-175.000-726.000	10/29/20	ARROW SWIFT PRINTING	COPY PAPER	153338	10/29/20	47.00	73310
591-175.000-726.000	10/29/20	ARROW SWIFT PRINTING	AP- CHECKS	153231-BPU	10/29/20	46.63	73310
591-175.000-726.000	10/29/20	ARROW SWIFT PRINTING	COPY PAPER	153338	10/29/20	47.00	73310

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GL Number	Invoice Date	Vendor	Invoice Desc.	Invoice	Due Date	Amount	check #
Invoice Age: Less Than 30 Days							
Check 73310							
Total For Check 73310						374.54	
Check 73311							
582-000.000-202.100	10/29/20	BARNETT, AMANDA M	UB refund for account: 013154	10/29/2020	10/29/20	180.00	73311
Total For Check 73311						180.00	
Check 73312							
582-000.000-202.100	10/29/20	BEAL, DIANE	UB refund for account: 023130	10/29/2020	10/29/20	75.86	73312
Total For Check 73312						75.86	
Check 73313							
582-544.000-930.000	10/29/20	BECKER & SCRIVENS	CONCRETE FOR BLVD POSTS	104452	10/29/20	193.50	73313
Total For Check 73313						193.50	
Check 73314							
582-000.000-202.100	10/29/20	BOWMAN, BRIAN J	UB refund for account: 023300	10/29/2020	10/29/20	28.00	73314
Total For Check 73314						28.00	
Check 73315							
582-000.000-202.100	10/29/20	BROOKS, BRIANA N	UB refund for account: 012373	10/29/2020	10/29/20	6.70	73315
590-000.000-202.100	10/29/20	BROOKS, BRIANA N	UB refund for account: 012373	10/29/2020	10/29/20	6.82	73315
591-000.000-202.100	10/29/20	BROOKS, BRIANA N	UB refund for account: 012373	10/29/2020	10/29/20	4.48	73315
Total For Check 73315						18.00	
Check 73316							
582-000.000-202.100	10/29/20	BROWN, TANDRA A	UB refund for account: 012907	10/29/2020	10/29/20	131.25	73316
Total For Check 73316						131.25	
Check 73317							
582-000.000-202.100	10/29/20	CHURCH, IAN M	UB refund for account: 013485	10/29/2020	10/29/20	96.63	73317
590-000.000-202.100	10/29/20	CHURCH, IAN M	UB refund for account: 013485	10/29/2020	10/29/20	35.26	73317
591-000.000-202.100	10/29/20	CHURCH, IAN M	UB refund for account: 013485	10/29/2020	10/29/20	25.36	73317
Total For Check 73317						157.25	
Check 73318							
582-175.000-801.000	10/29/20	CINTAS CORPORATION	MATT'S	4064889689	10/29/20	20.00	73318
582-175.000-801.000	10/29/20	CINTAS CORPORATION	MATT'S	4065405066	10/29/20	20.00	73318
582-544.000-726.800	10/29/20	CINTAS CORPORATION	FIRST AID KIT REFILL	5034299231	10/29/20	333.31	73318
590-175.000-801.000	10/29/20	CINTAS CORPORATION	MATT'S	4064889689	10/29/20	10.00	73318
590-175.000-801.000	10/29/20	CINTAS CORPORATION	MATT'S	4065405066	10/29/20	10.00	73318
590-546.000-726.800	10/29/20	CINTAS CORPORATION	FIRST AID KIT REFILL	5034299231	10/29/20	84.52	73318
591-175.000-801.000	10/29/20	CINTAS CORPORATION	MATT'S	4064889689	10/29/20	10.00	73318
591-175.000-801.000	10/29/20	CINTAS CORPORATION	MATT'S	4065405066	10/29/20	10.00	73318
591-544.000-726.800	10/29/20	CINTAS CORPORATION	FIRST AID KIT REFILL	5034299231	10/29/20	84.51	73318
Total For Check 73318						582.34	
Check 73319							
582-000.000-158.000-20	10/29/20	CITY OF HILLSDALE	BPU SIDEWALK PROJECT, WATER&SEWER R	10.15.2020	10/29/20	354.08	73319
582-544.000-730.000	10/29/20	CITY OF HILLSDALE	BPU SIDEWALK PROJECT, WATER&SEWER R	10.15.2020	10/29/20	1,999.63	73319
590-000.000-158.000-20	10/29/20	CITY OF HILLSDALE	BPU SIDEWALK PROJECT, WATER&SEWER R	10.15.2020	10/29/20	177.05	73319
590-546.000-730.039	10/29/20	CITY OF HILLSDALE	BPU SIDEWALK PROJECT, WATER&SEWER R	10.15.2020	10/29/20	186.15	73319
590-546.000-930.960	10/29/20	CITY OF HILLSDALE	BPU SIDEWALK PROJECT, WATER&SEWER R	10.15.2020	10/29/20	601.27	73319
591-000.000-158.000-20	10/29/20	CITY OF HILLSDALE	BPU SIDEWALK PROJECT, WATER&SEWER R	10.15.2020	10/29/20	177.04	73319
591-544.000-930.000	10/29/20	CITY OF HILLSDALE	BPU SIDEWALK PROJECT, WATER&SEWER R	10.15.2020	10/29/20	2,871.63	73319

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Invoice Age: Less Than 30 Days							
Check 73319							
						Total For Check 73319	6,366.85
Check 73320							
582-000.000-158.000-20	10/29/20	CLARK ELECTRIC INC.	CONNECT URD SERVICES FAYETTE ST	16044	10/29/20	1,797.15	73320
582-000.000-158.000-20	10/29/20	CLARK ELECTRIC INC.	CONNECT URD SERVICES FAYETTE ST	16003	10/29/20	3,251.31	73320
582-544.000-930.000	10/29/20	CLARK ELECTRIC INC.	CONNECT URD SERVICES FAYETTE ST	15736	10/29/20	3,099.67	73320
						Total For Check 73320	8,148.13
Check 73321							
582-000.000-202.100	10/29/20	COLE, JANE A	UB refund for account: 018492	10/29/2020	10/29/20	80.02	73321
590-000.000-202.100	10/29/20	COLE, JANE A	UB refund for account: 018492	10/29/2020	10/29/20	44.61	73321
591-000.000-202.100	10/29/20	COLE, JANE A	UB refund for account: 018492	10/29/2020	10/29/20	27.87	73321
						Total For Check 73321	152.50
Check 73322							
582-175.000-726.000	10/29/20	CURRENT OFFICE SOLUTIONS	COPY PAPER	651197-00	10/29/20	19.75	73322
590-175.000-726.000	10/29/20	CURRENT OFFICE SOLUTIONS	COPY PAPER	651197-00	10/29/20	9.88	73322
591-175.000-726.000	10/29/20	CURRENT OFFICE SOLUTIONS	COPY PAPER	651197-00	10/29/20	9.87	73322
						Total For Check 73322	39.50
Check 73323							
591-000.000-158.000-20	10/29/20	DIXON ENGINEERING & INSPECTION	ENGINEERING FILTER TANK #3 REFURB	20-7253	10/29/20	5,075.00	73323
						Total For Check 73323	5,075.00
Check 73324							
582-175.000-930.000	10/29/20	THE DOOR MAN	DOOR SPRING REPAIR	10.16.2020	10/29/20	275.00	73324
						Total For Check 73324	275.00
Check 73325							
591-544.000-930.000	10/29/20	DRY MAR TRUCKING & DIRTWORKS	TRUCKING FOR PEASTONE	20106	10/29/20	179.00	73325
						Total For Check 73325	179.00
Check 73326							
590-000.000-158.000-21	10/29/20	EVOQUA WATER TECHNOLOGIES LLC	NORTH CLARIFIER SWEEP REPLACEMENT E	904645250	10/29/20	14,820.02	73326
						Total For Check 73326	14,820.02
Check 73327							
582-543.000-930.000	10/29/20	FAMILY FARM & HOME	PIPE AND VALVE	000704/W	10/29/20	35.58	73327
582-544.000-930.546	10/29/20	FAMILY FARM & HOME	RODENT POISON	000742/W	10/29/20	19.99	73327
590-546.000-930.950	10/29/20	FAMILY FARM & HOME	CLEANER, ROPE, TAPE, PIN PUNCH KIT,	736/54	10/29/20	13.98	73327
591-544.000-930.000	10/29/20	FAMILY FARM & HOME	CLEANER, ROPE, TAPE, PIN PUNCH KIT,	735/54	10/29/20	39.96	73327
591-544.000-930.000	10/29/20	FAMILY FARM & HOME	CLEANER, ROPE, TAPE, PIN PUNCH KIT,	740/54	10/29/20	75.98	73327
591-544.000-930.000	10/29/20	FAMILY FARM & HOME	CLEANER, ROPE, TAPE, PIN PUNCH KIT,	741/54	10/29/20	30.47	73327
						Total For Check 73327	215.96
Check 73328							
582-175.000-808.000	10/29/20	GABRIDGE & COMPANY, PLC	CITY AUDIT - 6-2020	7332216	10/29/20	2,815.00	73328
590-175.000-808.000	10/29/20	GABRIDGE & COMPANY, PLC	CITY AUDIT - 6-2020	7332216	10/29/20	1,407.50	73328
591-175.000-808.000	10/29/20	GABRIDGE & COMPANY, PLC	CITY AUDIT - 6-2020	7332216	10/29/20	1,407.50	73328
						Total For Check 73328	5,630.00
Check 73329							
582-000.000-202.100	10/29/20	GARCIA, RICARDO	UB refund for account: 030353	10/29/2020	10/29/20	1.00	73329
						Total For Check 73329	1.00

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 User: gkeasal  
 DB: Hillsdale

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Invoice Age: Less Than 30 Days							
Check 73330							
582-543.000-726.000	10/29/20	GELZER & SON INC	HARDWARE	C390989	10/29/20	10.49	73330
582-544.000-930.000	10/29/20	GELZER & SON INC	HARDWARE	C392929	10/29/20	27.92	73330
582-544.000-930.000	10/29/20	GELZER & SON INC	HARDWARE	B30674	10/29/20	2.88	73330
582-544.000-930.546	10/29/20	GELZER & SON INC	HARDWARE	C393751	10/29/20	7.97	73330
582-544.000-930.546	10/29/20	GELZER & SON INC	HARDWARE	B30690	10/29/20	8.79	73330
591-545.000-930.000	10/29/20	GELZER & SON INC	PAINT, FILE, SAND CLOTH	C392015	10/29/20	20.08	73330
591-545.000-930.000	10/29/20	GELZER & SON INC	PAINT, FILE, SAND CLOTH	B28901	10/29/20	4.79	73330
Total For Check 73330						82.92	
Check 73331							
591-544.000-930.000	10/29/20	GERKEN MATERIAL, INC	PEASTONE	179233	10/29/20	256.97	73331
Total For Check 73331						256.97	
Check 73332							
582-000.000-202.100	10/29/20	GRIFFIN, STEVE M	UB refund for account: 030236	10/29/2020	10/29/20	30.00	73332
Total For Check 73332						30.00	
Check 73333							
582-000.000-202.100	10/29/20	HARNER, MICHAEL H	UB refund for account: 020872	10/29/2020	10/29/20	49.00	73333
Total For Check 73333						49.00	
Check 73334							
591-545.000-727.300	10/29/20	HAVILAND PRODUCTS COMPNAY	HYDROFLUOSILCIC ACID WTP FLUORIDE	372758	10/29/20	1,572.00	73334
Total For Check 73334						1,572.00	
Check 73335							
582-000.000-202.100	10/29/20	HECHT, DONNA J	UB refund for account: 022803	10/29/2020	10/29/20	18.04	73335
590-000.000-202.100	10/29/20	HECHT, DONNA J	UB refund for account: 022803	10/29/2020	10/29/20	5.90	73335
591-000.000-202.100	10/29/20	HECHT, DONNA J	UB refund for account: 022803	10/29/2020	10/29/20	5.06	73335
Total For Check 73335						29.00	
Check 73336							
590-547.000-726.900	10/29/20	HEFFERNAN SOFT WATER SERVICE	DISTILLED WATER WWTP LAB	549	10/29/20	17.50	73336
Total For Check 73336						17.50	
Check 73337							
582-543.000-742.000	10/29/20	IRBY CO	40CAL FLASH SUIT	S01211398.001	10/29/20	985.00	73337
Total For Check 73337						985.00	
Check 73338							
582-175.000-801.000	10/29/20	JONESVILLE HEALTH CARE PLLC	DOT PHYSICAL	10.02.2020	10/29/20	100.00	73338
Total For Check 73338						100.00	
Check 73339							
582-543.000-930.000	10/29/20	KENDALL ELECTRIC	WIRING SUPPLIES	S109635595.001	10/29/20	127.50	73339
Total For Check 73339						127.50	
Check 73340							
590-000.000-250.100	10/29/20	KEY GOVERNMENT FINANCE, INC	VACTOR TRUCK	4656050	10/29/20	39,349.63	73340
590-000.000-251.000	10/29/20	KEY GOVERNMENT FINANCE, INC	VACTOR TRUCK	4656050	10/29/20	1,078.18	73340
591-000.000-250.100	10/29/20	KEY GOVERNMENT FINANCE, INC	VACTOR TRUCK	4656050	10/29/20	39,349.64	73340
591-000.000-251.000	10/29/20	KEY GOVERNMENT FINANCE, INC	VACTOR TRUCK	4656050	10/29/20	1,078.18	73340
Total For Check 73340						80,855.63	

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Invoice Age: Less Than 30 Days							
Check 73341							
582-000.000-202.100	10/29/20	KIES, JEFFERY R	UB refund for account: 012863	10/29/2020	10/29/20	267.93	73341
						<u>267.93</u>	
Total For Check 73341							
Check 73342							
582-000.000-202.100	10/29/20	MAAS, KOREY D	UB refund for account: 010374	10/29/2020	10/29/20	21.92	73342
590-000.000-202.100	10/29/20	MAAS, KOREY D	UB refund for account: 010374	10/29/2020	10/29/20	5.43	73342
591-000.000-202.100	10/29/20	MAAS, KOREY D	UB refund for account: 010374	10/29/2020	10/29/20	4.65	73342
						<u>32.00</u>	
Total For Check 73342							
Check 73343							
582-000.000-202.100	10/29/20	MALCHEFF, ERVIN M	UB refund for account: 015320	10/29/2020	10/29/20	77.33	73343
						<u>77.33</u>	
Total For Check 73343							
Check 73344							
590-547.000-726.900	10/29/20	MARKET HOUSE	HOUSEHOLD BLEACH, DISPOSABLE SHOT G	119663	10/29/20	16.92	73344
						<u>16.92</u>	
Total For Check 73344							
Check 73345							
590-547.000-801.000	10/29/20	MERIT LABORATORIES	BEF COMP/QTRLY TESTING, ACT COMP TE	18012	10/29/20	286.50	73345
590-547.000-801.000	10/29/20	MERIT LABORATORIES	BEF COMP/QTRLY TESTING, ACT COMP TE	18318	10/29/20	286.50	73345
590-547.000-801.000	10/29/20	MERIT LABORATORIES	BEF COMP/QTRLY TESTING, ACT COMP TE	17949	10/29/20	286.50	73345
590-547.000-801.000	10/29/20	MERIT LABORATORIES	BEF COMP/QTRLY TESTING, ACT COMP TE	18081	10/29/20	286.50	73345
590-547.000-801.000	10/29/20	MERIT LABORATORIES	BEF COMP/QTRLY TESTING, ACT COMP TE	18172	10/29/20	286.50	73345
590-547.000-801.000	10/29/20	MERIT LABORATORIES	BEF COMP/QTRLY TESTING, ACT COMP TE	18320	10/29/20	165.75	73345
590-547.000-801.000	10/29/20	MERIT LABORATORIES	BEF COMP/QTRLY TESTING, ACT COMP TE	18220	10/29/20	168.25	73345
590-547.000-801.000	10/29/20	MERIT LABORATORIES	BEF COMP/QTRLY TESTING, ACT COMP TE	18321	10/29/20	373.25	73345
590-547.000-801.000	10/29/20	MERIT LABORATORIES	BEF COMP/QTRLY TESTING, ACT COMP TE	18173	10/29/20	280.00	73345
590-547.000-801.000	10/29/20	MERIT LABORATORIES	BEF COMP/QTRLY TESTING, ACT COMP TE	18221	10/29/20	77.00	73345
						<u>2,496.75</u>	
Total For Check 73345							
Check 73346							
591-000.000-110.000	10/29/20	MICHIGAN PIPE & VALVE	WATER INVENTORY	J024422	10/29/20	3,288.19	73346
						<u>3,288.19</u>	
Total For Check 73346							
Check 73347							
582-000.000-202.100	10/29/20	NICHOLSON, REBECCA L	UB refund for account: 024132	10/29/2020	10/29/20	66.69	73347
590-000.000-202.100	10/29/20	NICHOLSON, REBECCA L	UB refund for account: 024132	10/29/2020	10/29/20	58.31	73347
591-000.000-202.100	10/29/20	NICHOLSON, REBECCA L	UB refund for account: 024132	10/29/2020	10/29/20	50.00	73347
						<u>175.00</u>	
Total For Check 73347							
Check 73348							
582-000.000-202.100	10/29/20	NODINE, KEEGAN J	UB refund for account: 023548	10/29/2020	10/29/20	33.14	73348
590-000.000-202.100	10/29/20	NODINE, KEEGAN J	UB refund for account: 023548	10/29/2020	10/29/20	19.05	73348
591-000.000-202.100	10/29/20	NODINE, KEEGAN J	UB refund for account: 023548	10/29/2020	10/29/20	13.81	73348
						<u>66.00</u>	
Total For Check 73348							
Check 73349							
582-000.000-202.100	10/29/20	NORTHROP, MISTY D	UB refund for account: 011229	10/29/2020	10/29/20	99.16	73349
						<u>99.16</u>	
Total For Check 73349							
Check 73350							
582-000.000-202.100	10/29/20	PELHAM, DENNIS J	UB refund for account: 304449	10/29/2020	10/29/20	69.00	73350
						<u>69.00</u>	
Total For Check 73350							

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Invoice Age: Less Than 30 Days							
Check 73351							
582-544.000-726.800	10/29/20	PERFORMANCE AUTOMOTIVE	BLADE CONNECTORS	10284-1340558	10/29/20	11.98	73351
591-544.000-930.000	10/29/20	PERFORMANCE AUTOMOTIVE	DRILL BITS, SOCKETS	10284-1340180	10/29/20	5.19	73351
591-544.000-930.000	10/29/20	PERFORMANCE AUTOMOTIVE	DRILL BITS, SOCKETS	10284-1340188	10/29/20	(5.19)	73351
591-544.000-930.000	10/29/20	PERFORMANCE AUTOMOTIVE	DRILL BITS, SOCKETS	10284-1339900	10/29/20	34.59	73351
Total For Check 73351						46.57	
Check 73352							
590-547.000-930.000	10/29/20	PERMATRON CORPORATION	PRE FOLTER SCREENS FOR HVAC UNITS W/	IN-07845-PM	10/29/20	1,363.28	73352
Total For Check 73352						1,363.28	
Check 73353							
582-000.000-202.100	10/29/20	PETERSON, KC	UB refund for account: 026446	10/29/2020	10/29/20	168.00	73353
Total For Check 73353						168.00	
Check 73354							
582-000.000-202.100	10/29/20	PETERSON, KC	UB refund for account: 030374	10/29/2020	10/29/20	26.66	73354
Total For Check 73354						26.66	
Check 73355							
582-000.000-110.000	10/29/20	POWERLINE SUPPLY	INVENTORY	56510868	10/29/20	156.55	73355
582-000.000-110.000	10/29/20	POWERLINE SUPPLY	INVENTORY	56512368	10/29/20	493.00	73355
582-000.000-110.000	10/29/20	POWERLINE SUPPLY	INVENTORY	56510486	10/29/20	34.80	73355
582-000.000-110.000	10/29/20	POWERLINE SUPPLY	INVENTORY	56506455	10/29/20	1,519.00	73355
582-000.000-110.000	10/29/20	POWERLINE SUPPLY	INVENTORY	56508522	10/29/20	917.10	73355
582-000.000-110.000	10/29/20	POWERLINE SUPPLY	INVENTORY	56506454	10/29/20	101.08	73355
582-000.000-110.000	10/29/20	POWERLINE SUPPLY	INVENTORY	56510485	10/29/20	772.55	73355
582-000.000-110.000	10/29/20	POWERLINE SUPPLY	INVENTORY	56510198	10/29/20	121.00	73355
582-544.000-801.000	10/29/20	POWERLINE SUPPLY	RUBBER GOODS TESTING	56509908	10/29/20	1,122.50	73355
591-544.000-726.800	10/29/20	POWERLINE SUPPLY	SUPPLIES / PAINT	56510487	10/29/20	154.08	73355
Total For Check 73355						5,391.66	
Check 73356							
582-175.000-715.000	10/29/20	PRIORITY HEALTH	HEALTH AND LIFE INSURANCE	202890000652	10/29/20	15,239.02	73356
590-175.000-715.000	10/29/20	PRIORITY HEALTH	HEALTH AND LIFE INSURANCE	202890000652	10/29/20	5,571.74	73356
591-175.000-715.000	10/29/20	PRIORITY HEALTH	HEALTH AND LIFE INSURANCE	202890000652	10/29/20	6,048.00	73356
Total For Check 73356						26,858.76	
Check 73357							
591-544.000-930.990	10/29/20	RJT CONSTRUCTION	WATER SERVICE REPLACEMENTS	2569	10/29/20	5,232.50	73357
Total For Check 73357						5,232.50	
Check 73358							
582-000.000-202.100	10/29/20	RUMPH, CIARRA L	UB refund for account: 026058	10/29/2020	10/29/20	158.00	73358
Total For Check 73358						158.00	
Check 73359							
582-000.000-202.100	10/29/20	SCHMIDT, REBEKAH J	UB refund for account: 026909	10/29/2020	10/29/20	22.07	73359
590-000.000-202.100	10/29/20	SCHMIDT, REBEKAH J	UB refund for account: 026909	10/29/2020	10/29/20	21.20	73359
591-000.000-202.100	10/29/20	SCHMIDT, REBEKAH J	UB refund for account: 026909	10/29/2020	10/29/20	16.64	73359
Total For Check 73359						59.91	
Check 73360							
582-000.000-202.100	10/29/20	SHIMP, AMBER L	UB refund for account: 023659	10/29/2020	10/29/20	81.99	73360
590-000.000-202.100	10/29/20	SHIMP, AMBER L	UB refund for account: 023659	10/29/2020	10/29/20	37.11	73360



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Invoice Age: Less Than 30 Days							
Check 73360							
591-000.000-202.100	10/29/20	SHIMP, AMBER L	UB refund for account: 023659	10/29/2020	10/29/20	27.90	73360
						<u>147.00</u>	
Total For Check 73360							
Check 73361							
591-000.000-110.000	10/29/20	SLC METER LLC	1" METER INSETTER HORNS	257255	10/29/20	1,464.28	73361
						<u>1,464.28</u>	
Total For Check 73361							
Check 73362							
582-175.000-801.200	10/29/20	SONIT SYSTEMS, LLC	VEEAM BACKUP ANNUAL RENEWAL	61841-BPU	10/29/20	139.73	73362
590-175.000-801.200	10/29/20	SONIT SYSTEMS, LLC	VEEAM BACKUP ANNUAL RENEWAL	61841-BPU	10/29/20	69.86	73362
591-175.000-801.200	10/29/20	SONIT SYSTEMS, LLC	VEEAM BACKUP ANNUAL RENEWAL	61841-BPU	10/29/20	69.86	73362
						<u>279.45</u>	
Total For Check 73362							
Check 73363							
590-547.000-930.000	10/29/20	STATE CHEMICAL MANUFACTURING	CLOSE LOOP BOILER TREATMENT	901717342	10/29/20	205.00	73363
						<u>205.00</u>	
Total For Check 73363							
Check 73364							
590-546.000-730.039	10/29/20	STILLWELL FORD MERCURY, INC	OIL CHANGE WWTP 2013 F150	634497	10/29/20	55.75	73364
						<u>55.75</u>	
Total For Check 73364							
Check 73365							
582-000.000-202.100	10/29/20	SWANDER, STACEY L	UB refund for account: 026139	10/29/2020	10/29/20	28.33	73365
590-000.000-202.100	10/29/20	SWANDER, STACEY L	UB refund for account: 026139	10/29/2020	10/29/20	13.12	73365
591-000.000-202.100	10/29/20	SWANDER, STACEY L	UB refund for account: 026139	10/29/2020	10/29/20	9.55	73365
						<u>51.00</u>	
Total For Check 73365							
Check 73366							
591-544.000-930.990	10/29/20	TAPLIN GROUP, LLC	SERVICE LINE IDENTIFICAITON/POTHOLI	1	10/29/20	42,420.00	73366
						<u>42,420.00</u>	
Total For Check 73366							
Check 73367							
582-000.000-158.000-20	10/29/20	THOMPSON CONSTRUCTION CO., LLC	BPU OFFICE PARKINGLOT AND SIDEWALK	201 00257	10/29/20	3,404.00	73367
590-000.000-158.000-20	10/29/20	THOMPSON CONSTRUCTION CO., LLC	BPU OFFICE PARKINGLOT AND SIDEWALK	201 00257	10/29/20	1,702.00	73367
591-000.000-158.000-20	10/29/20	THOMPSON CONSTRUCTION CO., LLC	BPU OFFICE PARKINGLOT AND SIDEWALK	201 00257	10/29/20	1,702.00	73367
						<u>6,808.00</u>	
Total For Check 73367							
Check 73368							
590-546.000-930.980	10/29/20	TODD MORRIS	REIMBURSEMENT FOR WATER HEATER DUE	009556	10/29/20	836.25	73368
						<u>836.25</u>	
Total For Check 73368							
Check 73369							
582-000.000-202.100	10/29/20	TOMASELLO, LAURA S	UB refund for account: 030135	10/29/2020	10/29/20	282.25	73369
						<u>282.25</u>	
Total For Check 73369							
Check 73370							
582-544.000-930.546	10/29/20	UIS PROGRAMMABLE SERVICES	RELAY TESTING	530361400	10/29/20	5,856.41	73370
						<u>5,856.41</u>	
Total For Check 73370							
Check 73371							
591-545.000-727.200	10/29/20	UNIVAR SOLUTIONS USA INC	12.5% SODIUM HYPOCHLORITE	TO914331	10/29/20	843.20	73371
591-545.000-727.200	10/29/20	UNIVAR SOLUTIONS USA INC	12.5% SODIUM HYPOCHLORITE WTP	TO914617	10/29/20	1,333.00	73371
						<u>2,176.20</u>	
Total For Check 73371							

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Invoice Age: Less Than 30 Days							
Check 73372							
590-546.000-801.000	10/29/20	UTILITIES INSTRUMENTATION SER	MOTOROLA RADIO MAINTENANCE SCADA	530361733	10/29/20	1,887.50	73372
591-544.000-801.000	10/29/20	UTILITIES INSTRUMENTATION SER	MOTOROLA RADIO MAINTENANCE SCADA	530361733	10/29/20	1,887.50	73372
Total For Check 73372						3,775.00	
Check 73373							
582-544.000-730.000	10/29/20	VERMEER OF MICHIGAN, INC	REPAIR BUTTONS FOR LM-42	P85104	10/29/20	76.72	73373
Total For Check 73373						76.72	
Check 73374							
582-000.000-202.100	10/29/20	WHIMS, BRENDA J	UB refund for account: 022097	10/29/2020	10/29/20	60.00	73374
Total For Check 73374						60.00	
Check 73375							
582-000.000-202.100	10/29/20	WILLIAMS, KRISTEN R	UB refund for account: 010950	10/29/2020	10/29/20	23.13	73375
590-000.000-202.100	10/29/20	WILLIAMS, KRISTEN R	UB refund for account: 010950	10/29/2020	10/29/20	14.47	73375
591-000.000-202.100	10/29/20	WILLIAMS, KRISTEN R	UB refund for account: 010950	10/29/2020	10/29/20	12.40	73375
Total For Check 73375						50.00	
Check 73376							
582-000.000-202.100	10/29/20	WOLF, ANNALEA E	UB refund for account: 009943	10/29/2020	10/29/20	47.27	73376
590-000.000-202.100	10/29/20	WOLF, ANNALEA E	UB refund for account: 009943	10/29/2020	10/29/20	25.57	73376
591-000.000-202.100	10/29/20	WOLF, ANNALEA E	UB refund for account: 009943	10/29/2020	10/29/20	21.91	73376
Total For Check 73376						94.75	
Total For Age Less Than 30 Days						444,254.82	

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Fund Totals:								
			Fund 582 ELECTRIC FUND			249,318.19		
			Fund 590 SEWER FUND			77,042.05		
			Fund 591 WATER FUND			117,894.58		
Total For All Funds:							444,254.82	
--- TOTALS BY GL DISTRIBUTION ---								
582-000.000-084.247			DUE FROM T.I.F.A FUND			200,000.00		
582-000.000-110.000			INVENTORY			4,115.08		
582-000.000-158.000-20			CONSTRUCTION WORK IN PROGRESS			1,817.90		
582-000.000-158.000-20			CONSTRUCTION WORK IN PROGRESS			3,251.31		
582-000.000-158.000-20			CONSTRUCTION WORK IN PROGRESS			3,758.08		
582-000.000-202.100			ACCOUNTS PAYABLE-UB REFUNDS			2,229.37		
582-175.000-715.000			HEALTH AND LIFE INSURANCE			15,433.96		
582-175.000-721.000			DISABILITY INSURANCE			377.65		
582-175.000-726.000			SUPPLIES			229.99		
582-175.000-801.000			CONTRACTUAL SERVICES			737.00		
582-175.000-801.200			COMPUTER			139.73		
582-175.000-808.000			AUDITING SERVICES			2,815.00		
582-175.000-930.000			REPAIRS & MAINTENANCE			275.00		
582-543.000-726.000			SUPPLIES			84.37		
582-543.000-742.000			CLOTHING / UNIFORMS			985.00		
582-543.000-930.000			REPAIRS & MAINTENANCE			163.08		
582-544.000-726.800			SUPPLIES - OPERATIONS			406.94		
582-544.000-730.000			VEH./EQUIP. MAINT. SUPPLIES			2,076.35		
582-544.000-801.000			CONTRACTUAL SERVICES			1,122.50		
582-544.000-930.000			REPAIRS & MAINTENANCE			3,406.72		
582-544.000-930.546			REPAIRS & MAINANCE - SUBSTATIONS			5,893.16		
590-000.000-158.000-20			CONSTRUCTION WORK IN PROGRESS			1,879.05		
590-000.000-158.000-21			CONSTRUCTION WORK IN PROGRESS			14,820.02		
590-000.000-202.100			ACCOUNTS PAYABLE-UB REFUNDS			286.85		
590-000.000-250.100			MUNICIPAL FINANCING - CURRENT			39,349.63		
590-000.000-251.000			ACCRUED INTEREST			1,078.18		
590-175.000-715.000			HEALTH AND LIFE INSURANCE			5,654.77		
590-175.000-726.000			SUPPLIES			103.52		
590-175.000-801.000			CONTRACTUAL SERVICES			318.50		
590-175.000-801.200			COMPUTER			69.86		
590-175.000-808.000			AUDITING SERVICES			1,407.50		
590-546.000-726.800			SUPPLIES - OPERATIONS			84.52		
590-546.000-730.039			BPU VEHICLE MAINT/SUPPLIES			241.90		
590-546.000-742.000			CLOTHING / UNIFORMS			96.12		
590-546.000-801.000			CONTRACTUAL SERVICES			1,887.50		
590-546.000-930.000			REPAIRS & MAINTENANCE			93.44		
590-546.000-930.950			REPAIRS & MAINT. - LIFT STATIONS			13.98		
590-546.000-930.960			REPAIRS & MAINT. - SEWER MAINS			601.27		
590-546.000-930.980			REPIARS & MAINT. - SERVICE LINES			836.25		
590-547.000-726.900			SUPPLIES - LABORATORY			34.42		
590-547.000-727.600			SUPPLIES - FERROUS CHLORIDE			4,119.74		
590-547.000-801.000			CONTRACTUAL SERVICES			2,496.75		
590-547.000-930.000			REPAIRS & MAINTENANCE			1,568.28		
591-000.000-110.000			INVENTORY			4,752.47		
591-000.000-158.000-20			CONSTRUCTION WORK IN PROGRESS			5,075.00		
591-000.000-158.000-20			CONSTRUCTION WORK IN PROGRESS			1,879.04		
591-000.000-202.100			ACCOUNTS PAYABLE-UB REFUNDS			219.63		
591-000.000-250.100			MUNICIPAL FINANCING - CURRENT			39,349.64		
591-000.000-251.000			ACCRUED INTEREST			1,078.18		
591-175.000-715.000			HEALTH AND LIFE INSURANCE			6,102.15		
591-175.000-721.000			DISABILITY INSURANCE			230.10		

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		591-175.000-726.000	SUPPLIES			103.50	
		591-175.000-801.000	CONTRACTUAL SERVICES			318.50	
		591-175.000-801.200	COMPUTER			69.86	
		591-175.000-808.000	AUDITING SERVICES			1,407.50	
		591-544.000-726.800	SUPPLIES - OPERATIONS			238.59	
		591-544.000-801.000	CONTRACTUAL SERVICES			1,887.50	
		591-544.000-930.000	REPAIRS & MAINTENANCE			3,488.60	
		591-544.000-930.990	REPAIRS & MAINTENANCE - LEAD SERVICES			47,652.50	
		591-545.000-727.200	SUPPLIES - SODIUM HYPOCHLORITE			2,176.20	
		591-545.000-727.300	SUPPLIES - FLOURIDE			1,572.00	
		591-545.000-930.000	REPAIRS & MAINTENANCE			293.62	

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GL Number	Invoice Date	Ref #	Vendor	Invoice Desc.	Invoice	Chk Date	Amount Cl
Check 0							
582-000.000-265.000	11/10/20	67667	STATE OF MICHIGAN	SALES TAX	10.31.2020	11/10/20	29,002.68
582-000.000-693.000	11/10/20	67667	STATE OF MICHIGAN	SALES TAX	10.31.2020	11/10/20	(178.77)
Total For Check 0							28,823.91
Check 1							
582-000.000-228.100	11/12/20	67678	MERS	RETIREMENT CONTRIBUTIONS - 300101	10.31.2020	11/13/20	11,871.87
582-175.000-716.000	11/12/20	67678	MERS	RETIREMENT CONTRIBUTIONS - 300101	10.31.2020	11/13/20	12,329.79
590-175.000-716.000	11/12/20	67678	MERS	RETIREMENT CONTRIBUTIONS - 300101	10.31.2020	11/13/20	4,588.25
591-175.000-716.000	11/12/20	67678	MERS	RETIREMENT CONTRIBUTIONS - 300101	10.31.2020	11/13/20	3,202.96
Total For Check 1							31,992.87
Check 100001							
582-175.000-925.000	11/12/20	67664	ACD	MONTHLY FIBER LEASE	42187-152	11/12/20	122.58
582-543.000-925.000	11/12/20	67680	ACD	POT'S - PP	11061-110	11/12/20	138.65
590-175.000-925.000	11/12/20	67662	ACD	POTS FOR WWTP	11058-110	11/12/20	93.10
590-175.000-925.000	11/12/20	67664	ACD	MONTHLY FIBER LEASE	42187-152	11/12/20	61.29
591-175.000-925.000	11/12/20	67663	ACD	POTS FOR WTP	11060-110	11/12/20	93.10
591-175.000-925.000	11/12/20	67664	ACD	MONTHLY FIBER LEASE	42187-152	11/12/20	61.29
Total For Check 100001							570.01
Check 100004							
582-175.000-801.200	11/12/20	67602	AMAZON CAPITAL SERVICE:SHARK CELL ANTENNA FOR ELECTRIC FORE	13QM-G9P1-RDCC		11/12/20	168.54
582-175.000-801.200	11/12/20	67622	AMAZON CAPITAL SERVICE:CAT 6 WALL PLATES BPU OFFICE	13QM-G9P1-VX7N		11/12/20	19.46
Total For Check 100004							188.00
Check 100005							
590-547.000-930.000	11/12/20	67692	AMERICAN COPPER AND BR/PLUMBING MATERIALS TO INSTALL FURNAC	20INV044923		11/12/20	263.56
Total For Check 100005							263.56
Check 100006							
591-000.000-158.000-2(11/12/20		67604	ARTESIAN OF PIONEER, IIFINAL PAYMENT WTP FILTER PROJECT	11.06.2020		11/12/20	124,500.00
Total For Check 100006							124,500.00
Check 100009							
591-544.000-930.000	11/12/20	67686	BILL'S LAWN CARE, LLC	TOP DIRT FOR WATER REPAIRS	2396184	11/12/20	72.00
Total For Check 100009							72.00
Check 100010							
590-547.000-801.000	11/12/20	67674	BIOTECH AGRONOMICS	BIOSLOIDS SLUDGE HAULING	2638	11/12/20	24,024.00
Total For Check 100010							24,024.00
Check 100012							
591-000.000-693.000	11/12/20	67718	BRANDON JOHNS	AFLAC REIMBURSEMENT	72492	11/12/20	20.82
Total For Check 100012							20.82
Check 100013							
582-175.000-801.000	11/12/20	67661	BRIDGESTONE AMERICAS, IIMONTHLY PROCESSING	612040		11/12/20	1,301.73
590-175.000-801.000	11/12/20	67661	BRIDGESTONE AMERICAS, IIMONTHLY PROCESSING	612040		11/12/20	650.87
591-175.000-801.000	11/12/20	67661	BRIDGESTONE AMERICAS, IIMONTHLY PROCESSING	612040		11/12/20	650.86
Total For Check 100013							2,603.46
Check 100014							
582-000.000-123.000	11/12/20	67636	BS&A SOFTWARE	FIXED ASSETS SYTERM ANNUAL SERVICE,	131841-BPU	11/12/20	3,065.75
590-000.000-123.000	11/12/20	67636	BS&A SOFTWARE	FIXED ASSETS SYTERM ANNUAL SERVICE,	131841-BPU	11/12/20	1,532.88
591-000.000-123.000	11/12/20	67636	BS&A SOFTWARE	FIXED ASSETS SYTERM ANNUAL SERVICE,	131841-BPU	11/12/20	1,532.87

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Check 100014							
					Total For Check 100014		6,131.50
Check 100015							
582-175.000-925.000	11/12/20	67640	BSB COMMUNICATIONS	INC ETHERFAX MONTHLY CHARGES	155678-BPU	11/12/20	28.00
590-175.000-925.000	11/12/20	67640	BSB COMMUNICATIONS	INC ETHERFAX MONTHLY CHARGES	155678-BPU	11/12/20	14.00
591-175.000-925.000	11/12/20	67640	BSB COMMUNICATIONS	INC ETHERFAX MONTHLY CHARGES	155678-BPU	11/12/20	14.00
					Total For Check 100015		56.00
Check 100017							
582-175.000-801.000	11/12/20	67630	CINTAS CORPORATION	MATT'S	4066156884	11/12/20	20.00
582-175.000-801.000	11/12/20	67679	CINTAS CORPORATION	MATT'S	4066887176	11/12/20	20.00
590-175.000-801.000	11/12/20	67630	CINTAS CORPORATION	MATT'S	4066156884	11/12/20	10.00
590-175.000-801.000	11/12/20	67679	CINTAS CORPORATION	MATT'S	4066887176	11/12/20	10.00
591-175.000-801.000	11/12/20	67630	CINTAS CORPORATION	MATT'S	4066156884	11/12/20	10.00
591-175.000-801.000	11/12/20	67679	CINTAS CORPORATION	MATT'S	4066887176	11/12/20	10.00
					Total For Check 100017		80.00
Check 100018							
590-547.000-801.000	11/12/20	67605	CINTAS CORPORATION	WWTP SAFETY CABINET SUPPLIES	5039536304	11/12/20	153.25
					Total For Check 100018		153.25
Check 100019							
582-175.000-820.000	11/12/20	67665	CITY OF HILLSDALE	OCOTBER PILOT	10.31.2020	11/12/20	59,647.56
590-175.000-820.000	11/12/20	67665	CITY OF HILLSDALE	OCOTBER PILOT	10.31.2020	11/12/20	11,781.27
591-175.000-820.000	11/12/20	67665	CITY OF HILLSDALE	OCOTBER PILOT	10.31.2020	11/12/20	8,543.89
					Total For Check 100019		79,972.72
Check 100020							
582-000.000-249.100	11/12/20	67670	COMMUNITY ACTION AGENC	OPERATION ROUND-UP - OCTOBER	10.31.2020	11/12/20	2,583.71
					Total For Check 100020		2,583.71
Check 100022							
582-175.000-726.000	11/12/20	67634	CURRENT OFFICE SOLUTIO	ELECTRIC STAPLERS	651344-01	11/12/20	231.67
582-175.000-726.000	11/12/20	67635	CURRENT OFFICE SOLUTIO	STAPLE CARTRIDGE & CALC TAPE	651344-00	11/12/20	61.77
582-175.000-801.000	11/12/20	67633	CURRENT OFFICE SOLUTIO	LEASE AND COPIIES (BPU)	325060	11/12/20	306.73
590-175.000-726.000	11/12/20	67634	CURRENT OFFICE SOLUTIO	ELECTRIC STAPLERS	651344-01	11/12/20	115.84
590-175.000-726.000	11/12/20	67635	CURRENT OFFICE SOLUTIO	STAPLE CARTRIDGE & CALC TAPE	651344-00	11/12/20	30.88
590-175.000-801.000	11/12/20	67633	CURRENT OFFICE SOLUTIO	LEASE AND COPIIES (BPU)	325060	11/12/20	153.37
591-175.000-726.000	11/12/20	67634	CURRENT OFFICE SOLUTIO	ELECTRIC STAPLERS	651344-01	11/12/20	115.83
591-175.000-726.000	11/12/20	67635	CURRENT OFFICE SOLUTIO	STAPLE CARTRIDGE & CALC TAPE	651344-00	11/12/20	30.88
591-175.000-801.000	11/12/20	67633	CURRENT OFFICE SOLUTIO	LEASE AND COPIIES (BPU)	325060	11/12/20	153.36
					Total For Check 100022		1,200.33
Check 100026							
582-175.000-801.000	11/12/20	67629	EAST 2 WEST ENTERPRISE	CLEANING FOR OCTOBER 12TH AND 26TH	9087	11/12/20	70.00
590-175.000-801.000	11/12/20	67629	EAST 2 WEST ENTERPRISE	CLEANING FOR OCTOBER 12TH AND 26TH	9087	11/12/20	35.00
591-175.000-801.000	11/12/20	67629	EAST 2 WEST ENTERPRISE	CLEANING FOR OCTOBER 12TH AND 26TH	9087	11/12/20	35.00
					Total For Check 100026		140.00
Check 100028							
590-547.000-726.900	11/12/20	67606	ENVIRONMENTAL RESOURCE	TOTAL RESIDUAL CHLORINE, COLIFORM MI	952261	11/12/20	256.00
					Total For Check 100028		256.00
Check 100032							
590-547.000-801.000	11/12/20	67607	GLOBAL ENVIRONMENTAL C	TOXICITY TESTING OCTOBER	5115	11/12/20	600.00

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Check 100032							
					Total For Check 100032		600.00
Check 100035							
590-547.000-726.900	11/12/20	67687	HEFFERNAN SOFT WATER S	DISTILLED WATER WWTP LAB	532	11/12/20	26.25
590-547.000-726.900	11/12/20	67688	HEFFERNAN SOFT WATER S	DISTILLED WATER WWTP LAB	567	11/12/20	26.25
					Total For Check 100035		52.50
Check 100038							
591-175.000-905.000	11/12/20	67608	HILLSDALE MEDIA GROUP	HYDRANT FLUSHING NOTICES	2009-00000849	11/12/20	122.52
					Total For Check 100038		122.52
Check 100039							
582-544.000-801.000	11/12/20	67625	HILLSDALE TOWNSHIP FIR	DOWN WIRE RUNS	20048	11/12/20	300.00
582-544.000-801.000	11/12/20	67624	HILLSDALE TOWNSHIP FIR	DOWN WIRE RUNS	20047	11/12/20	300.00
582-544.000-801.000	11/12/20	67626	HILLSDALE TOWNSHIP FIR	DOWN WIRE RUNS	20049	11/12/20	400.00
					Total For Check 100039		1,000.00
Check 100040							
591-544.000-930.000	11/12/20	67616	HOFFMAN BORS. INC.	REROUTE WATER MAIN, INSTALL VALVE FA	22816	11/12/20	5,350.00
					Total For Check 100040		5,350.00
Check 100042							
582-544.000-730.000	11/12/20	67618	HUTCH'S TOWING AND REC	TOWING CALL FOR 39-04	175418	11/12/20	375.00
					Total For Check 100042		375.00
Check 100043							
591-544.000-801.000	11/12/20	67609	HYDROCORP	CROSS CONNECTION CONTROL PROGRAM SER	0059295-IN	11/12/20	1,333.00
					Total For Check 100043		1,333.00
Check 100045							
582-543.000-930.000	11/12/20	67617	KENDALL ELECTRIC	LED LIGHT BASE REPLACE PP	S109666488.001	11/12/20	35.33
					Total For Check 100045		35.33
Check 100050							
582-000.000-249.100	11/12/20	67669	LARA - MI PUBLIC SERVI	"LIEAF - 6099 OCT 2020 PA 95"	10.31.2020	11/12/20	5,444.51
					Total For Check 100050		5,444.51
Check 100051							
590-175.000-806.000	11/12/20	67631	LOVINGER & THOMPSON, P	LEGAL FEES	10-30-2020	11/12/20	375.00
					Total For Check 100051		375.00
Check 100053							
582-175.000-880.000	11/12/20	67644	MCKIBBIN MEDIA GROUP	ADS	131-00082-0001	11/12/20	33.32
582-175.000-880.000	11/12/20	67645	MCKIBBIN MEDIA GROUP	ADS	131-00074-0009	11/12/20	97.00
590-175.000-880.000	11/12/20	67644	MCKIBBIN MEDIA GROUP	ADS	131-00082-0001	11/12/20	16.66
590-175.000-880.000	11/12/20	67645	MCKIBBIN MEDIA GROUP	ADS	131-00074-0009	11/12/20	48.50
591-175.000-880.000	11/12/20	67644	MCKIBBIN MEDIA GROUP	ADS	131-00082-0001	11/12/20	16.66
591-175.000-880.000	11/12/20	67645	MCKIBBIN MEDIA GROUP	ADS	131-00074-0009	11/12/20	48.50
					Total For Check 100053		260.64
Check 100054							
590-547.000-801.000	11/12/20	67695	MERIT LABORATORIES	BEF COMPLIANCE TESTING, PFAS/PFOA TE	18438	11/12/20	286.50
590-547.000-801.000	11/12/20	67696	MERIT LABORATORIES	BEF COMPLIANCE TESTING, PFAS/PFOA TE	18410	11/12/20	286.50
590-547.000-801.000	11/12/20	67697	MERIT LABORATORIES	BEF COMPLIANCE TESTING, PFAS/PFOA TE	18626	11/12/20	286.50
590-547.000-801.000	11/12/20	67698	MERIT LABORATORIES	BEF COMPLIANCE TESTING, PFAS/PFOA TE	18521	11/12/20	286.50
590-547.000-801.000	11/12/20	67699	MERIT LABORATORIES	BEF COMPLIANCE TESTING, PFAS/PFOA TE	18689	11/12/20	286.50

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Check 100054							
590-547.000-801.000	11/12/20	67700	MERIT LABORATORIES	BEF COMPLIANCE TESTING, PFAS/PFOA TE	18600	11/12/20	286.50
591-545.000-801.000	11/12/20	67694	MERIT LABORATORIES	BEF COMPLIANCE TESTING, PFAS/PFOA TE	18523	11/12/20	402.00
Total For Check 100054							2,121.00
Check 100056							
582-175.000-920.400	11/12/20	67637	MICH GAS UTILITIES	NATURAL GAS UTILITY - WAREHOUSE	3077158151	11/12/20	39.63
590-175.000-920.400	11/12/20	67637	MICH GAS UTILITIES	NATURAL GAS UTILITY - WAREHOUSE	3077158151	11/12/20	19.81
590-547.000-920.400	11/12/20	67639	MICH GAS UTILITIES	NATURAL GAS UTILITY - WWTP	3077416826	11/12/20	943.35
590-547.000-920.400	11/12/20	67627	MICH GAS UTILITIES	NATURAL GAS UTILITY	3077793158	11/12/20	45.94
590-547.000-920.400	11/12/20	67641	MICH GAS UTILITIES	NATURAL GAS UTILITY - WWTP	3077288292	11/12/20	842.70
591-175.000-920.400	11/12/20	67637	MICH GAS UTILITIES	NATURAL GAS UTILITY - WAREHOUSE	3077158151	11/12/20	19.81
591-545.000-920.400	11/12/20	67638	MICH GAS UTILITIES	NATURAL GAS UTILITY -WTP	3077287268	11/12/20	53.68
Total For Check 100056							1,964.92
Check 100057							
591-000.000-110.000	11/12/20	67689	MICHIGAN PIPE & VALVE	WATER INVENTORY	JO24616	11/12/20	2,471.30
591-000.000-110.000	11/12/20	67690	MICHIGAN PIPE & VALVE	WATER INVENTORY	JO24559	11/12/20	93.19
591-000.000-110.000	11/12/20	67691	MICHIGAN PIPE & VALVE	WATER INVENTORY	JO24558	11/12/20	1,698.77
591-544.000-930.990	11/12/20	67693	MICHIGAN PIPE & VALVE	METER PIT BOXES	JO24690	11/12/20	2,057.10
Total For Check 100057							6,320.36
Check 100059							
591-544.000-930.000	11/12/20	67673	NORM'S TIRE & SERVICE	REPAIR BACKHOE FRONT TIRE FLAT	4497	11/12/20	52.59
Total For Check 100059							52.59
Check 100060							
582-175.000-801.000	11/12/20	67660	ONLINE INFORMATION	SER'MONTHLY PROCESSING FEE	1025921	11/12/20	59.20
590-175.000-801.000	11/12/20	67660	ONLINE INFORMATION	SER'MONTHLY PROCESSING FEE	1025921	11/12/20	29.60
591-175.000-801.000	11/12/20	67660	ONLINE INFORMATION	SER'MONTHLY PROCESSING FEE	1025921	11/12/20	29.60
Total For Check 100060							118.40
Check 100063							
582-544.000-801.000	11/12/20	67613	POWERLINE SUPPLY	TESTING HOT STICK EQUIPMENT	56469248	11/12/20	231.00
582-544.000-801.000	11/12/20	67614	POWERLINE SUPPLY	TESTING HOT STICK EQUIPMENT	56472896	11/12/20	154.28
582-544.000-801.000	11/12/20	67615	POWERLINE SUPPLY	TESTING HOT STICK EQUIPMENT	56472895	11/12/20	154.28
Total For Check 100063							539.56
Check 100068							
591-544.000-930.990	11/12/20	67685	RJT CONSTRUCTION	LEAD SERVICE LINE REPLACEMENTS	2572	11/12/20	18,700.00
Total For Check 100068							18,700.00
Check 100069							
582-175.000-726.000	11/12/20	67628	RUPERT'S CULLIGAN	WATER OFFICE	221605	11/12/20	7.00
590-175.000-726.000	11/12/20	67628	RUPERT'S CULLIGAN	WATER OFFICE	221605	11/12/20	3.50
591-175.000-726.000	11/12/20	67628	RUPERT'S CULLIGAN	WATER OFFICE	221605	11/12/20	3.50
Total For Check 100069							14.00
Check 100070							
582-175.000-801.000	11/12/20	67621	SAFE TEC COMPLIANCE SY	SDS MANAGEMENT SYSTEM	INV39436	11/12/20	1,640.00
Total For Check 100070							1,640.00
Check 100072							
582-175.000-801.200	11/12/20	67677	SONIT SYSTEMS, LLC	NETADMIN - OCTOBER 2020	61959-BPU	11/12/20	236.25
590-175.000-801.200	11/12/20	67677	SONIT SYSTEMS, LLC	NETADMIN - OCTOBER 2020	61959-BPU	11/12/20	118.13
591-175.000-801.200	11/12/20	67677	SONIT SYSTEMS, LLC	NETADMIN - OCTOBER 2020	61959-BPU	11/12/20	118.12



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Check 100072							
Total For Check 100072							472.50
Check 100077							
591-545.000-727.200	11/12/20	67610	UNIVAR SOLUTIONS USA	SODIUM HYPOCHLORITE	TO915063	11/12/20	1,464.75
Total For Check 100077							1,464.75
Check 100078							
591-544.000-930.000	11/12/20	67684	USABLUEBOOK	FIRE HOSE, MARKING PAINT	368125	11/12/20	225.17
591-545.000-930.000	11/12/20	67623	USABLUEBOOK	10" PIPE FLANGE GASKETS	399463	11/12/20	55.93
Total For Check 100078							281.10
Check 100079							
582-544.000-801.000	11/12/20	67619	MILSOFT	11-1-2020 MILSOFT DISPATCH SUPPORT	20204674	11/12/20	666.67
582-544.000-801.000	11/12/20	67620	MILSOFT	11-1-2020 MILSOFT IVR SUPPORT	20204898	11/12/20	258.21
590-546.000-801.000	11/12/20	67620	MILSOFT	11-1-2020 MILSOFT IVR SUPPORT	20204898	11/12/20	129.10
591-175.000-801.000	11/12/20	67620	MILSOFT	11-1-2020 MILSOFT IVR SUPPORT	20204898	11/12/20	129.11
Total For Check 100079							1,183.09
Check 100080							
582-000.000-202.100	11/12/20	67719	VANESSA TELLER	REISSUE REFUND CHECK	11.10.2020	11/12/20	83.34
Total For Check 100080							83.34
Check 100082							
582-544.000-740.000	11/12/20	67642	WATKINS OIL COMPANY	FUEL PURCHASES - BPU	000090-2030501	11/12/20	619.36
590-547.000-740.000	11/12/20	67642	WATKINS OIL COMPANY	FUEL PURCHASES - BPU	000090-2030501	11/12/20	425.33
591-544.000-740.000	11/12/20	67642	WATKINS OIL COMPANY	FUEL PURCHASES - BPU	000090-2030501	11/12/20	31.27
Total For Check 100082							1,075.96
Check 100083							
590-175.000-801.000	11/12/20	67632	WORKHEALTH-QUINCY, PLLC	RESP RX, PFT - MIKE SIMONS, SHAWN M	7525	11/12/20	420.00
Total For Check 100083							420.00
--- TOTALS BY GL DISTRIBUTION ---							355,032.21
582-000.000-123.000 PREPAID EXPENSES							3,065.75
582-000.000-202.100 ACCOUNTS PAYABLE-UB REFUNDS							83.34
582-000.000-228.100 DUE TO MMERS - RETIREMENT CONT. BPU							11,871.87
582-000.000-249.100 LOW INCOME ENERGY ASSISTANCE							8,028.22
582-000.000-265.000 ACCRUED SALES TAX							29,002.68
582-000.000-693.000 MISC NON-OPERATING INCOME							(178.77)
582-175.000-716.000 RETIREMENT							12,329.79
582-175.000-726.000 SUPPLIES							300.44
582-175.000-801.000 CONTRACTUAL SERVICES							3,417.66
582-175.000-801.200 COMPUTER							424.25
582-175.000-820.000 PILOT							59,647.56
582-175.000-880.000 COMMUNITY PROMOTION							130.32
582-175.000-920.400 UTILITIES - GAS							39.63
582-175.000-925.000 TELEPHONE							150.58
582-543.000-925.000 TELEPHONE							138.65
582-543.000-930.000 REPAIRS & MAINTENANCE							35.33
582-544.000-730.000 VEH./EQUIP. MAINT. SUPPLIES							375.00
582-544.000-740.000 FUEL AND LUBRICANTS							619.36
582-544.000-801.000 CONTRACTUAL SERVICES							2,464.44
590-000.000-123.000 PREPAID EXPENSES							1,532.88
590-175.000-716.000 RETIREMENT							4,588.25

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			590-175.000-726.000	SUPPLIES			150.22
			590-175.000-801.000	CONTRACTUAL SERVICES			1,308.84
			590-175.000-801.200	COMPUTER			118.13
			590-175.000-806.000	LEGAL SERVICES			375.00
			590-175.000-820.000	PILOT			11,781.27
			590-175.000-880.000	COMMUNITY PROMOTION			65.16
			590-175.000-920.400	UTILITIES - GAS			19.81
			590-175.000-925.000	TELEPHONE			168.39
			590-546.000-801.000	CONTRACTUAL SERVICES			129.10
			590-547.000-726.900	SUPPLIES - LABORATORY			308.50
			590-547.000-740.000	FUEL AND LUBRICANTS			425.33
			590-547.000-801.000	CONTRACTUAL SERVICES			26,496.25
			590-547.000-920.400	UTILITIES - GAS			1,831.99
			590-547.000-930.000	REPAIRS & MAINTENANCE			263.56
			591-000.000-110.000	INVENTORY			4,263.26
			591-000.000-123.000	PREPAID EXPENSES			1,532.87
			591-000.000-158.000-20	CONSTRUCTION WORK IN PROGRESS			124,500.00
			591-000.000-693.000	MISC NON-OPERATING INCOME			20.82
			591-175.000-716.000	RETIREMENT			3,202.96
			591-175.000-726.000	SUPPLIES			150.21
			591-175.000-801.000	CONTRACTUAL SERVICES			1,017.93
			591-175.000-801.200	COMPUTER			118.12
			591-175.000-820.000	PILOT			8,543.89
			591-175.000-880.000	COMMUNITY PROMOTION			65.16
			591-175.000-905.000	PUBLISHING / NOTICES			122.52
			591-175.000-920.400	UTILITIES - GAS			19.81
			591-175.000-925.000	TELEPHONE			168.39
			591-544.000-740.000	FUEL AND LUBRICANTS			31.27
			591-544.000-801.000	CONTRACTUAL SERVICES			1,333.00
			591-544.000-930.000	REPAIRS & MAINTENANCE			5,699.76
			591-544.000-930.990	REPAIRS & MAINTENANCE - LEAD SERVICE			20,757.10
			591-545.000-727.200	SUPPLIES - SODIUM HYPOCHLORITE			1,464.75
			591-545.000-801.000	CONTRACTUAL SERVICES			402.00
			591-545.000-920.400	UTILITIES - GAS			53.68
			591-545.000-930.000	REPAIRS & MAINTENANCE			55.93

--- FUND TOTALS BY VENDOR ---

Fund 582 ELECTRIC FUND

0015	- CITY OF HILLSDALE	59,647.56
0020	- CINTAS CORPORATION	40.00
0035	- CURRENT OFFICE SOLUTIONS	600.17
0081	- MICH GAS UTILITIES	39.63
1299	- EAST 2 WEST ENTERPRISES, INC	70.00
2278	- WATKINS OIL COMPANY	619.36
2359	- MERS	24,201.66
2745	- KENDALL ELECTRIC	35.33
2840	- STATE OF MICHIGAN	28,823.91
3076	- BS&A SOFTWARE	3,065.75
5503	- AMAZON CAPITAL SERVICES, INC	188.00
5531	- SONIT SYSTEMS, LLC	236.25
ACD	- ACD	261.23
BRIDGE	- BRIDGESTONE AMERICAS, INC	1,301.73
BSB	- BSB COMMUNICATIONS INC	28.00
CAA	- COMMUNITY ACTION AGENCY	2,583.71
HUTCH'S	- HUTCH'S TOWING AND RECOVERY INC	375.00
LARA	- LARA - MI PUBLIC SERVICE COMMISSION	5,444.51
MILSOFT	- MILSOFT	924.88
MMG	- MCKIBBIN MEDIA GROUP	130.32
ONLINE	- ONLINE INFORMATION SERVICES	59.20

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			POWER	- POWERLINE SUPPLY			539.56	
			RUPERT'S	- RUPERT'S CULLIGAN			7.00	
			SAFE TEC	- SAFE TEC COMPLIANCE SYSTEMS			1,640.00	
			TOWNSHIP	- HILLSDALE TOWNSHIP FIRE DEPARTMENT			1,000.00	
			VANESSA	- VANESSA TELLER			83.34	
			TOTAL FUND 582 ELECTRIC					<u>131,946.10</u>
			Fund 590 SEWER FUND					
			0015	- CITY OF HILLSDALE			11,781.27	
			0020	- CINTAS CORPORATION			20.00	
			0035	- CURRENT OFFICE SOLUTIONS			300.09	
			0081	- MICH GAS UTILITIES			1,851.80	
			1275	- WORKHEALTH-QUINCY, PLLC			420.00	
			1299	- EAST 2 WEST ENTERPRISES, INC			35.00	
			1808	- LOVINGER & THOMPSON, PC			375.00	
			2278	- WATKINS OIL COMPANY			425.33	
			2359	- MERS			4,588.25	
			2432	- AMERICAN COPPER AND BRASS, LLC			263.56	
			3076	- BS&A SOFTWARE			1,532.88	
			3248	- HEFFERNAN SOFT WATER SERVICE			52.50	
			5531	- SONIT SYSTEMS, LLC			118.13	
			ACD	- ACD			154.39	
			BIOTECH	- BIOTECH AGRONOMICS			24,024.00	
			BRIDGE	- BRIDGESTONE AMERICAS, INC			650.87	
			BSB	- BSB COMMUNICATIONS INC			14.00	
			CINTAS	- CINTAS CORPORATION			153.25	
			ERA	- ENVIRONMENTAL RESOURCES ASSOCIATES			256.00	
			GLOBAL	- GLOBAL ENVIRONMENTAL CONSULTING			600.00	
			MERIT LAB	- MERIT LABORATORIES			1,719.00	
			MILSOFT	- MILSOFT			129.10	
			MMG	- MCKIBBIN MEDIA GROUP			65.16	
			ONLINE	- ONLINE INFORMATION SERVICES			29.60	
			RUPERT'S	- RUPERT'S CULLIGAN			3.50	
			TOTAL FUND 590 SEWER FUND					<u>49,562.68</u>
			Fund 591 WATER FUND					
			0015	- CITY OF HILLSDALE			8,543.89	
			0020	- CINTAS CORPORATION			20.00	
			0034	- HILLSDALE MEDIA GROUP			122.52	
			0035	- CURRENT OFFICE SOLUTIONS			300.07	
			0081	- MICH GAS UTILITIES			73.49	
			0277	- NORM'S TIRE & SERVICE			52.59	
			0387	- BILL'S LAWN CARE, LLC			72.00	
			1299	- EAST 2 WEST ENTERPRISES, INC			35.00	
			1498	- HOFFMAN BORS. INC.			5,350.00	
			2278	- WATKINS OIL COMPANY			31.27	
			2359	- MERS			3,202.96	
			3076	- BS&A SOFTWARE			1,532.87	
			5531	- SONIT SYSTEMS, LLC			118.12	
			ACD	- ACD			154.39	
			ARTESIAN	- ARTESIAN OF PIONEER, INC			124,500.00	
			BRANDON	- BRANDON JOHNS			20.82	
			BRIDGE	- BRIDGESTONE AMERICAS, INC			650.86	
			BSB	- BSB COMMUNICATIONS INC			14.00	
			HYDROCORP	- HYDROCORP			1,333.00	
			MERIT LAB	- MERIT LABORATORIES			402.00	
			MICH	- MICHIGAN PIPE & VALVE			6,320.36	
			MILSOFT	- MILSOFT			129.11	
			MMG	- MCKIBBIN MEDIA GROUP			65.16	

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BOTH JOURNALIZED AND UNJOURNALIZED OPEN AND PAID  
BANK CODE: APCK

GL Number	Invoice Date	Ref #	Vendor	Invoice Desc.	Invoice	Chk Date	Amount Cl
			ONLINE	- ONLINE INFORMATION SERVICES			29.60
			RJT	- RJT CONSTRUCTION			18,700.00
			RUPERT'S	- RUPERT'S CULLIGAN			3.50
			UNIVAR	- UNIVAR SOLUTIONS USA INC			1,464.75
			USABLUEBOO	- USABLUEBOOK			281.10
			TOTAL FUND 591	WATER F			<u>173,523.43</u>

**CITY COUNCIL MINUTES**

City of Hillsdale  
November 2, 2020  
7:00 P.M.

Regular Meeting  
Electronic Meeting (COVID-19)

**Call to Order and Pledge of Allegiance**

Mayor Adam Stockford opened the meeting with the Pledge of Allegiance.

**Roll Call**

Mayor Adam Stockford called the meeting to order. Clerk Price took roll call.

Council Members present:	Adam Stockford, Mayor
	Anthony Vear, Ward 1
	R Greg Stuchell, Ward 1
	William Morrissey, Ward 2
	Cynthia Pratt, Ward 2
	Bruce Sharp, Ward 3
	William Zeiser, Ward 3
	Matthew Bell, Ward 4
	Raymond Briner, Ward 4

Council Members absent:	None
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Present: David Mackie (City Manager), Attorney Tom Thompson, Katy Price (City Clerk), Scott Hephner (HCPS/HCFD), Ruth Brown, Joseph Hendee, Corey Murray (HDN), Mike Prince, Penny Swan.

Present electronically: Jake Hammel (DPS Director).

**Approval of Agenda**

Motion by Council Member Morrissey, seconded by Council Member Bell to approve the agenda as presented.

Roll call:	Mayor Stockford	Aye
	Council Member Morrissey	Aye
	Council Member Zeiser	Aye
	Council Member Vear	Aye
	Council Member Briner	Aye
	Council Member Bell	Aye
	Council Member Sharp	Aye
	Council Member Stuchell	Aye
	Council Member Pratt	Aye

Motion passed 9-0.

**Public Comment**

Joseph Hendee, 181 Rea Street, commented on the EDC Minutes of August 20, 2020. Wasn't sure how absent committee members made a motion when they weren't present.

Ruth Brown, 45 Apple Run, commented on New Business item B. Assessing Inter-local Agreement and thanked Nick Wheeler for all his time invested in the agreement and asked council for support.

**Consent Agenda**

- A. Approval of Bills
  - 1. City Claims of October 15, 2020: \$96,788.08
  - 2. BPU Claims of October 15, 2020: \$205,486.89
  - 3. Payroll of October 15, 2020: \$189,941.85
- B. City Council Minutes of October 19, 2020
- C. EDC Minutes of August 20, 2020
- D. EDC Business Review Committee Minutes of September 25, 2020
- E. Planning Commission Minutes of September 15, 2020
- F. Election Commission Minutes of October 8, 2020
- G. Election Commission Public Accuracy Minutes of October 15, 2020
- H. No Shave November for Charity

Motion by Council Member Bell, seconded by Council Member Morrisey to remove item C. EDC Minutes of August 20, 2020 and have the committee correct minutes.

By a voice vote, the motion passed unanimously.

Motion by Council Member Bell, seconded by Council Member Morrisey to approve the Consent agenda as amended.

Roll call:	Mayor Stockford	Aye
	Council Member Morrisey	Aye
	Council Member Zeiser	Aye
	Council Member Vear	Aye
	Council Member Briner	Aye
	Council Member Bell	Aye
	Council Member Sharp	Aye
	Council Member Stuchell	Aye
	Council Member Pratt	Aye

Motion passed 9-0.

**Communications/Petitions**

None

**Introduction and Adoption of Ordinances/Public Hearings**

- A. Public Hearing: Proposed Ordinance Amendment to Chapter 16, Article III, Section 16-46(5): Campfire Revisions
- B. Public Hearing: Proposed Ordinance Amendments to Chapter 6, Article II, Section 6-65, Section 6-66 and Section 6-67: Use and Occupancy Inspection Revisions

Mayor Stockford opened the podium at 7:10 p.m. for the public hearing.

Penny Swan, 8 S. Manning Street, stated that she was in support of less ordinances for citizens. Calling the fire department for a campfire is one thing but dictating policy to them is not a good thing.

No other public comments Mayor Stockford closed the podium at 7:11 p.m.

Motion by Council Member Bell, seconded by Council Member Pratt to approve item A. Proposed Ordinance Amendment to Chapter 16, Article III, Section 16-46(5): Campfire Revisions. **Ordinance 2020-3.**

Roll call:	Mayor Stockford	Aye
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Council Member Morrissey	Aye
Council Member Zeiser	Aye
Council Member Vear	Aye
Council Member Briner	Aye
Council Member Bell	Aye
Council Member Sharp	No
Council Member Stuchell	Aye
Council Member Pratt	Aye

Motion passed 8-1.

Motion by Council Member Bell, seconded by Council Member Pratt to approve item B. Proposed Ordinance Amendments to Chapter 6, Article II, Section 6-65, Section 6-66 and Section 6-67: Use and Occupancy Inspection Revisions. **Ordinance 2020-4.**

Roll call:	Mayor Stockford	Aye
	Council Member Morrissey	Aye
	Council Member Zeiser	Aye
	Council Member Vear	Aye
	Council Member Briner	Aye
	Council Member Bell	Aye
	Council Member Sharp	Aye
	Council Member Stuchell	Aye
	Council Member Pratt	Aye

Motion passed 9-0.

**Old Business**

A. Fayette Street Project – Verbal Update

Jake Hammel updated the Fayette Street project he stated the street contractors were able to bypass the river and remove the culvert, the new culvert is expected to arrive Wednesday and installed same day. Finalize the concrete removal after the culvert is in. The road will remain closed for the time being so the contractors can maximize the good weather we have left in the season.

**New Business**

A. Remote Meetings (Resolution)

Motion by Council Member Bell, seconded by Council Member Sharp to approve the remote meetings resolution. **Resolution 3433.**

Roll call:	Mayor Stockford	Aye
	Council Member Morrissey	Aye
	Council Member Zeiser	Aye
	Council Member Vear	Aye
	Council Member Briner	Aye
	Council Member Bell	No
	Council Member Sharp	Aye
	Council Member Stuchell	Aye
	Council Member Pratt	Aye

Motion passed 8-1.

B. Hillsdale County Assessing Interlocal Agreement

Motion by Council Member Morrissey, seconded by Council Member Bell to approve the Hillsdale County Assessing Interlocal Agreement.

Roll call:	Mayor Stockford	Aye
	Council Member Morrissey	Aye
	Council Member Zeiser	Aye
	Council Member Vear	Aye
	Council Member Briner	Aye
	Council Member Bell	Aye
	Council Member Sharp	Aye
	Council Member Stuchell	Aye
	Council Member Pratt	Aye

Motion passed 9-0.

**Miscellaneous Reports**

- A. Proclamation – None
- B. Appointments- TIFA Board – Chris Bahash

Motion by Council Member Briner, seconded by Council Member Pratt to approve Chris Bahash to the TIFA board.

By a voice vote, the motion passed unanimously.

- C. Other – None

**General Public Comment**

Corey Murray, HDN, stated there is a Veteran’s Day ceremonial event at the American Legion at 11:00 a.m. on November 11, 2020. Also the fairground turnout for the drive thru Halloween event was amazingly large. It was a busy and good event.

Dennis Wainscott, 34 Garden Street, thanked Council and Mayor for the city’s trick or treating, he stated it was a good turnout and it was a good time.

Joseph Hendee, 181 Rea Street, thanked Council member Bell for removing the EDC minutes and sending them back to the committee for correction.

**City Manager’s Report**

City Manager Mackie, stated election day is tomorrow, November 3, 2020. 1410 absentee ballots have been issued out of the clerk’s office.

The Dawn Theater roof project trusses should be received on Thursday and prepare tearing the roof off and replacing the trusses. The RFP was put out to the five local financial lenders and received two proposals back.

Special council meeting next Monday to swear in the new council members. The meeting will start at 8:00 p.m.

There will be a new finance director coming aboard next month as Bonnie Tew is set to retire in April.

A street presentation will be given next month to see what the city can do to continue to fund street repair.

**Council Comments**

Council Member Pratt stated she has gotten several calls regarding feral cats in the area.

Council Member Bell stated it was an honor to serve the people in ward four. He enjoyed his time on council and working with council members.



Mayor Stockford stated that it was an honor working with council member Bell and is appreciative of what he brought to council.

Council member Zeiser thanked council member Bell for serving on council.

Mayor Stockford stated that he was privileged to officiate a Jewish wedding in Hillsdale. He mentioned that it was one of the neatest experiences he has had officiating a wedding.

Council member Bell stated get out and vote tomorrow.

**Adjournment**

Council Member Bell, seconded by Council Member Pratt moved to adjourn the meeting.

By a voice vote, the motion passed unanimously.

The meeting adjourned at 7: 54 p.m.

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Adam L. Stockford, Mayor

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Katy Price, City Clerk

## CITY COUNCIL MINUTES

City of Hillsdale  
Council Chambers  
November 9, 2020  
8:00 P.M.

### Special Meeting

#### Call to Order and Pledge of Allegiance

Mayor Pro Tem William Morrissey opened the meeting with the Pledge of Allegiance.

Roll Call Mayor Pro Tem William Morrissey called the meeting to order.

Council Members present:	William Morrissey, Mayor Pro Tem R. Gregory Stuchell, Ward 1 Tony Vear, Ward 1 Cynthia Pratt, Ward 2 Bruce Sharp, Ward 3 William Zeiser, Ward 3 Raymond Briner, Ward 4
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Council Members absent:	Adam Stockford, Mayor
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Also present were: David Mackie (City Manager), Katy Price (City Clerk), Robert Socha and Maree Socha.

#### Public Comment

None

#### Oath of Office

A. Ward I Council Seat

City Clerk Price administered the oath of office to Tony Vear, Ward I Council Member.

B. Ward II Council Seat

City Clerk Price administered the oath of office to Cynthia Pratt, Ward II Council Member.

C. Ward III Council Seat

City Clerk Price administered the oath of office to Bruce Sharp, Ward III Council Member.

D. Ward IV Council Seat

City Clerk Price administered the oath of office to Robert Socha, Ward IV Council Member.

#### General Public Comment

None

#### Adjournment

Council Member Briner, seconded by Council Member Vear moved to adjourn the meeting. By a voice vote, the motion passed unanimously.

The meeting adjourned at 8:15 p.m.



# CITY OF HILLSDALE

## Economic Development Corporation (EDC) MINUTES

### REGULAR MEETING

Meeting called to order at 7:36 a.m.

CITY HALL, 97 N. BROAD ST., 3<sup>rd</sup> FLOOR

August 20, 2020 at 7:30 am

**Members Present:** Matt Granata, Dean Affholter, David Loader, Rich Moeggenberg, Andrew Gelzer, Rachel Lott, Amanda Janes

**Members Absent:** John Condon, Ed Sumnar

**Others Present:** Kelly LoPresto, Economic Development Coordinator; Kristin Bauer, City Engineer, Greg Bailey, HOA President

**A. PUBLIC COMMENT ON AGENDA ITEMS** – No public comment.

#### **B. CONSENT AGENDA**

1. Approval of Minutes: Regular EDC Meeting June 18, 2020
2. Financial Statements as of July 31, 2020

Mr. Gelzer made a motion to approve the consent agenda. Ms. Janes seconded. Motion passed.

#### **C. COMMUNICATION**

1. Census Flyer included.
2. City of Hillsdale Fall Newsletter included.
3. Article on Cottage Inn Pizza from Simply Hers Magazine included.

#### **D. OLD BUSINESS**

1. Three Meadows Property Disposition and Tax Implications –waiting to hear back from State Treasurer.
2. Fiber – Mr. Affholter will talk with Mr. Mackie and see if they can set up a meeting with ACD.net. There was a meeting with the developers from Lansing and they are interested in doing a public/private partnership with the City. However, they want exclusive rights to fiber and solar projects. The City is working on finalizing the agreement.
3. Three Meadows – Lot 2 – Hillsdale ISD would like to have the lot surveyed. The ISD has asked if EDC/HOA would allow them to have three years to finish the house due to COVID-19 restrictions instead of two.
4. Homeowners Association – HOA has opened a bank account and the City will be turning over the funds this week or next.
5. **EDC Goals for 2020/2021**
  - a. Conduct a minimum of six retention / good will visits with a resident of the Manufacturing and Technology Park by 12/31/20. **Need to coordinate with Sue/**

- b. Chair one Joint meeting between EDC, ISD, Hillsdale Community Schools and Jackson College for purpose of creating at least one new avenue for retaining talent locally by 10/30/20. **Requesting Amanda to assist**
- c. Share EDC Goals and subsequent bi-monthly updates with Council, TIFA, Planning Commission starting April 30, 2020. **April minutes shared ... will continue throughout year**
- d. Fiber – develop two initiatives to promote the Fiber project by August 1, 2020. **Mr. Affholter to coordinate with Mr. Mackie**
- e. Provide Financial Support to at least three Trade and /or Technical Training programs for purpose of skill and labor retention of area, by 12/31/2020. **Will need to implement during Fall Quarter w/ High School. On-going support for ISD build program**
- f. Install at least two Phase I signs in support of the City wide Wayfinding Sign Project by 12/31/20. **Mr. Affholter to coordinate with Mr. Beeker**
- g. Develop a go-forward plan for the Phases II and III for Three Meadows by 12/31/2020. **...On-going discussions ...City Engineer to present estimates at next meeting.**

#### **E. NEW BUSINESS**

- 1. Board Member replacement – Board chair asked board members to think of potential board members.
- 2. RFP for Real Estate Broker Services – The board discussed the option of listing the remaining vacant land at Three Meadows and decided to table it for now.
- 3. Gift Card Program – The Business Review Committee met and discussed the gift card program to help the economy. The program includes businesses participating, providing gift cards, the consumer purchases \$25 and EDC would donate \$10 for each gift card. The consumer would receive a \$35 gift card and the business would receive \$35 for each gift card. Businesses will be asked to let the City know if they are interested in participating. Businesses will have a limited number of gift cards to sell.

#### **F. COMMITTEE REPORTS**

- 1. Three Meadows/ Architectural Control Committee – nothing at this time.
- 2. Manufacturing & Technology Park – nothing at this time.
- 3. Business Review Committee/Other Projects – the gift card program was discussed earlier during the meeting.

#### **G. BOARD ROUND-TABLE/ECONOMIC DEVELOPMENT STERRING COMMITTEE UPDATE**

#### **H. PUBLIC COMMENT** – No public comment.

#### **I. Adjournment:** Mr. Moeggenberg made a motion to adjourn at 9:03 a.m. Ms. Janes seconded. Motion passed. **Next Meeting: October 22, 2020**



# CITY OF HILLSDALE

## Economic Development Corporation (EDC) MINUTES

### REGULAR MEETING

Meeting called to order at 7:31 a.m.

CITY HALL, 97 N. BROAD ST., 3<sup>rd</sup> FLOOR

October 15, 2020 at 7:30 am

**Members Present:** Matt Granata, Dean Affholter, David Loader, Rich Moeggenberg, Rachel Lott, Amanda Janes, John Condon

**Members Absent:** Ed Sumnar, Andrew Gelzer

**Others Present:** Kelly LoPresto, Economic Development Coordinator; Rick Jenkins, Stoll Construction

**A. PUBLIC COMMENT ON AGENDA ITEMS** – No public comment.

#### **B. CONSENT AGENDA**

1. Approval of Minutes: Regular EDC Meeting August 20, 2020
2. Approval of Minutes: Business Review Committee Meeting – September 25, 2020
3. Financial Statements as of September 30, 2020

Ms. Janes made a motion to approve the consent agenda. Ms. Lott seconded. Motion passed.

#### **C. COMMUNICATION**

1. Brush Collection Notice included.

#### **D. OLD BUSINESS**

1. Gift Card Program – The Business Review Committee met and discussed the gift card program to help the economy. The program includes businesses participating, providing gift cards, the consumer purchases \$25 and EDC would donate \$10 for each gift card. The consumer would receive a \$35 gift card and the business would receive \$35 for each gift card. Businesses will be asked to let the City know if they are interested in participating. Businesses will have a limited number of gift cards to sell. The goal is to launch the program on Friday, November 27<sup>th</sup>.
2. Board Member replacement – Mr. Affholter has a potential board member from County National Bank. Ms. LoPresto will forward a bio form for her to complete and return. He did also ask board members to think of other potential board members.
3. Fiber – A few members of the Fiber Committee along with City staff has meetings scheduled with a company that provides Wifi (SkyWeb) and ACD to discuss further options.
4. Three Meadows –
  - a. Lot 2 – Hillsdale ISD is interested in having Lot 2 surveyed.
  - b. Property Disposition and Tax Implications- the State Treasurer is requesting a copy of a development agreement. City staff is working with the attorney to provide the necessary paperwork to the State Treasurer.

- c. Phase I & Commercial Lot – The board will continue discussions on what to do with the rest of Phase I. The realtor is asking if EDC would be interested in re-zoning the commercial lot to residential. If so the board discussed if they are able to align with the Rights & Restrictions for Phase I.

**EDC Goals for 2020/2021**

- d. Conduct a minimum of six retention / good will visits with a resident of the Manufacturing and Technology Park by 12/31/20. **Will make contact via phone with businesses.**
- e. Chair one Joint meeting between EDC, ISD, Hillsdale Community Schools and Jackson College for purpose of creating at least one new avenue for retaining talent locally by 10/30/20. **Mr. Affholter will work with Ms. Janes on writing a letter on behalf of EDC regarding internship/job shadowing opportunities of students that are in the Early Middle College program. Hillsdale ISD hired a Career Coach to assist with this process.**
- f. Share EDC Goals and subsequent bi-monthly updates with Council, TIFA, Planning Commission starting April 30, 2020. **April and June minutes shared ... will continue throughout year**
- g. Fiber – develop two initiatives to promote the Fiber project by August 1, 2020. **Mr. Affholter, Mr. Mackie and City staff will meet with ACD and with a company that offers Fixed Wireless**
- h. Provide Financial Support to at least three Trade and /or Technical Training programs for purpose of skill and labor retention of area, by 12/31/2020. **Mr. Moeggenberg and Mr. Condon will contact Mr. Vondra/Mr. Tucker to see if there is any need to support talent/programs.**
- i. Install at least two Phase I signs in support of the City wide Wayfinding Sign Project by 12/31/20. **Mr. Affholter, Ms. LoPresto and Mr. Beeker met with DPS staff to install two signs before the end of 2020.**
- j. Develop a go-forward plan for the Phases II and III for Three Meadows by 12/31/2020. **...On-going discussions. The board discussed the option of listing the remaining vacant land at Three Meadows and decided to table it for now.**

**E. NEW BUSINESS**

- 1. 2020 Holiday Town Package – the board has supported this in the past. A motion was made by Mr. Moeggenberg for EDC to support local business with the WLNS Holiday Package of up to \$1,000. Mr. Loader seconded.

**F. COMMITTEE REPORTS**

- 1. Three Meadows/ Architectural Control Committee – nothing at this time.

2. Manufacturing & Technology Park – nothing at this time. The board did discuss lowering the price per acre on the lots listed for sale in the Manufacturing & Park. The board ask Ms. LoPresto to consult with the realtor on a price per acre. As of now take the price off until it's decided what to put on the marketing materials/website, etc.
3. Business Review Committee/Other Projects
  - a. NEZ for Commonwealth Developments – Units 5-8 – The committee met and recommends to the full board and Council to approve the NEZ for Commonwealth Developments – Units 5-8.

**G. BOARD ROUND-TABLE/ECONOMIC DEVELOPMENT STERRING COMMITTEE UPDATE**

**H. PUBLIC COMMENT** – No public comment.

**I. Adjournment:** Ms. Janes made a motion to adjourn at 8:51 a.m. Mr. Moeggenberg seconded. Motion passed.

**Next Meeting: December 17, 2020**

# CITY OF HILLSDALE



Economic Development Corporation  
97 North Broad Street  
Hillsdale, Michigan 49242-1695  
(517) 437-6426

## **EDC MINUTES** **BUSINESS REVIEW COMMITTEE** **CITY HALL, 97 N. BROAD ST., COUNCIL CHAMBERS** **November 9, 2020 at 10:00 am**

### **I. Call to Order 10:05 am**

Members Present: John Condon, Rachel Lott, Richard Moeggenberg, Dean Affholter

Members Absent: Andrew Gelzer

Others Present: Kelly LoPresto (Economic Development Coordinator)

### **II. Consent Agenda:**

Mr. Condon moved to approve the Business Review Committee meeting minutes September 25, 2020.  
Ms. Lott seconded. Motion passed.

### **III. Public Comment on Agenda Items - None**

### **IV. New Business**

1. 450 Hidden Meadows Drive – We have an offer, \$20,000.00 cash. Contingent upon the property being rezoned to residential. Contingent upon the review of the details/requirements regarding the retention pond. Contingent upon satisfactory review of the City of Hillsdale building requirements, to be completed within 10 days after acceptance of the offer. Buyer is ready to close and has the funds. The buyer is asking to close no later than 12/30/2020.

Ms. Lott made a motion to have City attorney review the offer presented and see if any restrictions can be placed on the property. Also, she asked City staff to contact County Drain Commission, our realtor and the Three Meadows HOA. Next step is to schedule a Business Review Committee meeting after contact has made with the above parties. Mr. Condon seconded. The motion passed.

### **V. Old Business - None**

### **VI. Public Comment - None**

### **VII. Adjournment at 10:40 am – Ms. Lott moved to adjourn, Mr. Condon seconded, motion passed.**



# CITY OF HILLSDALE



Economic Development Corporation

97 North Broad Street  
Hillsdale, Michigan 49242-1695  
(517) 437-6426

## EDC MINUTES

### **BUSINESS REVIEW COMMITTEE**

**CITY HALL, 97 N. BROAD ST., COUNCIL CHAMBERS**

**November 20, 2020 at 8:00 am**

#### **I. Call to Order 8:13 am**

Members Present: John Condon, Rachel Lott, Richard Moeggenberg, Dean Affholter, Andrew Gelzer

Others Present: Kelly LoPresto (Economic Development Coordinator)

Guest: Greg Bailey

#### **II. Consent Agenda:**

Ms. Lott moved to approve the Business Review Committee meeting minutes November 9, 2020. Mr. Gelzer seconded. Motion passed.

#### **III. Public Comment on Agenda Items - None**

#### **IV. New Business - None**

#### **V. Old Business**

1. 450 Hidden Meadows Drive – We have an offer, \$20,000.00 cash. Contingent upon the property being rezoned to residential. Contingent upon the review of the details/requirements regarding the retention pond. Contingent upon satisfactory review of the City of Hillsdale building requirements, to be completed within 10 days after acceptance of the offer. Buyer is ready to close and has the funds. The buyer is asking to close no later than 12/30/2020.

The City attorney reviewed the offer presented and advised can either go through process to include in Rights and Restrictions or include deed restrictions. The County Drain Commission is waiting to hear from their attorney.

The realtor presented draft plans of the house to be built. The committee discussed in detail and would like feedback from the HOA to see what restrictions the HOA sees as the most important. The committee is okay with re-zoning from commercial to residential.

Mr. Gelzer made a motion to move forward with the offer and schedule another meeting to finalize what deed restrictions to include. Mr. Condon seconded. Motion passed.

2. **Public Comment** – Mr. Bailey advised a few of the important restrictions would be the size of the house, façade, no above ground pools, roof pitch and potentially size of outbuilding. He will follow up with the HOA and get back with Ms. LoPresto.
3. **Adjournment at 9:09 am** – Mr. Condon moved to adjourn, Mr. Affholter
4. **3** seconded, motion passed.

# CITY OF HILLSDALE



Economic Development Corporation  
97 North Broad Street  
Hillsdale, Michigan 49242-1695  
(517) 437-6426

## EDC MINUTES **BUSINESS REVIEW COMMITTEE** **CITY HALL, 97 N. BROAD ST., COUNCIL CHAMBERS** **November 25, 2020 at 8:00 am**

### **I. Call to Order 8:07 am**

Members Present: John Condon, Rachel Lott, Richard Moeggenberg, Dean Affholter, Andrew Gelzer

Others Present: Kelly LoPresto (Economic Development Coordinator)

Guest: Greg Bailey, Lon King

### **II. Consent Agenda:**

Mr. Affholter moved to approve the Business Review Committee meeting minutes November 20, 2020.  
Mr. Gelzer seconded. Motion passed.

### **III. Public Comment on Agenda Items - None**

### **IV. New Business - None**

### **V. Old Business**

1. 450 Hidden Meadows Drive – We have an offer, \$20,000.00 cash. Contingent upon the property being rezoned to residential. Contingent upon the review of the details/requirements regarding the retention pond. Contingent upon satisfactory review of the City of Hillsdale building requirements, to be completed within 10 days after acceptance of the offer. Buyer is ready to close and has the funds. The buyer is asking to close no later

Mr. Gelzer made a motion to counter off with the following things to include in the deed/contract:

1. The parcel shall be used and occupied solely and exclusively for private residence purposes.
2. The residence will be required to have the following minimum square footage:
  - a) One-story residence: 1,800 square feet of finished living area
  - b) One and one-half story residence: 2,000 square feet of finished living area
  - c) Multi-story residence: 2,400 square feet of finished living area
3. The residence shall include at least an attached two-car garage.

4. The exterior finished of the residence shall be vinyl, brick, stone, or wood. The front elevation must include brick, stone, or other cementitious or synthetic plaster material, the minimum area (based on square footage) of which shall be determined by multiplying the length of the house (expressed in feet) by four (4).
5. All driveway areas shall be constructed of asphalt, concrete, or other such impervious material.
6. Outbuildings not exceeding 150 square feet provided such outbuilding is of similar style and material as residence dwelling.
7. No recreational vehicles, campers, boats, other watercraft, trailers may be parked or stored outside of any garage for a period exceeding 28 days.
8. No above-ground swimming pools.
9. Lot is not to be divided.

Ms. Lott seconded. Mr. Condon Opposed. Motion passed.

2. **Public Comment** – Mr. King would prefer EDC leave the lot zoned commercial. Mr. Bailey advised most of the HOA is okay with re-zoning to residential. The HOA would like to see some restrictions put on the property.
3. **Adjournment at 9:05 am** – Mr. Condon moved to adjourn, Mr. Affholter seconded, motion passed.

Dawn Theater Governance Board  
Tax Increment Finance Authority  
in conjunction with Friends of the Dawn  
October 10, 2020, 1:00 pm

## MINUTES

Meeting called to order @ 1.04 pm.

Members present: James Brandon, Greg Stuchell, Mary Wolfram, Peggy Youngs

Friends present: Mary Bertakis (by telephone), Ron Scholl, Peggy Youngs

Others in attendance: Jack McClean, JW Newson

1. Today's agenda and Sept 8, 2020 Governance Board meeting minutes reviewed. M Bertakis offered clarification to minutes that her resignation from Governance Board was not just to focus on fundraising but more so to allow for new members with more applicable renovation experience. No further discussion. J Brandon motioned to accept agenda and minutes. G Stuchell seconded. Motion carried.
2. Reviewed history of the Dawn Theater project/Governance Board for JW Newson
3. Cost overrun discussion
  - a. M Wolfram presented list of cost overruns totaling just under \$600,000 as provided by contractor, Foulke Construction.
  - b. Reportedly, TIFA has agreed to pursue an installment purchase agreement for \$400,000.
4. General discussion of Governance Board and Friends separate roles.
5. Fundraising discussion
  - a. M Wolfram reported that this should be primarily a Friends' role.
  - b. R Scholl reported that Friends will develop a plan and pitch to prospective area business owners, local service agencies, and other interested parties.
    - i. PR materials
    - ii. Social media presence
6. Wurlitzer/Horton update
  - a. No further action at this time
  - b. R Scholl reported that he found one previous bid.
  - c. Friends will pursue a second bid (Weiler?)
7. AV consulting service contract
  - a. J Brandon reminded the board that AV equipment will cost approximately \$100,000 for projection system and \$100,000 for sound system
    - i. J Brandon will follow up with Spencer Symington, AVI Systems, to facilitate direct communication between Spencer and contractor
8. Rotary
  - a. R Scholl reported that the Rotary Club will not formally commit to assisting the Dawn project until their current project is complete. Ron will continue to seek support for this project with Hillsdale Rotary
9. Public comment
  - a. J McClean noted that TIFA does not hold informational meetings as required and repeated his previous preference that the Governance Board meet within the TIFA district. J McClean also noted that board may be dismissing certain sources of funding.

Meeting adjourned @ 2.36 pm.

**Planning Commission Meeting Minutes**  
**Hillsdale City Hall**  
**Council Chambers**  
**October 20, 2020**  
**5:30 pm**

**Call to Order**

Vice Chairman Ron Scholl called the meeting to order at 5:32 pm, followed by the Pledge of Allegiance.

**Members Present**

Vice-Chairman Ron Scholl, Mayor Pro-Tem Will Morrisey, Secretary Penny Swan, Commissioner Jacob Parker, Commissioner Elias McConnell, and Commissioner Kerry Laycock.

**Members Absent**

Chairman Eric Moore

**Public Present**

Alan Beeker, Zoning Administrator

**Public Comment**

No public comment

**Consent Agenda and Minutes**

Motion to approve the consent agenda and minutes from 9-15-2020 made by Commissioner Swan, seconded by Commissioner Morrisey. Motion Approved.

**Old Business**

None

**New Business**

None

**Master Plan Review**

More Master Plan discussion and fine tuning, specifically Commercial Development, and M-99 Gateway (Broad Street).

**Commissioner's Comments**

None

**Adjournment**

Motion to adjourn made by Commissioner Swan, seconded by Commissioner Morrisey at 6:49 pm, motion passed unanimously.

**Next meeting: November 17, 2020 at 5:30 pm.**

BROWNFIELD REDEVELOPMENT AUTHORITY

**MINUTES**

City of Hillsdale

3<sup>rd</sup> Floor Council Chambers, City Hall

October 29, 2020

8:00 A.M.

**Annual Regular Meeting**

Members Present:

Matt Granata

Amanda Janes

Tim Dixon

Rachel Lott

Excused – David Loader

City staff members present were Alan Beeker, Kelly LoPresto

**Call to Order**

Called the meeting to order at 8:05 a.m.

**Public Comments**

There were no public comments offered.

**Approval of Agenda**

A motion was made by Mr. Dixon to approve the agenda as presented. Ms. Janes seconded. Motion passed.

**New Business**

**Election of Officers**

A motion was made by Ms. Janes to appoint Mr. Granata as chair. Mr. Dixon seconded. Motion passed.

A motion was made by Mr. Dixon to appoint Mr. Loader as vice-chair. Ms. Janes seconded. Motion passed.

**170 East South Street, Hillsdale**

Some environmental testing maybe available at no charge to the owners of 170 E South Street. Ms. Lott made a motion to allow City staff to contact the owners of 170 East South Street and work with them on an application for a Phase I and Phase II. Mr. Dixon seconded the motion. Motion passed.



**Brownfield Redevelopment Authority Annual Report**

Ms. LoPresto and Mr. Beeker advised there are no taxes to capture at this time. An annual report was completed on-line usually due at the end of August. No projects to report on at this time.

**Adjournment**

A motion was made by Mr. Dixon to adjourn the meeting at 8:22 a.m. Ms. Janes seconded. Motion passed.

DRAFT

KARY

## **CITY OF HILLSDALE FINANCE COMMITTEE**

**PLACE: CITY HALL CONFERENCE ROOM**

**DATE: September 21, 2020**

**TIME: 6:30 PM**

### **PRESENT**

**COUNCIL: Bruce Sharp, Ray Briner and Tony Vear**

**STAFF: David Mackie City Manager, Scott Hepner Police and Fire Chief, Chris McArthur BPU Director and Bonnie Tew Finance Director.**

**PUBLIC: None**

### **BOARD OF PUBLIC UTILITIES ACCOUNTS PAYABLE:**

**Check 132 Apprentice programs and a full week of School.**

**Check 133 Fees associated for the Committee on Options.**

**Check 73177 CECS Stands for Continuing Education Credits.**

**Check 73181 For the Power Plant and Well Houses part of a Capital Projects.**

**Check 73187 Pass Thru for the Low Income Energy Assistance Program.**

**Check 73197 There have been 20 done with 56 remaining. Do 5% per year. City pays 100% of the costs.**

**Check 73203 Capital Project at the Power Plant.**

**Motion by Vear and seconded by Briner. Passed 3-0**

### **CITY OF HILLSDALE ACCOUNTS PAYABLE**

**Check 83716 The city only charges what it costs to cut grass.**

**Check 83727 Tabilator Certification for upcoming election.**

**Check 83730 City pays and then bills BPU.**

**Check 83734 Work done on the City's behalf.**

**Check 83735 For an Interlibrary Loan.**

**Check 83746 For an alley paving by the College that will be reimbursed by the college.**

**Check 83750 Fence damaged by a driver and replaced and reinforced.**

**Motion by Briner and seconded by Vear. Motion Passed 3-0**

**PUBLIC COMMENT: None**

**Motion by Briner and seconded by Vear to adjourn. Passed 3-0**

**ADJOURNMENT: 6:46PM**

**Next Meeting**

**October 5, 2020**

**6:30PM**

**City Hall Conference Room**

**Minutes prepared by Tony Vear acting secretary.**

## **CITY OF HILLSDALE FINANCE COMMITTEE**

**PLACE: CITY HALL CONFERENCE ROOM**

**DATE: October 5, 2020**

**TIME: 6:30 PM**

### **PRESENT**

**COUNCIL: Bruce Sharp, Ray Briner and Tony Vear**

**STAFF: Scott Hepner Police and Fire Chief, Chris McArthur BPU Director and Bonnie Tew Finance Director.**

**PUBLIC: None**

### **BOARD OF PUBLIC UTILITIES ACCOUNTS PAYABLE:**

**Check 73223 Rental Refund.**

**Check 73224 Rental Refund.**

**Check 73225 Rental Refund.**

**Check 73226 Rental Refund.**

**Check 73227 Rental Refund.**

**Check 73228 Rental Refund.**

**Check 73243 Hard Copper Lines for Alarm systems.**

**Check 73248 Media Replacement and done every 20 years.**

**Check 73264 Engineering Service for Electrical Upgrade.**

**Motion by Vear and seconded by Briner. Passed 3-0**

### **CITY OF HILLSDALE ACCOUNTS PAYABLE**

**Check 83766 Fayette Township sharing of Tax revenues.**

**Check 83772 Fayette Township sharing of Tax revenues which amount to 2 Mills.**

**Check 83776 For Parks and Cemeteries.**

**Check 83780 Monthly Magazine that promotes Police Professional Development.**

**Check 83782 A Self Insured Insurance Pool for Dial A Ride.**

**Check 83793 For the Library from State Grant Funds.**

**Check 83795 Tires and Rims for Explorer.**

**Check 83798 Grant money for the Fire Department stipulated for Equipment.**

**Motion by Vear and seconded by Briner. Motion Passed 3-0**

**PUBLIC COMMENT: None**

**Motion by Briner and seconded by Vear to adjourn. Passed 3-0**

**ADJOURNMENT: 6:45PM**

**Next Meeting**

**October 19, 2020**

**6:30PM**

**City Hall Conference Room**

**Minutes prepared by Tony Vear acting secretary.**

## **CITY OF HILLSDALE FINANCE COMMITTEE**

**PLACE: CITY HALL CONFERENCE ROOM**

**DATE: October 19, 2020**

**TIME: 6:30 PM**

### **PRESENT**

**COUNCIL: Bruce Sharp, Ray Briner and Tony Vear**

**STAFF: David Mackie City Manager, Scott Hepner Police and Fire Chief, Chris McArthur BPU Director and Jake Hammel Public Service Director.**

**PUBLIC: Ruth Brown**

### **BOARD OF PUBLIC UTILITIES ACCOUNTS PAYABLE:**

**Check 73273 Payroll Billing.**

**Check 73297 Lead Services replaced on Garden, Mead and Vine. Curb Stop to house. Motion by Vear and seconded by Briner. Passed 3-0**

### **CITY OF HILLSDALE ACCOUNTS PAYABLE**

**Check 83809 Card Catalog for Library.**

**Check 83811 Unmarked 2010 Impala.**

**Check 83818 Full refund given for Grave Site purchased.**

**Check 83823 For the Cemetary lawn Mower which has about 1600 hours of usage.**

**Check 83833 Changes made to College Properties that were changed to educational uses.**

**Check 83838 This was for about 11 stumps.**

**Check 83839 Legal work for the Purchase of a Liquor License for the Dawn Theater paid by the Keefer Group.**

**Check 83841 Done for compaction around pipes for proper subgrade.**

**Check 83852 2017 Police Explorer.**

**Check 83853 Crossing at Cold Springs.**

**Check 83855 Multiple Tree removals.**

**Motion by Briner and seconded by Vear. Motion Passed 3-0**

**PUBLIC COMMENT: None**

**Motion by Briner and seconded by Vear to adjourn. Passed 3-0**

**ADJOURNMENT: 6:50PM**

**Next Meeting**

**November 2, 2020**

**6:30PM**

**City Hall Conference Room**

**Minutes prepared by Tony Vear acting secretary.**

## **CITY OF HILLSDALE FINANCE COMMITTEE**

**PLACE: CITY HALL CONFERENCE ROOM**

**DATE: November 2, 2020**

**TIME: 6:30 PM**

### **PRESENT**

**COUNCIL: Bruce Sharp, Ray Briner and Tony Vear**

**STAFF: David Mackie City Manager, Scott Hepner Police and Fire Chief, Chris McArthur BPU Director and Tina Bumpus Assistant Finance Director.**

**PUBLIC: Ruth Brown**

### **BOARD OF PUBLIC UTILITIES ACCOUNTS PAYABLE:**

**Check 73305 Approved loan by the Council.**

**Check 73309 Archiving Social Media Posts Documentation.**

**Check 73319 The replacement of Lead Water Lines in the City. This follows the active Plan by the BPU to replace all Lead Water Lines in the City.**

**Check 73320 This needs to be done by a Licensed Electrician. Main connection to the house.**

**Check 73328 How did the Audit go? At this time everything looks good.**

**Check 73340 Last payment for the Vactor Truck purchased 3 years ago.**

**Check 73368 Home owner reimbursed for Sewer back up.**

**Check 73371 Bleach for the Chlorination of Water.**

**Check 73372 To fix a couple of lift stations monitoring systems that were no longer operating properly.**

**Check 73376 Utility Bill Overpayment Refund.**

**Motion by Vear and seconded by Briner. Passed 3-0**

### **CITY OF HILLSDALE ACCOUNTS PAYABLE**

**Check 498 3027 gallons of Gas and 4008 gallons of Jet Fuel. Fuel Farm not Operational yet.**

**Check 499 Black Leather Radio Straps are used by the Fire Department to protect the Radio in Emergency Situations.**

**Check 83862 This was for Concrete Demolition, Electrical, Insulation and the Structural Membrane. This was the 6th Payment.**

**Check 83863 This was to replace the totaled Police Cruiser of which \$18,000 was from Insurance and \$16,295 from Public Safety Millage Fund.**

**Check 83864 Payment for exterior work on the Dawn Theater.**

**Check 83888 City's side of the remote Audit.**

**Check 83901 Painting of Street Lines in the City.**

**Check 83904 For the 2000 Pumper Fire Truck.**

**Check 83919 For the removal and Paving of the Rail Crossings at Oak, Union and Carleton.**

**Check 83925 These are for Legal Fees associated with Hillsdale College's Tax Appeal to the Tax Tribunal.**

**Motion by Briner and seconded by Vear. Motion Passed 3-0**

**PUBLIC COMMENT: None**

**Motion by Vear and seconded by Briner to adjourn. Passed 3-0**

**ADJOURNMENT: 6:52PM**

**Next Meeting**

**November 16, 2020**

**6:30PM**

**Council Meeting Canceled so Finance Meeting rescheduled for 5:15PM**

**City Hall Conference Room**

**Minutes prepared by Tony Vear acting secretary.**

## **CITY OF HILLSDALE FINANCE COMMITTEE**

**PLACE: CITY HALL CONFERENCE ROOM**

**DATE: November 16, 2020**

**TIME: 5:17 PM**

### **PRESENT**

**COUNCIL: Bruce Sharp, Ray Briner and Tony Vear**

**STAFF: Chris McArthur BPU Director, Joseph Mangan incoming Finance Director and Bonnie Tew Finance Director.**

**PUBLIC: Ruth Brown**

**The new check numbers are because of the BPU and the City switching to Southern Michigan Bank and Trust per approval from Council.**

### **BOARD OF PUBLIC UTILITIES ACCOUNTS PAYABLE:**

**Check 100010 Removal of Sludge, Budgeted, Done 2 times per year.**

**Check 100014 Annual fee divided evenly between the 3 departments.**

**Check 100040 Rerouting on Fayette Street.**

**Check 100042 Was for the Bucket Truck.**

**Check 100046 thru 100049 Bonnie thought it was for refunds but will check.**

**Check 100068 These were for Lead replacements on Garden, Mead and Vine.**

**Check 100070 Online Safety Data Sheets Annual Fee.**

**Check 100083 OSHA Required for Respirator Fit Checks.**

**Motion by Vear and seconded by Briner. Passed 3-0**

### **CITY OF HILLSDALE ACCOUNTS PAYABLE**

**Check 100002 Airport Liability Insurance.**

**Check 100003 Annual Preventive Maintenance done on the Bucket Truck.**

**Check 100008 Sidewalk and Drive Approaches.**

**Check 100011 Replacement of underground wiring at the Courthouse.**

**Check 100014 Annual Software Support Fee.**

**Check 100047 Michigan Tax Tribunal Legal Fees.**

**Check 100048 Professional Engineering Fees Reimbursement.**

**Check 100051 Normal work done on City's behalf.**

**Check 100073 Certifications for the City's Assessor and Staff.**

**Motion by Briner and seconded by Vear. Motion Passed 3-0**

**PUBLIC COMMENT: Ruth Brown, wanted clarification on check 100032.**

**Annual Testing required by EGLE.**

**Check 100047 Tax challenges by Hillsdale College taken to the Tax Tribunal.**

**Motion by Vear and seconded by Briner to adjourn. Passed 3-0  
ADJOURNMENT: 5:36PM**

**Next Meeting**

**November 30, 2020**

**5:15PM**

**City Hall Conference Room**

**Minutes prepared by Tony Vear acting secretary.**



SPECIAL ASSESSMENT ROLL  
BLOCK: Winter - Winter, INDEX: SEASON  
All Special Assessments  
WINTER SEASON

Parcel No	Owners Name	Sp. Assessment	Amount	Taxable Value
30006-126-103-22	GIBSON, LARRY R 104 UNION ST HILLSDALE MI 49242	CODENF: CODE ENFORCEMENT	100.00	23,059
30006-126-105-16	MORTGAGE MANAGEMENT LLC 66 UNION ST & 68 HILLSDALE MI 49242	CODENF: CODE ENFORCEMENT	100.00	25,459
30006-222-228-10	CHURCH OF GOD AT HILLSDAL 419 N WEST ST HILLSDALE MI 49242	CODENF: CODE ENFORCEMENT	175.00	25,000
30006-222-228-10	CHURCH OF GOD AT HILLSDAL 419 N WEST ST HILLSDALE MI 49242	CODENF: CODE ENFORCEMENT	100.00	25,000
30006-222-228-10	CHURCH OF GOD AT HILLSDAL 419 N WEST ST HILLSDALE MI 49242	CODENF: CODE ENFORCEMENT	175.00	25,000
30006-222-480-14	ROBERTS, ANTHONY A 178 N MANNING ST HILLSDALE MI 49242	CODENF: CODE ENFORCEMENT	115.00	10,342
30006-426-306-26	SOUTH STREET CUSTODIAL TR 135 E SOUTH ST HILLSDALE MI 49242	CODENF: CODE ENFORCEMENT	250.00	47,400
30006-426-306-26	SOUTH STREET CUSTODIAL TR 135 E SOUTH ST HILLSDALE MI 49242	CODENF: CODE ENFORCEMENT	175.00	47,400
30006-426-306-26	SOUTH STREET CUSTODIAL TR 135 E SOUTH ST HILLSDALE MI 49242	CODENF: CODE ENFORCEMENT	175.00	47,400
30006-426-306-26	SOUTH STREET CUSTODIAL TR 135 E SOUTH ST HILLSDALE MI 49242	CODENF: CODE ENFORCEMENT	175.00	47,400
30006-426-377-13	COLUMBIA PROPANE, LP 100 W ST JOE ST HILLSDALE MI 49242	CODENF: CODE ENFORCEMENT	100.00	4,488
Totals for CODENF CODE ENFORCEMENT		Count: 11	1,640.00	327,948
Grand Totals		Count: 11	1,640.00	327,948

10/22/2020  
08:00 AM

SPECIAL ASSESSMENT ROLL  
RANGE: Summer - Summer, INDEX: SEASON  
All Special Assessments  
WINTER SEASON

Page: 1/6  
DB: 2020Cityofhillsdale

Parcel No	Owners Name	Sp. Assessment	Amount	Taxable Value
30006-126-208-01	PICEK, RUSSELL J & TERRI 150 STATE ST HILLSDALE MI 49242	2012-1: STATE ST 2012	281.17	90,000
LOTS 6-8 ALSO N½ VAC ALLEY LYING S OF & ADJ THERETO 0.5A+/- CLOVER HILL ADDN SEC 26 T6S R3W FIRST WARD 10/4/2016 VACATED ALLEY ADDED TO TAX DESC; AS OF 12/31/2018 - WARD 1				
30006-126-208-02	TUCKER, JONATHAN L & STEP 174 STATE ST HILLSDALE MI 49242	2012-1: STATE ST 2012	281.17	50,023
LOTS 3-5 ALSO N½ VAC ALLEY LYING S OF & ADJ THERETO 0.5A+/- CLOVER HILL ADDN SEC 26 T6S R3W FIRST WARD 10/4/2016 VACATED ALLEY ADDED TO TAX DESC; AS OF 12/31/2018 - WARD 1				
30006-126-208-03	GARRETT, ELAINE K 229 N WOLCOTT ST HILLSDALE MI 49242	2012-1: STATE ST 2012	187.44	34,016
LOTS 1 & 2 ALSO N½ VAC ALLEY LYING S OF & ADJ THERETO 0.3A+/- CLOVER HILL ADDN SEC 26 T6S R3W FIRST WARD 10/4/2016 VACATED ALLEY ADDED TO TAX DESC; AS OF 12/31/2018 - WARD 1				
30006-334-229-01	DERR, DARRELL 34 E LYNWOOD BLVD HILLSDALE MI 49242	2013-1: LYNWOOD BLVD	162.95	35,814
. W3 LOTS 11, 12, 13, LYNWOOD TERRACE THIRD WARD. AS OF 12/31/2018 - WARD 4				
30006-334-229-02	WHEDON, ERIC E & LAUREN L 36 E LYNWOOD BLVD HILLSDALE MI 49242	2013-1: LYNWOOD BLVD	165.01	44,318
. W3 LOTS 14, 15 & 16, LYNWOOD TERRACE THIRD WARD. AS OF 12/31/2018 - WARD 4				
30006-334-229-03	GOCHANOUR, HEIDI 38 E LYNWOOD BLVD HILLSDALE MI 49242	2013-1: LYNWOOD BLVD	107.26	26,835
. W3 LOTS 17 & 18, LYNWOOD TERRACE THIRD WARD. AS OF 12/31/2018 - WARD 4				
30006-334-229-04	HILLSDALE HOSPITAL 40 E LYNWOOD BLVD HILLSDALE MI 49242	2013-1: LYNWOOD BLVD	109.32	31,327
. W3 LOTS 19 & 20, LYNWOOD TERRACE THIRD WARD. AS OF 12/31/2018 - WARD 4				

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08:00 AM

SPECIAL ASSESSMENT ROLL  
RANGE: Summer - Summer, INDEX: SEASON  
All Special Assessments  
WINTER SEASON

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Parcel No	Owners Name	Sp. Assessment	Amount	Taxable Value
30006-334-230-01	HILLSDALE HOSPITAL 44 E LYWOOD BLVD HILLSDALE MI 49242	2013-1: LYWOOD BLVD	162.95	0
. W3 LOTS 21-22-23 LYWOOD TERRACE THIRD WARD. AS OF 12/31/2018 - WARD 4				
30006-334-230-02	HERBENER, SEIBRA S LIVING 200 S HOWELL ST HILLSDALE MI 49242	2013-1: LYWOOD BLVD	381.59	34,284
. W3 LOTS 24, 25, 26, & 27 LYWOOD TERRACE THIRD WARD. AS OF 12/31/2018 - WARD 4				
30006-227-277-31	HILLSDALE LODGE NO 1575 B 60 N MANNING ST HILLSDALE MI 49242	2013-2: N MANNING ST	96.68	77,247
. W2 L289-345 LOT 104 AND 105 EXC THE N 1.75 FT OF LOT105 OLD PLAT SECOND WARD. AS OF 12/31/2018 - WARD 3				
30006-227-277-32	BEACON HILL PRESERVATION 32 E CARLETON RD HILLSDALE MI 49242	2013-2: N MANNING ST	428.16	0
. W-2 N 1.75 FT OF LOT 105, & LOTS 106, 107, 108, 109, 110, 111, 112, 113 & 114 EXC THAT PT OF LAND COM 30 FT N OF SW COR OF LOT 108 TH E 60 FT TH N 55 FT TH W 60 FT TH S 55 FT TO POB. ALSO LOT 117, SUB 2 & SUB 5 ALSO THAT PTOF SUB 1 COM ON SE COR OF SD SUB TH N 49.5 FT TH E 29.51 FT TH S 57.71 FT TO POB. ORIGINAL PLAT SECOND WARD AS OF 12/31/2018 - WARD 3				
30006-227-278-29	GLUCK, MICHAEL TRUST 38 E CARLETON RD HILLSDALE MI 49242	2013-2: N MANNING ST	159.05	79,482
LOT 65 EXC E 8.25 FT & S 33 FT THEREOF ALSO LOTS 66 & 67 EXC S 12 FT THEREOF 0.33A+/- BLK K OLD PLAT SEC 27 T6S R3W THIRD WARD (REDISTRICTED FROM SECOND WARD) AS OF 12/31/2018 - WARD 3				
30006-227-281-14	RITCHEY, TIMOTHY P 40 N MANNING ST DUPLEX HILLSDALE MI 49242	2013-2: N MANNING ST	65.61	59,059
. W-2 LOT 99, AND THE S 16.5 FT OF LOT 100, BLK C OLD PLAT SECOND WARD. AS OF 12/31/2018 - WARD 3				
30006-227-281-21	MICHIGAN BELL TELEPHONE C 32 N MANNING ST HILLSDALE MI 49242	2013-2: N MANNING ST	147.63	0
. W-2 LOTS 96, 97 & 98 BLOCK C OLD PLAT SECOND WARD AS OF 12/31/2018 - WARD 3				

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08:00 AM

SPECIAL ASSESSMENT ROLL  
RANGE: Summer - Summer, INDEX: SEASON  
All Special Assessments  
WINTER SEASON

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Parcel No	Owners Name	Sp. Assessment	Amount	Taxable Value
30006-227-281-23	HILLSDALE LODGE NO 1575 B 20 NORTH ST HILLSDALE MI 49242	2013-2: N MANNING ST	180.43	16,428
. W-2 THE E 150 FT OF LOTS 100,101,102 AND LOT103 BLOCK C OF THE ORIGINAL PLAT EXC THE S 1 ROD OF SD LOT 100 ORIGINAL PLAT SECOND WARD AS OF 12/31/2018 - WARD 3				
30006-227-282-01	FIRST UNITED METHODIST CH 45 N MANNING ST HILLSDALE MI 49242	2013-2: N MANNING ST	147.63	0
. W2 LOTS 72, 73 & 74, BLK F, OLD PLAT SECONDWARD. AS OF 12/31/2018 - WARD 3				
30006-227-282-03	HILLSDALE COUNTY 33 MCCOLLUM ST LOT HILLSDALE MI 49242	2013-2: N MANNING ST	65.61	0
. W2 LOT 77 AND THE S 16.5 FT OF LOT 76 OLD PLAT SECOND WARD. AS OF 12/31/2018 - WARD 3				
30006-227-282-04	HILLSDALE COUNTY 33 MCCOLLUM ST HILLSDALE MI 49242	2013-2: N MANNING ST	98.41	0
. W2 LOTS 78 & 79, BLK F, OLD PLAT SECOND WARD. AS OF 12/31/2018 - WARD 3				
30006-227-285-22	8-NORTH, LLC 34 MCCOLLUM ST ETAL HILLSDALE MI 49242	2013-2: N MANNING ST	98.41	145,000
. W-2 LOTS 80 AND 81 BLOCK E ORIGINAL PLAT SECOND WARD AS OF 12/31/2018 - WARD 3				
30006-426-355-16	BANCROFT, KEITH M & ASHLE 98 E SHARP ST HILLSDALE MI 49242	2013-3: CHARLES ST	389.68	45,677
W4 LOTS 38-39, FERRIS ADD FOURTH WARD. AS OF 12/31/2018 - WARD 4				
30006-426-355-17	RISEDORPH, CARRIE 12 CHARLES ST HILLSDALE MI 49242	2013-3: CHARLES ST	155.88	19,633
. W4 LOT 36 FERRIS ADD FOURTH WARD. AS OF 12/31/2018 - WARD 4				
30006-426-355-18	MUNGER, ROBERT L JR & CAN 16 CHARLES ST HILLSDALE MI 49242	2013-3: CHARLES ST	155.88	19,256
. W4 LOT 35, FERRIS ADD FOURTH WARD. AS OF 12/31/2018 - WARD 4				

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08:00 AM

SPECIAL ASSESSMENT ROLL  
RANGE: Summer - Summer, INDEX: SEASON  
All Special Assessments  
WINTER SEASON

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Parcel No	Owners Name	Sp. Assessment	Amount	Taxable Value
30006-426-355-19	GOMEZ, ERICA L 20 CHARLES ST HILLSDALE MI 49242	2013-3: CHARLES ST	155.88	42,390
. W4 LOT 34, FERRIS ADD FOURTH WARD. AS OF 12/31/2018 - WARD 4				
30006-426-355-20	ENGELHARDT, GERALD J 24 CHARLES ST HILLSDALE MI 49242	2013-3: CHARLES ST	116.90	27,087
. W4 N 49.5 FT OF LOT 33 FERRIS ADDN FOURTH WARD AS OF 12/31/2018 - WARD 4				
30006-426-355-21	BENZING, AARON 26 CHARLES ST HILLSDALE MI 49242	2013-3: CHARLES ST	116.90	19,234
. W4 L.256 540 N 33 FT OF LOT 32 ALSO S 16.5 FT LOT 33.PRT LOTS 32 & 33. FERRIS ADDN FOURTH WARD. AS OF 12/31/2018 - WARD 4				
30006-426-355-23	KAST, JASON 32 CHARLES ST HILLSDALE MI 49242	2013-3: CHARLES ST	116.90	22,514
. W4 S 49.5 FT OF LOT 31 FERRIS ADDN FOURTH WARD AS OF 12/31/2018 - WARD 4				
30006-426-355-25	IVERSON, BARBARA ETAL 34 CHARLES ST HILLSDALE MI 49242	2013-3: CHARLES ST	133.27	34,340
. W4 N 56.43 FT OF E 99 FT OF LOT 30 FERRIS ADDN FOURTH WARD AS OF 12/31/2018 - WARD 4				
30006-426-355-26	SPRATT, AMY J 36 CHARLES ST HILLSDALE MI 49242	2013-3: CHARLES ST	116.90	24,841
COM SE COR LOT 30 TH W 99 FT TH N 49.5 FT TH E 99 FT TH S 49.5 FT TO POB 0.11A+/- PT LOT 30 FERRIS ADDN SEC 26 T6S R3W FOURTH WARD AS OF 12/31/2018 - WARD 4				
30006-426-356-01	GREGG, JONATHAN R & CASEY 106 E SHARP ST HILLSDALE MI 49242	2013-3: CHARLES ST	389.68	59,100
LOT 40 ALSO W 5.5 FT LOT 41 ALSO DESC AS 60.5 FT E&W BY 165 FT N&S 0.23A+/- FERRIS ADDN SEC 26 T6S R3W FOURTH WARD AS OF 12/31/2018 - WARD 4				

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SPECIAL ASSESSMENT ROLL  
RANGE: Summer - Summer, INDEX: SEASON  
All Special Assessments  
WINTER SEASON

Page: 5/6  
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Parcel No	Owners Name	Sp. Assessment	Amount	Taxable Value
30006-426-356-05	MOORE, DAVID F 15 CHARLES ST & 17 HILLSDALE MI 49242	2013-3: CHARLES ST	155.88	19,793
. W4 W 82.5 FT OF LOT 44 FERRIS ADD FOURTH WARD. AS OF 12/31/2018 - WARD 4				
30006-426-356-06	SPRATT, AMY J 19 CHARLES ST HILLSDALE MI 49242	2013-3: CHARLES ST	96.64	18,049
. W4 COM AT THE NW COR OF LOT 45, RNG TH S 40.92 FT TH DUE E 88.75 FT TH N 40.92 FT TH DUE W 87.12 FT TO THE POB. PART LOT 45 FERRIS ADDN FOURTH WARD AS OF 12/31/2018 - WARD 4				
30006-426-356-07	FILPPULA, LYNNETTE LEE 21 CHARLES ST HILLSDALE MI 49242	2013-3: CHARLES ST	137.17	20,361
. W-4 COM 33 FT N OF THE SW COR OF LOT 46, RUNG TH E 90.42 FT TH N 58.08 FT TH W 89.76 FT TH S 58.08 FT TO THE POB. PART LOTS 45 & 46 FERRIS ADDN FOURTH WARD AS OF 12/31/2018 - WARD 4				
30006-426-356-08	BUGBEE, BRANDY 25 CHARLES ST HILLSDALE MI 49242	2013-3: CHARLES ST	106.00	26,086
. W-4 COM 54.12 FT N OF THE SW COR OF LOT 47, RUNG TH DUE E TO THE CTR OF LOT 47 TH N TO THE CTR OF LOT 46 TH W ON THE C/L OF LOT 46 TO THE E LN OF CHARLES ST, TH S TO THE POB. PART LOTS 46 & 47 FERRIS ADDN FOURTH WARD AS OF 12/31/2018 - WARD 4				
30006-426-356-09	PALADINO, JOSH & BRIGETTE 29 CHARLES ST HILLSDALE MI 49242	2013-3: CHARLES ST	127.82	26,600
BEG SW COR LOT 47 TH E 101.97 FT (REC 154½ LKS) TO CEN SD LOT TH NLY 54.12 FT (REC 82 LKS) TH W 99.99 FT (REC 151½ LKS) TO E LN CHARLES ST TH S 54.12 FT (REC 82 LKS) TO POB PT LOT 47 FERRIS ADD SEC 26 T6S R3W FOURTH WARD AS OF 12/31/2018 - WARD 4				
30006-426-356-10	SALYER, MARVIN G 33 CHARLES ST & 33.5 HILLSDALE MI 49242	2013-3: CHARLES ST	129.89	19,885
. W4 COM AT THE NW COR OF LOT 48, TH S 55 FT TH E 103 FT TH N TO A POINT ON THE N LN LOT 48 100.98 FT E OF THE POB TH W 100.98 FT TO THE POB PART OF LOT 48 FERRIS ADDN FOURTH WARD AS OF 12/31/2018 - WARD 4				

10/22/2020  
08:00 AM

SPECIAL ASSESSMENT ROLL  
RANGE: Summer - Summer, INDEX: SEASON  
All Special Assessments  
WINTER SEASON

Page: 6/6  
DB: 2020Cityofhillsdale

Parcel No	Owners Name	Sp. Assessment	Amount	Taxable Value
30006-426-356-11	IVERSON, BARBARA ETAL 35 CHARLES ST HILLSDALE MI 49242	2013-3: CHARLES ST	129.89	36,378
. W4 L.397 426 COM 55 FT S OF NW COR LOT 48 TH S 55 FT TH E 103 FT MOL TH N 55 FT TH W 103 FT MOL TO POB. PRT LOTS 48 & 49. FERRIS ADDN FOURTH WARD. AS OF 12/31/2018 - WARD 4				
30006-426-356-12	RUDNICK, DAVID & RENEE 37 CHARLES ST HILLSDALE MI 49242	2013-3: CHARLES ST	146.26	30,447
. W4 COM 110 FT S OF THE NW COR LOT 48, RUNG TH S 61.93 FT TO THE S LN OF LOT 49, TH E 103.13 FT TH N TO A POINT 103 FT E OF THE POB. TH W 103 FT TO THE POB. PART OFLOT 49 FERRIS ADDN FOURTH WARD AS OF 12/31/2018 - WARD 4				
30006-426-356-23	FOSBENDER, JERILYN K 11 CHARLES ST HILLSDALE MI 49242	2013-3: CHARLES ST	155.88	19,358
. W4 W 66 FT OF LOT 43 FERRIS ADD FOURTH WARD. AS OF 12/31/2018 - WARD 4				
Totals for 2012-1 STATE ST 2012		Count: 3	749.78	174,039
Totals for 2013-1 LYNWOOD BLVD		Count: 6	1,089.08	172,578
Totals for 2013-2 N MANNING ST		Count: 10	1,487.62	377,216
Totals for 2013-3 CHARLES ST		Count: 19	3,033.30	531,029
Grand Totals		Count: 38	6,359.78	1,254,862

# City of Hillsdale

## Agenda Item Summary

**Meeting Date:** December 7, 2020

**Agenda Item:** Communications/Petitions

**SUBJECT:** Vacation of a portion of the public right-of-way; triangular parcel at the northeast corner of the intersection of Union and Vine Streets

**BACKGROUND PROVIDED BY STAFF (Kimberly Thomas, Assessor):**

Staff was approached by one or more owners of property adjacent to the triangular parcel located at the northeast corner of the intersection of Union and Vine Streets (see attached map). These owners were interested in purchasing all or a portion of the property to add to their existing properties.

Staff found that this parcel was erroneously labeled on the assessment roll as a park; ownership of the property actually vested in the City as a result of it being platted as part of the public right-of-way laid out in the Plat of the North Addition to the Village of Hillsdale, developed and recorded by Joel McCollum in 1841 (attached).

Hillsdale City Charter Section 2.3(f) provides the authority held by the City pertaining to public rights of way:

The establishment and vacation of streets, alleys, public ways and other public places, and the use, regulation, improvement and control of the surface of such streets, alleys, public ways and other public places and of the space above and beneath them, whether such be located within or without the limits of the city.

Section 7.6 further provides for the procedure to be following in vacating such public spaces:

Council action to vacate, discontinue or abolish any highway, street, lane, alley or other public place or part thereof shall be by resolution. After the introduction of such resolution and before its final adoption, the Council shall appoint a time when it shall meet and hear objections thereto; and notice of the time, place and purpose of such meeting shall be published either separately or as part of the proceedings of the Council. Objections to any such proposed resolution may be filed with the Clerk in writing, and if any objections shall be filed, the highway, street, lane, alley or other public place or part thereof shall not be vacated, discontinued, or abolished except by a vote of seven of the members of the Council.

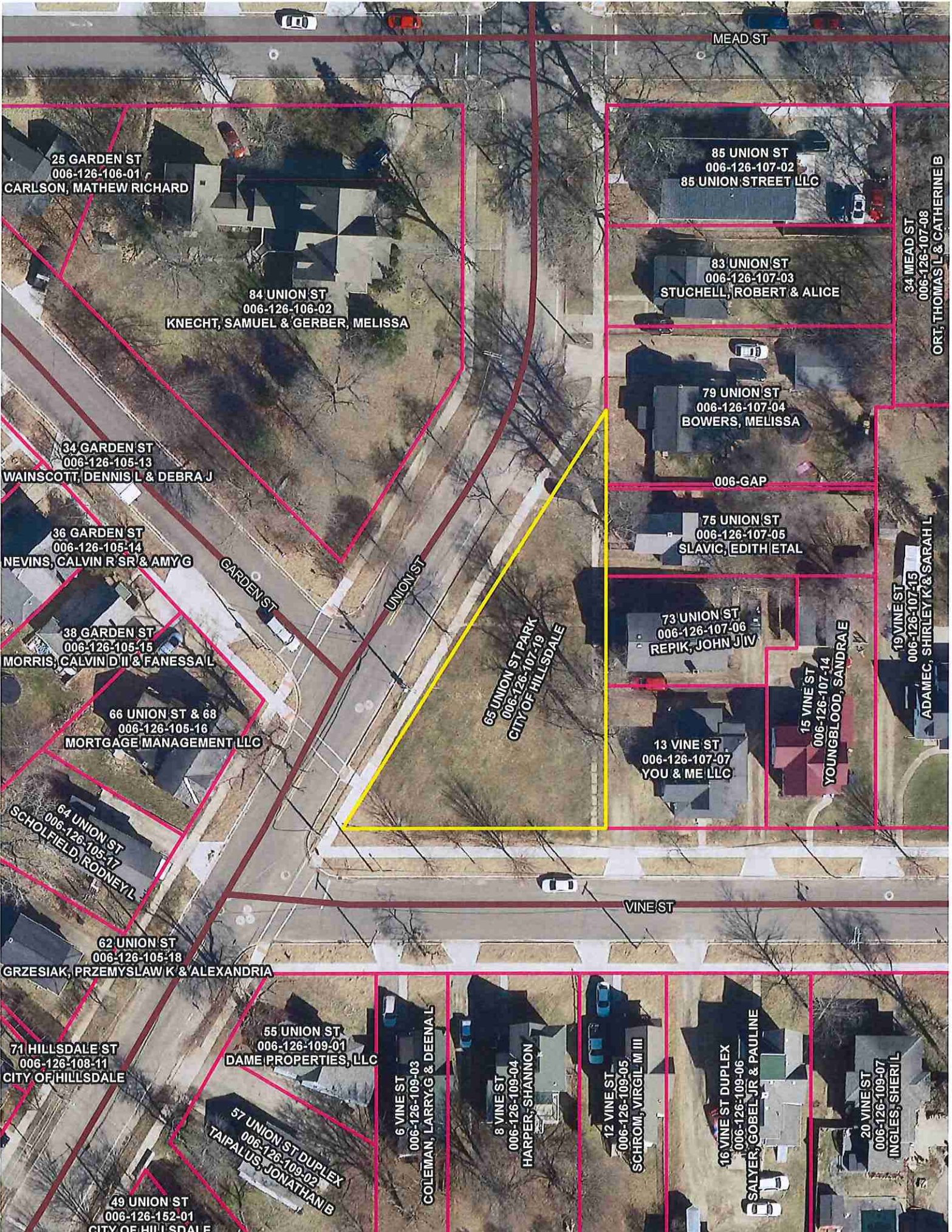
As a right-of-way, the property is held by the City for the use of the public, but is not actually owned by the City; therefore, the City can vacate the property but it cannot sell it. Upon a resolution to vacate, ownership of the property would automatically revert to the adjacent property owner.



**RECOMMENDATION:**

Staff recommends that Council refer this matter to the Community Development Committee and set a public hearing to allow for public input on vacation of the portion of the right-of-way lying west of platted lots 206, 207, and 208 of Joel McCollum's North Addition and allowing for a 66-foot-wide right-of-way for Union Street. Due to the irregular shape of the property, discrepancies between the adjacent property descriptions, and the age of the plat, staff further recommends that Council order a survey of the property to be vacated. Michael Lodzinski, the elected County Surveyor, submitted an estimate for this survey of \$2,000. The cost of this survey should be borne by the benefitting property owners. A letter was sent to the affected property owners to determine their willingness to pay for the survey. Any written responses received are attached to this agenda item summary.





MEAD ST

25 GARDEN ST  
006-126-106-01  
CARLSON, MATHEW RICHARD

84 UNION ST  
006-126-106-02  
KNECHT, SAMUEL & GERBER, MELISSA

85 UNION ST  
006-126-107-02  
85 UNION STREET LLC

83 UNION ST  
006-126-107-03  
STUCHELL, ROBERT & ALICE

34 MEAD ST  
006-126-107-08  
ORT, THOMAS L & CATHERINE B

79 UNION ST  
006-126-107-04  
BOWERS, MELISSA

34 GARDEN ST  
006-126-105-13  
WAINSCOTT, DENNIS L & DEBRA J

006-GAP

75 UNION ST  
006-126-107-05  
SLAVIC, EDITH ETAL

36 GARDEN ST  
006-126-105-14  
NEVINS, CALVIN R SR & AMY G

73 UNION ST  
006-126-107-06  
REPIK, JOHN J IV

38 GARDEN ST  
006-126-105-15  
MORRIS, CALVIN D II & FANESSA L

65 UNION ST PARK  
006-126-107-19  
CITY OF HILLSDALE

13 VINE ST  
006-126-107-07  
YOU & ME LLC

15 VINE ST  
006-126-107-14  
YOUNGBLOOD, SANDRA E

19 VINE ST  
006-126-107-15  
ADAMEC, SHIRLEY K & SARAH L

66 UNION ST & 68  
006-126-105-16  
MORTGAGE MANAGEMENT LLC

64 UNION ST  
006-126-105-17  
SCHOLFIELD, RODNEY L

VINE ST

62 UNION ST  
006-126-105-18  
GRZESIAK, PRZEMYSLAW K & ALEXANDRIA

71 HILLSDALE ST  
006-126-108-11  
CITY OF HILLSDALE

55 UNION ST  
006-126-109-01  
DAME PROPERTIES, LLC

6 VINE ST  
006-126-109-03  
COLEMAN, LARRY G & DEENA L

8 VINE ST  
006-126-109-04  
HARPER, SHANNON

12 VINE ST  
006-126-109-05  
SCHROM, VIRGIL M III

16 VINE ST DUPLEX  
006-126-109-06  
SALYER, GOBEL JR & PAULINE

20 VINE ST  
006-126-109-07  
INGLES, SHERI L

57 UNION ST DUPLEX  
006-126-109-02  
TAIPALUS, JONATHAN B

49 UNION ST  
006-126-152-01  
CITY OF HILLSDALE



Plat of the front Addition to the Village of Hilldale

situated on the west half of the north west quarter of section number twenty six (26) in Township number six (6) Range number three west.

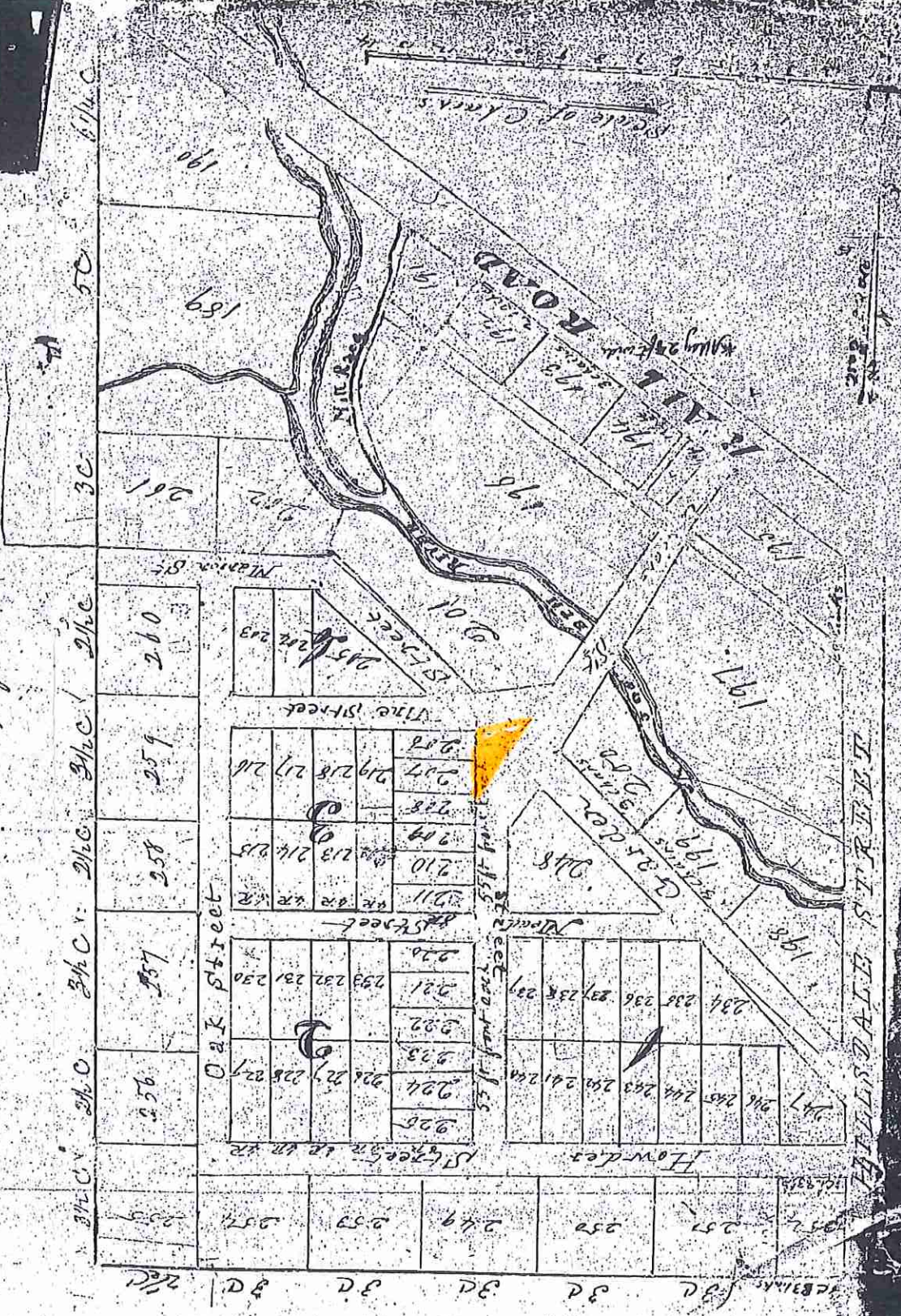
Received for Record March 15<sup>th</sup> 1841 at 20 minutes to 7 o'clock P.M.

John D. Mills Register of Michigan

In presence of Thomas W. Stockton Notary Public for the State of Michigan (I personally appeared before me a Notary Public for the County of Hilldale Joel McCallum known to me to be the person above mentioned and acknowledged that he signed and sealed the above statement for the said parcel and seal thereon mentioned as his fee act and deed. Witness my hand and seal this thirteenth day of March A.D. 1841. Henry Miller

The annexed map or plat made and prepared by Thomas W. Stockton Surveyor of Hilldale County Michigan represents that part of the west half of the north west quarter of section number twenty six (26) in Township number six (6) Range number three west in said Hilldale County as lies north of the State Southern Railroad and is hereby laid out with the street lanes and alleys by Joel McCallum, the owner thereof with addition, and forming a part of the village of Hilldale. In witness whereof I have hereunto set my hand and seal this thirteenth day of March 1841.

Joel McCallum



HILLDALE STREET



## Kim Thomas

---

**From:** Mike Lodzinski <lodzinski@comcast.net>  
**Sent:** Sunday, October 25, 2020 9:13 PM  
**To:** Kim Thomas  
**Subject:** Re: cost estimate - survey of public property to be vacated

**Follow Up Flag:** Follow up  
**Flag Status:** Flagged

Kim,

I agree with with you that this is roadway per the plat and not a "Park". looks like there are 4 parcels that border this triangle so we would have to determine property lines on those as well as the triangle piece in order to write descriptions and resolve gap at 79 and 75 Union. So quote would be \$2000 to determine the lines and write descriptions as well as marking their portion of the triangle being conveyed. Please note we will not be marking all corners of parcels involved just the west side and their portion of the triangle.

Thanks,  
Mike Lodzinski  
Lodzinski & Associates,LLC

On 10/20/2020 8:17 AM Kim Thomas <kthomas@cityofhillsdale.org> wrote:

The City is considering vacating the triangular lot on the northeast corner of the intersection at Union, River, and Garden Streets (parcel 006-126-107-19). This parcel was erroneously described as a park. It appears to me, based on the 1841 plat of Joel McCollum's North Addition (Liber G Page 173) that this is actually part of the street right-of-way. Adjacent owners have approached the City about getting possession of this property to expand their yards, since it was never developed as a park. Our thought was to require a survey of the property to be allocated to the adjacent property owners based on their existing property lines so that we have an accurate description of the additional land to be added; We would also need to clarify the boundary line between 79 and 75 Union, as the descriptions on file result in a small gap between the properties.

Can you give me an estimate of the cost to complete this survey? The affected property owners would be required to cover the cost as a condition of the City vacating the property, so I want to have an estimate so they know how much they would be liable for.

The City of  
**HILLSDALE**  
Family • Tradition • Opportunity

October 27, 2020

RE: Proposal to vacate a portion of the City Right-Of-Way

Dear Property Owner,

You are receiving this letter because you own property adjacent to parcel 006-126-107-19 (see attached map). This property was originally platted as a portion of the right-of-way at the intersections of Union, Vine, and Garden Streets. After construction of the streets, the City designated this area as a neighborhood park but has not been developed as such. One or more adjacent property owners have approached the City about the possibility of purchasing all or a portion of the property in order to expand their yards. Because ownership of this property came to the City as part of the street right-of-way, the City does not have the power to sell it. The City Council can, however, pass a resolution to vacate it from the right-of-way, which would result in that portion lying between the current property line and the 66-foot wide Union Street right-of-way (as now used) being added to the adjacent property.

A survey would be required in order for the Assessor to accurately process this change in property descriptions. In addition, the deeded descriptions for 75 and 79 Union Street leaves a gap between the 2 properties. This survey would resolve that gap on the official records. The City was provided with an estimate of \$2,000 to complete the survey. You are receiving this letter because the cost of that survey would be allocated to the benefitting property owners, so we are asking for a letter of interest from the affected property owners before we proceed any further. Please complete the survey below and return your response by November 9, 2020.

Questions may be direct to the City Assessor by emailing [assessor@cityofhillsdale.org](mailto:assessor@cityofhillsdale.org) or by calling (517)437-6440.

Sincerely,

Kimberly Thomas  
Hillsdale City Assessor

Name of person completing this response:

Autumn Ruhl, Member, You+Me, LLC  
I own or pay the taxes on:  13 Vine St  73 Union St  75 Union St  79 Union St

I agree to pay a portion of the cost of the survey allocated based on the percentage of the total land to be added to my property

I do not agree to pay any portion of the cost of the survey

*You+Me, LLC agrees to pay for the full amount of the survey, should any of the other parties choose not to (or choose not to respond).*

*Autumn Ruhl, 10/30/2020*



The City of  
**HILLSDALE**  
Family • Tradition • Opportunity

October 27, 2020

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Sincerely,

Kimberly Thomas  
Hillsdale City Assessor

Name of person completing this response: \_\_\_\_\_

I own or pay the taxes on: \_\_\_\_\_ 13 Vine St \_\_\_\_\_ 73 Union St 75 Union St \_\_\_\_\_ 79 Union St

- I agree to pay a portion of the cost of the survey allocated based on the percentage of the total land to be added to my property
- I do not agree to pay any portion of the cost of the survey





## **NOTICE Electronic Meeting**

CITY OF HILLSDALE  
Board of Review  
97 N. Broad St.  
Hillsdale, MI 49242  
517-437-6440

Notice is hereby given that the meeting of the City of Hillsdale Board of Review scheduled for 9:00 a.m. on December 15, 2020, will be conducted as an electronic meeting in an effort to limit exposure by Board of Review members and the public, pursuant to MDHHS guidelines. The purpose of this meeting is limited to those authorized under section 53b ([MCL 211.53b](#)) of the General Property Tax Act (GPTA), 1893 PA 206, or otherwise authorized by Michigan statute.

Please submit written requests for review of a qualified error as defined by statute to the above address or by email to [assessor@cityofhillsdale.org](mailto:assessor@cityofhillsdale.org) no later than 9:00 a.m. December 14, 2020.

Additional guidance from the State Tax Commission can be found online at [https://www.michigan.gov/documents/treasury/Bulletin\\_20\\_of\\_2020\\_-\\_Qualified\\_Errors\\_708087\\_7.pdf](https://www.michigan.gov/documents/treasury/Bulletin_20_of_2020_-_Qualified_Errors_708087_7.pdf) and [https://www.michigan.gov/documents/treasury/Bulletin\\_21\\_of\\_2020\\_-\\_July\\_and\\_December\\_Boards\\_of\\_Review\\_708089\\_7.pdf](https://www.michigan.gov/documents/treasury/Bulletin_21_of_2020_-_July_and_December_Boards_of_Review_708089_7.pdf).

Kimberly Thomas  
Assessor

## **NOTICE OF ELECTRONIC MEETING**

Members of the Board and the public may participate in the meeting electronically via the GoToMeeting app by clicking this link <https://global.gotomeeting.com/join/430931869> or by calling 1-669-224-3412 and entering the conference code number 430-931-869 when prompted.

- The public will be able to listen to all discussion by Board of Review members and will be permitted to speak for up to 3 minutes during the public comment section of the agenda.

**From:** [David Mackie](#)  
**To:** [Katy Price](#)  
**Date:** Thursday, November 5, 2020 9:20:31 AM  
**Attachments:** [image001.png](#)  
[image002.png](#)  
[image010.png](#)

---

Let's put this under Communication on the next regular agenda.

David E. Mackie  
City Manager  
97 N. Broad St.  
Hillsdale, MI 49242  
Phone: (517)437-6444  
[dmackie@cityofhillsdale.org](mailto:dmackie@cityofhillsdale.org)



---

**From:** d.sanford@co.hillsdale.mi.us [mailto:d.sanford@co.hillsdale.mi.us]  
**Sent:** Thursday, November 5, 2020 8:34 AM  
**To:** David Mackie <dmackie@cityofhillsdale.org>  
**Subject:** FW: FOR IMMEDIATE RELEASE: National fluoridation quality award presented to 71 Michigan water systems

Good morning sir,

I just read the information below and see the City of Hillsdale is on the list. Congratulations to you and your water department on a job well done and for the well-deserved recognition!

H. Douglas Sanford, Director  
Hillsdale County Central Dispatch / Hillsdale County Emergency Management  
204 Development Drive  
Hillsdale, Michigan 49242  
Phone: 517.523.9911 / Fax: 517.797.4945 / Em Mgt 517.437.7384



**CONFIDENTIALITY NOTICE:** This communication may contain confidential and privileged information for the use of the designated recipient(s) named above. If you are not the designated recipient, or an employee, or agent responsible for delivering this message to the intended recipient, you are hereby notified that any review, disclosure, dissemination, distribution, or copying of it or its contents is prohibited. If you receive this communication in error, please notify the sender immediately via electronic mail and destroy all copies of this communication and any documents attached. Hillsdale County screens all outgoing email and attachment(s) for viruses; however, Hillsdale County cannot accept liability for any damage caused by any virus transmitted by this email. The recipient should check this email and any attachment(s) for the presence of viruses. Thank you for your assistance.

---

**From:** Michigan Department of Health and Human Services <[MDHHS@govsubscriptions.michigan.gov](mailto:MDHHS@govsubscriptions.michigan.gov)>  
**Sent:** Thursday, November 05, 2020 8:03 AM



To: [d.sanford@co.hillsdale.mi.us](mailto:d.sanford@co.hillsdale.mi.us)

Subject: FOR IMMEDIATE RELEASE: National fluoridation quality award presented to 71 Michigan water systems

Image removed by sender. MDHHS banner with logo no names



## Press Release

**FOR IMMEDIATE RELEASE:** Nov. 5, 2020

**CONTACT:** Lynn Sutfin, 517-241-2112, [SutfinL1@michigan.gov](mailto:SutfinL1@michigan.gov)

### **National fluoridation quality award presented to 71 Michigan water systems**

LANSING, Mich. – The Michigan Department of Health and Human Services (MDHHS) announced today that 71 water systems have been awarded a Water Fluoridation Quality Award from the U.S. Centers for Disease Control and Prevention (CDC).

The award recognizes those communities that maintained a consistent level of optimally fluoridated water throughout 2019. A total of 1,523 water systems in 29 states received the award including the following Michigan systems:

Ann Arbor	Lake Bella Vista
Bangor	Linden
Baraga	Lowell
Battle Creek-Verona System	Ludington
Bay Area Water System	Manchester
Belding	Manistique
Benton Township	Marshall
Big Rapids	Mason
Blissfield	Menominee Water Department
Bridgman	MHOG (Marion, Howell, Oceola and Genoa) Sewer & Water Authority
Buchanan	Michigan State University
Clare	Midland
Dowagiac	Milford
East Jordan	Monroe
Eaton Rapids	Munising
Elk Rapids	Muskegon
Escanaba Water Department	Negaunee-Ishpeming Authority
Fenton	New Buffalo
Fremont	Niles
Genesee County Water System	Plainfield Township
Gladstone Water Department	Plainwell

Grand Rapids	Saginaw
Gratiot Area Water Authority	Schoolcraft
Great Lakes Water Authority	Sparta
Harbor Springs	St. Clair
Hartford	St. Clair Water and Sewer Authority
Hastings	St. Ignace Water Treatment
Hillsdale	St. Johns
Holland Board of Public Works	St. Joseph
Howell	Standish
Huron Shore Reg. Util. Authority	Summit Township
Ionia	Traverse City
Jackson	Wakefield
Jonesville	Wayland
K I Sawyer	Wyoming
Kalamazoo	

Fluoridation is the adjustment of fluoride in the water to a level that is optimal for preventing tooth decay. It has been recognized by CDC as one of 10 great public health achievements of the 20th century. CDC recommends water fluoridation as a safe, effective and inexpensive method of preventing decay. In fact, every \$1 invested in fluoridation saves at least \$38 in costs for dental treatment.

“Michigan consistently exceeds the CDC recommendations for community water supplies by having 90% of our population on community water systems accessing fluoridated water and this year, we had a 26% increase in the number of award recipients,” said Dr. Joneigh Khaldun, chief medical executive and chief deputy for health for MDHHS. “These awards demonstrate the commitment to quality by these community water systems. Water fluoridation has demonstrated its effectiveness in preventing tooth decay throughout one’s lifetime and benefits all residents.”

For more information about community water fluorination, [visit the CDC website](#).

###

- [2020 Water Fluoridation Awards.pdf](#)



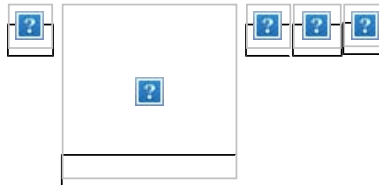
**[Become a foster parent through Michigan Department of Health & Human Services foster care program.](#)**

Questions? [Contact Us](#)

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S. Grand Ave W. · Lansing, MI 48909 · 1-855-275-6424



**CAUTION:** This email originated from outside the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

160 W. Fayette Street  
Hillsdale, MI 49242  
November 3, 2020

City Manager  
David Mackie  
97 N Broad St  
Hillsdale, MI 49242

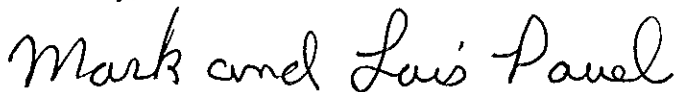
Dear City Manager, David Mackie:

I am writing to you in your respected capacity as a member of the Hillsdale City Government. My name is Lois Pavel and I live in the community.

During November 2020, Jehovah's Witnesses worldwide are participating in a campaign to deliver a special issue of *The Watchtower* to all government officials, both locally and nationally. Your personal copy is enclosed. You may also download a copy from our website, [jw.org](http://jw.org). (Go to LIBRARY > MAGAZINES.) The question on the front cover of this magazine asks, "What Is God's Kingdom?" Many people pray for God's Kingdom to come but often wonder what God's Kingdom is and what it will do. This magazine explains how the answers to these questions can readily be found in the Bible. I trust that you will enjoy reading it.

I am available to answer any questions you may have regarding the beliefs, practices, and activities of Jehovah's Witnesses within the community. My contact details are shown below.

Sincerely,



Mark and Lois Pavel

Enclosure

Contact information:  
Mark and Lois Pavel  
[Mpavel@dmci.net](mailto:Mpavel@dmci.net)



STATE OF MICHIGAN  
JOCELYN BENSON, SECRETARY OF STATE  
DEPARTMENT OF STATE  
LANSING

November 13, 2020

Dear Katherine,

This brief email does not begin to encompass my deep appreciation for the countless hours of hard work that you, your staff, and your election workers dedicated to this year's election cycle, especially the general election. You implemented a major voter referendum, and did so during a global pandemic while facilitating record-breaking voter turnout. You stepped up and met all these challenges, and I thank you.

We are finalizing a certificate to recognize your outstanding work in the 2020 election cycle, which will be in the mail to you soon. In the meanwhile, please know that your service to Michigan's elections was critical to our democracy, and that I and countless Michiganders appreciate all that you have done.

Sincerely,

A handwritten signature in blue ink that reads "Jocelyn".

Jocelyn Benson  
Michigan Secretary of State



November 17, 2020

Mr. Dave Mackie, Manager  
City of Hillsdale  
97 North Broad Street  
Hillsdale, MI 49242

RE: Important Information—Price Changes

Dear Mr. Mackie,

At Comcast, we are always committed to delivering the entertainment and services that matter most to our customers in Hillsdale, as well as exciting experiences they won't find anywhere else. We are also focused on making our network stronger in order to meet our customers' current needs and future demands. As we continue to invest in our network, products, and services, the cost of doing business rises. Rising programming costs, most notably for broadcast TV and sports, continue to be the biggest factors driving price increases. While we absorb some of these costs, these fee increases affect service pricing. As a result, starting January 1, 2021, prices for certain services and fees will be increasing, including the Broadcast TV Fee and the Regional Sports Network Fee. Please see the enclosed Customer Notice for more information.

We know you may have questions about these changes. If I can be of any further assistance, please contact me at 734-359-2077.

Sincerely,

John P. Gardner  
Director, External Affairs  
Comcast, Heartland Region  
1401 E. Miller Rd.  
Lansing, MI 48911

Enclosure

# Important Information Regarding Xfinity Services and Pricing

**Effective January 1, 2021**

<b>Xfinity TV</b>	Current	New
<b>Choice TV</b>	\$25.00	\$30.00
<b>Choice TV with TV Box (Flex upgrade)</b>	\$30.00	\$37.50
<b>Broadcast TV Fee</b>	\$14.00	\$15.10
<b>Regional Sports Fee</b>	\$8.25	\$9.10
<b>Service to Additional TV</b>	\$9.95	\$7.50

<b>On Demand Subscription Services</b>	Current	New
<b>AMC + On Demand</b>	\$4.99	\$6.99
<b>Docurama On Demand</b>	\$2.99	\$4.99
<b>Gala On Demand</b>	\$9.99	\$11.99
<b>Gaiam TV Fit &amp; Yoga On Demand</b>	\$6.99	\$7.99
<b>UP Faith and Family On Demand</b>	\$4.99	\$5.99
<b>WE tv + On Demand</b>	\$4.99	\$5.99

<b>Xfinity Internet</b>	Current	New
<b>Performance Starter</b>	\$53.00	\$56.00
<b>Performance</b>	\$73.00	\$76.00
<b>Blast!</b>	\$83.00	\$86.00
<b>xFi Advantage</b>	\$20.00	\$25.00

<b>Xfinity Home</b>	Current	New
<b>Xfinity Home Security</b>	\$40.00	\$50.00
<b>Xfinity Home Security Plus</b>	\$50.00	\$60.00

<b>Xfinity Equipment</b>	Current	New
<b>TV Box</b>	\$5.00	\$7.50
<b>Customer-Owned Video Equipment Credit</b>	\$5.00	\$7.50

<b>Installation</b>	Current	New
<b>Professional Install</b>	\$70.00	\$100.00
<b>In-Home Service Visit</b>	\$70.00	\$100.00

Adams Township, Allen Township, Cambra Township, Fayette Township, Hillsdale, Hillsdale Township



ECONOMIC DEVELOPMENT CORPORATION  
PRESENTS



# THE GIFT CARD PROGRAM

The City of  
**HILLSDALE**  
MICHIGAN

Support City of Hillsdale Businesses by purchasing a gift card this holiday season!

## PROGRAM DETAILS:

When the community purchases a gift card/certificate through this program, their \$25 purchase will be matched with a \$10 EDC incentive that goes right to the businesses they choose.

- This program is limited to 1,000 cards/certificates.
- Each person is allowed to purchase a limited number of gift cards/certificates at the business of choice.
- Get your gift cards between November 25th and December 16th or until sold out from our participating businesses.

## PARTICIPATING BUSINESSES:

- |                             |                                    |                          |                             |
|-----------------------------|------------------------------------|--------------------------|-----------------------------|
| * Hillsdale Market House    | * Stadium Roller Rink              | * Toasted Mud            | * Hillsdale Lanes           |
| * Biggby Coffee             | * Checker Records                  | * Heather's Blossom Shop | * Hillsdale Brewing Company |
| * Anytime Fitness           | * Handmade                         | * Identity Salon         | * MoseArt                   |
| * Johnny T's Bristo         | * Jilly Beans - Hillsdale          | * Hillsdale Jewelers     |                             |
| * Small Town Sweet Boutique | * Rough Draft                      | * Off Mane Street Salon  |                             |
| * Crow's Nest               | * Here's To You Pub & Grub         | * Gelzer's Hardware      |                             |
| * New Waves Salon           | * Hillsdale Craft Store            | * Gelzer's Furniture     |                             |
| * Burgers Unlocked          | * Healthies of Hillsdale           | * Smith's Flowers        |                             |
| * The Local Eatery          | * Cavoni's                         | * Salon Novellas         |                             |
| * Cottage Inn Pizza         | * Maggie Anne's                    | * Malibu - Hillsdale     |                             |
| * Performance Automotive    | * Trevathan's Sweep and Sew Shoppe | * El Cerrito             |                             |





# PRESS RELEASE

**FOR IMMEDIATE RELEASE**  
Wednesday, November 25, 2020

**Media Contact:** Rachel J. Lott, Director of Marketing & Community Outreach  
(517) 437-5236 (office), (469) 371-7977 (cell), [rlott@hillsdalehospital.com](mailto:rlott@hillsdalehospital.com)

## **Hillsdale Hospital Named Best 2020-2021 Nursing Home *U.S. News & World Report Recognizes Facility Eighth Consecutive Time***

**WASHINGTON, D.C.**—Hillsdale Hospital is among the 21 percent of U.S. skilled nursing facilities that have been recognized as a Best Nursing Home for 2020-21 by U.S. News & World Report.

The hospital earned Best Nursing Homes status by achieving a rating of “High Performing,” the highest possible rating, for Short-Term Rehabilitation. U.S. News gives the designation of Best Nursing Home only to those homes that satisfy U.S. News’s assessment of the appropriate use of key services and consistent performance in quality measures. The facility was first recognized as a Best Nursing Home by U.S. News in 2013 and has continued to earn this rating every year since.

“In the midst of COVID-19 pandemic, receiving this national recognition for the eighth consecutive year is welcome news for our team,” Tricia Masarik said. Masarik is the skilled nursing facility administrator and director of nursing. “To again be recognized as one of the nation’s best, despite the challenges COVID-19 has presented, is a true testament to the incredible work of our team and their endless determination to provide the best care to our patients day-in and day-out.”

Now in its 11th year, the U.S. News [Best Nursing Homes](#) ratings and profiles offer comprehensive information about care, safety, health inspections, staffing and more for nearly all of the nation’s 15,000-plus nursing homes. The Best Nursing Homes ratings reflect U.S. News’ exclusive analysis of publicly available data using a methodology defined by U.S. News that evaluates factors that it has determined most greatly impact patient and resident care, safety, and outcomes. This year, to accompany the new ratings, nursing home profile pages were updated to include a patient safety summary that reflects COVID-19 data alongside other measurements of safety and related advice on choosing a home or facility amidst the pandemic.

“U.S. News strives to provide access to information that allows consumers to make educated decisions on all types of care,” said Ben Harder, managing editor and chief of health analysis at U.S. News. “Updating the profiles to include a patient safety summary that highlights COVID-19 data paired with other measures of care arms families, caregivers and patients with the information needed to make a decision that keeps safety at the highest priority.”

The Best Nursing Home finder features ratings on both long-term and short-term care. The Long-Term Care Rating aims to provide prospective residents who need help with daily activities, and their families, with analysis and information regarding the quality of care provided by nursing homes. The rating includes data on staffing, success in preventing ER visits and pneumonia vaccination rates, among other metrics. The short-term rating

incorporates measures of quality including consistency of registered nurse staffing, use of antipsychotic drugs and success in preventing falls.

For more information on short-term rehab and long-term care at Hillsdale Hospital, visit [hillsdalehospital.com/snf](https://hillsdalehospital.com/snf). For more information behind both U.S. News ratings please refer to the [FAQ](#).

###

#### **About Hillsdale Hospital**

Founded in 1915, Hillsdale Hospital is a community-based hospital providing high-quality healthcare in south central Lower Michigan. The hospital offers comprehensive care, including acute inpatient services, advanced radiology and imaging services, full-service laboratory, surgery, a state-of-the-art birthing center, emergency care, inpatient psychiatric care and more. The hospital also delivers specialty care, featuring pulmonology and sleep disorders, orthopedics in affiliation with University of Toledo Medical Center, home care, a pain management clinic, short-stay rehab, vascular care and more. For more information, visit [www.hillsdalehospital.com](http://www.hillsdalehospital.com).

#### **About U.S. News & World Report**

U.S. News & World Report is the global leader in quality rankings that empower people to make better, more informed decisions about important issues affecting their lives. A digital news and information company focused on Education, Health, Money, Travel, Cars and News [USNews.com](https://USNews.com) provides consumer advice, rankings and analysis to serve people making complex decisions throughout all stages of life. More than 40 million people visit [USNews.com](https://USNews.com) each month for research and guidance. Founded in 1933, U.S. News is headquartered in Washington, D.C.

## 2020 Hillsdale County Millage Rates

P.R.E. = Principal Residence Exemption

Qual Ag (QA) = Qualified Agricultural Exemption

		Total of all Collections (Village/Summer/Winter)				Breakdown by Village/Summer/Winter Collections				
		Industrial Personal	Commercial Personal	P.R.E./ Qual Ag	Non P.R.E./QA	Village Only	Summer Only		Winter Only	
							P.R.E./QA	Non P.R.E./QA	P.R.E./QA	Non P.R.E./QA
<b>Adams Township*</b>										
30020	Hillsdale Community	17.1585	28.9555	23.1585	40.9555	N/A	10.9239	10.9239	12.2346	30.0316
30030	Jonesville Community	23.2162	35.2162	29.2162	47.2162	N/A	10.9239	10.9239	18.2923	36.2923
30050	North Adams-Jerome	15.5999	27.5999	21.5999	39.5999	N/A	10.9239	10.9239	10.6760	28.6760
30060	Pittsford Area	16.9490	28.7168	22.9490	40.7168	N/A	10.9239	10.9239	12.0251	29.7929
<b>Village of North Adams*</b>		25.7371	37.7371	31.7371	49.7371	10.1372	10.9239	10.9239	10.6760	28.6760
<b>Allen Township*</b>										
30020	Hillsdale Community	17.6497	29.4467	23.6497	41.4467	N/A	10.9239	10.9239	12.7258	30.5228
30030	Jonesville Community	23.7074	35.7074	29.7074	47.7074	N/A	10.9239	10.9239	18.7835	36.7835
30040	Litchfield Community	16.6544	28.6544	22.6544	40.6544	N/A	10.9239	10.9239	11.7305	29.7305
12040	Quincy Community	23.1584	34.7242	29.1584	46.7242	N/A	10.9239	10.9239	18.2345	35.8003
30070	Reading Community	20.4115	32.2783	26.4115	44.2783	N/A	10.9239	10.9239	15.4876	33.3544
<b>Village of Allen</b>		26.8178	38.3836	32.8178	50.3836	3.6594	10.9239	10.9239	18.2345	35.8003
<b>Amboy Township*</b>										
30010	Camden-Frontier	18.2343	30.2343	24.2343	42.2343	N/A	10.9239	10.9239	13.3104	31.3104
30080	Waldron Area	19.8711	31.8711	25.8711	43.8711	N/A	10.9239	10.9239	14.9472	32.9472
<b>Cambria Township</b>										
30010	Camden-Frontier	17.4453	29.4453	23.4453	41.4453	N/A	10.9239	10.9239	12.5214	30.5214
30020	Hillsdale Community	16.2247	28.0217	22.2247	40.0217	N/A	10.9239	10.9239	11.3008	29.0978
30070	Reading Community	18.9865	30.8533	24.9865	42.8533	N/A	10.9239	10.9239	14.0626	31.9294
<b>Camden Township*</b>										
30010	Camden-Frontier	18.7229	30.7229	24.7229	42.7229	N/A	10.9239	10.9239	13.7990	31.7990
30070	Reading Community	20.2641	32.1309	26.2641	44.1309	N/A	10.9239	10.9239	15.3402	33.2070
<b>Village of Camden*</b>		27.5681	39.5681	33.5681	51.5681	8.8452	10.9239	10.9239	13.7990	31.7990
<b>Village of Montgomery</b>		29.5339	41.4007	35.5339	53.4007	9.2698	10.9239	10.9239	15.3402	33.2070
<b>Fayette Township*</b>										
30020	Hillsdale Community	17.2318	29.0288	23.2318	41.0288	N/A	10.9239	10.9239	12.3079	30.1049
30030	Jonesville Community	23.2895	35.2895	29.2895	47.2895	N/A	10.9239	10.9239	18.3656	36.3656
30050	North Adams-Jerome	15.6732	27.6732	21.6732	39.6732	N/A	10.9239	10.9239	10.7493	28.7493
<b>Hillsdale Township</b>										
30020	Hillsdale Community	17.1853	28.9823	23.1853	40.9823	N/A	10.9239	10.9239	12.2614	30.0584
30030	Jonesville Community	23.2430	35.2430	29.2430	47.2430	N/A	10.9239	10.9239	18.3191	36.3191
<b>Jefferson Township*</b>										
30010	Camden-Frontier	17.3863	29.3863	23.3863	41.3863	N/A	10.9239	10.9239	12.4624	30.4624
30020	Hillsdale Community	16.1657	27.9627	22.1657	39.9627	N/A	10.9239	10.9239	11.2418	29.0388
30060	Pittsford Area	15.9562	27.7240	21.9562	39.7240	N/A	10.9239	10.9239	11.0323	28.8001
<b>Litchfield Township*</b>										
13080	Homer Community	29.9658	41.9658	35.9658	53.9658	N/A	10.9239	10.9239	25.0419	43.0419
30030	Jonesville Community	26.1892	38.1892	32.1892	50.1892	N/A	10.9239	10.9239	21.2653	39.2653
30040	Litchfield Community	19.1362	31.1362	25.1362	43.1362	N/A	10.9239	10.9239	14.2123	32.2123
12040	Quincy Community	25.6402	37.2060	31.6402	49.2060	N/A	10.9239	10.9239	20.7163	38.2821
<b>Moscow Township*</b>										
38100	Hanover-Horton	20.8354	32.7590	26.8354	44.7590	N/A	17.2959	35.2195	9.5395	9.5395
30030	Jonesville Community	23.1341	35.1341	29.1341	47.1341	N/A	10.9239	10.9239	18.2102	36.2102
30050	North Adams-Jerome	15.5178	27.5178	21.5178	39.5178	N/A	10.9239	10.9239	10.5939	28.5939

## 2020 Hillsdale County Millage Rates

P.R.E. = Principal Residence Exemption  
 Qual Ag (QA) = Qualified Agricultural Exemption

		Total of all Collections (Village/Summer/Winter)				Breakdown by Village/Summer/Winter Collections				
		Industrial Personal	Commercial Personal	P.R.E./ Qual Ag	Non P.R.E./QA	Village Only	Summer Only		Winter Only	
							P.R.E./QA	Non P.R.E./QA	P.R.E./QA	Non P.R.E./QA
<b>Pittsford Township*</b>										
46080	Hudson Area	21.0332	33.0332	27.0332	45.0332	N/A	10.9239	10.9239	16.1093	34.1093
30060	Pittsford Area	16.7254	28.4932	22.7254	40.4932	N/A	10.9239	10.9239	11.8015	29.5693
<b>Ransom Township*</b>										
30010	Camden-Frontier	17.3778	29.3778	23.3778	41.3778	N/A	10.9239	10.9239	12.4539	30.4539
30060	Pittsford Area	15.9477	27.7155	21.9477	39.7155	N/A	10.9239	10.9239	11.0238	28.7916
30080	Waldron Area	19.0146	31.0146	25.0146	43.0146	N/A	10.9239	10.9239	14.0907	32.0907
<b>Reading Township*</b>										
30070	Reading Community	19.8454	31.7122	25.8454	43.7122	N/A	10.9239	10.9239	14.9215	32.7883
<b>Scipio Township*</b>										
30030	Jonesville Community	22.2357	34.2357	28.2357	46.2357	N/A	10.9239	10.9239	17.3118	35.3118
30040	Litchfield Community	15.1827	27.1827	21.1827	39.1827	N/A	10.9239	10.9239	10.2588	28.2588
<b>Somerset Township*</b>										
46020	Addison Community	20.9624	32.9624	26.9624	44.9624	N/A	10.9239	10.9239	16.0385	34.0385
38040	Columbia Central	22.8831	34.8831	28.8831	46.8831	N/A	15.2959	15.2959	13.5872	31.5872
38100	Hanover-Horton	22.0831	34.0067	28.0831	46.0067	N/A	17.2959	35.2195	10.7872	10.7872
30050	North Adams-Jerome	16.7655	28.7655	22.7655	40.7655	N/A	10.9239	10.9239	11.8416	29.8416
<b>Wheatland Township*</b>										
46020	Addison Community	19.5339	31.5339	25.5339	43.5339	N/A	10.9239	10.9239	14.6100	32.6100
46080	Hudson Area	21.7436	33.7436	27.7436	45.7436	N/A	10.9239	10.9239	16.8197	34.8197
30050	North Adams-Jerome	15.3370	27.3370	21.3370	39.3370	N/A	10.9239	10.9239	10.4131	28.4131
30060	Pittsford Area	16.6861	28.4539	22.6861	40.4539	N/A	10.9239	10.9239	11.7622	29.5300
<b>Woodbridge Township</b>										
30010	Camden-Frontier	18.3070	30.3070	24.3070	42.3070	N/A	10.9239	10.9239	13.3831	31.3831
30020	Hillsdale Community	17.0864	28.8834	23.0864	40.8834	N/A	10.9239	10.9239	12.1625	29.9595
30070	Reading Community	19.8482	31.7150	25.8482	43.7150	N/A	10.9239	10.9239	14.9243	32.7911
<b>Wright Township*</b>										
46080	Hudson Area	23.2344	35.2344	29.2344	47.2344	N/A	10.9239	10.9239	18.3105	36.3105
30060	Pittsford Area	18.9266	30.6944	24.9266	42.6944	N/A	10.9239	10.9239	14.0027	31.7705
30080	Waldron Area	21.9935	33.9935	27.9935	45.9935	N/A	10.9239	10.9239	17.0696	35.0696
<b>Village of Waldron*</b>		32.8781	44.8781	38.8781	56.8781	10.8846	10.9239	10.9239	17.0696	35.0696
<b>City of Hillsdale*</b>										
30020	Hillsdale Community	35.2832	47.0802	41.2832	59.0802	N/A	34.3127	43.2112	6.9705	15.8690
<b>City of Jonesville*</b>										
30030	Jonesville Community	38.7965	50.7965	44.7965	62.7965	N/A	27.3119	27.3119	17.4846	35.4846
<b>City of Litchfield*</b>										
30040	Litchfield Community	28.3828	40.3828	34.3828	52.3828	N/A	23.9239	23.9239	10.4589	28.4589
<b>City of Reading*</b>										
30070	Reading Community	31.6702	43.5370	37.6702	55.5370	N/A	23.4541	23.4541	14.2161	32.0829

\* Indicates those tax collecting units that levy an administration fee of 1% or less. (Check with local Treasurer)

**Note 1:** The column labeled "Village Only" indicates millage collected by the Village Treasurer, columns labeled "Summer Only" or "Winter Only" are millages collected by the City or Township Treasurer.

**Note 2:** Many Parcels have additional fees or special assessments such as drains, sewer, water and road improvements. (Check with local Treasurer)

## POLICE OFFICER

The City of Hillsdale, Michigan is accepting applications for the position of full time Police Officer. Applications may be obtained at Hillsdale City Hall, 97 N. Broad St., Hillsdale, MI 49242, or at <http://www.cityofhillsdale.org> (517.437.6460)

Applicants must meet the following requirements before submitting an application:

- United States Citizen
- Certified Police Officer (proof of certification must be attached to application) or Certifiable Police Officer under MCOLES standards or currently in an MCOLES approved Police Academy program.
- Must pass an oral board examination, physical examination and psychological evaluation
- High School diploma or GED
- Possess a valid Michigan driver's license with a good driving record
- Free of any abnormality of eye sight and have not less than a 20/40 corrected sight in each eye

Additional benefits of employment with the City of Hillsdale Police Department:

- Signing Bonus (\$6,000.00) \$3,000 upon hire, \$3,000 upon successful completion of Field Training Program. Three (3) year contract required.
- Twelve Hour shifts
- Starting Pay \$21.90 per hour – Top pay after three years of service
- Defined benefit pension (5% employee contribution) and 457 deferred comp plan
- Health, vision and dental insurance
- Paid life insurance, short term and long term disability
- Health Savings Account (HSA)
- Health Care Savings Plan (HCSP)
- Paid time off in first year - Email [police@cityofhillsdale.org](mailto:police@cityofhillsdale.org) for further information

All applications will be reviewed before final acceptance. Applicants who do not meet the minimum requirements will be rejected. Qualified applicants can apply in person or by mail. Job posting open until all positions are filled. Mail application and resume to:

Hillsdale City Police Department  
Chief Scott A. Hephner  
97 N. Broad St.  
Hillsdale, MI 49242

EQUAL OPPORTUNITY EMPLOYER M/F/D



MARINE CORPS RESERVE



December 2, 2020

Hillsdale City Hall  
Attn: Ms. Katy Price  
97 North Broad Street  
Hillsdale, MI 49242

Dear Katy,

I'd like to take this opportunity to thank you for your support of the 2020 Hillsdale County Toys for Tots campaign. This year has been a challenging one for all of us and your willingness to once again partner with us is greatly appreciated and allows us to ensure that every child in our community has a gift to open on Christmas morning. For updates, photos, and the results of the 2020 campaign please like and follow us on Facebook at *Toys for Tots Hillsdale County, Michigan*.

Thanks again and I look forward to the opportunity to work together on the 2021 campaign. I hope you have a Merry Christmas and a happy, healthy, and blessed New Year!

Sincerely,

Pamela E. Bogner  
Marine Corps Toys for Tots Coordinator  
Hillsdale County  
7231 S. Tripp Road  
Osseo, MI 49266  
(517) 398-3851  
toysfortots.hillsdale@gmail.com  
Facebook: [Toys for Tots Hillsdale County, Michigan](#)





# Certificate of Appreciation

Presented in gratitude to

*Hillsdale City Hall*

For Outstanding Support of the

United States Marine Corps Reserve

Toys for Tots Program



*December 2, 2020*

Date

*Pamela E. Bogner*

Coordinator – US Marine Corps Reserve Toys for Tots Program

# City of Hillsdale

## Agenda Item Summary

**Meeting Date:** December 7, 2020

**Agenda Item #10:** New Business

**SUBJECT:** 2020 Audit Presentation

**BACKGROUND PROVIDED BY STAFF:**

Gabridge & Company, P.C. performed the annual audit for fiscal year ending June 30, 2020. That work has now been completed. An electronic copy will be forwarded to you as soon as it is available. A representative from Gabridge will remote into the meeting and present their findings and answer any council questions.

**STAFF RECOMMENDATION:**

Council listen to the presentation and receive the audit as presented.





**CITY OF HILLSDALE  
HILLSDALE COUNTY, MICHIGAN  
ANNUAL FINANCIAL REPORT  
YEAR ENDED JUNE 30, 2020**

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## INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and Members of the City Council  
City of Hillsdale, Michigan

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Hillsdale, Michigan (the "City") as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the City'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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City, as of June 30, 2020, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## *Other Matters*

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, required pension schedules, and budgetary comparison schedules, as listed in the table of contents, 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, who 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 supplementary 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 the City's basic financial statements. The combining and individual fund financial statements and schedules and the Dial-A-Ride transportation fund transit schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund financial statements and schedules, along with the Dial-A-Ride transportation fund transit schedules, are the responsibility of management and were derived from and relate 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 combining and individual fund financial statements and

schedules, along with the Dial-A-Ride transportation fund transit schedules, are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 7, 2020, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

A handwritten signature in cursive script that reads "Gabridge & Company". The signature is written in dark ink and is positioned above the typed name of the firm.

Gabridge & Company, PLC  
Grand Rapids, Michigan  
December 7, 2020

## **Management's Discussion and Analysis**

**City of Hillsdale**  
**Management's Discussion and Analysis**  
**June 30, 2020**

As management of the City of Hillsdale, Michigan (The "City" or "government") we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended June 30, 2020. We encourage readers to consider the information presented here in conjunction with the financial statements.

**Financial Highlights**

- The assets and deferred outflows of the City exceeded its liabilities and deferred inflows at the close of the most recent fiscal year by \$70,585,925 (*net position*).
- At the close of the current fiscal year, the City's governmental funds reported combined fund balances of \$4,884,046, an increase of \$857,447 in comparison with the prior year. Approximately 20.6% of this amount, or \$1,007,056, is available for spending at the government's discretion (*unassigned fund balance*).
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$1,007,056, or approximately 20.8% of total general fund expenditures and transfers out.

**Overview of the Financial Statements**

The discussion and analysis provided here is intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also includes supplementary information intended to furnish additional detail to support 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 City's finances, in a manner similar to a private-sector business.

The *statement of net position* presents financial information on all of the City's assets, deferred outflows, liabilities, and deferred inflows, with the difference 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 City is improving or deteriorating.

The *statement of activities* presents information showing how the City's net position changed during the most recent fiscal 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 for some items that will only result in cash flows in future fiscal periods (e.g., changes in the City's net pension liability and capital asset activity).



Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the City include general government, public safety services, streets and highways, airport, community and economic development, and recreation and culture. The business-type activities of the City include electric, water, and sewer services as well as Dial-A-Ride transportation services.

The government-wide financial statements include not only the City of Hillsdale itself (known as the primary government), but also a legally separate Economic Development Corporation and Tax Increment Finance Authority for which the City is financially accountable. Financial information for these component units is reported separately from the financial information presented for the primary government itself.

**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 City, 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 City can be divided into three categories: governmental funds, proprietary 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, governmental 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 fiscal year. Such information may be useful in assessing 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 City maintains several individual governmental 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 for the general, airport improvement, and capital improvement funds, which are considered to be major funds. Data from the other remaining funds are presented as a separate column as they are considered nonmajor funds.

The City adopts an annual appropriated budget for the general fund and each special revenue fund. A budgetary comparison schedule for the general fund and each major special revenue fund has been provided to demonstrate compliance with these budgets.

**Proprietary Funds.** The City maintains two types of proprietary funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The City uses enterprises funds to account for its electric, water, sewer, and Dial-A-Ride operations. *Internal service funds* are an accounting device used to accumulate and allocate costs internally among the City's various functions.

The City uses several internal service funds to account for various costs by allocating the cost to the funds that are using the resources. Because these services predominantly benefit governmental rather than business-type functions, they have been included within the governmental activities in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the water, sewer, and electric operations, of which are considered to be major funds of the City. Dial-A-Ride is considered to be a nonmajor proprietary fund and is noted in a separate column of the financial statements. The internal service funds data is presented in the proprietary fund financial statements.

**Fiduciary Funds.** Fiduciary funds are used to account for resources held for the benefit of parties outside of the government. Fiduciary funds are not reported in the government-wide financial statements because the resources of those funds are not available to support the City's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The City reports two types of fiduciary funds, which are agency funds and private purpose trust funds.

*Agency funds* report resources held by the City in a custodial capacity for individuals, private organizations, and other governments.

*Private purpose trust funds* report resources earmarked for other services. In the City's case, the resources are earmarked for hospital care.

**Notes to the Financial Statements.** The notes provide additional information that is necessary to acquire 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 *required supplementary information* concerning the City's budgetary comparison schedules and the City's pension schedules.

This report also presents other supplementary information which includes the combining and individual fund statements and the Dial-A-Ride transit schedules. The combining statements and transit schedules are presented immediately following the required supplementary information on pensions.

## Government-wide Overall Financial Analysis

As noted earlier, net position over time may serve as a useful indicator of a government's financial position. In the case of the City, assets and deferred outflows exceeded liabilities and deferred inflows of resources by \$70,585,925 at the close of the most recent fiscal year.

### City of Hillsdale's Net Position

	Governmental Activities		Business-type Activities		Total Primary Government	
	2020	2019	2020	2019	2020	2019
<b>ASSETS</b>						
<i>Current Assets</i>						
Cash and investments	\$ 4,813,103	\$ 4,580,273	\$ 11,606,789	\$ 10,817,863	\$ 16,419,892	\$ 15,398,136
Receivables	204,937	579,324	2,856,577	1,672,732	3,061,514	2,252,056
Inventories	139,963	152,142	454,828	474,798	594,791	626,940
Prepaid Items	97,501	166,674	160,653	171,690	258,154	338,364
<b>Total Current Assets</b>	<b>5,255,504</b>	<b>5,478,413</b>	<b>15,078,847</b>	<b>13,137,083</b>	<b>20,334,351</b>	<b>18,615,496</b>
<i>Noncurrent Assets</i>						
Restricted cash	-	-	672,751	483,546	672,751	483,546
Long-term prepaid operating lease	-	-	182,363	193,761	182,363	193,761
Interdepartmental loan receivable	-	367,297	250,000	590,000	250,000	957,297
Prepaid stranded costs	-	-	32,126	32,141	32,126	32,141
Investment in M.S.C.P.A.	-	-	4,086,875	4,490,245	4,086,875	4,490,245
Capital assets, net	26,334,473	24,194,655	33,677,548	32,467,453	60,012,021	56,662,108
<b>Total Assets</b>	<b>31,589,977</b>	<b>30,040,365</b>	<b>53,980,510</b>	<b>51,394,229</b>	<b>85,570,487</b>	<b>81,434,594</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>						
Pension-related	405,915	874,161	379,219	787,288	785,134	1,661,449
<b>Total Deferred Outflows of Resources</b>	<b>405,915</b>	<b>874,161</b>	<b>379,219</b>	<b>787,288</b>	<b>785,134</b>	<b>1,661,449</b>
<b>LIABILITIES</b>						
<i>Current Liabilities</i>						
Accounts payable	105,090	698,801	160,027	716,564	265,117	1,415,365
Accrued and other liabilities	70,871	66,762	1,615,204	870,867	1,686,075	937,629
Accrued interest	-	-	47,070	59,156	47,070	59,156
Current portion of long-term debt	-	-	428,700	632,682	428,700	632,682
Internal balances	(183,984)	(260,511)	183,984	260,511	-	-
<b>Total Current Liabilities</b>	<b>(8,023)</b>	<b>505,052</b>	<b>2,434,985</b>	<b>2,539,780</b>	<b>2,426,962</b>	<b>3,044,832</b>
<i>Noncurrent Liabilities</i>						
Compensated absences	234,867	221,234	174,917	147,465	409,784	368,699
Interdepartmental loan payable	-	867,297	250,000	90,000	250,000	957,297
Energy optimization program	-	-	(119,083)	(109,070)	(119,083)	(109,070)
Long-term debt, net	-	-	6,980,000	7,627,470	6,980,000	7,627,470
Net pension liability	2,851,458	3,200,032	2,661,547	2,910,570	5,513,005	6,110,602
<b>Total Liabilities</b>	<b>3,078,302</b>	<b>4,793,615</b>	<b>12,382,366</b>	<b>13,206,215</b>	<b>15,460,668</b>	<b>17,999,830</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Pension-related	159,768	68,378	149,260	139,819	309,028	208,197
<b>Total Deferred Inflows of Resources</b>	<b>159,768</b>	<b>68,378</b>	<b>149,260</b>	<b>139,819</b>	<b>309,028</b>	<b>208,197</b>
<b>NET POSITION</b>						
Net investment in capital assets	26,334,473	24,194,655	26,268,848	24,207,301	52,603,321	48,401,956
Restricted	3,815,342	3,087,181	672,751	483,546	4,488,093	3,570,727
Unrestricted	(1,391,993)	(1,229,303)	14,886,504	14,144,636	13,494,511	12,915,333
<b>Total Net Position</b>	<b>\$ 28,757,822</b>	<b>\$ 26,052,533</b>	<b>\$ 41,828,103</b>	<b>\$ 38,835,483</b>	<b>\$ 70,585,925</b>	<b>\$ 64,888,016</b>

The largest portion of the City's net position of \$52,603,321 (74.5%) reflects its investment in capital assets (e.g., construction in progress, land, buildings and improvements, furniture and fixtures, equipment, vehicles, and infrastructure), less any related outstanding debt that was used to acquire those assets. The City uses these capital assets to provide a variety of services to its citizens. Accordingly, these assets are not available for future spending. Although the City's investment in capital assets is reported net of related debt, it should be noted that the resources used to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

## **Governmental Activities**

Cash and investments increased by \$232,830 during the year to \$4,813,103 as of year-end. The primary reason for this was the increase in fund balance of \$857,447. Receivables decreased by \$374,387 because of decreased intergovernmental grant receivables in the capital improvement fund for construction projects. Due to the several construction projects coming to a close during fiscal 2020, accounts payable decreased by \$593,711 as the City had less construction-related payables at year-end. Interdepartmental loan receivable and loan payable decreased to \$0 as balances between funds were paid off. Net pension liability and its related deferrals was restated during the year as indicated in the notes to the financial statements.

## **Business-type Activities**

Cash and investments, including restricted cash, increased by \$978,131 during the current year to \$12,279,540 as of year-end. The primary reason for this was the increase in net position of \$1,606,687. A portion of receivables, indicated as due from other governments on the detailed financial statements, decreased from \$416,334 in the prior year to \$14,137 in the current year as the City received the final draw from the state revolving fund during the current year. Receivables, particularly unbilled receivables, were restated during the year as indicated in the notes to the financial statements.

The interdepartmental loan receivable decreased by a net \$340,000, consisting of monies loaned of \$250,000 against monies received of \$590,000. The City's investment in M.S.C.P.A. decreased by \$403,370 as the M.S.C.P.A. itself recorded a decrease in net position of \$4,083,573.

Net pension liability and its related deferrals was restated during the year as indicated in the notes to the financial statements. Accrued and other liabilities increased by \$744,337, primarily consisting of two months of purchased power expenses to be allocated when compared to one month in the prior year. Accounts payable decreased by \$556,537 as expenses related to the final state revolving fund draw were accrued in the prior year.

The City's overall net position increased \$4,255,970 from the prior fiscal year. The reasons for this overall increase are discussed in the following sections for governmental activities and business-type activities.

**City of Hillsdale's Changes in Net Position**

	Governmental Activities		Business-type Activities		Total Primary Government	
	2020	2019	2020	2019	2020	2019
<b>Revenues</b>						
<b>Program Revenues</b>						
Charges for services	\$ 823,692	\$ 564,529	\$ 16,585,317	\$ 16,232,492	\$ 17,409,009	\$ 16,797,021
Operating grants and contributions	1,103,691	1,244,130	492,056	194,390	1,595,747	1,438,520
Capital grants and contributions	2,002,998	626,870	96,030	390,805	2,099,028	1,017,675
<b>Total Program Revenues</b>	<b>3,930,381</b>	<b>2,435,529</b>	<b>17,173,403</b>	<b>16,817,687</b>	<b>21,103,784</b>	<b>19,253,216</b>
<b>General Revenues</b>						
Taxes	2,662,468	2,619,253	-	-	2,662,468	2,619,253
Unrestricted state sources	1,174,528	1,014,670	-	-	1,174,528	1,014,670
Miscellaneous revenues	-	900,418	-	11,400	-	911,818
Payment in lieu of taxes	1,078,649	-	-	-	1,078,649	-
Investment income and net gain/losses	94,716	58,473	(182,372)	64,338	(87,656)	122,811
Transfers, net	132,882	935,939	(132,882)	(935,939)	-	-
<b>Total General Revenues and Transfers</b>	<b>5,143,243</b>	<b>5,528,753</b>	<b>(315,254)</b>	<b>(860,201)</b>	<b>4,827,989</b>	<b>4,668,552</b>
<b>Total Revenues</b>	<b>9,073,624</b>	<b>7,964,282</b>	<b>16,858,149</b>	<b>15,957,486</b>	<b>25,931,773</b>	<b>23,921,768</b>
<b>Expenses</b>						
General government	1,470,164	2,287,427	-	-	1,470,164	2,287,427
Public safety	1,992,855	2,352,497	-	-	1,992,855	2,352,497
Public works	2,125,559	1,569,695	-	-	2,125,559	1,569,695
Community and economic development	148,462	202,178	-	-	148,462	202,178
Recreation and culture	687,301	676,957	-	-	687,301	676,957
Electric	-	-	12,198,429	11,514,989	12,198,429	11,514,989
Water	-	-	1,241,333	1,248,906	1,241,333	1,248,906
Sewer	-	-	1,457,268	1,443,863	1,457,268	1,443,863
Transportation	-	-	354,432	358,193	354,432	358,193
<b>Total Expenses</b>	<b>6,424,341</b>	<b>7,088,754</b>	<b>15,251,462</b>	<b>14,565,951</b>	<b>21,675,803</b>	<b>21,654,705</b>
<b>Change in Net Position</b>	<b>2,649,283</b>	<b>875,528</b>	<b>1,606,687</b>	<b>1,391,535</b>	<b>4,255,970</b>	<b>2,267,063</b>
<i>Net Position at the Beginning of Period</i>	<i>26,108,539</i>	<i>25,177,005</i>	<i>40,221,416</i>	<i>37,443,948</i>	<i>66,329,955</i>	<i>62,620,953</i>
<b>Net Position at the End of Period</b>	<b>\$ 28,757,822</b>	<b>\$ 26,052,533</b>	<b>\$ 41,828,103</b>	<b>\$ 38,835,483</b>	<b>\$ 70,585,925</b>	<b>\$ 64,888,016</b>

**Governmental Activities.** Governmental activities increased the City's net position by \$2,649,283. The total increase was the result of total revenues of \$9,073,624 less total expenses of \$6,424,341. Capital grants and contributions increased from \$626,870 in the prior year to \$2,002,998 during the current year in large part due to increased grant revenue related to the airport runway and apron projects as well as several streets projects completed during the year. An increase in taxable value increased overall taxes collected slightly by \$43,215.

The City had a decrease in governmental expenses of \$664,413 primarily due to overall pension expense decreasing by just over \$400,000 stemming from improved investment performance.

**Business-type Activities.** Charges for services increased by \$352,825, primarily a result of overall increase in utility rates. In the prior year, the City approved a 2.5% increase in electric rates, a 11.47% increase in wastewater (sewer) rates, and a 14.24% increase in the water rates. Investment income and loss on investment in M.S.C.P.A consisted of \$189,566 and \$(371,938), respectively, for a net loss in investment-related items of \$(182,372).

## Financial Analysis of Governmental Funds

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

**Governmental Funds.** The focus of the City's *governmental funds* is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for discretionary use as they represent the portion of fund balance which has not yet been limited to use for a particular purpose by either an external party, the City itself, or a group or individual that has been delegated authority to assign resources for use for particular purposes by the City's Council.

At June 30, 2020, the City's governmental funds reported combined fund balances of \$4,884,046, an increase of \$857,447 in comparison with the prior year. Approximately 20.6% of this amount, or \$1,007,056, constitutes *unassigned fund balance*, which is available for spending at the government's discretion. The remainder of the fund balance is either *nonspendable*, *assigned*, or *restricted* to indicate that it is: 1) not in spendable form, \$63,276, or 1.3%, for prepaid items, or 2) restricted for particular purposes, \$3,813,714, or 78.1%, for major and local streets, debt service, capital improvement projects, and various permanent sources.

The general fund is the chief operating fund of the City. At the end of the current fiscal year, unassigned fund balance of the general fund was \$1,007,056 while total fund balance increased to \$1,068,704. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total general fund expenditures and transfers out. Unassigned fund balance represents approximately 20.8% of total general fund expenditures and transfers out while total fund balance represents approximately 22.0% of that same amount.

The fund balance of the City's general fund increased by \$134,113 during the current fiscal year. This compares to an increase of \$16,149 in the prior year. The primary reason for the current year increase in general fund balance relates to increased property tax, payments in lieu of taxes, and intergovernmental revenues. Expenditures remained relatively consist with an increase in airport-related and administrative-related expenditures during the current year.

The airport improvement fund, a major fund, had a \$178,606 increase in fund balance during the current fiscal year which put the overall fund balance at \$353,432. The increase in largely a result of increased intergovernmental revenues received during the current year for the airport runway and apron projects.

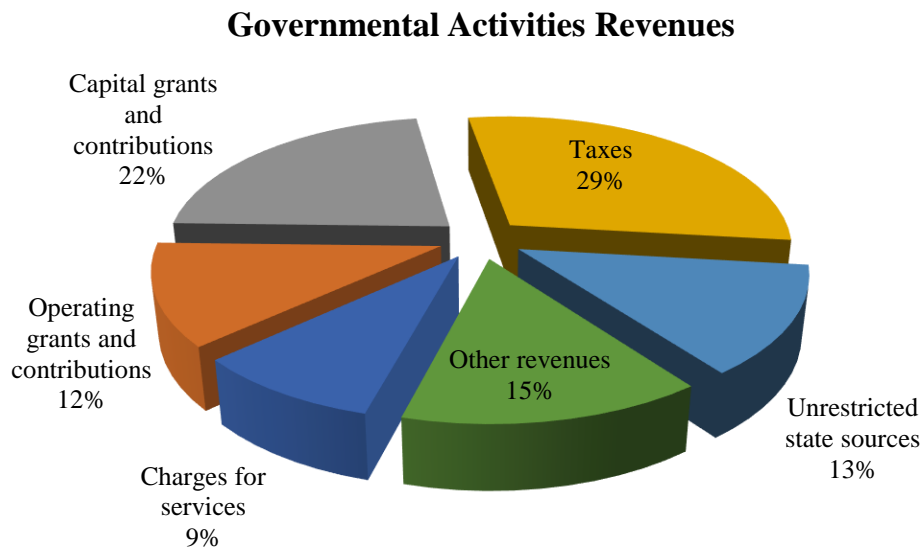
The capital improvement fund, a major fund, had a \$386,217 increase in fund balance during the current fiscal year which put the overall fund balance at \$730,641. The increase is related to increased intergovernmental revenue received for the ICE grant and other street improvement projects.

**Proprietary Funds.** The City's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

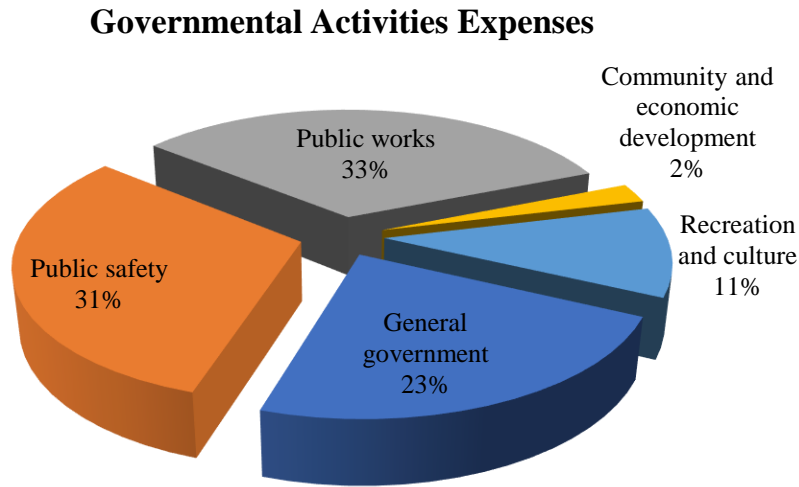
Unrestricted net position of the electric fund was \$13,419,274. The increase in net position was \$292,149. Unrestricted net position of the water fund was \$1,064,561. The increase in net position was \$432,114. Unrestricted net position of the sewer fund was \$413,378. The sewer fund had \$672,751 as restricted net position for debt service and bond reserves. The increase in net position was \$904,839. Unrestricted net position of the Dial-A-Ride, a nonmajor enterprise fund, was a deficit of \$(10,709). The decrease in net position was \$22,415. Detailed information regarding the change in net position for these funds can be found in an earlier section of this report.

### Governmental Activities

The following chart summarizes the revenue sources for the governmental activities of the City for the most recent fiscal year-end.



The following chart summarizes the expenses for the governmental activities of the City for the most recent fiscal year-end.



### General Fund Budgetary Highlights

*Original budget compared to final budget.* There were no significant increases or decreases to the original budgeted appropriations or estimated revenues during the year. Minor adjustments were made in various functions to better allocate costs.

*Final budget compared to actual results.* The City had the following minor expenditures in excess of the amounts appropriated during the year ended June 30, 2020:

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
<b>General Fund</b>			
Administrative	\$ 220,000	\$ 224,258	\$ (4,258)
Building and grounds	132,860	134,516	(1,656)
Fire	415,075	419,042	(3,967)
Airport	135,040	138,251	(3,211)
Economic development	56,965	59,091	(2,126)

### Capital Assets and Debt Administration

#### *Capital Assets*

The City's investment in capital assets for its governmental and business-type activities as of June 30, 2020 amounts to \$60,012,021 (net of accumulated depreciation). This investment in capital assets includes land and improvements, buildings and improvements, furniture, equipment, vehicles, and utility, street, and airport infrastructure.



The City completed the following major capital asset purchases were made the following construction projects were completed during the year:

- Wastewater treatment plant upgrades
- HVAC replacement
- Voltage upgrade
- Distribution expansion and upgrades
- Substation equipment and upgrades
- Several vehicles (dump truck, bucket truck, and police vehicle)
- Various street improvements

As of June 30, 2020, the following major projects remain open at year-end:

- Office sidewalk and parking lot
- Water filter and media replacement
- Ice-grant-related projects (sewer and water infrastructure)
- Dawn Theater reconstruction

More detailed information about the City's capital assets can be found in note 4.

### ***Long-term Debt***

As described in note 6 to the financial statements, the City had \$7,408,700, a \$851,452 decrease from the prior year, in long-term debt outstanding at the end of the fiscal year. The City is well under its legal debt limit as of year-end. More detailed information about the City's long-term debt can be found in note 5.

### **Economic Condition and Outlook**

Management estimates that approximately \$5.11 million of revenues will be available for appropriation in the general fund in the upcoming budget. Expenditures are expected to change by small amounts compared to 2020. The City continues to review all budget line items for opportunities to reduce expenditures when possible. The budget will be monitored during the year to identify any necessary amendments. In 2021, the City plans again to use current revenues to provide essential services, to maintain the City's financial reserves at similar levels, and to complete several construction projects as indicated above. The ongoing costs of providing essential services for the citizens of the City will again need to be monitored in order to maintain the financial condition of the City. Additionally, management and the City Council are currently working to determine the significance that the COVID-19 Pandemic will have on the City's upcoming revenues.

### **Contacting the City**

This financial report is designed to provide a general overview of the City's finances to its citizens, customers, investors, and creditors and to demonstrate the City's accountability for the resources

it receives. Questions regarding any information provided in this report or requests for additional financial information should be addressed to:

Finance Department  
City of Hillsdale  
97 North Broad Street  
Hillsdale, MI 49242

or by contacting Finance Director, Bonnie Tew, 517.437.6446 or [finance@cityofhillsdale.org](mailto:finance@cityofhillsdale.org) or City Manager, David Mackie, 517.437.6444 or [dmackie@cityofhillsdale.org](mailto:dmackie@cityofhillsdale.org).

## **Basic Financial Statements**

**City of Hillsdale  
Statement of Net Position  
June 30, 2020**

	<b>Primary Government</b>			<b>Component Units</b>
	<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>	
<b>ASSETS</b>				
<i>Current Assets</i>				
Cash and investments	\$ 4,813,103	\$ 11,606,789	\$ 16,419,892	\$ 292,108
Accounts receivable	52,757	2,825,206	2,877,963	50,520
Special assessments receivable	15,602	--	15,602	--
Due from other governments	136,578	14,137	150,715	--
Loans receivable	--	--	--	265,000
Other receivables	--	17,234	17,234	--
Inventory	139,963	454,828	594,791	--
Prepaid items	97,501	160,653	258,154	--
<b>Total Current Assets</b>	<b>5,255,504</b>	<b>15,078,847</b>	<b>20,334,351</b>	<b>607,628</b>
<i>Noncurrent Assets</i>				
Restricted cash	--	672,751	672,751	--
Long-term prepaid operating lease	--	182,363	182,363	--
Interdepartmental loan receivable	--	250,000	250,000	--
Investment in M.S.C.P.A.	--	4,086,875	4,086,875	--
Prepaid stranded costs	--	32,126	32,126	--
Capital assets not being depreciated	8,810,318	1,644,296	10,454,614	355,483
Capital assets being depreciated, net	17,524,155	32,033,252	49,557,407	200,352
<b>Total Assets</b>	<b>31,589,977</b>	<b>53,980,510</b>	<b>85,570,487</b>	<b>1,163,463</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Pension-related	405,915	379,219	785,134	--
<b>Total Deferred Outflows of Resources</b>	<b>405,915</b>	<b>379,219</b>	<b>785,134</b>	<b>--</b>
<b>LIABILITIES</b>				
<i>Current Liabilities</i>				
Accounts payable	105,090	160,027	265,117	22,741
Accrued liabilities	62,071	1,395,354	1,457,425	--
Due to other governments	--	82,326	82,326	--
Accrued interest	--	47,070	47,070	--
Customer deposits	--	137,524	137,524	--
Unearned revenue	8,800	--	8,800	--
Current portion of long-term debt	--	428,700	428,700	--
Internal Balances	(183,984)	183,984	--	--
<b>Total Current Liabilities</b>	<b>(8,023)</b>	<b>2,434,985</b>	<b>2,426,962</b>	<b>22,741</b>
<i>Noncurrent Liabilities</i>				
Compensated absences	234,867	174,917	409,784	--
Interdepartmental loan payable	--	250,000	250,000	--
Energy optimization program	--	(119,083)	(119,083)	--
Long-term debt	--	6,980,000	6,980,000	--
Net pension liability	2,851,458	2,661,547	5,513,005	--
<b>Total Liabilities</b>	<b>3,078,302</b>	<b>12,382,366</b>	<b>15,460,668</b>	<b>22,741</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Pension-related	159,768	149,260	309,028	--
<b>Total Deferred Inflows of Resources</b>	<b>159,768</b>	<b>149,260</b>	<b>309,028</b>	<b>--</b>
<b>NET POSITION</b>				
Net investment in capital assets	26,334,473	26,268,848	52,603,321	555,835
<i>Restricted for:</i>				
Capital projects	1,248,998	--	1,248,998	--
Bond reserves and debt service	696,429	672,751	1,369,180	--
Permanent funds	854,628	--	854,628	--
Streets and highways	874,957	--	874,957	--
Public safety	21,368	--	21,368	--
Recreation and culture	118,962	--	118,962	--
<i>Unrestricted</i>	(1,391,993)	14,886,504	13,494,511	584,887
<b>Total Net Position</b>	<b>\$ 28,757,822</b>	<b>\$ 41,828,103</b>	<b>\$ 70,585,925</b>	<b>\$ 1,140,722</b>

The Notes to the Financial Statements are an integral part of these Financial Statements

**City of Hillsdale  
Statement of Activities  
For the Year Ended June 30, 2020**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue			Component Units
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total	
<b>Primary Government</b>								
<b>Governmental Activities:</b>								
General government	\$ 1,470,164	\$ 431,538	\$ 14,427	\$ 829,991	\$ (194,208)	\$ --	\$ (194,208)	\$ --
Public safety	1,992,855	9,517	2,025	--	(1,981,313)	--	(1,981,313)	--
Public works	2,125,559	218,098	1,067,252	1,162,849	322,640	--	322,640	--
Community and economic development	148,462	--	--	--	(148,462)	--	(148,462)	--
Recreation and culture	687,301	164,539	19,987	10,158	(492,617)	--	(492,617)	--
<b>Total Governmental Activities</b>	<b>6,424,341</b>	<b>823,692</b>	<b>1,103,691</b>	<b>2,002,998</b>	<b>(2,493,960)</b>	<b>--</b>	<b>(2,493,960)</b>	<b>--</b>
<b>Business-type Activities:</b>								
Dial-A-Ride (Nonmajor)	354,432	38,139	207,421	96,030	--	(12,842)	(12,842)	--
Electric	12,198,429	12,753,310	--	--	--	554,881	554,881	--
Sewer	1,457,268	2,212,896	178,430	--	--	934,058	934,058	--
Water	1,241,333	1,580,972	106,205	--	--	445,844	445,844	--
<b>Total Business-type Activities</b>	<b>15,251,462</b>	<b>16,585,317</b>	<b>492,056</b>	<b>96,030</b>	<b>--</b>	<b>1,921,941</b>	<b>1,921,941</b>	<b>--</b>
<b>Total Primary Government</b>	<b>\$ 21,675,803</b>	<b>\$ 17,409,009</b>	<b>\$ 1,595,747</b>	<b>\$ 2,099,028</b>	<b>\$ (2,493,960)</b>	<b>\$ 1,921,941</b>	<b>\$ (572,019)</b>	<b>--</b>
<b>Component Units</b>								
Economic Development Corporation	\$ 16,362	\$ --	\$ --	\$ --	--	--	--	(16,362)
Tax Increment Finance Authority	73,675	400	109,175	--	--	--	--	35,900
<b>Total Component Units</b>	<b>\$ 90,037</b>	<b>\$ 400</b>	<b>\$ 109,175</b>	<b>\$ --</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>19,538</b>
<b>General Purpose Revenues and Transfers:</b>								
<b>Revenues</b>								
Taxes					2,662,468	--	2,662,468	112,168
Investment income					94,716	189,566	284,282	4,663
Intergovernmental					1,174,528	--	1,174,528	--
Loss on investment in M.S.C.P.A.					--	(371,938)	(371,938)	--
Payments in lieu of taxes					1,078,649	--	1,078,649	--
<b>Transfers</b>					132,882	(132,882)	--	--
<b>Total General Revenues and Transfers</b>					<b>5,143,243</b>	<b>(315,254)</b>	<b>4,827,989</b>	<b>116,831</b>
<b>Change in Net Position</b>					<b>2,649,283</b>	<b>1,606,687</b>	<b>4,255,970</b>	<b>136,369</b>
<i>Net Position at Beginning of Period (Restated, Note 18)</i>					26,108,539	40,221,416	66,329,955	1,004,353
<b>Net Position at End of Period</b>					<b>\$ 28,757,822</b>	<b>\$ 41,828,103</b>	<b>\$ 70,585,925</b>	<b>\$ 1,140,722</b>

The Notes to the Financial Statements are an integral part of these Financial Statements

**City of Hillsdale  
Balance Sheet  
Governmental Funds  
June 30, 2020**

	<u>Capital Projects</u>			<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
	<u>General</u>	<u>Airport Improvement</u>	<u>Capital Improvement</u>		
<b>ASSETS</b>					
Cash and investments	\$ 1,214,583	\$ 353,459	\$ 731,984	\$ 2,314,470	\$ 4,614,496
Accounts receivable	52,744	--	--	13	52,757
Special assessments receivable	15,602	--	--	--	15,602
Due from other governments	--	--	--	136,578	136,578
Prepaid items	61,648	--	--	1,628	63,276
Due from other funds	183,984	--	--	325,727	509,711
<b><i>Total Assets</i></b>	<b><u>\$ 1,528,561</u></b>	<b><u>\$ 353,459</u></b>	<b><u>\$ 731,984</u></b>	<b><u>\$ 2,778,416</u></b>	<b><u>\$ 5,392,420</u></b>
<b>LIABILITIES</b>					
Accounts payable	\$ 65,737	\$ --	\$ 1,343	\$ 29,903	\$ 96,983
Accrued liabilities	52,791	27	--	8,444	61,262
Unearned revenue	--	--	--	8,800	8,800
Due to other funds	325,727	--	--	--	325,727
<b><i>Total Liabilities</i></b>	<b><u>444,255</u></b>	<b><u>27</u></b>	<b><u>1,343</u></b>	<b><u>47,147</u></b>	<b><u>492,772</u></b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable revenue	15,602	--	--	--	15,602
<b><i>Total Liabilities and Deferred Inflows of Resources</i></b>	<b><u>459,857</u></b>	<b><u>27</u></b>	<b><u>1,343</u></b>	<b><u>47,147</u></b>	<b><u>508,374</u></b>
<b>FUND BALANCE</b>					
Nonspendable	61,648	--	--	1,628	63,276
Restricted	--	353,432	730,641	2,729,641	3,813,714
Unassigned	1,007,056	--	--	--	1,007,056
<b><i>Total Fund Balance</i></b>	<b><u>1,068,704</u></b>	<b><u>353,432</u></b>	<b><u>730,641</u></b>	<b><u>2,731,269</u></b>	<b><u>4,884,046</u></b>
<b><i>Total Liabilities, Deferred Inflows of Resources and Fund Balance</i></b>	<b><u>\$ 1,528,561</u></b>	<b><u>\$ 353,459</u></b>	<b><u>\$ 731,984</u></b>	<b><u>\$ 2,778,416</u></b>	<b><u>\$ 5,392,420</u></b>

The Notes to the Financial Statements are an integral part of these Financial Statements

**City of Hillsdale**  
**Reconciliation of Governmental Funds Balance Sheet to the Statement of Net Position**  
**June 30, 2020**

Total Fund Balance - Governmental Funds	\$	4,884,046
Net position of internal service funds that are treated as proprietary in the fund level statements are treated as governmental in the entity-wide statements.		935,361
General government capital assets of \$46,364,599, net of accumulated depreciation of \$20,636,600, are not financial resources and, accordingly, are not reported in the funds.		25,727,999
The City's net pension liability, plus pension related deferred outflows and inflows of resources related to its participation in the MERS defined benefit pension plan, are not recorded in the governmental funds but are recorded in the statement of net position.		(2,605,311)
Compensated absences are not due in and payable in the current period and, therefore, are not reported in the funds.		(199,875)
Certain receivables are not available to pay for current period expenditures and, therefore, are unavailable in the funds.		15,602
<b>Total Net Position - Governmental Funds</b>	<b>\$</b>	<b><u>28,757,822</u></b>

**City of Hillsdale**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental Funds**  
**For the Year Ended June 30, 2020**

	<u>Capital Projects</u>				
	<u>General</u>	<u>Airport Improvement</u>	<u>Capital Improvement</u>	<u>Other Governmental Funds</u>	
<b>Revenues</b>					
Taxes	\$ 2,018,095	\$ --	\$ --	\$ 644,373	\$ 2,662,468
Payments in lieu of taxes	1,078,649	--	--	--	1,078,649
Intergovernmental	1,115,398	1,162,849	829,991	1,148,740	4,256,978
Contributions from local units	--	--	--	23,958	23,958
Licenses and permits	105,945	--	--	--	105,945
Charges for services	15,727	134,615	--	57,946	208,288
Fines and violations	1,066	--	--	33,054	34,120
Interest and rentals	126,971	45,905	--	77,365	250,241
Miscellaneous	233,546	--	31	87,620	321,197
<b>Total Revenues</b>	<u>4,695,397</u>	<u>1,343,369</u>	<u>830,022</u>	<u>2,073,056</u>	<u>8,941,844</u>
<b>Expenditures</b>					
General government	1,373,120	--	26,777	12,500	1,412,397
Public safety	1,853,708	--	--	4,697	1,858,405
Public works	457,714	91,541	754	839,611	1,389,620
Community and economic development	140,386	--	--	--	140,386
Recreation and culture	172,106	--	--	463,989	636,095
Capital outlay	--	1,073,222	1,666,274	40,880	2,780,376
<b>Total Expenditures</b>	<u>3,997,034</u>	<u>1,164,763</u>	<u>1,693,805</u>	<u>1,361,677</u>	<u>8,217,279</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u>698,363</u>	<u>178,606</u>	<u>(863,783)</u>	<u>711,379</u>	<u>724,565</u>
<b>Other Financing Sources (Uses)</b>					
Transfers in	288,155	--	1,250,000	202,405	1,740,560
Transfers out	(852,405)	--	--	(755,273)	(1,607,678)
<b>Net Other Financing Sources (Uses)</b>	<u>(564,250)</u>	<u>--</u>	<u>1,250,000</u>	<u>(552,868)</u>	<u>132,882</u>
<b>Net Change in Fund Balance</b>	<b>134,113</b>	<b>178,606</b>	<b>386,217</b>	<b>158,511</b>	<b>857,447</b>
<i>Fund Balance at Beginning of Period</i>	934,591	174,826	344,424	2,572,758	4,026,599
<b>Fund Balance at End of Period</b>	<b>\$ 1,068,704</b>	<b>\$ 353,432</b>	<b>\$ 730,641</b>	<b>\$ 2,731,269</b>	<b>\$ 4,884,046</b>

The Notes to the Financial Statements are an integral part of these Financial Statements



**City of Hillsdale**  
**Reconciliation of Governmental Funds Statement of Revenues, Expenditures, and**  
**Changes in Fund Balance with Statement of Activities**  
**For the Year Ended June 30, 2020**

Total Net Change in Fund Balances - Governmental Funds	\$	857,447
Changes in net position of internal service funds that are treated as enterprise fund changes in net position in the fund level statements are treated as governmental fund changes in net position in the entity-wide statements.		(123,309)
Governmental fund report capital outlay as expenditures; however, in the statement of activities, the cost of those assets is allocated over the estimated useful lives as depreciation expense. This is the amount by which capital outlay expenditures of \$2,987,751 is in excess of depreciation expense of \$925,622.		2,062,129
Changes in the City's net pension liability, along with the pension related deferred outflows and inflows of resources, for the current year are not reported in the governmental funds but are reported in the statement of activities.		(127,597)
Change to compensated absences are not shown in the fund financial statements.		(9,524)
Some receivables are long-term in nature and are collectible over several years. However, the current receipts are reflected as revenues on the fund statements.		(9,863)
<b>Changes in Net Position - Governmental Funds</b>	<b>\$</b>	<b><u>2,649,283</u></b>

**City of Hillsdale  
Statement of Net Position  
Proprietary Funds  
June 30, 2020**

	Business-type Activities - Enterprise Funds					Governmental Activities
	Electric	Sewer	Water	Dial-A-Ride (Nonmajor)	Total Enterprise Funds	Internal Service Funds
<b>ASSETS</b>						
<i>Current Assets</i>						
Cash and investments	\$ 9,718,832	\$ 709,541	\$ 1,066,330	\$ 112,086	\$ 11,606,789	\$ 198,607
Accounts receivable	2,290,248	307,231	227,727	--	2,825,206	--
Due from other governments	--	--	--	14,137	14,137	--
Other receivables	6,247	10,531	456	--	17,234	--
Inventory	373,191	3,839	77,798	--	454,828	139,963
Prepaid items	97,475	32,364	28,804	2,010	160,653	34,225
<b>Total Current Assets</b>	<b>12,485,993</b>	<b>1,063,506</b>	<b>1,401,115</b>	<b>128,233</b>	<b>15,078,847</b>	<b>372,795</b>
<i>Noncurrent Assets</i>						
Restricted cash	--	672,751	--	--	672,751	--
Long-term prepaid operating lease	182,363	--	--	--	182,363	--
Interdepartmental loan receivable	250,000	--	--	--	250,000	--
Investment in M.S.C.P.A.	4,086,875	--	--	--	4,086,875	--
Prepaid stranded costs	32,126	--	--	--	32,126	--
Capital assets not being depreciated	186,721	656,023	794,133	7,419	1,644,296	--
Capital assets being depreciated, net	13,397,774	13,365,063	4,538,514	731,901	32,033,252	606,474
<b>Total Assets</b>	<b>30,621,852</b>	<b>15,757,343</b>	<b>6,733,762</b>	<b>867,553</b>	<b>53,980,510</b>	<b>979,269</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>						
Pension-related	295,995	41,612	41,612	--	379,219	--
<b>Total Deferred Outflows of Resources</b>	<b>295,995</b>	<b>41,612</b>	<b>41,612</b>	<b>--</b>	<b>379,219</b>	<b>--</b>
<b>LIABILITIES</b>						
<i>Current Liabilities</i>						
Accounts payable	109,618	21,100	18,827	10,482	160,027	8,107
Accrued liabilities	1,377,373	7,811	7,298	2,872	1,395,354	809
Due to other governments	30,372	--	--	51,954	82,326	--
Accrued interest	--	46,441	629	--	47,070	--
Customer deposits	118,822	9,061	9,641	--	137,524	--
Current portion of long-term debt	--	389,350	39,350	--	428,700	--
Due to other funds	83,091	21,955	19,365	59,573	183,984	--
<b>Total Current Liabilities</b>	<b>1,719,276</b>	<b>495,718</b>	<b>95,110</b>	<b>124,881</b>	<b>2,434,985</b>	<b>8,916</b>
<i>Noncurrent Liabilities</i>						
Compensated absences	118,480	27,671	14,705	14,061	174,917	34,992
Interdepartmental loan payable	--	250,000	--	--	250,000	--
Energy optimization program	(119,083)	--	--	--	(119,083)	--
Long-term debt	--	6,980,000	--	--	6,980,000	--
Net pension liability	2,078,901	291,323	291,323	--	2,661,547	--
<b>Total Liabilities</b>	<b>3,797,574</b>	<b>8,044,712</b>	<b>401,138</b>	<b>138,942</b>	<b>12,382,366</b>	<b>43,908</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Pension-related	116,504	16,378	16,378	--	149,260	--
<b>Total Deferred Inflows of Resources</b>	<b>116,504</b>	<b>16,378</b>	<b>16,378</b>	<b>--</b>	<b>149,260</b>	<b>--</b>
<b>NET POSITION</b>						
Net investment in capital assets	13,584,495	6,651,736	5,293,297	739,320	26,268,848	606,474
<i>Restricted for:</i>						
Bond reserves and debt service	--	672,751	--	--	672,751	--
<i>Unrestricted</i>	13,419,274	413,378	1,064,561	(10,709)	14,886,504	328,887
<b>Total Net Position</b>	<b>\$ 27,003,769</b>	<b>\$ 7,737,865</b>	<b>\$ 6,357,858</b>	<b>\$ 728,611</b>	<b>\$ 41,828,103</b>	<b>\$ 935,361</b>

The Notes to the Financial Statements are an integral part of these Financial Statements

**City of Hillsdale**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**Proprietary Funds**  
**For the Year Ended June 30, 2020**

	<b>Business-type Activities - Enterprise Funds</b>					<b>Governmental</b>
	<b>Electric</b>	<b>Sewer</b>	<b>Water</b>	<b>Dial-A-Ride (Nonmajor)</b>	<b>Total Enterprise Funds</b>	<b>Activities Internal Service Funds</b>
<b>Operating Revenues</b>						
Interdepartmental revenue	\$ 230,676	\$ 6,009	\$ 11,202	\$ --	\$ 247,887	\$ --
Charges for services	--	--	--	38,139	38,139	254,312
Miscellaneous	85,874	66,531	--	--	152,405	194,585
Residential	4,783,104	927,939	669,851	--	6,380,894	--
Business	1,352,308	168,248	150,550	--	1,671,106	--
Commercial	3,095,464	371,690	285,381	--	3,752,535	--
Industrial	3,076,834	300,749	173,902	--	3,551,485	--
Apartments	--	361,331	255,954	--	617,285	--
Street light sales	53,398	--	--	--	53,398	--
Penalty charges	21,679	4,207	2,924	--	28,810	--
<b>Total Operating Revenues</b>	<b>12,699,337</b>	<b>2,206,704</b>	<b>1,549,764</b>	<b>38,139</b>	<b>16,493,944</b>	<b>448,897</b>
<b>Operating Expenses</b>						
Production	8,631,023	--	54,389	--	8,685,412	--
Distribution	1,021,859	--	329,302	--	1,351,161	--
Collection system	--	163,736	--	--	163,736	--
Treatment	--	491,463	--	--	491,463	--
Purification	--	--	233,341	--	233,341	--
Administrative and general	1,804,516	427,454	391,154	--	2,623,124	--
Transportation	--	--	--	307,538	307,538	--
Operations	--	--	--	--	--	476,174
Depreciation	737,102	185,466	231,632	46,894	1,201,094	104,792
<b>Total Operating Expenses</b>	<b>12,194,500</b>	<b>1,268,119</b>	<b>1,239,818</b>	<b>354,432</b>	<b>15,056,869</b>	<b>580,966</b>
<b>Operating Income (Loss)</b>	<b>504,837</b>	<b>938,585</b>	<b>309,946</b>	<b>(316,293)</b>	<b>1,437,075</b>	<b>(132,069)</b>
<b>Non-Operating Revenues (Expenses)</b>						
Investment income	170,861	1,608	17,097	--	189,566	8,760
Federal sources	--	178,430	106,205	87,532	372,167	--
State sources	--	--	--	119,889	119,889	--
Loss on investment in M.S.C.P.A.	(371,938)	--	--	--	(371,938)	--
Gain on disposal of property	9,918	101	2,858	--	12,877	--
Miscellaneous income	44,055	6,091	28,350	--	78,496	--
Interest expense	(3,929)	(189,149)	(1,515)	--	(194,593)	--
<b>Net Non-Operating Revenues (Expenses)</b>	<b>(151,033)</b>	<b>(2,919)</b>	<b>152,995</b>	<b>207,421</b>	<b>206,464</b>	<b>8,760</b>
<b>Income Before Contributions and Transfers</b>	<b>353,804</b>	<b>935,666</b>	<b>462,941</b>	<b>(108,872)</b>	<b>1,643,539</b>	<b>(123,309)</b>
Federal capital contributions	--	--	--	76,824	76,824	--
State capital contributions	--	--	--	19,206	19,206	--
Transfers in	--	--	--	50,000	50,000	--
Transfers out	(61,655)	(30,827)	(30,827)	(59,573)	(182,882)	--
<b>Change In Net Position</b>	<b>292,149</b>	<b>904,839</b>	<b>432,114</b>	<b>(22,415)</b>	<b>1,606,687</b>	<b>(123,309)</b>
<i>Net Position at Beginning of Period</i>	26,711,620	6,833,026	5,925,744	751,026	40,221,416	1,058,670
<b>Net Position at End of Period</b>	<b>\$ 27,003,769</b>	<b>\$ 7,737,865</b>	<b>\$ 6,357,858</b>	<b>\$ 728,611</b>	<b>\$ 41,828,103</b>	<b>\$ 935,361</b>

The Notes to the Financial Statements are an integral part of these Financial Statements

**City of Hillsdale  
Statement of Cash Flows  
Proprietary Funds  
For the Year Ended June 30, 2020**

	<b>Business-type Activities - Enterprise Funds</b>					<b>Governmental Activities Internal Service Funds</b>
	<b>Electric</b>	<b>Sewer</b>	<b>Water</b>	<b>Dial-A-Ride (Nonmajor)</b>	<b>Total Enterprise Funds</b>	
<b>Cash Flows from Operating Activities</b>						
Cash received from customers, residents, and users	\$ 12,440,604	\$ 2,077,122	\$ 1,498,702	\$ 38,139	\$ 16,054,567	\$ -
Cash payments to suppliers for goods and services	(8,686,688)	(930,341)	(448,735)	(70,287)	(10,136,051)	(309,421)
Cash payments to employees for services and benefits	(1,088,958)	(527,393)	(464,085)	(261,954)	(2,342,390)	(140,550)
Cash payments in lieu of taxes (PILOT)	(732,462)	(124,467)	(89,512)	-	(946,441)	-
Cash received for other operating receipts	85,874	66,531	-	-	152,405	-
Cash received for interfund activity	-	-	-	-	-	460,580
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>2,018,370</u>	<u>561,452</u>	<u>496,370</u>	<u>(294,102)</u>	<u>2,782,090</u>	<u>10,609</u>
<b>Cash Flows from Non-capital and Related Financing Activities</b>						
Other non-operating income	44,055	6,091	28,350	-	78,496	-
State grant revenue	-	-	-	114,502	114,502	-
Federal grant revenue	-	594,764	106,205	139,486	840,455	-
Change in due to/due from other funds	71,418	(51,151)	(94,708)	(2,087)	(76,528)	-
Transfers to/from other funds	(61,655)	(30,827)	(30,827)	(9,573)	(132,882)	-
<b>Net Cash Provided by Non-capital and Related Financing Activities</b>	<u>53,818</u>	<u>518,877</u>	<u>9,020</u>	<u>242,328</u>	<u>824,043</u>	<u>-</u>
<b>Cash Flows from Capital and Related Financing Activities</b>						
Interdepartmental loans made	(250,000)	250,000	-	-	-	-
Interdepartmental loans paid back	590,000	(90,000)	-	-	500,000	-
State capital contributions	-	-	-	19,206	19,206	-
Federal capital contributions	-	-	-	76,824	76,824	-
Change in prepaid operating lease	11,398	-	-	-	11,398	-
Capital asset activity, net	(1,098,199)	(740,294)	(463,788)	(96,031)	(2,398,312)	(43,010)
Principal and interest payments on long-term debt	(445,507)	(572,182)	(40,427)	-	(1,058,116)	-
<b>Net Cash Used by Capital and Related Financing Activities</b>	<u>(1,192,308)</u>	<u>(1,152,476)</u>	<u>(504,215)</u>	<u>(1)</u>	<u>(2,849,000)</u>	<u>(43,010)</u>
<b>Cash Flows from Investing Activities</b>						
Change in investment of joint venture	31,432	-	-	-	31,432	-
Investment income	170,861	1,608	17,097	-	189,566	8,760
<b>Net Cash Provided by Investing Activities</b>	<u>202,293</u>	<u>1,608</u>	<u>17,097</u>	<u>-</u>	<u>220,998</u>	<u>8,760</u>
<b>Net Increase (Decrease) in Cash and Investments</b>	1,082,173	(70,539)	18,272	(51,775)	978,131	(23,641)
<i>Cash and Investments - Beginning of Year</i>	8,636,659	1,452,831	1,048,058	163,861	11,301,409	222,248
<b>Cash and Investments - End of Year</b>	<u>\$ 9,718,832</u>	<u>\$ 1,382,292</u>	<u>\$ 1,066,330</u>	<u>\$ 112,086</u>	<u>\$ 12,279,540</u>	<u>\$ 198,607</u>

The Notes to the Financial Statements are an integral part of these Financial Statements

**City of Hillsdale  
Statement of Cash Flows  
Proprietary Funds  
For the Year Ended June 30, 2020**

	Business-type Activities - Enterprise Funds					Governmental Activities
	Electric	Sewer	Water	Dial-A-Ride (Nonmajor)	Total Enterprise Funds	Internal Service Funds
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities</b>						
Operating income (loss)	\$ 504,837	\$ 938,585	\$ 309,946	\$ (316,293)	\$ 1,437,075	\$ (132,069)
<b>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities</b>						
Depreciation expense	737,102	185,466	231,632	46,894	1,201,094	104,792
<b>Changes in Assets, Liabilities, and Deferrals</b>						
Receivables	(184,472)	(58,748)	(51,137)	-	(294,357)	11,683
Other receivables	7,295	(4,806)	(456)	-	2,033	-
Inventory	11,224	(1,065)	9,811	-	19,970	12,179
Prepaid items	5,727	445	2,363	2,502	11,037	10,018
Accounts payable	(23,473)	(499,954)	(6,534)	(26,577)	(556,538)	85
Accrued payroll	9,884	1,966	1,316	-	13,166	-
Accrued liabilities	650,925	-	-	(7,431)	643,494	(188)
Energy optimization program	(10,013)	-	-	-	(10,013)	-
Due to other governments	30,372	-	-	-	30,372	-
Customer deposits	4,318	503	531	-	5,352	-
Net pension liability and related deferrals	257,459	(2,753)	(2,753)	-	251,953	-
Compensated absences	17,185	1,813	1,651	6,803	27,452	4,109
<b>Net Cash Provided by Operating Activities</b>	\$ 2,018,370	\$ 561,452	\$ 496,370	\$ (294,102)	\$ 2,782,090	\$ 10,609

The Notes to the Financial Statements are an integral part of these Financial Statements

**City of Hillsdale  
Statement of Fiduciary Net Position  
Fiduciary Funds  
June 30, 2020**

	<b>Private Purpose Trust</b>	<b>Agency</b>	
	<b>Hospital Private Purpose Trust Fund</b>	<b>Payroll</b>	<b>Tax Collection</b>
<b>ASSETS</b>			
Cash and investments	\$ 15,009	\$ 3,458	\$ 19,453
<i>Total Assets</i>	<u>15,009</u>	<u>3,458</u>	<u>19,453</u>
<b>LIABILITIES</b>			
Due to other agencies	--	3,458	19,453
<i>Total Liabilities</i>	<u>15,009</u>	<u>\$ 3,458</u>	<u>\$ 19,453</u>
<b>NET POSITION</b>			
Held in Trust	<u>\$ 15,009</u>		

The Notes to the Financial Statements are an integral part of these Financial Statements

**City of Hillsdale**  
**Statement of Changes in Fiduciary Net Position**  
**Fiduciary Fund**  
**For the Year Ended June 30, 2020**

	<b>Hospital Private Purpose Trust Fund</b>
<b>Additions</b>	
Investment income	\$ 9
<i>Total Additions</i>	9
<b>Deductions</b>	
<i>Total Deductions</i>	--
<i>Change in Net Position</i>	<b>9</b>
<i>Net Position at Beginning of Period</i>	15,000
<i>Net Position at End of Period</i>	<b>\$ 15,009</b>

The Notes to the Financial Statements are an integral part of these Financial Statements

**City of Hillsdale**  
**Combining Statement of Net Position**  
**Component Units**  
**June 30, 2020**

	<b>Economic Development Corporation</b>	<b>Tax Increment Finance Authority</b>	<b>Total Component Units</b>
<b>ASSETS</b>			
<i>Current Assets</i>			
Cash and investments	\$ 127,434	\$ 164,674	\$ 292,108
Accounts receivable	--	50,520	50,520
Loans receivable	--	265,000	265,000
<b>Total Current Assets</b>	<b>127,434</b>	<b>480,194</b>	<b>607,628</b>
<i>Noncurrent Assets</i>			
Capital assets not being depreciated	148,067	207,416	355,483
Capital assets being depreciated, net	--	200,352	200,352
<b>Total Assets</b>	<b>275,501</b>	<b>887,962</b>	<b>1,163,463</b>
<b>LIABILITIES</b>			
<i>Current Liabilities</i>			
Accounts payable	--	22,741	22,741
<b>Total Liabilities</b>	<b>--</b>	<b>22,741</b>	<b>22,741</b>
<b>NET POSITION</b>			
Net investment in capital assets	148,067	407,768	555,835
<i>Unrestricted</i>	127,434	457,453	584,887
<b>Total Net Position</b>	<b>\$ 275,501</b>	<b>\$ 865,221</b>	<b>\$ 1,140,722</b>

The Notes to the Financial Statements are an integral part of these Financial Statements



**City of Hillsdale  
Combining Statement of Activities  
Component Units  
For the Year Ended June 30, 2020**

	<b>Economic Development Corporation</b>	<b>Tax Increment Finance Authority</b>	<b>Total Component Units</b>
<b>Expenses</b>			
General government	\$ --	\$ 73,675	\$ 73,675
Community and economic development	16,362	--	16,362
<b><i>Total Expenses</i></b>	<b>16,362</b>	<b>73,675</b>	<b>90,037</b>
<b>Program Revenues</b>			
Charges for services	--	400	400
Operating grants and contributions	--	109,175	109,175
<b><i>Total Program Revenues</i></b>	<b>--</b>	<b>109,575</b>	<b>109,575</b>
<b><i>Net Program Revenues (Expenses)</i></b>	<b>(16,362)</b>	<b>35,900</b>	<b>19,538</b>
<b>General Revenue</b>			
Taxes	--	112,168	112,168
Investment income	2,644	2,019	4,663
<b><i>Total General Revenues</i></b>	<b>2,644</b>	<b>114,187</b>	<b>116,831</b>
<b><i>Change in Net Position</i></b>	<b>(13,718)</b>	<b>150,087</b>	<b>136,369</b>
<i>Net Position at Beginning of Period</i>	289,219	715,134	1,004,353
<b><i>Net Position at End of Period</i></b>	<b>\$ 275,501</b>	<b>\$ 865,221</b>	<b>\$ 1,140,722</b>

The Notes to the Financial Statements are an integral part of these Financial Statements

## **Notes to the Financial Statements**

## City of Hillsdale

### Notes to the Financial Statements

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#### **Note 1 - Summary of Significant Accounting Policies**

The financial statements of the City of Hillsdale (the “City” or “primary government”) have been prepared in conformity with generally accepted accounting principles as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial-reporting principles. The more significant of the City’s accounting policies are described below.

#### **Reporting Entity**

The City of Hillsdale was organized in 1847 and covers an area of approximately 5.5 square miles in Hillsdale County. In 1957, the City adopted the Home Rule Charter. The City operates under a Council-Manager form of government and provides the following services as authorized by its charter to its more than 8,305 residents (2010 census): public safety (police and fire), highways and streets, sanitation, health, housing, recreation, public improvements, planning and zoning, and general administrative services.

The financial reporting entity consists of the primary government, organizations for which the primary government is financially accountable and other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity’s financial statements to be misleading or incomplete. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. The component units discussed below are included in the City’s reporting entity as discretely presented component units because of the significance of their operational or financial relationships with the City. These component units are reported in a separate column to emphasize that they are legally separate from the City. A combining statement of net position and statement of activities for these discretely presented component units are included as part of the basic financial statements.

#### ***Discretely Presented Component Units***

The ***Tax Increment Finance Authority*** (the “Authority”) is reported in a separate column to emphasize that it is legally separate from the City. The Authority is responsible for directing improvements to a district in the City using funds derived from the capturing of real and personal property taxes within the district. The members of the governing board of the Authority are appointed by the City Council. The budgets and expenditures of the Authority must be approved by the City Council. The City also has the ability to significantly influence operations of the Authority. Complete financial statements for this component unit are not prepared.

The ***Economic Development Corporation*** (the “EDC”) is reported in a separate column to emphasize that it is legally separate from the City. The EDC is responsible for granting loans to businesses operating within the City. The members of the governing board of the EDC are appointed by the City Council. The budgets and expenditures of the EDC must be approved by the

## City of Hillsdale

### Notes to the Financial Statements

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City Council. The City also has the ability to significantly influence operations of the EDC. Complete financial statements for this component unit are not prepared.

The ***Brownfield Redevelopment Authority*** (the “Authority”) is reported in a separate column to emphasize that it is legally separate from the City. The Authority was established in order to revitalize environmentally distressed areas within a brownfield redevelopment area. The members of the governing board of the Authority are appointed by the City Council. The budgets and expenditures of the Authority must be approved by the City Council. The City also has the ability to significantly influence operations of the Authority. Complete financial statements for this component unit are not prepared. To date, the Authority has had no activity.

#### ***Related Organization***

The ***Hillsdale Housing Commission*** (the “Commission”) was established by the City to provide qualifying senior and low-income family housing. Commission includes a 60-unit low-income housing program and receives subsidies and annual contributions from the U.S. Department of Housing and Urban Development. The members of the governing board of the Commission are appointed by the City Manager. Members of the governing board may be removed by the City only for cause. The Commission determines its own budget (subject to federal approval), sets rental rates, and may issue debt in its own name. The City is not responsible for deficits or liabilities of the Commission; however, the Commission makes annual payments “in lieu of taxes” to the City. Accordingly, the City has elected to exclude the Commission and all related note disclosures in these financial statements. The Commission is audited separately from the City and complete financial statements may be obtained from the Commission’s executive director at 45 North West Street, Hillsdale, Michigan 49242.

#### **Government-wide and Fund Financial Statements**

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. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include: 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

## City of Hillsdale

### Notes to the Financial Statements

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

#### **Measurement Focus, Basis of Accounting and Financial Statement Presentation**

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund and fiduciary fund financial statements, except for agency funds which do not have a measurement focus. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues 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.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 30 days of the end of the current fiscal period or within one year for expenditure-driven grants. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service and compensated absences expenditures are recorded only when payment is due.

Property taxes, state shared revenues, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the City.

The City of Hillsdale reports the following major governmental funds:

The ***general fund*** is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The ***capital improvement fund*** accounts for grant revenues and transfers in from other funds that are used to purchase or construct capital projects within the City.

The ***airport improvement fund*** accounts for grant revenues and transfers in from other funds that are used to purchase or construct airport-related capital projects within the City.

## City of Hillsdale

### Notes to the Financial Statements

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The City reports the following major proprietary funds:

The *electric fund* accounts for the activities of the City's electric generation and distribution systems.

The *sewer fund* accounts for the activities of the City's sewage collection and treatment systems.

The *water fund* accounts for the activities of the City's water production, purification, and distribution systems.

Additionally, the government reports the following fund types:

*Special revenue funds* are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specific purposes other than debt service or capital projects.

*Debt service funds* account for the servicing of long-term debt not being financed by proprietary or nonexpendable trust funds.

*Capital projects funds* are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets (other than those being financed by proprietary or nonexpendable trust funds).

*Internal service funds* account for shared services and equipment usage provided to the City departments and funds on a cost reimbursement basis. The City's internal service funds account for leave and benefits, inventory purchasing, equipment rental, and unemployment insurance.

*Agency funds* are custodial in nature and do not present results of operations or have a measurement focus. Agency funds are accounted for using the accrual basis of accounting. These funds are used to account for asset that the government holds for others in an agency capacity (such as taxes collected for other governments or contributions earmarked for hospital care).

*Permanent funds* account for monies held in trust to be used for specific activities as specified in related trust agreements.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are transactions, such as payments-in-lieu of taxes, where the amounts are reasonably equivalent in value to the interfund services provided and other charges between the government's water, electric, and sewer function and various other

## City of Hillsdale

### Notes to the Financial Statements

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functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Proprietary funds distinguish *operating* revenues and expenses from *non-operating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise funds are charges for services. The enterprise funds also recognize the portion of fees intended to recover the cost of connecting new customers to the system as operating revenue. Operating expenses for the enterprise funds include depreciation on capital assets, cost of sales and services, and administrative services. All revenues and expenses are not meeting this definition are reported as nonoperating revenues and expenses.

#### ***Budgetary and Budgetary Accounting***

Budgets presented in the financial statements were prepared on the same basis as the accounting basis used to reflect actual results. The general fund and special revenue funds are subject to legal budgetary accounting controls and all are budgeted annually. Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for the General and Special Revenue Funds. All annual appropriations lapse at fiscal year-end. The City Manager submits to the City Council a proposed operating budget for the fiscal year commencing July 1. The operating budget includes proposed expenditures and the means of financing them. The Council holds public hearings, and a final budget must be prepared and adopted prior to July 1. The City Manager is authorized to transfer budgeted amounts between departments within any fund; however, any revisions that alter the total expenditures of any fund must be approved by the City Council. The adopted budgets of the City for these budgetary funds were adopted on a functional basis for the General Fund and a fund basis for the Special Revenue Funds. Budgets for the General and Special Revenue Funds are adopted on a basis consistent with generally accepted accounting principles (GAAP).

#### **Assets, Liabilities, and Fund Equity**

##### ***Cash, Cash Equivalents, and Investments***

The City's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

State statutes and City policy authorize the City to invest in:

- Bonds, securities, other obligations and repurchase agreements of the United States, or an agency or instrumentality of the United States.
- Certificates of deposit, savings accounts, deposit accounts or depository receipts of a qualified financial institution.

## City of Hillsdale

### Notes to the Financial Statements

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- Commercial paper rated at the time of purchase within the two highest classifications established by not less than two standard rating services and that matures not more than 270 days after the date of purchase.
- In United States government or federal agency obligation repurchase agreements.
- Bankers' acceptances of United States banks.
- Mutual funds registered under the Investment Company Act of 1940 with the authority to purchase only investment vehicles that are legal for direct investment by a public corporation.
- External investment pools as authorized by Public Act 20 as amended through March, 1997.

Investments are stated at fair value.

#### ***Restricted Cash***

Mandatory segregations of assets are presented as restricted assets. Such segregations are required by bond agreements.

#### ***Receivables and Payables***

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year and all other outstanding balances between funds are referred to as "due to/from other funds" (i.e., the current portion of interfund loans). Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

All trade receivables are shown net of an allowance for uncollectibles, as applicable. All amounts deemed to be uncollectible are charged against the allowance for doubtful accounts in the period that determination is made.

All trade receivables are shown net of an allowance for uncollectibles, as applicable. All amounts deemed to be uncollectible are charged against the allowance for doubtful accounts in the period that determination is made. The balance of the allowance for doubtful accounts at year-end within the electric fund, sewer fund, and water fund were \$4,984, \$4,311, and \$4,222, respectively.

#### ***Prepaid Items***

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.



## City of Hillsdale

### Notes to the Financial Statements

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#### *Inventories*

Inventories are stated at cost (purchase price), whereas inventories held for resale are stated at lower of cost or market. Inventories of the Hillsdale Board of Public Utilities (reported as business-type activities, major proprietary funds) are valued at cost, which approximates market, using the average cost method. Cost is determined by the first-in, first-out method. Inventories of governmental funds are recorded as expenditures when purchased.

#### *Capital Assets*

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type columns in the government-wide financial statements. Capital assets are defined by the city as assets with an estimated useful life in excess of one year and an initial individual cost of more than \$5,000. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

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

	<u>Years</u>
Vehicles and equipment	5 - 20
Books	7
Land improvements	20
Infrastructure	15 - 50
Buildings and improvements	50
Plant and systems	10 - 65

#### *Compensated Absences*

It is the government's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. Vacation, sick and personal days are accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if the obligation is expected to be liquidated from expendable available financial resources.

#### *Long-term Obligations*

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the

## City of Hillsdale

### Notes to the Financial Statements

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applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed when incurred.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

#### *Deferred Outflows / Inflows of Resources*

In addition to assets and liabilities, the statement of financial position or balance sheet will, when applicable, report separate sections for deferred outflows of resources and deferred inflows of resources. *Deferred outflows of resources*, a separate financial statement element, represents a consumption of net position or fund balance, respectively, that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until that time. *Deferred inflows of resources*, a separate financial statement element, represents an acquisition of net position or fund balance, respectively, that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time.

The City reports both deferred inflows and deferred outflows, both of which relate to the City's portion of the City's net pension liability. The net pension liability amounts are related to differences between expected and actual experience, changes in assumptions, differences between projected and actual pension plan investment earnings, and contributions made subsequent to the measurement date. These amounts are deferred and recognized as an outflow or inflow of resources in the period to which they apply. In addition, the City reports unavailable revenue from receivables collected beyond 60 days after the end of the year, as reported only in the governmental funds balance sheet. These amounts are deferred and are recognized as an inflow of resources in the period that the amounts become available.

#### *Pension*

For purposes 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 Municipal Employees Retirement System (MERS) of Michigan and additions to/deductions from MERS' fiduciary net position have been determined on the same basis as they are reported by MERS. 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.

## City of Hillsdale

### Notes to the Financial Statements

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#### ***Net Position Flow Assumption***

Sometimes the government will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied.

It is the government's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

#### ***Fund Balance Flow Assumptions***

Sometimes the government will 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 government's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, 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. Governmental funds report *nonspendable fund balance* for amounts that cannot be spent because they are either: a) not in spendable form or b) legally or contractually required to be maintained intact. *Restricted fund balance* is reported when externally imposed constraints are placed on the use of resources by grantors, contributors, or laws or regulations of other governments. The government itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The *committed fund balance* classification includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. The City Council is the highest level of decision-making authority for the government that can, by adoption of a resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the resolution remains in place until a similar action is taken (the adoption of another resolution) to remove or revise the limitation.

Amounts in the *assigned fund balance* classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as committed. The City Council is authorized to assign fund balance. The City Council may also assign fund balance as it does

## City of Hillsdale

### Notes to the Financial Statements

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when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

*Unassigned fund balance* is the residual classification for the City's general fund and includes all spendable amounts not contained in the other classifications and is therefore available to be spent as determined by the City Council. The general fund is the only fund that reports a positive unassigned fund balance amount. In other governmental funds, the unassigned classification is used only to report a deficit.

#### ***Property Tax Revenue Recognition***

The City property tax is levied on July 1 on the taxable valuation of property located in the City as of the preceding December 31, the lien date. The billings are due on or before September 15, after which time the bill becomes delinquent and penalties and interest may be assessed by the City; as of March 1 of the succeeding year, unpaid real property taxes are sold to and collected by Hillsdale County.

It is the City's policy to recognize revenues in the current year when they are levied and made available for the financing of City operations.

Assessed values as established annually by the government, and subject to acceptance by the County, are equalized by the State at an estimated 50% of current market value. Real and personal property in the City for the 2019 levy had a taxable value of approximately \$130,743,368 (not including properties subject to industrial facilities tax exemption), representing 50% of estimated current market value.

The following millages were levied:

General operating	12.4337
Streets maintenance	2.4868
Sinking fund	2.9810
Library	0.9947
Public safety equipment	1.000

Property taxes for the Tax Increment Finance Authority (TIFA) are derived from a tax increment financing agreement between the TIFA and other related taxing districts. Under this arrangement, the TIFA receives those property taxes levied on the increment of current taxable valuations (determined as of the preceding December 31, the lien date) over base year assessed valuations on certain property located in the City of Hillsdale, which are within downtown Hillsdale.

# City of Hillsdale

## Notes to the Financial Statements

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### *Use of Estimates*

The process of preparing financial statements in conformity with generally accepted accounting principles requires the use of estimates and assumptions regarding certain types of assets, liabilities, revenues, and expenses. Such estimates primarily relate to unsettled transactions and events as of the date of the financial statements. Accordingly, upon settlement, actual results may differ from estimated amounts.

### *Subsequent Events*

Subsequent events have been evaluated through December 7, 2020. The City will be affected by the recent and ongoing outbreak of the Coronavirus (COVID-19) which was declared a pandemic by the World Health Organization in March 2020. COVID-19 has caused significant government and business disruptions through mandated and voluntary closings and stay at home orders.

Management is in the process of determining the significance that the outbreak will have on the City's upcoming budget. Charges for services, state revenue sharing, and grant revenues are expected to decrease during fiscal year 2021. Further, expenditures for personal protective equipment will be incurred during fiscal year 2021. Actual changes in both revenues and expenditures because of COVID-19 remain highly uncertain.

### **Note 2 – Stewardship, Compliance, and Accountability**

#### *Excess of Expenditures Over Budget*

P.A. 621 of 1978, as amended, provides that a local unit shall not incur expenditures in excess of the amount appropriated. The City incurred the following expenditures in certain budgetary funds which were in excess of the amounts appropriated during the year ended June 30, 2020:

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
<b>General Fund</b>			
Administrative	\$ 220,000	\$ 224,258	\$ (4,258)
Building and grounds	132,860	134,516	(1,656)
Fire	415,075	419,042	(3,967)
Airport	135,040	138,251	(3,211)
Economic development	56,965	59,091	(2,126)

## City of Hillsdale

### Notes to the Financial Statements

#### ***Unrestricted Net Position Deficit***

Governmental activities for the City had an unrestricted net position deficit of \$(1,383,913) while Dial-A-Ride, a nonmajor enterprise fund, had an unrestricted net position deficit of \$(10,709) for the year ended June 30, 2020.

#### **Note 3 - Cash and Cash Equivalents**

Following is a reconciliation of deposit and investment balances as of June 30, 2020:

	<b>Primary Government</b>	<b>Component Units</b>	<b>Totals</b>
<b>Statement of Net Position</b>			
Cash and investments	\$ 16,419,892	\$ 292,108	\$ 16,712,000
Restricted cash	672,751	-	672,751
<b>Statement of Fiduciary Net Position</b>			
	37,920	-	37,920
<b><i>Deposits Managed by the City Treasurer</i></b>	<b>\$ 17,130,563</b>	<b>\$ 292,108</b>	<b>\$ 17,422,671</b>
	<b>Deposits and Investments</b>		
		Checking and savings accounts	\$ 8,190,018
		Investments	9,231,404
		Cash on hand	1,249
		<b>Total</b>	<b>\$ 17,422,671</b>

***Custodial Credit Risk - Deposits.*** Custodial credit risk is the risk that, in the event of a bank failure, the City's deposits might not be returned. State law does not require, and the City does not have a policy for deposit custodial credit risk. As of year-end, \$8,223,004 of the City's bank balance of \$8,723,004 was exposed to custodial credit risk because it was uninsured and uncollateralized. Due to the dollar amounts of cash deposits and the limits of FDIC insurance, the City believes it is impractical to insure all bank deposits. As a result, the City evaluates each financial institution with which it deposits City 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 - Investments.*** Custodial credit risk is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The City does not have a policy for custodial credit risk. At year-end, substantially all of the investment securities were uninsured and uncollateralized.

## City of Hillsdale

### Notes to the Financial Statements

Following is a summary of the City's investments as of June 30, 2020:

Certificates of deposit	\$ 754,231
Commercial paper	349,041
Fixed rate bonds	2,341,084
U.S. government agency securities	5,188,875
Michigan CLASS	598,173
<b><i>Total Investments</i></b>	<b><u>\$ 9,231,404</u></b>

***Credit Risk - Investments.*** State law limits investments to specific government securities, certificates of deposits and bank accounts with qualified financial institutions, commercial paper with specific maximum maturities and ratings when purchased, bankers acceptances of specific financial institutions, qualified mutual funds and qualified external investment pools as identified in the list of authorized investments in the summary of significant accounting policies. The City's investment policy does not have specific limits in excess of state law on investment credit risk. All investments are insured under SPIC.

Credit risk ratings, where applicable, are summarized as follows:

Standards & Poor's AAAM	\$ 3,487,505
Standards & Poor's AA+	2,019,781
Standards & Poor's A+	99,726
Not applicable	3,624,392
<b><i>Total Investments</i></b>	<b><u>\$ 9,231,404</u></b>

***Interest Rate Risk.*** Interest rate risk is the risk that the market rate of securities in the portfolio will fall due to changes in market interest rates. State law limits the allowable investments and the maturities of some of the allowable investments as identified in the summary of significant accounting policies. The City's investment policy does not have specific limits in excess of state law on investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. Maturity dates for investments held at year-end are summarized as follows:

No maturity	\$ 2,889,332
Less than 1 year	1,449,765
1-5 years	4,892,307
<b><i>Total Investments</i></b>	<b><u>\$ 9,231,404</u></b>

## City of Hillsdale

### Notes to the Financial Statements

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#### ***Concentration of Credit Risk***

The City's investment policy places no limit on the amount it may invest in one issuer. At June 30, 2020, the City maintained investments in Federal Farm Credit Banks, Federal Home Loan Mortgage Corporation, Federated Government Obligations, and Michigan CLASS totaling approximately 21.9%, 24.9%, 31.3%, and 6.48%, respectively, of the City's total investments.

#### ***Fair Value Measurement***

The City is required to disclose amounts within a framework established for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are described as follows:

Level 1: Quoted prices in active markets for identical securities.

Level 2: Prices determined using other significant observable inputs. Observable inputs are inputs that other market participants may use in pricing a security. These may include prices for similar securities, interest rates, prepayment speeds, credit risk and others.

Level 3: Prices determined using significant unobservable inputs. In situations where quoted prices or observable inputs are unavailable or deemed less relevant, unobservable inputs may be used. Unobservable inputs reflect the City's own assumptions about the factors market participants would use in pricing an investment and would be based on the best information available.

The City had \$8,633,231 of investments had a Level 1 fair value measurement as of June 30, 2020. While the remaining \$598,173 of investments was Michigan CLASS with a fair value measurement of Level 2.

#### ***Restricted Cash***

**Sewer Fund** - The ordinance authorizing issuance of the 2015 Sewage Disposal System Revenue Bond and 2016 Sewage Disposal System Revenue Bond required that specific accounts be established, and monies deposited as follows:

*Bond and Interest Redemption Fund* - At least one-half of the amount of interest due on the next ensuing interest payment plus not less than one quarter of the principal maturing on the next principal payment. At June 30, 2020, the City was required to have \$131,125 in this account.



## City of Hillsdale

### Notes to the Financial Statements

*Bond Reserve Account* - The lesser of 10% of the principal balance of the bonds, an amount equal to the maximum annual principal and interest requirements on the bonds, or 125% of the average annual principal and interest requirements. A June 30, 2020, the City was required to have \$541,626 in this account.

The total restricted cash for the City's sewer fund was \$672,751.

#### Note 4 - Capital Assets

Capital asset activity for governmental activities during the year was as follows:

<b>Governmental Activities</b>	<b>Beginning Balance</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Balance</b>
Capital Assets not Being Depreciated				
Land	\$ 8,782,693	\$ 27,625	\$ -	\$ 8,810,318
Capital Assets Being Depreciated				
Land improvements	773,631	-	-	773,631
Buildings and improvements	5,246,649	85,262	-	5,331,911
Books	279,076	12,944	-	292,020
Vehicles and equipment	1,628,627	133,800	-	1,762,427
Infrastructure	26,666,172	2,728,120	-	29,394,292
<i>Total Capital Assets Being Depreciated</i>	<u>34,594,155</u>	<u>2,960,126</u>	<u>-</u>	<u>37,554,281</u>
Less Accumulated Depreciation				
Land improvements	(388,474)	(28,631)	-	(417,105)
Buildings and improvements	(2,246,656)	(112,798)	-	(2,359,454)
Books	(67,145)	(21,236)	-	(88,381)
Vehicles and equipment	(691,421)	(95,011)	-	(786,432)
Infrastructure	(16,317,282)	(667,946)	-	(16,985,228)
<i>Total Accumulated Depreciation</i>	<u>(19,710,978)</u>	<u>(925,622)</u>	<u>-</u>	<u>(20,636,600)</u>
<i>Total Capital Assets Being Depreciated, Net</i>	<u>14,883,177</u>	<u>2,034,504</u>	<u>-</u>	<u>16,917,681</u>
<b>Internal Service Fund</b>				
Motor Pool Assets	668,256	(61,782)	-	606,474
<i>Capital Assets, Governmental Activities</i>	<u>\$ 24,334,126</u>	<u>\$ 2,000,347</u>	<u>\$ -</u>	<u>\$ 26,334,473</u>
	<b>Beginning</b>			<b>Ending</b>
<b>Internal Service Fund</b>	<b>Balance</b>	<b>Additions</b>	<b>Reductions</b>	<b>Balance</b>
Capital Assets Being Depreciated				
Vehicles and equipment	\$ 2,454,539	\$ 43,010	\$ -	\$ 2,497,549
Less Accumulated Depreciation				
Vehicles and equipment	(1,786,283)	(104,792)	-	(1,891,075)
<i>Capital Assets, Internal Service Fund</i>	<u>\$ 668,256</u>	<u>\$ (61,782)</u>	<u>\$ -</u>	<u>\$ 606,474</u>

**City of Hillsdale**

Notes to the Financial Statements

Capital asset activity for business-type activities during the year was as follows:

<b>Business-type Activities</b>	<b>Beginning Balance</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Balance</b>
Capital Assets not Being Depreciated				
Land	\$ 361,042	\$ -	\$ -	\$ 361,042
Construction in progress	10,273,643	1,552,528	(10,542,917)	1,283,254
<i>Total Capital Assets not Being Depreciated</i>	<u>10,634,685</u>	<u>1,552,528</u>	<u>(10,542,917)</u>	<u>1,644,296</u>
Capital Assets Being Depreciated				
Plant, systems, and equipment	65,001,838	11,697,179	(324,080)	76,374,937
Less Accumulated Depreciation				
Plant, systems, and equipment	(43,169,070)	(1,201,094)	28,479	(44,341,685)
<i>Total Capital Assets Being Depreciated, Net</i>	<u>21,832,768</u>	<u>10,496,085</u>	<u>(295,601)</u>	<u>32,033,252</u>
<b><i>Capital Assets, Business-type Activities</i></b>	<u><u>\$ 32,467,453</u></u>	<u><u>\$ 12,048,613</u></u>	<u><u>\$ (10,838,518)</u></u>	<u><u>\$ 33,677,548</u></u>

Depreciation expense was charged to the functions of the City as follows:

<b>Governmental Activities</b>	
General government	\$ 48,233
Public safety	61,638
Public works	673,949
Recreation and culture	141,802
Depreciation charged to internal service funds	104,792
<b><i>Total Governmental Activities</i></b>	<u><u>\$ 1,030,414</u></u>
<b>Business-type Activities</b>	
Electric fund	\$ 737,102
Sewer fund	185,466
Water fund	231,632
Dial-A-Ride	46,894
<b><i>Total Business-type Activities</i></b>	<u><u>\$ 1,201,094</u></u>

## City of Hillsdale

### Notes to the Financial Statements

Capital asset activity for the Economic Development Corporation (EDC) and Tax Increment Finance Authority (TIFA) (component units) during the year was as follows:

<u>Economic Development Corporation</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Capital Assets not Being Depreciated				
Land	\$ 148,067	\$ -	\$ -	\$ 148,067
<u>Tax Increment Finance Authority</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Capital Assets not Being Depreciated				
Land	\$ 65,000	\$ -	\$ -	\$ 65,000
Construction in progress	-	142,415	-	142,415
<i>Total Capital Assets not Being Depreciated</i>	<u>65,000</u>	<u>142,415</u>	<u>-</u>	<u>207,415</u>
Capital Assets Being Depreciated				
Infrastructure	381,672	-	-	381,672
Buildings	211,465	-	-	211,465
<i>Total Capital Assets Being Depreciated</i>	<u>593,137</u>	<u>-</u>	<u>-</u>	<u>593,137</u>
Less Accumulated Depreciation				
Infrastructure	(381,672)	-	-	(381,672)
Buildings	(6,883)	(4,229)	-	(11,112)
<i>Total Accumulated Depreciation</i>	<u>(388,555)</u>	<u>(4,229)</u>	<u>-</u>	<u>(392,784)</u>
<i>Total Capital Assets Being Depreciated, Net</i>	<u>204,582</u>	<u>(4,229)</u>	<u>-</u>	<u>200,353</u>
<i>Capital Assets, TIFA</i>	<u>\$ 269,582</u>	<u>\$ 138,186</u>	<u>\$ -</u>	<u>\$ 407,768</u>

### Note 5 - Long-term Obligations

Long-term debt as of June 30, 2020 was comprised of the following (all within business-type activities):

2015 Sewage Disposal System Revenue Bonds - maturing \$250,000 to \$405,000 annually plus interest at 2.50% through 2037	\$ 5,660,000
2016 Sewage Disposal System Revenue Bonds -maturing \$75,000 to \$120,000 annually plus interest at 2.50% through 2040.	1,670,000
Capital Lease Agreement - Key Government Finance, Inc., annual lease payments of \$80,855 including interest at 2.74% through September 30, 2020.	78,700
	<u>\$ 7,408,700</u>

**City of Hillsdale**

Notes to the Financial Statements

The following is a summary of long-term obligations activity of the City for the year ended June 30, 2020:

<b>Governmental Activities</b>	<b>Balance at June 30, 2019</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance at June 30, 2020</b>	<b>Due Within One Year</b>
Compensated absences	\$ 221,234	\$ 13,633	\$ -	\$ 234,867	\$ -
<b>Business-type Activities</b>	<b>Balance at June 30, 2019</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance at June 30, 2020</b>	<b>Due Within One Year</b>
2015 Sewage Disposal System Revenue Bonds	\$ 5,925,000	\$ -	\$ (265,000)	\$ 5,660,000	\$ 270,000
Government Capital Corporation	429,852	-	(429,852)	-	-
2016 Sewage Disposal System Revenue Bonds	1,750,000	-	(80,000)	1,670,000	80,000
Key Government Financing, Inc.	155,300	-	(76,600)	78,700	78,700
Compensated absences	147,465	27,452	-	174,917	-
<b>Total Business-type Activities</b>	<b>\$ 8,407,617</b>	<b>\$ 27,452</b>	<b>\$ (851,452)</b>	<b>\$ 7,583,617</b>	<b>\$ 428,700</b>

Annual debt service requirements, exclusive of compensated absences, to maturity are as follows:

<b>Business-type Activities</b>			
<b>Year Ending June 30,</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2021	\$ 428,700	\$ 185,406	\$ 614,106
2022	360,000	174,500	534,500
2023	370,000	165,500	535,500
2024	375,000	158,052	533,052
2025	390,000	150,876	540,876
2026 - 2030	2,085,000	584,006	2,669,006
2031 - 2035	2,365,000	310,130	2,675,130
2036 - 2037	1,035,000	39,002	1,074,002
<b>Totals</b>	<b>\$ 7,408,700</b>	<b>\$ 1,767,472</b>	<b>\$ 9,176,172</b>

**Note 6 - Interfund Balances and Interfund Transfers**

The sum of all balances presented in the table below agree with the sum of interfund balances presented in the statement of net position. Those interfund balances resulted primarily from the time lag between the dates that: 1) interfund goods and services are provided or reimbursable expenditures occur, 2) transactions are recorded in the accounting system, and 3) payments between funds are made.

**City of Hillsdale**

Notes to the Financial Statements

As of June 30, 2020, the interfund balances were as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General fund	Electric	\$ 83,091
General fund	Sewer	21,955
General fund	Water	19,365
General fund	Dial-A-Ride	59,573
Nonmajor governmental funds	General fund	325,727

Interfund transfers are used to: 1) move revenues from the fund that is required to collect them to the fund that is required or allowed to expend them; 2) move receipts restricted to or allowed for debt service from the funds collecting the receipts to the debt service fund as debt service payments become due; and 3) use unrestricted revenues collected to finance various programs accounted for in other funds in accordance with budgetary authorizations.

The following transfers occurred between funds of the City for the current year:

<u>Transfers In</u>	<u>Transfers Out</u>	<u>Amount</u>
General fund	Electric	\$ 61,655
General fund	Sewer	30,827
General fund	Water	30,827
Dial-A-Ride	General fund	50,000
General fund	Dial-A-Ride	59,573
General fund	Nonmajor governmental funds	105,273
Capital improvement	Nonmajor governmental funds	650,000
Capital improvement	General fund	600,000
Nonmajor governmental funds	General fund	202,405

**Note 7 - Interdepartmental Loans**

On June 17, 2019 Council approved a loan from the Electric Fund to the Sewer Fund up to \$900,000 for capital expenditures occurring in the Sewer Fund. The loan commenced on June 20, 2019 with an initial draw of \$90,000. During the current year, the Sewer Fund paid back the \$90,000 of the loan and drew an additional \$250,000. Annual principal payments of \$250,000 are due annually along with interest at 2.5%. The final payment is scheduled to be paid by June 20, 2029. The balance as of June 30, 2020 was \$250,000.

On June 17, 2019 Council approved a loan from the Electric Fund to the Capital Improvement Fund up to \$1,300,000 for street reconstruction. The loan commenced on June 20, 2019 with an initial draw of \$500,000. During the current year, the capital improvement fund paid back the \$500,000. The balance as of June 30, 2020 was \$0.

## City of Hillsdale

### Notes to the Financial Statements

#### Note 8 - Defined Benefit Pension Plan

##### *Plan Description*

The employer's defined benefit pension plan provides certain retirement, disability, and death benefits to plan members and beneficiaries. The employer participates in the Municipal Employees Retirement System (MERS) of Michigan. MERS is an agent multiple-employer, statewide public employee pension plan established by the Michigan Legislature under Public Act 135 of 1945 and administered by a nine-member Retirement Board. MERS issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained accessing the MERS website at [www.mersofmich.com](http://www.mersofmich.com).

Retirement benefits for employees are calculated as follows:

<u>Division</u>	<u>Benefit Multiplier</u>	<u>Benefit Maximum</u>	<u>Final Average Compensation (Years)</u>	<u>Normal Retirement Age</u>	<u>Unreduced Benefit (Age/Years of Service)</u>	<u>Reduced Benefit (Age/Years of Service)</u>	<u>Vesting (Years)</u>
DPS EEs - Closed	2.25%	80%	3	60	-	50/25 or 55/15	10
Police - Open	2.50%	80%	3	60	55/25	50/25 or 55/15	10
Fire - Open	2.50%	80%	3	60	55/20	50/25 or 55/15	10
BPU Union - Closed	2.25%	80%	3	60	55/25	50/25 or 55/15	10
General Nonunion - Closed	2.25%	80%	3	60	-	50/25 or 55/15	10
BPU Nonunion - Closed	2.25%	80%	3	60	-	50/25 or 55/15	10
City Manager - Open	2.50%	80%	3	60	-	50/25 or 55/15	10
City Treasurer - Open	2.00%	80%	3	60	-	50/25 or 55/15	10

##### *Employees Covered by Benefit Terms*

At the December 31, 2019 valuation date, the following employees were covered by the benefit terms:

Inactive plan members or beneficiaries currently receiving benefits	75
Inactive plan members entitled to but not yet receiving benefits	43
Active plan members	58
<b><i>Total employees covered by MERS</i></b>	<b>176</b>

##### *Contributions*

The employer is required to contribute amounts at least equal to the actuarially determined rate, as established by the MERS Retirement Board. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The employer may establish contribution rates to be paid by its covered employees.

## City of Hillsdale

### Notes to the Financial Statements

For the year ended June 30, 2020, the City had the following contribution rates:

<u>Division</u>	<u>Employee Contributions</u>	<u>Employer Contributions</u>
DPS EEs - Closed	4.00%	\$0 / month
Police - Open	5.00%	28.56%
Fire - Open	5.00%	17.69%
BPU Union - Closed	9.16%	\$8,066 / month
General Nonunion - Closed	5.00%	\$5,591 / month
BPU Nonunion - Closed	5.00%	\$10,095 / month
City Manager - Open	5.00%	\$888 / month
City Treasurer - Open	5.00%	\$42 / month

#### *Net Pension Liability*

The net pension liability reported at June 30, 2020 was determined using a measure of the total pension liability and the pension net position as of December 31, 2019. The December 31, 2019 total pension liability was determined by an actuarial valuation performed as of December 31, 2019.

#### *Actuarial Assumptions*

The total pension liability in the December 31, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Salary increases	3.00% in the long-term
Investment rate of return	7.35%, net of investment expense, including inflation

Although no specific price inflation assumptions are needed for the valuation, the 3.00% long-term wage inflation assumption would be consistent with a price inflation of 3%-4%.

Mortality rates used were based on the RP-2014 Group Annuity Mortality Table of a 50% Male and 50% Female blend.

The actuarial assumptions used in valuation were based on the results of the most recent actuarial experience study of 2009-2013.

The long-term expected rate of return on pension plan investments was determined using a model method in which the best-estimate ranges of expected future real rates of return (expected returns,

## City of Hillsdale

### Notes to the Financial Statements

net of investment and administrative expenses 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 by adding expected inflation.

The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-term Expected Real Rate of Return</u>	<u>Expected Money Weighted Rate of Return</u>
Global equity	60.00%	7.75%	3.15%
Global fixed income	20.00%	3.75%	0.25%
Private investments	20.00%	9.75%	1.45%
Inflation			2.50%
Administrative fee			0.25%
			<u>7.60%</u>

***Investment rate of return***

***Discount Rate***

The discount rate used to measure the total pension liability is 7.60%. The projection of cash flows used to determine the discount rate assumes that employer and employee contributions will be made at the rates agreed upon for employees and the actuarially determined rates for employers. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to pay 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.



**City of Hillsdale**

Notes to the Financial Statements

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

<u>Changes in Net Pension Liability</u>	<u>Increase (Decrease)</u>		
	<u>Total Pension Liability</u>	<u>Plan Net Position</u>	<u>Net Pension Liability</u>
<b>Balance at December 31, 2018</b>	\$ 24,191,831	\$ 18,081,229	\$ 6,110,602
Service cost	382,857	-	382,857
Interest	1,887,904	-	1,887,904
Difference between expected and actual experience	(317,723)	-	(317,723)
Changes in assumptions	671,798	-	671,798
Contributions - employer	-	525,911	(525,911)
Contributions - employee	-	303,901	(303,901)
Net investment income	-	2,434,545	(2,434,545)
Benefit payments, including refunds	(1,568,899)	(1,568,899)	-
Administrative expenses	-	(41,924)	41,924
<i>Net changes</i>	<u>1,055,937</u>	<u>1,653,534</u>	<u>(597,597)</u>
<b>Balance at December 31, 2019</b>	<u>\$ 25,247,768</u>	<u>\$ 19,734,763</u>	<u>\$ 5,513,005</u>
	<b>Allocated as follows:</b>		
		Governmental Activities	\$ 2,851,458
		Business-type Activities	2,661,547
			<u>\$ 5,513,005</u>

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

The following presents the net pension liability of the City, calculated using the discount rate of 7.60%, as well as what the City's net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.60%) or one percentage point higher (8.60%) than the current rate.

	<u>1% Decrease (6.60%)</u>	<u>Current Discount Rate (7.60%)</u>	<u>1% Increase (8.60%)</u>
Net pension liability of the City	<u>\$ 8,216,533</u>	<u>\$ 5,513,005</u>	<u>\$ 3,212,098</u>

Note: The current discount rate shown for GASB 68 purposes is higher than the MERS assumed rate of return. This is because for GASB purposes, the discount rate must be gross of administrative expenses, whereas for funding purposes, it is net of administrative expenses.

## City of Hillsdale

### Notes to the Financial Statements

#### ***Pension Expense and Deferred Outflows/Inflows of Resources Related to Pensions***

For the year ended June 30, 2020 the City recognized pension expense of \$908,907.

The City reported deferred outflows/inflows of resources related to pensions from the following sources:

<b>Source</b>	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Excess (deficit) investment returns	\$ 64,648	\$ -
Changes in assumptions	447,865	-
Difference between expected and actual experience	10,543	309,028
* Employer contributions to the plan subsequent to the measurement date	262,078	-
<b>Total</b>	<b>\$ 785,134</b>	<b>\$ 309,028</b>
<b>Allocated as follows:</b>		
Governmental Activities	\$ 405,915	\$ 159,768
Business-type Activities	379,219	149,260
	<b>\$ 785,134</b>	<b>\$ 309,028</b>

\*The amount reported as deferred outflows/inflows of resources resulting from contributions subsequent to the measurement date will be recognized as a reduction/addition in the net pension liability for the year ending June 30, 2021.

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

<b>Years Ending June 30,</b>	<b>Amount</b>
2021	\$ 28,360
2022	134,858
2023	254,666
2024	(203,856)

#### **Note 9 - Promissory Note**

On May 15, 2018, the City's Tax Increment Finance Authority ("TIFA") entered into an agreement to sell property known as the Keefer House Hotel for \$275,000. The agreement called for a \$10,000 deposit and the remaining \$265,000 in a promissory note from Keefer House Hotel, LLC. The note calls for the entire principal of \$265,000 including interest at 0% to be paid on or before May 25, 2021.

Pursuant to the terms set forth in the Purchase Agreement, if borrower completes construction and renovation of the Keefer House Hotel property on or before May 25, 2021, the borrower will be

## City of Hillsdale

### Notes to the Financial Statements

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entitled to forgiveness of any remaining principal, and the note shall be considered paid in full. In the event that the borrower fails to complete construction and renovation on or before May 25, 2021, all outstanding principal shall be due and payable.

As of June 30, 2020, construction on the Keefer House Hotel is underway and is projected to be completed on or before May 25, 2021. The City has elected to include the full \$265,000 as a loan receivable on its financial statements.

#### **Note 10 - Dial-A-Ride**

The following disclosures are required by the Michigan Department of Transportation (MDOT) relative to the City's Dial-A-Ride program which is funded by and through MDOT:

**Cost Allocation Plans** - The Hillsdale Dial-A-Ride Enterprise Fund has three cost allocation plans where the methodology has been approved by the Office of Passenger Transportation (OPT). Currently, only the administrative cost allocation plan is needed and used. The cost allocation plan was adhered to in the preparation of the financial statements.

**Nonfinancial Data** - The methodology used for compiling mileage on OAR Schedule 4N (Nonurban) is an adequate and reliable method for recording vehicle mileage.

**Depreciation** - The depreciation charges do not include any eligible depreciation. Therefore, all depreciation charges are ineligible for reimbursement and have been excluded from the computation of eligible costs to be reimbursed with State Formula Funds.

**Capital Money** - No capital money was used to pay for operating expenses, and none are included in total expenses to be reimbursed with State Formula Funds.

**Ineligible Expenses** - Ineligible expenses are classified appropriately according to the definition in the Local Public Transit Revenue and Expense manual. Audit costs are the only cost in which eligibility differs from the State R&E Manual and the federal Uniform Guidance. The Hillsdale Dial-A-Ride Enterprise Fund does not have any local revenues with associated expenses that would be required to be subtracted out as ineligible.

**Pension Plan** - During the fiscal year July 1, 2019 through June 30, 2020, Dial-A-Ride paid \$3,694 in 50200 fringe benefits for retirement benefits. Of this amount, \$3,694 paid the actuarial required minimum contribution and \$0 was paid in excess of the actuarial required minimum contribution. The entire amount of \$3,694 was expensed on the books and is included in Dial-A-Ride's total eligible expenses for the fiscal year ending September 30, 2019.

## City of Hillsdale

### Notes to the Financial Statements

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#### **Note 11 - Investment in Joint Venture**

##### ***Michigan South Central Power Agency***

The City is a member of the Michigan South Central Power Agency (MSCPA), which provided electric services to the residents of its member communities. The participating communities provide annual funding for its operations. During the current year, the City paid \$8,364,008 for purchased power. The City is unaware of any other circumstances that would cause any additional benefit or burden to participating governments in the near future. Complete financial statements for the Michigan South Central Power Agency can be obtained from the administrative offices at 168 Division St., Coldwater, Michigan 49036.

The City owns an approximate 19.08% interest in the Michigan South Central Power Agency (MSCPA). The City records the investment using the equity method and calculates 19.08% of the MSCPA's equity at year end. The MSCPA also holds assets of the City, which have been included in the MSCPA's equity over the years. The calculation of the investment includes 100% of the City's assets held at the MSCPA plus 19.08% of the equity net of the City's assets. At June 30, 2020, the City's investment in MSCPA was \$4,086,875, consisting of a \$3,592,846 equity share and \$494,029 of assets held at the MSCPA.

#### **Note 12 - Prepaid Operating Lease**

In 2014, the City entered a 20-year operating lease with KEPS Technologies, Inc. d/b/a ACD.net, for 48 strands of dark fiber to support its business operations. The agreement for total upfront costs of \$240,304 will be amortized over the 20-year life of the lease. As of June 30, 2020, the balance of the long-term prepaid operating lease is \$182,363.

#### **Note 13 - Prepaid Stranded Costs**

##### ***American Municipal Power – Generating Station Project***

The City is a member of American Municipal Power (AMP) and has participated in the AMP Generating Station (AMPGS) Project. This project intended to develop a pulverized coal power plant in Meigs County, Ohio. The City's share was 12,000 kilowatts of a total 771,281 kilowatts, giving the City a 1.56 percent share. The AMPGS Project required participants to sign "take or pay" contracts with AMP. As such, the participants are obligated to pay any costs incurred for the project. In November 2009, the participants voted to terminate the AMPGS Project due to projected escalating costs. These costs were therefore deemed impaired and participants were obligated to pay costs already incurred. In prior years, the payment of these costs was not considered probable due to AMP's pursuit of legal action to void them. As a result of a March 31, 2014 legal ruling, the AMP Board of Trustees on April 15, 2014 and the AMPGS participants on April 16, 2014 approved the collection of the impaired costs and provided the participants with an estimate of their liability. The City's estimated share at March 31, 2014 of the impaired costs is \$2,076,796. The City received a credit of \$775,876 related to their participation in the AMP

## City of Hillsdale

### Notes to the Financial Statements

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Fremont Energy Center (AFEC) Project, and another credit of \$542,698 related to the AMPGS costs deemed to have future benefit for the project participants, leaving a net impaired cost estimate of \$758,222. Because payment is now probable and reasonably estimable, the City is reporting a payable to AMP in its business-type activities and in its electric enterprise fund for these impaired costs. AMP financed these costs on its revolving line of credit. Any additional costs (including line-of-credit interest and legal fees) or amounts received related to the project will impact the City's liability. These amounts will be recorded as they become estimable.

In late 2016, AMP reached a Settlement in the Bechtel Corporation litigation. On December 8, 2016, at the AMPGS Participants meeting, options for the allocation of the Settlement funds were approved. The AMPGS Participants and the AMP Board of Trustees voted to allocate the Settlement among the participants and the AMP General Fund based on each participant's original project share in kW including the AMP General Fund's project share.

Since March 31, 2014, the City has made payments of \$817,344 to AMP toward its net impaired cost estimate. Also since March 31, 2014, the City's allocation of additional costs incurred by the project is \$25,233 and interest expense incurred on AMP's line-of-credit of \$1,763, resulting in a net credit balance for impaired cost estimate at June 30, 2020 of \$32,126. The City does have a potential PHFU (plant held for future use costs) liability of \$608,243 resulting in a net total potential liability of \$576,117, assuming the credit balance earns zero interest and the assets making up the PHFU (principally the land comprising the Meigs County site) have no value. Stranded costs as well as PHFU costs are subject to change, including future borrowing costs on the AMP line of credit. Activities include items such negative items as property taxes as well as positive items revenue from leases or sale of all or a portion of the Meigs County site property.

The City has opted to not record the potential PHFU liability given the uncertainty regarding the outcome of the project; however, prepaid stranded costs have been recorded as \$32,126 for the year-ended June 30, 2020.

#### **Note 14 - Purchased Power Contracts**

##### ***AFEC***

AMP Fremont Energy Center (86 Members). On July 28, 2011, AMP acquired from FirstEnergy Generation Corporation ("*FirstEnergy*") the Fremont Energy Center ("*AFEC*"), a combined cycle, natural gas fueled electric generating plant, then nearing completion of construction and located in Fremont, Sandusky County, Ohio. Following completion of the commissioning and testing, AMP declared AFEC to be in commercial operation as of January 20, 2012. AFEC has a capacity of 512 MW (unfired)/675 MW (fired) and consists of two combustion turbines, two heat recovery steam generators and one steam turbine and condenser.

AMP subsequently sold a 5.16% undivided ownership interest in AFEC to Michigan Public Power Agency and entered into a power sales contract with the Central Virginia Electric Cooperative for the output associated with a 4.15% undivided ownership interest in AFEC. The output of AFEC

## City of Hillsdale

### Notes to the Financial Statements

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associated with the remaining 90.69% undivided ownership interest (the “90.69% Interest”) is sold to AMP Members pursuant to a take-or-pay power sales contract with 86 of its Members (the “AFEC Power Sales Contract”).

In 2012, to provide permanent financing for the 90.69% Interest, AMP issued, in two series, \$546,085,000 of its AMP Fremont Energy Center Project Revenue Bonds (the “2012 AFEC Bonds”), consisting of taxable and tax-exempt obligations. The AFEC Bonds are net revenue obligations of AMP, secured by a master trust indenture and payable from amounts received by AMP under the AFEC Power Sales Contract. In 2017, AMP issued bonds (the “AFEC Refunding Bonds” and, together with the 2012 AFEC Bonds, the “AFEC Bonds”) to refund a portion of the 2012 AFEC Bonds. As of January 1, 2020, \$489,280,000 aggregate principal amount of AFEC Bonds was outstanding.

The City has executed a take-or-pay power sales contract with AMP as a participant of the AFEC of 7,220 kW or 1.55% of capacity and associated energy from the AFEC.

#### ***Combined Hydroelectric Projects***

***Combined Hydroelectric Projects (79 Members).*** AMP owns and operates three hydroelectric projects, the Cannelton, the Smithland and the Willow Island hydroelectric generating facilities (the “Combined Hydroelectric Projects”), all on the Ohio River, with an aggregate generating capacity of approximately 208 MW. Each of the Combined Hydroelectric Projects is in commercial operation and consists of run-of-the-river hydroelectric generating facilities on existing Army Corps dams and includes associated transmission facilities. AMP holds the licenses from FERC for the Combined Hydroelectric Projects.

To provide financing for, or refinance certain obligations incurred in respect of, the Combined Hydroelectric Projects, AMP has issued eight series of its Combined Hydroelectric Projects Revenue Bonds (the “Combined Hydroelectric Bonds”), in an original aggregate principal amount of \$2,354,485,000 and consisting of taxable, tax-exempt and tax advantaged obligations (Build America Bonds, Clean Renewable Energy Bonds and New Clean Renewable Energy Bonds). The Combined Hydroelectric Bonds are secured by a master trust indenture and payable from amounts received by AMP under a take-or-pay power sales contract with 79 of its Members. As of January 1, 2020, \$2,194,396,471 aggregate principal amount of the Combined Hydroelectric Bonds and approximately \$31.1 million aggregate principal amount of subordinate obligations, consisting of notes evidencing draws on the Line of Credit, were outstanding under the indenture securing the Combined Hydroelectric Bonds.

In August 2017, AMP filed a lawsuit against Voith Hydro, Inc. (“Voith”), the supplier of major powerhouse equipment, including the turbines and generators for the Combined Hydroelectric Projects and the Meldahl Project (as hereinafter defined).

## City of Hillsdale

### Notes to the Financial Statements

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The City has executed a take-or-pay power sales contract with AMP as a participant of the Combine Hydroelectric Projects of 3,398 kW or 1.63% of capacity and associated energy from the Combined Hydroelectric Projects.

#### ***Meldahl Hydroelectric Project***

Meldahl Hydroelectric Project (48 Members). AMP owns and, together with the City of Hamilton, Ohio, an AMP Member, developed and constructed a 108.8 MW, three-unit hydroelectric generation facility on the Captain Anthony Meldahl Locks and Dam, an existing Army Corps dam on the Ohio River, and related equipment and associated transmission facilities (the “*Meldahl Project*”). The Meldahl Project is operated by the City of Hamilton.

In order to finance the construction of the Meldahl Project and related costs, AMP issued seven series of its Meldahl Hydroelectric Project Revenue Bonds (“*Meldahl Bonds*”) in an original aggregate principal amount of \$820,185,000 consisting of taxable, tax-exempt and tax advantaged obligations (Build America Bonds, Clean Renewable Energy Bonds and New Clean Renewable Energy Bonds). The Meldahl Bonds are secured by a master trust indenture and payable from amounts received by AMP under a take-or-pay power sales contract with 48 of its Members. As of January 1, 2020, \$675,680,000 aggregate principal amount of the Meldahl Bonds and approximately \$3.6 million aggregate principal amount of subordinate obligations, consisting of notes evidencing draws on the Line of Credit, were outstanding under the indenture securing the Meldahl Bonds.

The City has executed a take-or-pay power sales contract with AMP as a participant of the Meldahl Project of 731 kW or .70% of capacity and associated energy from the Meldahl Hydroelectric Projects.

#### ***Greenup Hydroelectric Project***

Greenup Hydroelectric Project (47 Members). In connection with the development of the Meldahl Project, Hamilton agreed to sell and AMP agreed to purchase a 48.6% undivided ownership interest (the “*AMP Interest*”) in the Greenup Hydroelectric Facility. On May 11, 2016, AMP issued \$125,630,000 aggregate principal amount of its Greenup Hydroelectric Project Revenue Bonds, Series 2016A (the “*2016 Greenup Bonds*”) and, with a portion of the proceeds thereof, acquired the AMP Interest. The 2016 Greenup Bonds are secured by a separate power sales contract that has been executed by the same Members (with the exception of Hamilton, which retained title to a 51.4% ownership interest in the Greenup Hydroelectric Facility) that executed the Meldahl Power Sales Contract. As of January 1, 2020, \$124,035,000 aggregate principal amount of the 2016 Greenup Bonds and approximately \$900,000 aggregate principal amount of subordinate obligations, consisting of notes evidencing draws on the Line of Credit, were outstanding under the indenture securing the 2016 Greenup Bonds.

## City of Hillsdale

### Notes to the Financial Statements

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The City has executed a take-or-pay power sales contract with AMP as a participant of the Greenup Hydroelectric Facility of 479 kW or 1.40% of capacity and associated energy from the Greenup Hydroelectric Facility.

#### **Note 15 - Tax Abatement Disclosure**

Industrial property tax abatements are granted in the State of Michigan under Public Act 198, as amended, to promote economic development, creation of jobs, and new or improvement facilities. The industrial facilities tax (IFT) exemption must be approved by both the City (after a public hearing is held) and the State of Michigan. IFT exemptions can cover real and/or personal property. By State law, the exemption must be applied for no later than six months after commencement of the project, and must be accompanied by a written agreement between the taxpayer and the City. An exemption allows for taxation on IFT property at 50% of the local property tax millage rate for a period of 1 to 12 years. Accordingly, such agreements meet the criteria of "tax abatements" under GASB Statement No. 77. For the year ended June 30, 2020, the City's property taxes were reduced by \$14,432 under this program.

Neighborhood enterprise zone tax abatements are granted in the State of Michigan under Public Act 147, as amended, to encourage investment in the construction or rehabilitation of multiple types of housing for both homeownership and rental. The project must be located in a Neighborhood Enterprise Zone (NEZ) as established by the City Commission. A qualifying project involves the construction of new housing for either homeownership or rental. A rehabilitation project involves the rehabilitation of existing housing, and requires a minimum investment in the rehabilitation. A new construction project must include rental apartments, contain retail space on the first floor, and be located in a Downtown Revitalization District. For new facilities, the rate of taxation of a new facility is equal to 50% of the average rate of taxation levied on commercial, industrial, and utility property in the State in the immediately preceding calendar year. The amount of the abatement is equal to the taxable value of the qualifying property applied to the millage rate that is the difference between the NEZ millage rate and the ad valorem millage rate. For rehabilitation facilities, the taxable value is set ("frozen") at that value established in the year immediately preceding the effective date of the NEZ exemption for a property. The amount of the abatement is the difference between the taxes that would be levied on the current taxable value and the NEZ taxes levied on the value of the qualifying property in the year immediately preceding the effective date of the exemption certificate. Accordingly, such agreements meet the criteria of "tax abatements" under GASB Statement No. 77. For the year ended June 30, 2020, the City's property taxes were reduced by \$817 under this program.

#### **Note 16 - Risk Management**

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the year ended June 30, 2020, the City carried commercial insurance to cover all risks of losses. The City has had



## City of Hillsdale

### Notes to the Financial Statements

no settled claims resulting from these risks that exceeded their commercial coverage in any of the past three fiscal years.

#### **Note 17 - Commitments and Contingencies**

The City participates in a number of federally-assisted grant programs. These programs are subject to program compliance audits. Accordingly, the City's compliance with applicable grant requirements will be established at some future date. The amount, if any, of expenditures which may be disallowed by granting agencies cannot be determined at this time although the City expects such amounts, if any, to be immaterial.

#### **Note 18 - Restatement of Net Position**

In the prior year, the allocation of net pension liability and its related deferrals was overstated in the sewer and water funds while being understated in the electric fund and governmental activities. The correction made during the current year increased net pension liability and its related deferrals in the electric fund and governmental activities while the correction decreased net pension liability and its related deferrals in the sewer and water funds. The resulting correction caused a decrease in net position of the electric fund and governmental activities and an increase in net position of the sewer and water funds.

In addition, in the prior year, the City did not record unbilled receivables at year-end. To improve revenue recognition, a subsequent correction was made to record unbilled receivables in the electric fund, sewer fund, and water fund of \$1,079,422, \$126,430, and \$96,616, respectively. As a result of the correction, net position increased by the same amount in each of the respective funds.

The City also in the prior year incorrectly recorded depreciation for assets that were disposed. The subsequent correction increased net capital assets and net position by \$139,471.

The following graphic illustrates the changes to net position:

	<b>Governmental Activities</b>	<b>Business-type Activities</b>			<b>Total</b>
		<b>Electric Fund</b>	<b>Sewer Fund</b>	<b>Water Fund</b>	
<b>Net Position as of June 30, 2019, as reported</b>	\$ 26,052,533	\$ 26,142,588	\$ 6,409,668	\$ 5,532,201	\$ 38,835,483
Allocation of net pension liability and related deferrals	(83,465)	(510,390)	296,928	296,927	83,465
Correction of accumulated depreciation on fixed assets	139,471	-	-	-	-
Adjustment to record unbilled receivables	-	1,079,422	126,430	96,616	1,302,468
<b>Net Position as of June 30, 2020, as restated</b>	<b>\$ 26,108,539</b>	<b>\$ 26,711,620</b>	<b>\$ 6,833,026</b>	<b>\$ 5,925,744</b>	<b>\$ 40,221,416</b>

## **Required Supplementary Information**

**City of Hillsdale**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual**  
**General Fund**  
**For the Year Ended June 30, 2020**

	Budgeted Amounts		Actual	Variance
	Original	Final		Positive (Negative) Final to Actual
<b>Revenues</b>				
Taxes	\$ 2,024,800	\$ 2,024,800	\$ 2,018,095	\$ (6,705)
Payments in lieu of taxes	1,120,500	1,120,500	1,078,649	(41,851)
State revenues	1,037,100	1,037,100	1,115,398	78,298
Licenses and permits	110,300	110,300	105,945	(4,355)
Charges for services	20,400	20,400	15,727	(4,673)
Fines and violations	2,000	2,000	1,066	(934)
Interest and rentals	139,230	139,230	126,971	(12,259)
Miscellaneous	282,200	215,200	233,546	18,346
<b>Total Revenues</b>	<u>4,736,530</u>	<u>4,669,530</u>	<u>4,695,397</u>	<u>25,867</u>
<b>Other Financing Sources</b>				
Transfers in	346,000	346,000	288,155	(57,845)
<b>Total Revenues and Other Financing Sources</b>	<u>5,082,530</u>	<u>5,015,530</u>	<u>4,983,552</u>	<u>(31,978)</u>
<b>Expenditures</b>				
<b>General government</b>				
Council	27,185	27,185	24,599	2,586
City manager	168,595	159,595	155,878	3,717
Human resources	145,715	132,715	128,289	4,426
Administrative	186,500	220,000	224,258	(4,258)
Elections	12,850	11,250	7,937	3,313
Assessing	192,675	157,675	141,379	16,296
Clerk	100,140	93,140	91,670	1,470
Finance department	193,325	198,325	196,440	1,885
Treasurer	151,840	156,840	152,949	3,891
Building and grounds	142,860	132,860	134,516	(1,656)
Parking lots	60,985	28,485	21,016	7,469
Cemeteries	124,850	107,350	94,189	13,161
<b>Total general government</b>	<u>1,507,520</u>	<u>1,425,420</u>	<u>1,373,120</u>	<u>52,300</u>
<b>Public safety</b>				
Police	1,468,650	1,461,355	1,415,787	45,568
Fire	442,575	415,075	419,042	(3,967)
Code enforcement	30,000	20,000	18,879	1,121
<b>Total public safety</b>	<u>1,941,225</u>	<u>1,896,430</u>	<u>1,853,708</u>	<u>42,722</u>
<b>Public works</b>				
Airport	135,040	135,040	138,251	(3,211)
Public services	272,650	272,650	259,475	13,175
Engineering services	--	5,000	3,634	1,366
Street lights	68,500	63,500	56,354	7,146
<b>Total public works</b>	<u>476,190</u>	<u>476,190</u>	<u>457,714</u>	<u>18,476</u>
<b>Community and economic development</b>				
Planning	92,965	88,565	81,295	7,270
Economic development	56,965	56,965	59,091	(2,126)
<b>Total community and economic development</b>	<u>149,930</u>	<u>145,530</u>	<u>140,386</u>	<u>5,144</u>
<b>Recreation and culture</b>				
Parks	191,310	171,310	172,106	(796)
<b>Total Expenditures</b>	<u>4,266,175</u>	<u>4,114,880</u>	<u>3,997,034</u>	<u>117,846</u>
<b>Other Financing Uses</b>				
Transfers out	816,355	900,650	852,405	48,245
<b>Total Expenditures and Other Financing Uses</b>	<u>5,082,530</u>	<u>5,015,530</u>	<u>4,849,439</u>	<u>166,091</u>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>				
	--	--	134,113	134,113
<b>Net Change in Fund Balance</b>	<u>--</u>	<u>--</u>	<u>134,113</u>	<u>134,113</u>
<b>Fund Balance at Beginning of Period</b>	934,591	934,591	934,591	--
<b>Fund Balance at End of Period</b>	<u>\$ 934,591</u>	<u>\$ 934,591</u>	<u>\$ 1,068,704</u>	<u>\$ 134,113</u>

**City of Hillsdale**  
**Required Supplementary Information**  
**Schedule of Changes in Net Pension Liability and Related Ratios**  
**Last Six Calendar Years (Schedule is built prospectively upon implementation of GASB 68)**

	2019	2018	2017	2016	2015	2014
<b>Total Pension Liability</b>						
Service cost	\$ 382,857	\$ 363,207	\$ 368,215	\$ 363,158	\$ 355,050	\$ 364,196
Interest	1,887,904	1,849,895	1,796,683	1,765,765	1,677,362	1,621,606
Changes in benefit terms	-	7,156	(7,990)	(9,325)	-	-
Differences between expected and actual experience	(317,723)	(194,427)	42,169	(249,508)	110,760	-
Changes in assumptions	671,798	-	-	-	1,013,079	-
Benefit payments, including refunds	(1,568,899)	(1,552,182)	(1,510,668)	(1,461,617)	(1,378,158)	(1,232,671)
<b>Net Change in Pension Liability</b>	1,055,937	473,649	688,409	408,473	1,778,093	753,131
<i>Total Pension Liability - Beginning</i>	24,191,831	23,718,182	23,029,773	22,621,300	20,843,207	20,090,076
<b>Total Pension Liability - Ending (a)</b>	<u>\$ 25,247,768</u>	<u>\$ 24,191,831</u>	<u>\$ 23,718,182</u>	<u>\$ 23,029,773</u>	<u>\$ 22,621,300</u>	<u>\$ 20,843,207</u>
<b>Plan Fiduciary Net Position</b>						
Contributions - employer	\$ 525,911	\$ 510,189	\$ 421,866	\$ 336,160	\$ 346,141	\$ 332,464
Contributions - employee	303,901	203,833	190,637	164,437	156,571	137,790
Net investment income (loss)	2,434,545	(751,004)	2,370,564	1,932,425	(270,721)	1,138,603
Benefit payments, including refunds	(1,568,899)	(1,552,182)	(1,510,668)	(1,461,617)	(1,378,158)	(1,232,671)
Administrative expenses	(41,924)	(37,665)	(37,600)	(38,185)	(39,960)	(41,683)
<b>Net Change in Plan Fiduciary Net Position</b>	1,653,534	(1,626,829)	1,434,799	933,220	(1,186,127)	334,503
<i>Plan Fiduciary Net Position - Beginning</i>	18,081,229	19,708,058	18,273,259	17,340,039	18,526,166	18,191,663
<b>Plan Fiduciary Net Position - Ending (b)</b>	<u>\$ 19,734,763</u>	<u>\$ 18,081,229</u>	<u>\$ 19,708,058</u>	<u>\$ 18,273,259</u>	<u>\$ 17,340,039</u>	<u>\$ 18,526,166</u>
<b>Net Pension Liability - Ending (a) - (b)</b>	\$ 5,513,005	\$ 6,110,602	\$ 4,010,124	\$ 4,756,514	\$ 5,281,261	\$ 2,317,041
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	78.16%	74.74%	83.09%	79.35%	76.65%	88.88%
Covered Payroll	\$ 3,500,819	\$ 3,769,509	\$ 3,436,078	\$ 3,440,133	\$ 3,426,822	\$ 3,531,325
Net Pension Liability as a Percentage of Covered Payroll	157.48%	162.11%	116.71%	138.27%	154.12%	65.61%

Per GASB No. 68, the required supplementary information should include 10 year fiscal history built prospectively; historical information prior to implementation of GASB No. 68 is not available.

**City of Hillsdale  
Required Supplementary Information  
Schedule of Contributions  
Last 6 Fiscal Years**

	2020	2019	2018	2017	2016	2015
Actuarially determined contribution	\$ 529,357	\$ 523,811	\$ 490,020	\$ 353,776	\$ 348,500	\$ 330,003
Contributions in relation to the actuarially determined contribution	529,357	523,811	490,020	353,776	348,500	330,003
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered Payroll	3,631,756	3,713,486	3,899,437	3,714,246	3,955,056	3,531,325
Contributions as a Percentage of Covered Payroll	14.58%	14.11%	12.57%	9.52%	8.81%	9.35%

*Notes*

**Valuation Date**

Actuarially determined contribution amounts are calculated as of December 31 each year, which is 6 months prior to the beginning of the fiscal year in which the contributions are required.

**Methods and assumptions used to determine contribution rates**

Actuarial cost method	Entry-age Normal
Amortization method	Level percentage of pay
Remaining amortization period	19 years
Asset valuation method	10-year smoothed
Inflation	2.50%
Salary increases	3.00% in the long-term
Investment rate of return	7.35%, net of investment expense, including inflation
Retirement age	Experience-based tables of rates that are specific to the type of eligibility condition
Mortality	RP-2014 Group Annuity Table of a 50% male and 50% female blend

**Combining and Individual Fund Statements and Schedules**

**City of Hillsdale  
Combining Balance Sheet  
Nonmajor Governmental Funds  
June 30, 2020**

**Special Revenue**

	<u>Local Street</u>	<u>Major Street</u>	<u>Library</u>	<u>Police</u>	<u>Drug Forfeitures</u>	<u>Recreation Commission</u>
<b>ASSETS</b>						
Cash and investments	\$ 358,021	\$ 409,914	\$ 124,422	\$ 11,924	\$ 9,444	\$ 10,400
Accounts receivable	--	--	13	--	--	--
Due from other governments	33,765	102,813	--	--	--	--
Prepaid items	--	--	162	--	--	1,466
Due from other funds	--	--	--	--	--	--
<b>Total Assets</b>	<b>\$ 391,786</b>	<b>\$ 512,727</b>	<b>\$ 124,597</b>	<b>\$ 11,924</b>	<b>\$ 9,444</b>	<b>\$ 11,866</b>
<b>LIABILITIES</b>						
Accounts payable	\$ 11,473	\$ 12,592	\$ 4,265	\$ --	\$ --	\$ 1,483
Accrued liabilities	1,876	3,615	2,321	--	--	632
Unearned revenue	--	--	8,800	--	--	--
<b>Total Liabilities</b>	<b>13,349</b>	<b>16,207</b>	<b>15,386</b>	<b>--</b>	<b>--</b>	<b>2,115</b>
<b>FUND BALANCE</b>						
Nonspendable	--	--	162	--	--	1,466
Restricted	378,437	496,520	109,049	11,924	9,444	8,285
Unassigned	--	--	--	--	--	--
<b>Total Fund Balance</b>	<b>378,437</b>	<b>496,520</b>	<b>109,211</b>	<b>11,924</b>	<b>9,444</b>	<b>9,751</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 391,786</b>	<b>\$ 512,727</b>	<b>\$ 124,597</b>	<b>\$ 11,924</b>	<b>\$ 9,444</b>	<b>\$ 11,866</b>

Continued...

**City of Hillsdale  
Combining Balance Sheet  
Nonmajor Governmental Funds  
June 30, 2020**

	<u>Debt Service</u>	<u>Capital Projects</u>				
	<u>Debt Service Fund</u>	<u>Field of Dreams</u>	<u>Stock Park</u>	<u>Cold Springs Park</u>	<u>Three Meadows Development</u>	<u>Fire Equipment</u>
<b>ASSETS</b>						
Cash and investments	\$ 696,429	\$ 2,571	\$ 54,739	\$ --	\$ 8,080	\$ 99,625
Accounts receivable	--	--	--	--	--	--
Due from other governments	--	--	--	--	--	--
Prepaid items	--	--	--	--	--	--
Due from other funds	--	--	--	--	--	--
<b>Total Assets</b>	<b>\$ 696,429</b>	<b>\$ 2,571</b>	<b>\$ 54,739</b>	<b>\$ --</b>	<b>\$ 8,080</b>	<b>\$ 99,625</b>
<b>LIABILITIES</b>						
Accounts payable	\$ --	\$ --	\$ 90	\$ --	\$ --	\$ --
Accrued liabilities	--	--	--	--	--	--
Unearned revenue	--	--	--	--	--	--
<b>Total Liabilities</b>	<b>--</b>	<b>--</b>	<b>90</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>FUND BALANCE</b>						
Nonspendable	--	--	--	--	--	--
Restricted	696,429	2,571	54,649	--	8,080	99,625
Unassigned	--	--	--	--	--	--
<b>Total Fund Balance</b>	<b>696,429</b>	<b>2,571</b>	<b>54,649</b>	<b>--</b>	<b>8,080</b>	<b>99,625</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 696,429</b>	<b>\$ 2,571</b>	<b>\$ 54,739</b>	<b>\$ --</b>	<b>\$ 8,080</b>	<b>\$ 99,625</b>

Continued...



**City of Hillsdale  
Combining Balance Sheet  
Nonmajor Governmental Funds  
June 30, 2020**

	<b>Permanent</b>			<b>Total Nonmajor Governmental Funds</b>
	<b>R.L. Owen Memorial</b>	<b>Cemetery Perpetual Care</b>	<b>Stock Park Maintenance</b>	
<b>ASSETS</b>				
Cash and investments	\$ 50,871	\$ 408,797	\$ 69,233	\$ 2,314,470
Accounts receivable	--	--	--	13
Due from other governments	--	--	--	136,578
Prepaid items	--	--	--	1,628
Due from other funds	--	325,727	--	325,727
<b><i>Total Assets</i></b>	<b><u>\$ 50,871</u></b>	<b><u>\$ 734,524</u></b>	<b><u>\$ 69,233</u></b>	<b><u>\$ 2,778,416</u></b>
<b>LIABILITIES</b>				
Accounts payable	\$ --	\$ --	\$ --	\$ 29,903
Accrued liabilities	--	--	--	8,444
Unearned revenue	--	--	--	8,800
<b><i>Total Liabilities</i></b>	<b><u>--</u></b>	<b><u>--</u></b>	<b><u>--</u></b>	<b><u>47,147</u></b>
<b>FUND BALANCE</b>				
Nonspendable	--	--	--	1,628
Restricted	50,871	734,524	69,233	2,729,641
Unassigned	--	--	--	--
<b><i>Total Fund Balance</i></b>	<b><u>50,871</u></b>	<b><u>734,524</u></b>	<b><u>69,233</u></b>	<b><u>2,731,269</u></b>
<b><i>Total Liabilities and Fund Balance</i></b>	<b><u>\$ 50,871</u></b>	<b><u>\$ 734,524</u></b>	<b><u>\$ 69,233</u></b>	<b><u>\$ 2,778,416</u></b>

Concluded.

**City of Hillsdale**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Nonmajor Governmental Funds**  
**For the Year Ended June 30, 2020**

	<b>Special Revenue</b>					
	<u>Local Street</u>	<u>Major Street</u>	<u>Library</u>	<u>Police</u>	<u>Drug Forfeitures</u>	<u>Recreation Commission</u>
<b>Revenues</b>						
Taxes	\$ --	\$ --	\$ 131,334	\$ --	\$ --	\$ --
Intergovernmental	259,182	808,070	40,282	--	--	--
Contributions from local units	--	--	13,800	--	--	--
Charges for services	--	--	5,649	--	--	30,928
Fines and violations	--	--	31,903	--	1,151	--
Interest and rentals	1,267	6,647	7,222	--	--	19,085
Miscellaneous	27,820	11,656	35,562	1,625	--	3,731
<b>Total Revenues</b>	<u>288,269</u>	<u>826,373</u>	<u>265,752</u>	<u>1,625</u>	<u>1,151</u>	<u>53,744</u>
<b>Expenditures</b>						
General government	--	--	--	--	--	--
Public safety	--	--	--	--	215	--
Public works	348,136	491,475	--	--	--	--
Recreation and culture	--	--	331,118	--	--	126,471
Capital outlay	--	--	--	--	--	--
<b>Total Expenditures</b>	<u>348,136</u>	<u>491,475</u>	<u>331,118</u>	<u>--</u>	<u>215</u>	<u>126,471</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u>(59,867)</u>	<u>334,898</u>	<u>(65,366)</u>	<u>1,625</u>	<u>936</u>	<u>(72,727)</u>
<b>Other Financing Sources (Uses)</b>						
Transfers in	125,000	--	--	--	--	77,405
Transfers out	(24,192)	(229,081)	(2,000)	--	--	--
<b>Net Other Financing Sources (Uses)</b>	<u>100,808</u>	<u>(229,081)</u>	<u>(2,000)</u>	<u>--</u>	<u>--</u>	<u>77,405</u>
<b>Net Change in Fund Balance</b>	<b>40,941</b>	<b>105,817</b>	<b>(67,366)</b>	<b>1,625</b>	<b>936</b>	<b>4,678</b>
<i>Fund Balance at Beginning of Period</i>	337,496	390,703	176,577	10,299	8,508	5,073
<b>Fund Balance at End of Period</b>	<u>\$ 378,437</u>	<u>\$ 496,520</u>	<u>\$ 109,211</u>	<u>\$ 11,924</u>	<u>\$ 9,444</u>	<u>\$ 9,751</u>

Continued...

**City of Hillsdale**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Nonmajor Governmental Funds**  
**For the Year Ended June 30, 2020**

	<b>Debt Service</b>		<b>Capital Projects</b>			
	<b>Debt Service Fund</b>	<b>Field of Dreams</b>	<b>Stock Park</b>	<b>Cold Springs Park</b>	<b>Three Meadows Development</b>	<b>Fire Equipment</b>
<b>Revenues</b>						
Taxes	\$ 384,299	\$ --	\$ --	\$ --	\$ --	\$ 128,740
Intergovernmental	41,206	--	--	--	--	--
Contributions from local units	--	--	10,158	--	--	--
Charges for services	--	1,031	--	--	--	--
Fines and violations	--	--	--	--	--	--
Interest and rentals	17,707	--	1,095	--	--	--
Miscellaneous	--	--	--	--	2,699	1,800
<b>Total Revenues</b>	<b>443,212</b>	<b>1,031</b>	<b>11,253</b>	<b>--</b>	<b>2,699</b>	<b>130,540</b>
<b>Expenditures</b>						
General government	12,500	--	--	--	--	--
Public safety	--	--	--	--	--	4,482
Public works	--	--	--	--	--	--
Recreation and culture	--	--	4,400	2,000	--	--
Capital outlay	--	--	--	--	--	40,880
<b>Total Expenditures</b>	<b>12,500</b>	<b>--</b>	<b>4,400</b>	<b>2,000</b>	<b>--</b>	<b>45,362</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>430,712</b>	<b>1,031</b>	<b>6,853</b>	<b>(2,000)</b>	<b>2,699</b>	<b>85,178</b>
<b>Other Financing Sources (Uses)</b>						
Transfers in	--	--	--	--	--	--
Transfers out	(500,000)	--	--	--	--	--
<b>Net Other Financing Sources (Uses)</b>	<b>(500,000)</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Net Change in Fund Balance</b>	<b>(69,288)</b>	<b>1,031</b>	<b>6,853</b>	<b>(2,000)</b>	<b>2,699</b>	<b>85,178</b>
<i>Fund Balance at Beginning of Period</i>	765,717	1,540	47,796	2,000	5,381	14,447
<b>Fund Balance at End of Period</b>	<b>\$ 696,429</b>	<b>\$ 2,571</b>	<b>\$ 54,649</b>	<b>\$ --</b>	<b>\$ 8,080</b>	<b>\$ 99,625</b>

Continued...

**City of Hillsdale**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Nonmajor Governmental Funds**  
**For the Year Ended June 30, 2020**

	Permanent			Total Nonmajor Governmental Funds
	R.L. Owen Memorial	Cemetery Perpetual Care	Stock Park Maintenance	
<b>Revenues</b>				
Taxes	\$ --	\$ --	\$ --	\$ 644,373
Intergovernmental	--	--	--	1,148,740
Contributions from local units	--	--	--	23,958
Charges for services	--	20,338	--	57,946
Fines and violations	--	--	--	33,054
Interest and rentals	4,519	18,210	1,613	77,365
Miscellaneous	--	--	2,727	87,620
<b>Total Revenues</b>	<b>4,519</b>	<b>38,548</b>	<b>4,340</b>	<b>2,073,056</b>
<b>Expenditures</b>				
General government	--	--	--	12,500
Public safety	--	--	--	4,697
Public works	--	--	--	839,611
Recreation and culture	--	--	--	463,989
Capital outlay	--	--	--	40,880
<b>Total Expenditures</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>1,361,677</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>4,519</b>	<b>38,548</b>	<b>4,340</b>	<b>711,379</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in	--	--	--	202,405
Transfers out	--	--	--	(755,273)
<b>Net Other Financing Sources (Uses)</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>(552,868)</b>
<b>Net Change in Fund Balance</b>	<b>4,519</b>	<b>38,548</b>	<b>4,340</b>	<b>158,511</b>
<b>Fund Balance at Beginning of Period</b>	<b>46,352</b>	<b>695,976</b>	<b>64,893</b>	<b>2,572,758</b>
<b>Fund Balance at End of Period</b>	<b>\$ 50,871</b>	<b>\$ 734,524</b>	<b>\$ 69,233</b>	<b>\$ 2,731,269</b>

Concluded.

**City of Hillsdale**  
**Combining Statement of Net Position**  
**Internal Service Funds**  
**June 30, 2020**

**Internal Service**

	<b>Department of Public Service Leave and Benefits</b>	<b>Unemployment Insurance</b>	<b>Revolving Mobile Equipment</b>	<b>Public Service Inventory</b>	<b>Total Internal Service Funds</b>
<b>ASSETS</b>					
<i>Current Assets</i>					
Cash and investments	\$ 40,124	\$ 83,141	\$ 42,119	\$ 33,223	\$ 198,607
Inventory	--	--	--	139,963	139,963
Prepaid items	10,430	--	23,795	--	34,225
<b>Total Current Assets</b>	<b>50,554</b>	<b>83,141</b>	<b>65,914</b>	<b>173,186</b>	<b>372,795</b>
<i>Noncurrent Assets</i>					
Capital assets being depreciated, net	--	--	606,474	--	606,474
<b>Total Assets</b>	<b>50,554</b>	<b>83,141</b>	<b>672,388</b>	<b>173,186</b>	<b>979,269</b>
<b>LIABILITIES</b>					
<i>Current Liabilities</i>					
Accounts payable	334	120	4,841	2,812	8,107
Accrued liabilities	--	--	809	--	809
<b>Total Current Liabilities</b>	<b>334</b>	<b>120</b>	<b>5,650</b>	<b>2,812</b>	<b>8,916</b>
<i>Noncurrent Liabilities</i>					
Compensated absences	27,640	--	7,352	--	34,992
<b>Total Liabilities</b>	<b>27,974</b>	<b>120</b>	<b>13,002</b>	<b>2,812</b>	<b>43,908</b>
<b>NET POSITION</b>					
Net investment in capital assets	--	--	606,474	--	606,474
<i>Unrestricted</i>	22,580	83,021	52,912	170,374	328,887
<b>Total Net Position</b>	<b>\$ 22,580</b>	<b>\$ 83,021</b>	<b>\$ 659,386</b>	<b>\$ 170,374</b>	<b>\$ 935,361</b>

**City of Hillsdale**  
**Combining Statement of Revenues, Expenses, and Changes in Net Position**  
**Internal Service Funds**  
**For the Year Ended June 30, 2020**

**Internal Service**

	<b>Department of Public Service</b>		<b>Unemployment Insurance</b>		<b>Revolving Mobile Equipment</b>		<b>Public Service Inventory</b>		<b>Total Internal Service Funds</b>
	<b>Leave and Benefits</b>								
<b>Operating Revenues</b>									
Charges for services	\$ --	\$ 8,600	\$ 240,018	\$ 5,694	\$ 254,312				
Miscellaneous	174,825	--	19,760	--	194,585				
<b>Total Operating Revenues</b>	<b>174,825</b>	<b>8,600</b>	<b>259,778</b>	<b>5,694</b>	<b>448,897</b>				
<b>Operating Expenses</b>									
Salaries	42,853	--	65,730	474	109,057				
Fringe benefits	131,971	--	35,222	192	167,385				
Supplies	--	--	86,851	10,996	97,847				
Contracted services	--	--	40,597	43	40,640				
Maintenance	--	--	10,534	--	10,534				
Insurance	--	--	43,254	--	43,254				
Utilities	--	1,568	5,348	--	6,916				
Miscellaneous	--	--	427	114	541				
Depreciation	--	--	104,792	--	104,792				
<b>Total Operating Expenses</b>	<b>174,824</b>	<b>1,568</b>	<b>392,755</b>	<b>11,819</b>	<b>580,966</b>				
<b>Operating Income (Loss)</b>	<b>1</b>	<b>7,032</b>	<b>(132,977)</b>	<b>(6,125)</b>	<b>(132,069)</b>				
<b>Non-Operating Revenues (Expenses)</b>									
Investment income	--	1,676	7,084	--	8,760				
<b>Net Non-Operating Revenues (Expenses)</b>	<b>--</b>	<b>1,676</b>	<b>7,084</b>	<b>--</b>	<b>8,760</b>				
<b>Change In Net Position</b>	<b>1</b>	<b>8,708</b>	<b>(125,893)</b>	<b>(6,125)</b>	<b>(123,309)</b>				
<i>Net Position at Beginning of Period</i>	22,579	74,313	785,279	176,499	1,058,670				
<b>Net Position at End of Period</b>	<b>\$ 22,580</b>	<b>\$ 83,021</b>	<b>\$ 659,386</b>	<b>\$ 170,374</b>	<b>\$ 935,361</b>				

**City of Hillsdale  
Combining Statement of Cash Flows  
Internal Service Funds  
For the Year Ended June 30, 2020**

	<b>Internal Service</b>				<b>Total Internal Service Funds</b>
	<b>Department of Public Service Leave and Benefits</b>	<b>Unemployment Insurance</b>	<b>Revolving Mobile Equipment</b>	<b>Public Service Inventory</b>	
<b>Cash Flows from Operating Activities</b>					
Cash Payments to Employees for Services and Fringe Benefits	\$ (39,961)	\$ -	\$ (99,911)	\$ (678)	\$ (140,550)
Cash Payments to Suppliers for Goods and Services	(122,004)	(1,448)	(188,255)	2,286	(309,421)
Payments for Interfund Activity	174,825	8,600	259,778	17,377	460,580
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>12,860</u>	<u>7,152</u>	<u>(28,388)</u>	<u>18,985</u>	<u>10,609</u>
<b>Cash Flows from Capital and Related Financing Activities</b>					
Purchase of Capital Assets	-	-	(43,010)	-	(43,010)
<b>Net Cash Used by Capital and Related Financing Activities</b>	<u>-</u>	<u>-</u>	<u>(43,010)</u>	<u>-</u>	<u>(43,010)</u>
<b>Cash Flows from Investing Activities</b>					
Interest Income	-	1,676	7,084	-	8,760
<b>Net Cash Provided by Investing Activities</b>	<u>-</u>	<u>1,676</u>	<u>7,084</u>	<u>-</u>	<u>8,760</u>
<b>Net Increase (Decrease) in Cash and Equivalents</b>	12,860	8,828	(64,314)	18,985	(23,641)
<i>Cash and Equivalents - Beginning of Year</i>	27,264	74,313	106,433	14,238	222,248
<b>Cash and Equivalents - End of Year</b>	<u>\$ 40,124</u>	<u>\$ 83,141</u>	<u>\$ 42,119</u>	<u>\$ 33,223</u>	<u>\$ 198,607</u>

**City of Hillsdale  
Combining Statement of Cash Flows  
Internal Service Funds  
For the Year Ended June 30, 2020**

	<u>Internal Service</u>				<u>Total Internal Service Funds</u>
	<u>Department of Public Service Leave and Benefits</u>	<u>Unemployment Insurance</u>	<u>Revolving Mobile Equipment</u>	<u>Public Service Inventory</u>	
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities</b>					
<b>Operating Income</b>	\$ 1	\$ 7,032	\$ (132,977)	\$ (6,125)	\$ (132,069)
<b>Adjustments to Reconcile Operating Income to Net Cash   Provided (Used) by Operating Activities</b>					
Depreciation Expense	-	-	104,792	-	104,792
<b>Changes in Assets and Liabilities</b>					
Receivables	-	-	-	11,683	11,683
Inventory	-	-	-	12,179	12,179
Prepaid items	9,954	-	64	-	10,018
Accounts payable	13	120	(1,308)	1,260	85
Accrued liabilities	-	-	(176)	(12)	(188)
Compensated absences	2,892	-	1,217	-	4,109
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>\$ 12,860</u>	<u>\$ 7,152</u>	<u>\$ (28,388)</u>	<u>\$ 18,985</u>	<u>\$ 10,609</u>



**City of Hillsdale  
Dial-A-Ride Fund  
Schedule 1 - Schedule of Local Revenues  
For the Year Ended June 30, 2020**

	<u>7/1/19 - 9/30/19</u>	<u>10/1/19 - 6/30/20</u>	<u>Total</u>
<b>Local Revenues</b>			
Demand Response (Farebox)			
Regular Service	\$ 8,726	\$ 29,413	\$ 38,139
Transfers in from General Fund	-	50,000	50,000
<b>Total Local Revenues</b>	<u>\$ 8,726</u>	<u>\$ 79,413</u>	<u>\$ 88,139</u>

**City of Hillsdale  
Dial-A-Ride Fund  
Schedule 1A - Schedule of Local Revenues  
For the Year Ended September 30, 2019**

	<u>10/1/18 - 6/30/19</u>	<u>7/1/19 - 9/30/19</u>	<u>Total</u>
<b>Local Revenues</b>			
Demand Response (Farebox)			
Regular Service	\$ 37,648	\$ 8,726	\$ 46,374
Sale of City Property	11,400	-	11,400
Transfers in from General Fund	89,665	-	89,665
<b>Total Local Revenues</b>	<u>\$ 138,713</u>	<u>\$ 8,726</u>	<u>\$ 147,439</u>

**City of Hillsdale**  
**Schedule of Expenditures of Federal and State Awards**  
**For the Year Ended June 30, 2020**

Federal Grantor / Pass Through Grantor Program Title	Federal CFDA Number	State Grantor Number	Program or Award Amount	Current Year Expenditures		
				Total	Federal	State
<b>Michigan Department of Transportation (MDOT)</b>						
2018 Local Bus Operating Assistance (Act 51)			(10,246)	\$ (10,246)	\$ -	\$ (10,246)
2019 Local Bus Operating Assistance (Act 51)			26,187	26,187	-	26,187
2020 Local Bus Operating Assistance (Act 51)			96,948	96,948	-	96,948
Mobility Management (FY 19) - Section 5311		2017-0063 - P7	3,500	3,500	-	3,500
Mobility Management (FY 20) - Section 5311		2017-0063 - P9	3,500	3,500	-	3,500
Capital Grant - Bus - Section 5310		2017-0063 - P6	19,206	19,206	-	19,206
<b><i>Total State Assistance</i></b>				<u>139,095</u>	<u>-</u>	<u>139,095</u>
<b>U.S. Department of Transportation</b>						
Passed Through MDOT						
Mobility Management (FY 18) - Section 5311	20.516	2017-0063 - P7	14,000	14,000	14,000	-
Mobility Management (FY 19) - Section 5311	20.516	2017-0063 - P9	14,000	14,000	14,000	-
Operating Assistance (FY 19)	20.509	2017-0063 - P8	12,287	12,287	12,287	-
Operating Assistance (FY 20)	20.509	2017-0063 - P10	47,245	47,245	47,245	-
Capital Grant - Bus - Section 5310	20.513	2017-0063 - P6	76,824	76,824	76,824	-
<b><i>Total Federal Assistance</i></b>				<u>164,356</u>	<u>164,356</u>	<u>-</u>
<b><i>Total State and Federal Assistance</i></b>				<u>\$ 303,451</u>	<u>\$ 164,356</u>	<u>\$ 139,095</u>

**City of Hillsdale  
Dial-A-Ride Fund  
Schedule 2A - Schedule of Federal & State Awards  
For the Year Ended June 30, 2020**

	<u>Jul. 1, 2019 to Sep. 30, 2019</u>	<u>Oct. 1, 2019 to Jun. 30, 2020</u>	<u>Total</u>
<b>Michigan Department of Transportation</b>			
Local Bus Operating (Act 51)	\$ 26,187	\$ 96,948	\$ 123,135
Mobility Management	1,750	5,250	7,000
Capital Grants	-	19,206	19,206
Prior Year Settlement	-	(10,246)	(10,246)
<b>Federal Transit Administration</b>			
Section 5311 - Operating	12,287	47,245	59,532
Mobility Management	7,000	21,000	28,000
Capital Grants	-	76,824	76,824
<b>Total</b>	<u>\$ 47,224</u>	<u>\$ 256,227</u>	<u>\$ 303,451</u>

**City of Hillsdale  
Dial-A-Ride Fund  
Schedule 2B - Schedule of Federal & State Awards  
For the Year Ended September 30, 2019**

	<u>Oct. 1, 2018 to Jun. 30, 2019</u>	<u>Jul. 1, 2019 to Sep. 30, 2019</u>	<u>Total</u>
<b>Michigan Department of Transportation</b>			
Local Bus Operating (Act 51)	\$ 104,634	\$ 26,187	\$ 130,821
Mobility Management	5,250	1,750	7,000
Prior Year Settlement	(23,873)	-	(23,873)
<b>Federal Transit Administration</b>			
Section 5311 - Operating	15,379	12,287	27,666
Mobility Management	21,000	7,000	28,000
Capital Grants	(291)	-	(291)
<b>Total</b>	<u>\$ 122,099</u>	<u>\$ 47,224</u>	<u>\$ 169,323</u>

**City of Hillsdale  
Dial-A-Ride Fund  
Schedule 3 - Operating & Contract Expenses  
For the Year Ended June 30, 2020**

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<b>Expenses</b>	Nonurban
Labor	\$ 195,303
Fringe Benefits	73,454
Services	40,458
Materials and Supplies	24,197
Utilities	8,327
Insurance	23,094
Operating Lease and Rentals	522
Miscellaneous	1,756
Depreciation	46,894
<b><i>Total Expenses</i></b>	<b>\$ 414,005</b>

**City of Hillsdale  
Dial-A-Ride Fund  
Schedule 3A - Operating Expenses By Program  
For the Year Ended June 30, 2020**

	<b>Nonurban</b>		<b>Total</b>
	July 1, 2019 to Sept. 30, 2019	Oct. 1, 2019 to June 30, 2020	
<b>Expenses</b>			
Labor	\$ 42,247	\$ 153,056	\$ 195,303
Fringe Benefits	19,831	53,623	73,454
Services	6,125	34,333	40,458
Materials and Supplies	5,831	18,366	24,197
Utilities	1,606	6,721	8,327
Insurance	1,222	21,872	23,094
Operating Lease and Rentals	59	463	522
Miscellaneous	433	1,323	1,756
Depreciation	-	46,894	46,894
<b>Total Expenses</b>	<b>\$ 77,354</b>	<b>\$ 336,651</b>	<b>\$ 414,005</b>

**City of Hillsdale  
Dial-A-Ride Fund  
Schedule 3B - Operating Expenses by Program  
For the Year Ended September 30, 2019**

	<b>Nonurban</b>		<b>Total</b>
	Oct. 1, 2018 to June 30, 2019	July 1, 2019 to Sept. 30, 2019	
<b>Expenses</b>			
Labor	\$ 155,198	\$ 42,247	\$ 197,445
Fringe Benefits	50,108	19,831	69,939
Services	52,527	6,125	58,652
Materials and Supplies	23,550	5,831	29,381
Utilities	7,636	1,606	9,242
Insurance	11,132	1,222	12,354
Operating Lease and Rentals	-	59	59
Miscellaneous	2,281	433	2,714
Depreciation	57,531	-	57,531
<b>Total Expenses</b>	<b>\$ 359,963</b>	<b>\$ 77,354</b>	<b>\$ 437,317</b>

**City of Hillsdale  
Dial-A-Ride Fund  
Schedule 4R - Nonurban Regular Service Revenue Report  
For the Year Ended September 30, 2019**

<b>Code</b>	<b>Description</b>	<b>Amount</b>
<b>401</b>	<b>Farebox Revenue</b>	
40100	Passenger Fares	\$ 46,374
<b>407</b>	<b>Gains from the Sale of Capital Assets</b>	
40100	Gains from the Sale of Capital Assets	11,400
<b>409</b>	<b>Local Revenues</b>	
40910	Local Operating Assistance	89,665
<b>411</b>	<b>State Formula and Contracts</b>	
41101	State Operating Assistance	131,609
<b>413</b>	<b>Federal Contracts</b>	
41301	Federal Section 5311 (operating funds only)	61,817
	<b><i>Total Regular Service Revenues</i></b>	<b><u>\$ 340,865</u></b>

**City of Hillsdale  
Dial-A-Ride Fund  
Schedule 4E - Regular Service Operating and Contract Expenses  
For the Year Ended September 30, 2019**

	<u>Operations</u>	<u>Maintenance</u>	<u>General and Administrative</u>	<u>Total System</u>
<b>Operating Expenses</b>				
<b>501 Labor</b>				
50101 Operators Salaries and Wages	\$ 125,569	\$ -	\$ -	\$ 125,569
50102 Other Salaries and Wages	-	3,166	30,581	33,747
50103 Dispatchers' Salaries and Wages	38,129	-	-	38,129
<b>502 Fringe Benefits</b>				
50200 Fringe Benefits	51,239	2,297	16,403	69,939
<b>503 Services</b>				
50305 Audit Costs	-	-	1,358	1,358
50399 Other Services	18,997	130	38,167	57,294
<b>504 Materials and Supplies</b>				
50401 Fuel and Lubricants	20,102	-	-	20,102
50402 Tires and Tubes	2,855	-	-	2,855
50499 Other Materials and Supplies	2,292	4,132	-	6,424
<b>505 Utilities</b>				
50500 Utilities	6,089	-	3,153	9,242
<b>506 Insurance</b>				
50603 Liability Insurance	7,646	-	4,708	12,354
<b>509 Miscellaneous Expenses</b>				
50902 Travel, Meetings, and Training	30	-	-	30
50999 Other Miscellaneous Expenses	402	-	2,282	2,684
<b>512 Operating Leases and Rentals</b>				
51200 Operating Leases and Rentals	59	-	-	59
<b>513 Depreciation</b>				
51300 Depreciation	57,531	-	-	57,531
<b>Total Operating Expenses</b>	<u>330,940</u>	<u>9,725</u>	<u>96,652</u>	<u>437,317</u>
<b>550 Ineligible Expense</b>				
55007 Ineligible Depreciation	57,531	-	-	57,531
<b>604 Ineligible Expense</b>				
57604 Ineligible Mobility Management	-	-	35,000	35,000
<b>Total Ineligible Expenses</b>	<u>\$ 57,531</u>	<u>\$ -</u>	<u>\$ 35,000</u>	<u>92,531</u>
<b>Total Eligible Expenses</b>				<u>\$ 344,786</u>

**City of Hillsdale  
Dial-A-Ride Fund  
Schedule 5 - Operating Assistance Calculation  
For the Year Ended September 30, 2019**

	<b>Nonurban</b>
Total Expenses	\$ 437,317
Less Ineligible Expenses	
Depreciation	57,531
Ineligible Mobility Management	35,000
Total Ineligible Expenses per R&E Manual	92,531
Total State Eligible Expenses	344,786
Eligible Expenses for State Reimbursement	344,786
Reimbursement Rate	38.1712%
State Operating Assistance	\$ 131,609
 Total Federal Eligible Expenses	
State Eligible Expense (per above)	\$ 344,786
Less: Additional Federal Ineligible Expenses - Audit Costs	1,358
Eligible Expenses for Federal Reimbursement	343,428
Reimbursement Rate	18.00%
Federal Operating Assistance	\$ 61,817



**City of Hillsdale  
Dial-A-Ride Fund  
Schedule 4N of Nonfinancial Information  
For the Year Ended September 30, 2019**

	<u>Weekday</u>	<u>Saturday</u>	<u>Sunday</u>	<u>Total</u>
Vehicle Hours	5,303	-	-	5,303
Vehicle Miles	54,496	-	-	54,496
Passengers, Regular	10,487	-	-	10,487
Passengers, Elderly	6,020	-	-	6,020
Passengers, Persons w/Disabilities	6,493	-	-	6,493
Passengers, Elderly Persons w/Disabilities	4,072	-	-	4,072
<b><i>Total Demand Response</i></b>	<b><i>27,072</i></b>	<b><i>-</i></b>	<b><i>-</i></b>	<b><i>27,072</i></b>
Days Operated	249	-	-	249
		<u>Quantity</u>		
Total Demand Response Vehicles		4		
Demand Response Vehicles with Lifts		4		
Diesel/Gasoline Gallons Consumed		9,846		
Total Transit (full-time equivalent) Employees		4		
Total Revenue Vehicles (full-time equivalent) Operators		3		



**CITY OF HILLSDALE  
HILLSDALE COUNTY, MICHIGAN  
SINGLE AUDIT ACT COMPLIANCE  
YEAR ENDED JUNE 30, 2020**

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**INDEPENDENT AUDITOR'S REPORT ON THE SCHEUDLE OF EXPENDITURES OF  
FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

Honorable Mayor and Members of the City Council  
City of Hillsdale, Michigan

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Hillsdale, Michigan (the "City") as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated December 7, 2020, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and is not a required part of the basic financial statements. Such 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. The information has been subjected to the auditing procedures applied in the audit of the 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 schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



Gabridge & Company, PLC  
Grand Rapids, MI  
December 7, 2020

**City of Hillsdale**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2020**

<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Pass-through / Grantor Number</u>	<u>Grant Period</u>	<u>Federal Expenditures</u>
<b>U.S. Department of Housing and Urban Development</b>				
<b>Passed-through the Michigan Strategic Fund:</b>				
CDBG Block Grant Program - Dawn Theater Grant	14.228	MSC 218006-SBS		\$ 109,175
CDBG Block Grant Program - ICE Grant	14.228	MSC 216038-ICE		764,626
<b><i>Total U.S. Department of Housing and Urban Development</i></b>				<u>873,801</u>
<b>U.S. Department of Transportation</b>				
<b>Passed-through the Michigan Department of Transportation</b>				
Mobility Management (FY 18) - Section 5311	20.516	2017-0063-P7		14,000
Mobility Management (FY 19) - Section 5311	20.516	2017-0063-P9		14,000
Operating Assistance (FY19)	20.509	2017-0063-P8		12,287
Operating Assistance (FY20)	20.509	2017-0063-P10		47,245
Capital Grant - Bus - Section 5310	20.513	2017-0063-P6		76,824
<b><i>Total U.S. Department of Transportation</i></b>				<u>164,356</u>
<b><i>Total Expenditures of Federal Awards</i></b>				<u>\$ 1,038,157</u>

See Notes to the Schedule of Expenditures of Federal Awards

## City of Hillsdale

### Notes to the Schedule of Expenditures of Federal Awards

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#### **NOTE 1 - BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of the City of Hillsdale, Michigan (the "City") under programs of the federal government for the year ended June 30, 2020. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes in net position or cash flows of the City.

The City's reporting entity is defined in Note 1 of the City's Audited Financial Statements.

#### **NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the accrual basis of accounting, which is described in Note 1 to the City's financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through entity identifying numbers are presented where available.

For purposes of charging indirect costs to federal awards, the City has not elected to use the 10 percent de minimis cost rate as permitted by §200.414 of the Uniform Guidance.

#### **NOTE 3 - RECONCILIATION TO THE FINANCIAL STATEMENTS**

A reconciliation of the amounts presented in the Schedule to the amounts presented in the financial statements is as follows:

Intergovernmental revenues reported in the governmental fund financial statements:	\$ 4,256,978
Subtract: state and local sources	(3,667,812)
Add: federal sources of non-operating revenues in the proprietary fund financial statements:	<u>448,991</u>
<b>Total expenditures of federal awards:</b>	<b><u>\$ 1,038,157</u></b>

**INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED  
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH *GOVERNMENT AUDITING STANDARDS***

Honorable Mayor and Members of the City Council  
City of Hillsdale, Michigan

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Hillsdale, Michigan (the “City”), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the City’s basic financial statements, and have issued our report thereon dated December 7, 2020.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the City’s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City’s internal control. Accordingly, we do not express an opinion on the effectiveness of the City’s internal control.

*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.

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 material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in cursive script that reads "Gabridge & Company". The signature is written in dark ink and is positioned above the printed name of the firm.

Gabridge & Company, PLC  
Grand Rapids, MI  
December 7, 2020



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR  
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY  
THE UNIFORM GUIDANCE**

Honorable Mayor and Members of the City Council  
City of Hillsdale, Michigan

**Report on Compliance for Each Major Federal Program**

We have audited compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City of Hillsdale, Michigan's (the "City") major federal programs for the year ended June 30, 2020. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the City's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the "Uniform Guidance"). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the City's compliance.

***Opinion on its Major Federal Program***

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2020.

## Report on Internal Control over Compliance

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### *Purpose of this Report*

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Gabridge & Company, PLC  
Grand Rapids, MI  
December 7, 2020

**City of Hillsdale**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended June 30, 2020**

<b>SECTION I - SUMMARY OF AUDITOR'S RESULTS</b>
---

Financial Statements

Type of auditor's report issued on whether the financial statements audited were prepared in accordance with GAAP:	Unmodified
Internal controls over financial reporting	
Material weaknesses identified?	No
Significant deficiencies identified not considered to be material weaknesses?	No (none reported)
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs	
Material weaknesses identified?	No
Significant deficiencies identified not considered to be material weaknesses?	No (none reported)
Type of auditor's report issued on compliance for major programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	No

Identification of Major Programs

Name of Federal Program or Cluster	CFDA Number
CDBG Block Grant Program	14.228
Dollar threshold used to distinguish between Type A and B programs?	\$750,000
Auditee qualified as a low-risk auditee?	No

<b>SECTION II - FINANCIAL STATEMENT FINDINGS</b>
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None

<b>SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS</b>
--

None

<b>SECTION IV - SUMMARY OF PRIOR AUDIT FINDINGS</b>
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None

December 7, 2020

Honorable Mayor and Members of the City Council  
City of Hillsdale, Michigan

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Hillsdale, Michigan (the "City") as of and for the year ended June 30, 2020. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated July 31, 2020. Professional standards also require that we communicate to you the following information related to our audit.

### Significant Audit Findings

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City 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 the fiscal year ended June 30, 2020. We noted no transactions entered by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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 City's financial statements were:

- Management's estimate of the useful life of depreciable capital assets is based on the length of time it is believed that those assets will provide some economic benefit in the future.
- Management's estimate of the accrued compensated absences is based on current hourly rates and policies regarding payment of sick and vacation banks.
- The assumptions used in the actuarial valuations of the pension plan are based on historical trends and industry standards.

We evaluated the key factors and assumptions used to develop these estimates in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures 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.

#### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

#### *Disagreements with Management*

For purposes of this letter, a disagreement with management is 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.

#### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated December 7, 2020.

#### *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 City'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.

#### *Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

### Other Matters

We applied certain limited procedures to management's discussion and analysis, budgetary comparison schedules, and the required pension schedules, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining and individual fund financial statements and schedules, along with the schedule of expenditures of federal awards, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

### Restriction on Use

This information is intended solely for the information and use of the City Council and management of the City and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in cursive script that reads "Gabridge & Company". The signature is written in dark ink and is positioned above the printed name of the company.

Gabridge & Company, PLC  
Grand Rapids, MI

# City of Hillsdale Agenda Item Summary

**Meeting Date:** December 7, 2020  
**Agenda Item:** New Business  
**SUBJECT:** 2021 Council Meeting Dates

**BACKGROUND PROVIDED BY STAFF (Katy Price, City Clerk)**

Attached are the recommended regular meeting dates for the Hillsdale City Council for 2021.

The September 7, 2021 council meeting would be held on Tuesday following the Labor Day holiday on Monday, September 6, 2021.

January	4 & 18
February	1 & 15
March	1 & 15
April	5 & 19
May	3 & 17
June	7 & 21
July	5 & 19
August	2 & 16
September	7 & 20
October	4 & 18
November	1 & 15
December	6 & 20

**RECOMMENDATION:**

I recommend Council discuss and approve the presented dates.

# City of Hillsdale

## Agenda Item Summary

**Meeting Date:** December 7, 2020

**Agenda Item:** New Business

**Subject:** Development Agreement – Economic Development Corporation exemption under MCL 211.

### **BACKGROUND PROVIDED BY STAFF**

Michigan Compiled Laws (MCL) Section 211.7tt, part of the General Property Tax Act, was adopted in 2014 to allow local tax collecting units to provide for an exemption from property taxes for an “eligible economic development group.” The Economic Development Corporation (EDC) of the City of Hillsdale is an “eligible economic development group” and owns property in the City of Hillsdale commonly known as the Three Meadows Subdivision; specifically, the remaining unsold lots in phase 1, an undeveloped commercial lot on the northwest corner of West Hallett Street and Hidden Meadows Drive, and the undeveloped land planned for phases 2 thru 5.

A resolution was approved on October 21, 2019 to exempt property owned by the City of Hillsdale Economic Development Corporation from assessment and payment of ad valorem taxes (MCL 211.7tt). The EDC has been working with the State of Michigan Department of Treasury to provide the necessary paperwork. In order for the State Treasurer to act on the exemption request, a development agreement must be submitted by December 15, 2020.

The EDC in working with the City Attorney has prepared the attached development agreement.

### **Recommendation:**

The EDC board requests that Council review and approve the Development Agreement.



## DEVELOPMENT AGREEMENT

This DEVELOPMENT AGREEMENT (the “Agreement”) is made effective as of the 21<sup>st</sup> day of October, 2019 (the “Effective Date”), by and between the **CITY OF HILLSDALE**, a Michigan municipal corporation, (the “City”), and the **CITY OF HILLSDALE ECONOMIC DEVELOPMENT CORPORATION**, a Michigan economic development corporation formed pursuant to the Michigan Economic Development Corporations Act, Public Act 338 of 1974 (“Developer”) (the City and Developer each being a “Party” and collectively being the “Parties”), upon the terms and conditions set forth below.

**1. Background.** The City has conveyed to Developer the real estate described on Exhibit A attached hereto (the “Property”) for the purpose of the continued development and construction of residential homes on the Property as part of an ongoing commercial and residential use development project known as the Three Meadows development project (the “Project”). The City and Developer share the goal of continuing the Project on the Property in such a manner as to provide economic benefit to the City and its residents to support and advance the continued economic revitalization of the City and the Hillsdale County region. Developer, utilizing its own resources as well as grants from other public and private entities, intends to continue the development of the Project on the Property. The City and Developer enter into this Agreement to outline the Developer’s role with respect to the continuation of the Project and the Property, in furtherance of the economic development goals set forth herein.

**2. Development of the Property.** Developer shall continue the development of the Project on the Property by continuing to construct single-family residential homes on the remaining lots in Phase I of the Project on the Property and marketing and selling those homes to prospective purchasers, utilizing the funds realized from the sale of said homes to continue funding the completion of the Project and/or to otherwise fund the other economic development activities of the Developer being conducted within the City. To the extent feasible, Developer shall continue to partner with the building trades program of the Hillsdale County Intermediate School District in conjunction with the construction of the remaining homes in Phase I of the Project. Developer shall also continue to market the remaining portion of the Property to private developers for completion of the remaining phases of the Project in a manner consistent with the economic development goals of the City and Developer.

**3. Estimated Economic Impact.** The City and Developer have determined that the lack of availability within the City and within Hillsdale County of skilled employees in the construction trades and other skilled trades has been a significant factor in hampering the economic growth of the City and the greater Hillsdale County Area. The building trades program of the Hillsdale County Intermediate School District currently has approximately 36 students enrolled. Based upon prior experience, the City and Developer believe that a minimum of 50% of the students in the HCISD building trades program will ultimately be retained and gainfully employed in the performing construction services within the local area, thereby providing for approximately 18 additional trained workers in the construction trades to help fill a shortage of trained workers in the construction industry. It is further anticipated that the Developer’s activities in marketing the properties will also result in the construction of approximately 1 to 2 additional new homes within



the City each year, at an estimated cost of approximately \$250,000 each, thereby providing additional annual economic investment in the City in the approximate amount of \$250,000 to \$500,000, which additional economic investment will continue to aid in supporting approximately 40 construction-related jobs in the area.

**4. Performance Requirements.** If, in the reasonable judgment of the City, Developer fails to successfully market the Property in a manner to achieve the estimated economic impact described in Paragraph 3 above and to otherwise support the economic development goals of the City and Developer, those portions of the Property that have not been developed and sold to third-parties shall be re-conveyed to the City. Developer will under no circumstances be permitted to hold the Property for speculative purposes or to develop the Property for a use or purpose other than a use or purpose consistent with those described in this Agreement.

**5. Default and Remedies.** The City shall have the right to terminate this Agreement upon written notice to the Developer if any of the following occur:

- a. Any material adverse change in the financial condition of Developer; or
- b. Developer's failure to perform any of its substantive obligations under this Agreement which it is required to perform and failure of Developer to cure the default within thirty (30) days after notice, unless the cure would reasonably take longer than thirty (30) days.

**6. Inclusion of Small Businesses.** It is anticipated that the Developer will seek bids from and use where possible as subcontractors small businesses, including but not limited to, micro local business enterprises (Micro-LBE), veteran owned small businesses (VOSB), minority business enterprises (MBE), and women-owned business enterprises (WBE).

**7. Compliance with Applicable Law.** Developer shall require compliance with all applicable state, local, and federal laws and regulations, including, but not limited to, all applicable environmental laws and regulations, in the development of the Property.

**8. Insurance and Indemnification.** Developer shall at all times maintain insurance coverage for the Property with such coverages and in such amounts as are deemed to be reasonable under the circumstances, subject to the approval of the City, and shall regularly provide evidence of such insurance coverage to the City. Developer shall, to the fullest extent permitted by law, defend, indemnify, and hold harmless the City and all of its elected and appointed officers, agents, servants, and employees from and against any and all claims or threats of claims, damages, losses, expenses, liability, judgment, or liens, including reasonable attorney fees and other costs of defense arising out of any acts or omissions by Developer or by anyone acting on its behalf under or in any matter connected with this Agreement. Developer's obligations to indemnify the City are supplemental to any insurance required under this Agreement and shall survive the expiration, non-renewal, or termination of this Agreement.

**9. Miscellaneous.**

- a. *Complete Agreement.* This Agreement constitutes the complete agreement among the parties and supersedes and replaces all prior negotiations and agreements. There are no



representations, warranties, covenants, conditions, terms, agreements, promises, understandings, commitments or other arrangements whether express or implied other than those expressly set forth or incorporated herein or made in writing on or after the date of this Agreement.

b. *Governing Law; Forum.* This Agreement will be governed by, and construed in accordance with, the laws of the State of Michigan applicable to contracts made and to be performed entirely within such State and without giving effect to any principles of conflicts of laws. The parties agree that this Agreement was mutually drafted and shall not be construed against any party upon the basis that such party was the scrivener of this Agreement. Each of the Parties agrees that any legal or equitable action or proceeding with respect to this Agreement or entered into in connection with this Agreement or transactions contemplated by this Agreement shall be brought only in a state or federal court located in or having jurisdiction in Hillsdale County, Michigan.

c. *No Third Party Beneficiaries.* This Agreement is made solely for the benefit of the Parties to this Agreement. Nothing contained in this Agreement shall be deemed to give any person, partnership, joint venture, corporation, limited liability company, governmental authority, or other entity any right to enforce any of the provisions of this Agreement, nor shall any of them be a third party beneficiary of this Agreement.

d. *No Waiver.* The failure of any Party to exercise or enforce any right or remedy conferred upon it hereunder shall not be deemed to be a waiver of any such right or remedy, or any other right or remedy, nor shall it operate to bar the exercise or enforcement of any such right or remedy at any time thereafter.

e. *No Assignment.* Neither this Agreement nor any of the rights or obligations hereunder may be assigned by either Party without the express written consent of both Parties.

f. *Binding Nature.* This Agreement and the rights and obligations hereunder are binding on the Parties and their successors and permitted assigns.

g. *Counterparts and Electronic Transmission.* This Agreement may be executed in counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument. Electronic transmission of original signatures (including facsimile or e-mail) of this Agreement shall constitute delivery originals for all purposes. Time is of the essence in the performance of every covenant, term, condition, and provision of this Agreement.

h. *Notices and Demands.* Any notice, demand or other communication under this Agreement by one party to the other shall be made in writing and is sufficient if made by any of the following means: (i) hand delivery, or (ii) Federal Express, USPS, UPS, or like overnight courier service, at the address of the principal office of the party, or at such different address as such party may provide in writing. Notice made in accordance with this Section will be deemed given and/or delivered on receipt if by hand, or on the next business day after deposit with an overnight courier service if made by overnight courier.

i. *Severability.* If any provision(s) set forth in this Agreement are in conflict with any

Michigan law or are otherwise held to be unenforceable by a court of competent jurisdiction, such provision(s) shall be deemed void to the extent of the conflict or unenforceability and shall be considered severable from and will not invalidate any other provision of this Agreement.

j. *Headings.* The headings in this Agreement are for convenience of reference only and shall not affect the meaning of this Agreement.


WHEREFORE, the Parties have duly executed this Agreement effective as of the day and year first above written.

**CITY OF HILLSDALE**

By: \_\_\_\_\_  
Adam Stockford, Its Mayor

By: \_\_\_\_\_  
Katy Price, Its Clerk

**CITY OF HILLSDALE ECONOMIC DEVELOPMENT CORPORATION**

By:   
\_\_\_\_\_  
Dean Affholter, EDC Chair

# City of Hillsdale

## Agenda Item Summary

**Meeting Date:** December 7, 2020

**Agenda Item:** New Business

**SUBJECT:** MERS- Employee Retirement

**BACKGROUND PROVIDED BY STAFF: Laura Sergent, Human Resources**

Municipal Employee Retirement Systems “MERS” made some administrative changes to their processes. The changes did not affect our plans at all. We just need to verify that we received the information and that we do not want to make any changes at this time.

The form has been filled in to match our current plan set-up.

**RECOMMENDATION:**

Approve Addendum to keep MERS retirement the same.

# Defined Benefit Plan Adoption Agreement Addendum



1134 Municipal Way Lansing, MI 48917 | 800.767.MERS (6377) | Fax 517.703.9711

www.mersofmich.com

The employer, a participating municipality or court within the state of Michigan, hereby agrees to adopt and administer the MERS Defined Benefit (DB) Plan provided by the Municipal Employees' Retirement System of Michigan, as authorized by 1996 PA 220, in accordance with MERS Plan Document, as both may be amended, subject to the terms and conditions herein.

## I. Effective Date

The effective date shall be the first day of **January, 2021**.

**II. Employer name** Hillsdale, City of

**Municipality number** 300101

This is an amendment of the existing Adoption Agreement for the MERS Defined Benefit.

Any changes to plan provisions apply to employees in the division on the effective date, as well as to new hires ongoing. Definitions will apply for all service accrued after the effective date.

**Division number** 30010112

**Division name on file with MERS** BPU Union

## III. Plan Eligibility

Only those employees eligible for MERS membership may participate in the MERS Defined Benefit. If an employee classification is **included** in the plan, then employees that meet this definition will receive service credit if they work the required number of hours to meet the service credit qualification defined below. All eligible employees must be reported to MERS.

Using your Division Name above, expand on the employee classifications that are eligible to participate in MERS. For example, if Division is "General," please insert specific classifications that are eligible for MERS such as "Clerical Staff," "Elected Officials," "Library Director," etc.:

BPU Union

Employee classification contains **public safety employees**:  Yes  No

Public safety employees include: law enforcement, parole and probation officers, employees responsible for emergency response (911 dispatch, fire service, paramedics, etc.), public works, and other skilled support personnel (equipment operators, etc.).

## Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Hillsdale, City of

DIV: 30010112

If you elect to include a special classification (chart below), then the employee will be required to meet the Service Credit Qualification as defined under section IV (Provisions) in order to earn a month of service. Excluded classification will require additional information below.

To further define eligibility (select all that apply):

Employee Classification	Included	Excluded	Not Employed
<b>Temporary Employees:</b> Those who will work for the municipality fewer than ____ months in total.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Part-Time Employees:</b> Those who regularly work fewer than ____ per ____.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Seasonal Employees:</b> Those who will work for the municipality from ____ to ____ only.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Voter-Elected Officials</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Appointed Officials:</b> An official appointed to a voter-elected office.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Contract Employees</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**Probationary Periods** (select one):

- Service will begin after the probationary period has been satisfied. Probationary periods are allowed in one-month increments, no longer than 12 months. During this probationary period, the employer will not report or provide service.

The probationary period will be \_\_\_\_ month(s).

Comments:

- Service will begin with the employee's date of hire (no Probationary Period). Effective with the date of hire, wages paid and any associated contributions must be submitted to MERS.

# Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Hillsdale, city of

DIV: 30010112

## IV. Provisions

### 1. Service Credit Qualification

To clarify how eligible employees earn service credit, please indicate how many hours per month an eligible employee needs to work. For example, if you require 10 eight-hour days, this would be 80 hours per month. If an 'hour per day' has been defined (like ten 7-hour days), electing 70 hours will be required. Employees must meet the definition of Plan Eligibility in order to earn service credit under the plan.

To receive one month of service credit, an employee shall work (or be paid for as if working)

60 hours in a month.

### 2. Leaves of Absence

Indicate by checking the boxes below, whether the potential for service credit will be allowed if an eligible employee is on one of the following types of leave, regardless of meeting the service credit qualification criteria.

Regardless whether an eligible employee is awarded service credit while on the selected type(s) of leave:

- MERS will skip over these months when determining the FAC amount for benefit calculations.
- Third-party wages **are not** reported for leaves of absence.
- Employers **are not** required to remit employer contributions based on leaves of absence when no wages are paid by the employer. However, an employer may submit additional voluntary contributions for the period of the leave in an amount determined by the employer.
- For **contributory divisions**, employee contributions are required for service credit to be retained. Employee contributions will be collected based on the Service Credit Qualification. Employers will calculate employee contributions due using the employee's current hourly rate (prior to leave). For example if 120 hours is required for service credit, then employee contributions shall be equal to 120 hours times the employee's hourly rate. Employees have three times the length of leave, to a maximum of five years, to pay required employee contributions. Leaves of absence are required to be reported to MERS, including the employee's start and end date per month, along with the employee's hourly rate.

Type of Leave	Service Credit Granted	Service Credit Excluded
Short- and Long-Term Disability	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Workers' Compensation	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Unpaid Family Medical Leave Act (FMLA)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other: _____ For example, sick and accident, administrative, educational, sabbatical, etc.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other 2: _____ Additional leave types as above	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Leaves of absence due to military service are governed by the Federal Uniformed Services Employment and Reemployment Rights Act of 1994 (USERRA), IRC 414(u), effective January 1, 2007, IRC 401(a)(37).



## Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Hillsdale, City of

DIV: 30010112

### 3. Definition of Compensation

The Definition of Compensation is used to calculate a participant's final average compensation and is used in determining both employer and employee contributions. Wages paid to employees, calculated using the elected definition, must be reported to MERS.

Select your Definition of Compensation here. If you choose to customize your definition, skip this table and proceed to page 5.

	<input type="radio"/> Base Wages	<input type="radio"/> Box 1 Wages	<input type="radio"/> Gross Wages
<b>Types of Compensation</b>			
<b>Regular Wages</b> Salary or hourly wage X hours PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified) On-call pay	All Regular Wages included	All Regular Wages included	All Regular Wages included
<b>Other Wages</b> Shift differentials Overtime Severance issued over time (weekly/bi-weekly)	Excluded	All Other Wages included	All Other Wages included
<b>Lump Sum Payments</b> PTO cash-out Longevity Bonuses Merit pay Job certifications Educational degrees Moving expenses Sick payouts Severance (if issued as lump sum)	Excluded	All Lump Sum Payments included	All Lump Sum Payments included
<b>Taxable Payments</b> Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement) Prizes, gift cards Personal use of a company car Car allowance	Excluded	All Taxable Payments included	All Taxable Payments included
<b>Reimbursement of Nontaxable Expenses</b> (as defined by the IRS) Gun, tools, equipment, uniform Phone Fitness Mileage reimbursement Travel through an accountable plan (i.e. tracking mileage for reimbursement)	Excluded	Excluded	Excluded
<b>Types of Deferrals</b>			
<b>Elective Deferrals of Employee Premiums/Contributions</b> 457 employee and employer contributions 125 cafeteria plan, FSAs and HSAs IRA contributions	All Elective Deferrals included	Excluded	All Elective Deferrals included
<b>Types of Benefits</b>			
<b>Nontaxable Fringe Benefits of Employees</b> Health plan, dental, vision benefits Workers compensation premiums Short- or Long-term disability premiums Group term or whole life insurance < \$50,000	All Nontaxable Fringe Benefits included	Excluded	All Nontaxable Fringe Benefits included
<b>Mandatory Contributions</b> Defined Benefit employee contributions MERS Health Care Savings Program employee contributions	All Mandatory Contributions included	Excluded	All Mandatory Contributions included
<b>Taxable Fringe Benefits</b> Clothing reimbursement Stipends for health insurance opt out payments Group term life insurance > \$50,000	Excluded	Excluded	All Taxable Fringe Benefits included
<b>Other Benefits / Lump Sum Payments</b> Workers compensation settlement payments	Excluded	Excluded	All Other Lump Sum Benefits included

## Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Hillsdale, City of

DIV: 30010112

**SKIP THIS TABLE** if you selected one of the standard definitions of compensation on page 4.

**CUSTOM:** If you choose this option, you must select boxes in each section you would like to include in your Definition of Compensation. You will be responsible for additional reporting details to track custom definitions.

### Types of Compensation

#### Regular Wages

- Salary or hourly wage X hours  On-call pay  
 PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified)  Other: \_\_\_\_\_

#### Other Wages apply: YES NO

- Shift differentials  Severance issued over time (weekly/bi-weekly)  
 Overtime  Other: \_\_\_\_\_

#### Lump Sum Payments apply: YES NO

- PTO cash-out  Educational degrees  
 Longevity  Moving expenses  
 Bonuses  Sick payouts  
 Merit pay  Severance (if issued as lump sum)  
 Job certifications  Other: \_\_\_\_\_

#### Taxable Payments apply: YES NO

- Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement)  
 Prizes, gift cards  Car allowance  
 Personal use of a company car  Other: \_\_\_\_\_

#### Reimbursement of Nontaxable Expenses (as defined by the IRS) apply: YES NO

- Gun, tools, equipment, uniform  Mileage reimbursement  
 Phone  Travel through an accountable plan (i.e. tracking mileage for reimbursement)  
 Fitness  Other: \_\_\_\_\_

### Types of Deferrals

#### Elective Deferrals of Employee Premiums/Contributions apply: YES NO

- 457 employee and employer contributions  IRA contributions  
 125 cafeteria plan, FSAs and HSAs  Other: \_\_\_\_\_

### Types of Benefits

#### Nontaxable Fringe Benefits of Employees apply: YES NO

- Health plan, dental, vision benefits  Group term or whole life insurance < \$50,000  
 Workers compensation premiums  Other: \_\_\_\_\_  
 Short- or Long-term disability premiums

#### Mandatory Contributions apply: YES NO

- Defined Benefit employee contributions  Other: \_\_\_\_\_  
 MERS Health Care Savings Program employee contributions

#### Taxable Fringe Benefits apply: YES NO

- Clothing reimbursement  Group term life insurance > \$50,000  
 Stipends for health insurance opt out payments  Other: \_\_\_\_\_

#### Other Benefits / Lump Sum Payments apply: YES NO

- Workers compensation settlement payments  Other: \_\_\_\_\_

## Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Hillsdale, City of

DIV: 30010112

### V. Execution:

#### Authorized Designee of Governing Body of Municipality or Chief Judge of Court

This foregoing Addendum is hereby approved by City of Hillsdale

at a Board Meeting which took place on: \_\_\_\_\_  
(mm/dd/yyyy)

Authorized Signature: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

I understand that approved board minutes are required to complete this request.

Board minutes should be sent to: [DataCollectionProject@mersofmich.com](mailto:DataCollectionProject@mersofmich.com)

## Defined Benefit Plan Adoption Agreement Addendum



1134 Municipal Way Lansing, MI 48917 | 800.767.MERS (6377) | Fax 517.703.9711

www.mersofmich.com

The employer, a participating municipality or court within the state of Michigan, hereby agrees to adopt and administer the MERS Defined Benefit (DB) Plan provided by the Municipal Employees' Retirement System of Michigan, as authorized by 1996 PA 220, in accordance with MERS Plan Document, as both may be amended, subject to the terms and conditions herein.

### I. Effective Date

The effective date shall be the first day of **January, 2021**.

**II. Employer name** Hillsdale, City of

**Municipality number** 300101

This is an amendment of the existing Adoption Agreement for the MERS Defined Benefit.

Any changes to plan provisions apply to employees in the division on the effective date, as well as to new hires ongoing. Definitions will apply for all service accrued after the effective date.

**Division number** 30010114

**Division name on file with MERS** BPUNonUnion

### III. Plan Eligibility

Only those employees eligible for MERS membership may participate in the MERS Defined Benefit. If an employee classification is **included** in the plan, then employees that meet this definition will receive service credit if they work the required number of hours to meet the service credit qualification defined below. All eligible employees must be reported to MERS.

Using your Division Name above, expand on the employee classifications that are eligible to participate in MERS. For example, if Division is "General," please insert specific classifications that are eligible for MERS such as "Clerical Staff," "Elected Officials," "Library Director," etc.:

BPUNonUnion

Employee classification contains **public safety employees**:  Yes  No

Public safety employees include: law enforcement, parole and probation officers, employees responsible for emergency response (911 dispatch, fire service, paramedics, etc.), public works, and other skilled support personnel (equipment operators, etc.).

## Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Hillsdale, City of

DIV: 30010114

If you elect to include a special classification (chart below), then the employee will be required to meet the Service Credit Qualification as defined under section IV (Provisions) in order to earn a month of service. Excluded classification will require additional information below.

To further define eligibility (select all that apply):

Employee Classification	Included	Excluded	Not Employed
<b>Temporary Employees:</b> Those who will work for the municipality fewer than _____ months in total.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Part-Time Employees:</b> Those who regularly work fewer than _____ per _____.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Seasonal Employees:</b> Those who will work for the municipality from _____ to _____ only.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Voter-Elected Officials</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Appointed Officials:</b> An official appointed to a voter-elected office.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Contract Employees</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**Probationary Periods** (select one):

- Service will begin after the probationary period has been satisfied. Probationary periods are allowed in one-month increments, no longer than 12 months. During this probationary period, the employer will not report or provide service.

The probationary period will be \_\_\_\_\_ month(s).

Comments:

- Service will begin with the employee's date of hire (no Probationary Period). Effective with the date of hire, wages paid and any associated contributions must be submitted to MERS.

## Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Hillsdale, City of

DIV: 30010114

### IV. Provisions

#### 1. Service Credit Qualification

To clarify how eligible employees earn service credit, please indicate how many hours per month an eligible employee needs to work. For example, if you require 10 eight-hour days, this would be 80 hours per month. If an 'hour per day' has been defined (like ten 7-hour days), electing 70 hours will be required. Employees must meet the definition of Plan Eligibility in order to earn service credit under the plan.

To receive one month of service credit, an employee shall work (or be paid for as if working)

60 hours in a month.

#### 2. Leaves of Absence

Indicate by checking the boxes below, whether the potential for service credit will be allowed if an eligible employee is on one of the following types of leave, regardless of meeting the service credit qualification criteria.

Regardless whether an eligible employee is awarded service credit while on the selected type(s) of leave:

- MERS will skip over these months when determining the FAC amount for benefit calculations.
- Third-party wages **are not** reported for leaves of absence.
- Employers **are not** required to remit employer contributions based on leaves of absence when no wages are paid by the employer. However, an employer may submit additional voluntary contributions for the period of the leave in an amount determined by the employer.
- For **contributory divisions**, employee contributions are required for service credit to be retained. Employee contributions will be collected based on the Service Credit Qualification. Employers will calculate employee contributions due using the employee's current hourly rate (prior to leave). For example if 120 hours is required for service credit, then employee contributions shall be equal to 120 hours times the employee's hourly rate. Employees have three times the length of leave, to a maximum of five years, to pay required employee contributions. Leaves of absence are required to be reported to MERS, including the employee's start and end date per month, along with the employee's hourly rate.

Type of Leave	Service Credit Granted	Service Credit Excluded
Short- and Long-Term Disability	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Workers' Compensation	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Unpaid Family Medical Leave Act (FMLA)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other: _____ For example, sick and accident, administrative, educational, sabbatical, etc.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other 2: _____ Additional leave types as above	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Leaves of absence due to military service are governed by the Federal Uniformed Services Employment and Reemployment Rights Act of 1994 (USERRA), IRC 414(u), effective January 1, 2007, IRC 401(a)(37).

# Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Hillsdale, City of

DIV: 30010114

## 3. Definition of Compensation

The Definition of Compensation is used to calculate a participant's final average compensation and is used in determining both employer and employee contributions. Wages paid to employees, calculated using the elected definition, must be reported to MERS.

Select your Definition of Compensation here. If you choose to customize your definition, skip this table and proceed to page 5.

	<input type="radio"/> Base Wages	<input type="radio"/> Box 1 Wages	<input type="radio"/> Gross Wages
<b>Types of Compensation</b>			
<b>Regular Wages</b> Salary or hourly wage X hours PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified) On-call pay	All Regular Wages included	All Regular Wages included	All Regular Wages included
<b>Other Wages</b> Shift differentials Overtime Severance issued over time (weekly/bi-weekly)	Excluded	All Other Wages included	All Other Wages included
<b>Lump Sum Payments</b> PTO cash-out Longevity Bonuses Merit pay Job certifications Educational degrees Moving expenses Sick payouts Severance (if issued as lump sum)	Excluded	All Lump Sum Payments included	All Lump Sum Payments included
<b>Taxable Payments</b> Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement) Prizes, gift cards Personal use of a company car Car allowance	Excluded	All Taxable Payments included	All Taxable Payments included
<b>Reimbursement of Nontaxable Expenses</b> (as defined by the IRS) Gun, tools, equipment, uniform Phone Fitness Mileage reimbursement Travel through an accountable plan (i.e. tracking mileage for reimbursement)	Excluded	Excluded	Excluded
<b>Types of Deferrals</b>			
<b>Elective Deferrals of Employee Premiums/Contributions</b> 457 employee and employer contributions 125 cafeteria plan, FSAs and HSAs IRA contributions	All Elective Deferrals included	Excluded	All Elective Deferrals included
<b>Types of Benefits</b>			
<b>Nontaxable Fringe Benefits of Employees</b> Health plan, dental, vision benefits Workers compensation premiums Short- or Long-term disability premiums Group term or whole life insurance < \$50,000	All Nontaxable Fringe Benefits included	Excluded	All Nontaxable Fringe Benefits included
<b>Mandatory Contributions</b> Defined Benefit employee contributions MERS Health Care Savings Program employee contributions	All Mandatory Contributions included	Excluded	All Mandatory Contributions included
<b>Taxable Fringe Benefits</b> Clothing reimbursement Stipends for health insurance opt out payments Group term life insurance > \$50,000	Excluded	Excluded	All Taxable Fringe Benefits included
<b>Other Benefits / Lump Sum Payments</b> Workers compensation settlement payments	Excluded	Excluded	All Other Lump Sum Benefits included

## Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Hillsdale, City of

DIV: 30010114

**SKIP THIS TABLE** if you selected one of the standard definitions of compensation on page 4.

**CUSTOM:** If you choose this option, you must select boxes in each section you would like to include in your Definition of Compensation. You will be responsible for additional reporting details to track custom definitions.

### Types of Compensation

#### Regular Wages

- |  |   |
|--|---|
| <input checked="" type="checkbox"/> Salary or hourly wage X hours  | <input checked="" type="checkbox"/> On-call pay |
| <input checked="" type="checkbox"/> PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified) | <input type="checkbox"/> Other: _____           |

Other Wages apply: YES  NO

- |   |   |
|---|---|
| <input checked="" type="checkbox"/> Shift differentials | <input checked="" type="checkbox"/> Severance issued over time (weekly/bi-weekly) |
| <input checked="" type="checkbox"/> Overtime            | <input type="checkbox"/> Other: _____   |

Lump Sum Payments apply: YES  NO

- |   |  |
|---|--|
| <input type="checkbox"/> PTO cash-out       | <input type="checkbox"/> Educational degrees               |
| <input type="checkbox"/> Longevity          | <input type="checkbox"/> Moving expenses                   |
| <input type="checkbox"/> Bonuses            | <input type="checkbox"/> Sick payouts                      |
| <input type="checkbox"/> Merit pay          | <input type="checkbox"/> Severance (if issued as lump sum) |
| <input type="checkbox"/> Job certifications | <input type="checkbox"/> Other: _____                      |

Taxable Payments apply: YES  NO

- |   |  |
|---|--|
| <input type="checkbox"/> Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement) | <input type="checkbox"/> Car allowance |
| <input type="checkbox"/> Prizes, gift cards   | <input type="checkbox"/> Other: _____  |
| <input type="checkbox"/> Personal use of a company car  |  |

Reimbursement of Nontaxable Expenses (as defined by the IRS) apply: YES  NO

- |   |   |
|---|---|
| <input type="checkbox"/> Gun, tools, equipment, uniform | <input type="checkbox"/> Mileage reimbursement  |
| <input type="checkbox"/> Phone                          | <input type="checkbox"/> Travel through an accountable plan (i.e. tracking mileage for reimbursement) |
| <input type="checkbox"/> Fitness                        | <input type="checkbox"/> Other: _____   |

### Types of Deferrals

Elective Deferrals of Employee Premiums/Contributions apply: YES  NO

- |   |   |
|---|---|
| <input checked="" type="checkbox"/> 457 employee and employer contributions | <input checked="" type="checkbox"/> IRA contributions |
| <input checked="" type="checkbox"/> 125 cafeteria plan, FSAs and HSAs       | <input type="checkbox"/> Other: _____                 |

### Types of Benefits

Nontaxable Fringe Benefits of Employees apply: YES  NO

- |  |  |
|--|--|
| <input type="checkbox"/> Health plan, dental, vision benefits    | <input type="checkbox"/> Group term or whole life insurance < \$50,000 |
| <input type="checkbox"/> Workers compensation premiums           | <input type="checkbox"/> Other: _____                                  |
| <input type="checkbox"/> Short- or Long-term disability premiums |  |

Mandatory Contributions apply: YES  NO

- |   |                                       |
|---|---------------------------------------|
| <input checked="" type="checkbox"/> Defined Benefit employee contributions                  | <input type="checkbox"/> Other: _____ |
| <input checked="" type="checkbox"/> MERS Health Care Savings Program employee contributions |                                       |

Taxable Fringe Benefits apply: YES  NO

- |   |   |
|---|---|
| <input type="checkbox"/> Clothing reimbursement                         | <input type="checkbox"/> Group term life insurance > \$50,000 |
| <input type="checkbox"/> Stipends for health insurance opt out payments | <input type="checkbox"/> Other: _____                         |

Other Benefits / Lump Sum Payments apply: YES  NO

- |   |                                       |
|---|---------------------------------------|
| <input type="checkbox"/> Workers compensation settlement payments | <input type="checkbox"/> Other: _____ |
|---|---------------------------------------|



## Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Hillsdale, City of

DIV: 30010114

### V. Execution:

#### Authorized Designee of Governing Body of Municipality or Chief Judge of Court

This foregoing Addendum is hereby approved by City of Hillsdale

at a Board Meeting which took place on: \_\_\_\_\_  
(mm/dd/yyyy)

Authorized Signature: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

I understand that approved board minutes are required to complete this request.

Board minutes should be sent to: [DataCollectionProject@mersofmich.com](mailto:DataCollectionProject@mersofmich.com)

## Defined Benefit Plan Adoption Agreement Addendum



1134 Municipal Way Lansing, MI 48917 | 800.767.MERS (6377) | Fax 517.703.9711

www.mersofmich.com

The employer, a participating municipality or court within the state of Michigan, hereby agrees to adopt and administer the MERS Defined Benefit (DB) Plan provided by the Municipal Employees' Retirement System of Michigan, as authorized by 1996 PA 220, in accordance with MERS Plan Document, as both may be amended, subject to the terms and conditions herein.

### I. Effective Date

The effective date shall be the first day of **January, 2021**.

**II. Employer name** Hillsdale, City of

**Municipality number** 300101

This is an amendment of the existing Adoption Agreement for the MERS Defined Benefit.

Any changes to plan provisions apply to employees in the division on the effective date, as well as to new hires ongoing. Definitions will apply for all service accrued after the effective date.

**Division number** 30010101

**Division name on file with MERS** DPS EES

### III. Plan Eligibility

Only those employees eligible for MERS membership may participate in the MERS Defined Benefit. If an employee classification is **included** in the plan, then employees that meet this definition will receive service credit if they work the required number of hours to meet the service credit qualification defined below. All eligible employees must be reported to MERS.

Using your Division Name above, expand on the employee classifications that are eligible to participate in MERS. For example, if Division is "General," please insert specific classifications that are eligible for MERS such as "Clerical Staff," "Elected Officials," "Library Director," etc.:

DPS EES

Employee classification contains **public safety employees:**  Yes  No

Public safety employees include: law enforcement, parole and probation officers, employees responsible for emergency response (911 dispatch, fire service, paramedics, etc.), public works, and other skilled support personnel (equipment operators, etc.).

## Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Hillsdale, City of

DIV: 30010101

If you elect to include a special classification (chart below), then the employee will be required to meet the Service Credit Qualification as defined under section IV (Provisions) in order to earn a month of service. Excluded classification will require additional information below.

To further define eligibility (select all that apply):

Employee Classification	Included	Excluded	Not Employed
<b>Temporary Employees:</b> Those who will work for the municipality fewer than ____ months in total.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Part-Time Employees:</b> Those who regularly work fewer than ____ per ____.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Seasonal Employees:</b> Those who will work for the municipality from ____ to ____ only.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Voter-Elected Officials</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Appointed Officials:</b> An official appointed to a voter-elected office.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Contract Employees</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**Probationary Periods** (select one):

- Service will begin after the probationary period has been satisfied. Probationary periods are allowed in one-month increments, no longer than 12 months. During this probationary period, the employer will not report or provide service.

The probationary period will be \_\_\_\_ month(s).

Comments:

- Service will begin with the employee's date of hire (no Probationary Period). Effective with the date of hire, wages paid and any associated contributions must be submitted to MERS.

## Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Hillsdale, City of

DIV: 30010101

### IV. Provisions

#### 1. Service Credit Qualification

To clarify how eligible employees earn service credit, please indicate how many hours per month an eligible employee needs to work. For example, if you require 10 eight-hour days, this would be 80 hours per month. If an 'hour per day' has been defined (like ten 7-hour days), electing 70 hours will be required. Employees must meet the definition of Plan Eligibility in order to earn service credit under the plan.

To receive one month of service credit, an employee shall work (or be paid for as if working)

60 hours in a month.

#### 2. Leaves of Absence

Indicate by checking the boxes below, whether the potential for service credit will be allowed if an eligible employee is on one of the following types of leave, regardless of meeting the service credit qualification criteria.

Regardless whether an eligible employee is awarded service credit while on the selected type(s) of leave:

- MERS will skip over these months when determining the FAC amount for benefit calculations.
- Third-party wages **are not** reported for leaves of absence.
- Employers **are not** required to remit employer contributions based on leaves of absence when no wages are paid by the employer. However, an employer may submit additional voluntary contributions for the period of the leave in an amount determined by the employer.
- For **contributory divisions**, employee contributions are required for service credit to be retained. Employee contributions will be collected based on the Service Credit Qualification. Employers will calculate employee contributions due using the employee's current hourly rate (prior to leave). For example if 120 hours is required for service credit, then employee contributions shall be equal to 120 hours times the employee's hourly rate. Employees have three times the length of leave, to a maximum of five years, to pay required employee contributions. Leaves of absence are required to be reported to MERS, including the employee's start and end date per month, along with the employee's hourly rate.

Type of Leave	Service Credit Granted	Service Credit Excluded
Short- and Long-Term Disability	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Workers' Compensation	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Unpaid Family Medical Leave Act (FMLA)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other: _____ For example, sick and accident, administrative, educational, sabbatical, etc.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other 2: _____ Additional leave types as above	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Leaves of absence due to military service are governed by the Federal *Uniformed Services Employment and Reemployment Rights Act of 1994 (USERRA)*, IRC 414(u), effective January 1, 2007, IRC 401(a)(37).

## Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Hillsdale, City of

DIV: 30010101

### 3. Definition of Compensation

The Definition of Compensation is used to calculate a participant's final average compensation and is used in determining both employer and employee contributions. Wages paid to employees, calculated using the elected definition, must be reported to MERS.

Select your Definition of Compensation here. If you choose to customize your definition, skip this table and proceed to page 5.

	<input type="radio"/> Base Wages	<input type="radio"/> Box 1 Wages	<input type="radio"/> Gross Wages
<b>Types of Compensation</b>			
<b>Regular Wages</b> Salary or hourly wage X hours PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified) On-call pay	All Regular Wages Included	All Regular Wages Included	All Regular Wages Included
<b>Other Wages</b> Shift differentials Overtime Severance issued over time (weekly/bi-weekly)	Excluded	All Other Wages Included	All Other Wages Included
<b>Lump Sum Payments</b> PTO cash-out Longevity Bonuses Merit pay Job certifications Educational degrees Moving expenses Sick payouts Severance (if issued as lump sum)	Excluded	All Lump Sum Payments Included	All Lump Sum Payments Included
<b>Taxable Payments</b> Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement) Prizes, gift cards Personal use of a company car Car allowance	Excluded	All Taxable Payments Included	All Taxable Payments Included
<b>Reimbursement of Nontaxable Expenses (as defined by the IRS)</b> Gun, tools, equipment, uniform Phone Fitness Mileage reimbursement Travel through an accountable plan (i.e. tracking mileage for reimbursement)	Excluded	Excluded	Excluded
<b>Types of Deferrals</b>			
<b>Elective Deferrals of Employee Premiums/Contributions</b> 457 employee and employer contributions 125 cafeteria plan, FSAs and HSAs IRA contributions	All Elective Deferrals Included	Excluded	All Elective Deferrals Included
<b>Types of Benefits</b>			
<b>Nontaxable Fringe Benefits of Employees</b> Health plan, dental, vision benefits Workers compensation premiums Short- or Long-term disability premiums Group term or whole life insurance < \$50,000	All Nontaxable Fringe Benefits Included	Excluded	All Nontaxable Fringe Benefits Included
<b>Mandatory Contributions</b> Defined Benefit employee contributions MERS Health Care Savings Program employee contributions	All Mandatory Contributions Included	Excluded	All Mandatory Contributions Included
<b>Taxable Fringe Benefits</b> Clothing reimbursement Stipends for health insurance opt out payments Group term life insurance > \$50,000	Excluded	Excluded	All Taxable Fringe Benefits Included
<b>Other Benefits / Lump Sum Payments</b> Workers compensation settlement payments	Excluded	Excluded	All Other Lump Sum Benefits Included

## Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Hillsdale, City of

DIV: 30010101

**SKIP THIS TABLE** if you selected one of the standard definitions of compensation on page 4.

**CUSTOM:** If you choose this option, you must select boxes in each section you would like to include in your Definition of Compensation. You will be responsible for additional reporting details to track custom definitions.

### Types of Compensation

#### Regular Wages

- |  |   |
|--|---|
| <input checked="" type="checkbox"/> Salary or hourly wage X hours  | <input checked="" type="checkbox"/> On-call pay |
| <input checked="" type="checkbox"/> PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified) | <input type="checkbox"/> Other: _____           |

**Other Wages** apply: YES  NO

- |   |   |
|---|---|
| <input checked="" type="checkbox"/> Shift differentials | <input checked="" type="checkbox"/> Severance issued over time (weekly/bl-weekly) |
| <input checked="" type="checkbox"/> Overtime            | <input type="checkbox"/> Other: _____   |

**Lump Sum Payments** apply: YES  NO

- |   |  |
|---|--|
| <input type="checkbox"/> PTO cash-out       | <input type="checkbox"/> Educational degrees               |
| <input type="checkbox"/> Longevity          | <input type="checkbox"/> Moving expenses                   |
| <input type="checkbox"/> Bonuses            | <input type="checkbox"/> Sick payouts                      |
| <input type="checkbox"/> Merit pay          | <input type="checkbox"/> Severance (if issued as lump sum) |
| <input type="checkbox"/> Job certifications | <input type="checkbox"/> Other: _____                      |

**Taxable Payments** apply: YES  NO

- |   |  |
|---|--|
| <input type="checkbox"/> Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement) | <input type="checkbox"/> Car allowance |
| <input type="checkbox"/> Prizes, gift cards   | <input type="checkbox"/> Other: _____  |
| <input type="checkbox"/> Personal use of a company car  |  |

**Reimbursement of Nontaxable Expenses** (as defined by the IRS) apply: YES  NO

- |   |   |
|---|---|
| <input type="checkbox"/> Gun, tools, equipment, uniform | <input type="checkbox"/> Mileage reimbursement  |
| <input type="checkbox"/> Phone                          | <input type="checkbox"/> Travel through an accountable plan (i.e. tracking mileage for reimbursement) |
| <input type="checkbox"/> Fitness                        | <input type="checkbox"/> Other: _____   |

### Types of Deferrals

**Elective Deferrals of Employee Premiums/Contributions** apply: YES  NO

- |   |   |
|---|---|
| <input checked="" type="checkbox"/> 457 employee and employer contributions | <input checked="" type="checkbox"/> IRA contributions |
| <input checked="" type="checkbox"/> 125 cafeteria plan, FSAs and HSAs       | <input type="checkbox"/> Other: _____                 |

### Types of Benefits

**Nontaxable Fringe Benefits of Employees** apply: YES  NO

- |  |  |
|--|--|
| <input type="checkbox"/> Health plan, dental, vision benefits    | <input type="checkbox"/> Group term or whole life insurance < \$50,000 |
| <input type="checkbox"/> Workers compensation premiums           | <input type="checkbox"/> Other: _____                                  |
| <input type="checkbox"/> Short- or Long-term disability premiums |  |

**Mandatory Contributions** apply: YES  NO

- |   |                                       |
|---|---------------------------------------|
| <input checked="" type="checkbox"/> Defined Benefit employee contributions                  | <input type="checkbox"/> Other: _____ |
| <input checked="" type="checkbox"/> MERS Health Care Savings Program employee contributions |                                       |

**Taxable Fringe Benefits** apply: YES  NO

- |   |   |
|---|---|
| <input type="checkbox"/> Clothing reimbursement                         | <input type="checkbox"/> Group term life insurance > \$50,000 |
| <input type="checkbox"/> Stipends for health insurance opt out payments | <input type="checkbox"/> Other: _____                         |

**Other Benefits / Lump Sum Payments** apply: YES  NO

- |   |                                       |
|---|---------------------------------------|
| <input type="checkbox"/> Workers compensation settlement payments | <input type="checkbox"/> Other: _____ |
|---|---------------------------------------|

## Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Hillsdale, City of

DIV: 30010101

### V. Execution:

#### Authorized Designee of Governing Body of Municipality or Chief Judge of Court

This foregoing Addendum is hereby approved by City of Hillsdale

at a Board Meeting which took place on: \_\_\_\_\_  
(mm/dd/yyyy)

Authorized Signature: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

I understand that approved board minutes are required to complete this request.

Board minutes should be sent to: [DataCollectionProject@mersofmich.com](mailto:DataCollectionProject@mersofmich.com)

## Defined Benefit Plan Adoption Agreement Addendum



1134 Municipal Way Lansing, MI 48917 | 800.767.MERS (6377) | Fax 517.703.9711

www.mersofmich.com

The employer, a participating municipality or court within the state of Michigan, hereby agrees to adopt and administer the MERS Defined Benefit (DB) Plan provided by the Municipal Employees' Retirement System of Michigan, as authorized by 1996 PA 220, in accordance with MERS Plan Document, as both may be amended, subject to the terms and conditions herein.

### I. Effective Date

The effective date shall be the first day of **January, 2021**.

---

**II. Employer name** Hillsdale, City of

**Municipality number** 300101

This is an amendment of the existing Adoption Agreement for the MERS Defined Benefit.

Any changes to plan provisions apply to employees in the division on the effective date, as well as to new hires ongoing. Definitions will apply for all service accrued after the effective date.

**Division number** 30010102

**Division name on file with MERS** Police

---

### III. Plan Eligibility

Only those employees eligible for MERS membership may participate in the MERS Defined Benefit. If an employee classification is **included** in the plan, then employees that meet this definition will receive service credit if they work the required number of hours to meet the service credit qualification defined below. All eligible employees must be reported to MERS.

Using your Division Name above, expand on the employee classifications that are eligible to participate in MERS. For example, if Division is "General," please insert specific classifications that are eligible for MERS such as "Clerical Staff," "Elected Officials," "Library Director," etc.:

Police

---

Employee classification contains **public safety employees:**  Yes  No

Public safety employees include: law enforcement, parole and probation officers, employees responsible for emergency response (911 dispatch, fire service, paramedics, etc.), public works, and other skilled support personnel (equipment operators, etc.).



## Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: hillsdale, city of

DIV: 30010102

If you elect to include a special classification (chart below), then the employee will be required to meet the Service Credit Qualification as defined under section IV (Provisions) in order to earn a month of service. Excluded classification will require additional information below.

To further define eligibility (select all that apply):

Employee Classification	Included	Excluded	Not Employed
<b>Temporary Employees:</b> Those who will work for the municipality fewer than _____ months in total.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Part-Time Employees:</b> Those who regularly work fewer than _____ per _____.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Seasonal Employees:</b> Those who will work for the municipality from _____ to _____ only.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Voter-Elected Officials</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Appointed Officials:</b> An official appointed to a voter-elected office.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Contract Employees</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**Probationary Periods** (select one):

- Service will begin after the probationary period has been satisfied. Probationary periods are allowed in one-month increments, no longer than 12 months. During this probationary period, the employer will not report or provide service.

The probationary period will be \_\_\_\_\_ month(s).

Comments:

- Service will begin with the employee's date of hire (no Probationary Period). Effective with the date of hire, wages paid and any associated contributions must be submitted to MERS.

## Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Hillsdale, City of

DIV: 30010102

### IV. Provisions

#### 1. Service Credit Qualification

To clarify how eligible employees earn service credit, please indicate how many hours per month an eligible employee needs to work. For example, if you require 10 eight-hour days, this would be 80 hours per month. If an 'hour per day' has been defined (like ten 7-hour days), electing 70 hours will be required. Employees must meet the definition of Plan Eligibility in order to earn service credit under the plan.

To receive one month of service credit, an employee shall work (or be paid for as if working)

60 hours in a month.

#### 2. Leaves of Absence

Indicate by checking the boxes below, whether the potential for service credit will be allowed if an eligible employee is on one of the following types of leave, regardless of meeting the service credit qualification criteria.

Regardless whether an eligible employee is awarded service credit while on the selected type(s) of leave:

- MERS will skip over these months when determining the FAC amount for benefit calculations.
- Third-party wages **are not** reported for leaves of absence.
- Employers **are not** required to remit employer contributions based on leaves of absence when no wages are paid by the employer. However, an employer may submit additional voluntary contributions for the period of the leave in an amount determined by the employer.
- For **contributory divisions**, employee contributions are required for service credit to be retained. Employee contributions will be collected based on the Service Credit Qualification. Employers will calculate employee contributions due using the employee's current hourly rate (prior to leave). For example if 120 hours is required for service credit, then employee contributions shall be equal to 120 hours times the employee's hourly rate. Employees have three times the length of leave, to a maximum of five years, to pay required employee contributions. Leaves of absence are required to be reported to MERS, including the employee's start and end date per month, along with the employee's hourly rate.

Type of Leave	Service Credit Granted	Service Credit Excluded
Short- and Long-Term Disability	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Workers' Compensation	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Unpaid Family Medical Leave Act (FMLA)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other: _____ For example, sick and accident, administrative, educational, sabbatical, etc.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other 2: _____ Additional leave types as above	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Leaves of absence due to military service are governed by the *Federal Uniformed Services Employment and Reemployment Rights Act of 1994 (USERRA)*, IRC 414(u), effective January 1, 2007, IRC 401(a)(37).

## Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Hillsdale, City of

DIV: 30010102

### 3. Definition of Compensation

The Definition of Compensation is used to calculate a participant's final average compensation and is used in determining both employer and employee contributions. Wages paid to employees, calculated using the elected definition, must be reported to MERS.

Select your Definition of Compensation here. If you choose to customize your definition, skip this table and proceed to page 5.

	<input type="radio"/> Base Wages	<input type="radio"/> Box 1 Wages	<input type="radio"/> Gross Wages
<b>Types of Compensation</b>			
<b>Regular Wages</b> Salary or hourly wage X hours PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified) On-call pay	All Regular Wages included	All Regular Wages included	All Regular Wages included
<b>Other Wages</b> Shift differentials Overtime Severance issued over time (weekly/bi-weekly)	Excluded	All Other Wages included	All Other Wages included
<b>Lump Sum Payments</b> PTO cash-out Longevity Bonuses Merit pay Job certifications Educational degrees Moving expenses Sick payouts Severance (if issued as lump sum)	Excluded	All Lump Sum Payments included	All Lump Sum Payments included
<b>Taxable Payments</b> Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement) Prizes, gift cards Personal use of a company car Car allowance	Excluded	All Taxable Payments included	All Taxable Payments included
<b>Reimbursement of Nontaxable Expenses (as defined by the IRS)</b> Gun, tools, equipment, uniform Phone Fitness Mileage reimbursement Travel through an accountable plan (i.e. tracking mileage for reimbursement)	Excluded	Excluded	Excluded
<b>Types of Deferrals</b>			
<b>Elective Deferrals of Employee Premiums/Contributions</b> 457 employee and employer contributions 125 cafeteria plan, FSAs and HSAs IRA contributions	All Elective Deferrals included	Excluded	All Elective Deferrals included
<b>Types of Benefits</b>			
<b>Nontaxable Fringe Benefits of Employees</b> Health plan, dental, vision benefits Workers compensation premiums Short- or Long-term disability premiums Group term or whole life insurance < \$50,000	All Nontaxable Fringe Benefits included	Excluded	All Nontaxable Fringe Benefits included
<b>Mandatory Contributions</b> Defined Benefit employee contributions MERS Health Care Savings Program employee contributions	All Mandatory Contributions included	Excluded	All Mandatory Contributions included
<b>Taxable Fringe Benefits</b> Clothing reimbursement Stipends for health insurance opt out payments Group term life insurance > \$50,000	Excluded	Excluded	All Taxable Fringe Benefits included
<b>Other Benefits / Lump Sum Payments</b> Workers compensation settlement payments	Excluded	Excluded	All Other Lump Sum Benefits included

## Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Hillsdale, City of

DIV: 30010102

**SKIP THIS TABLE** if you selected one of the standard definitions of compensation on page 4.

**CUSTOM:** If you choose this option, you must select boxes in each section you would like to include in your Definition of Compensation. You will be responsible for additional reporting details to track custom definitions.

### Types of Compensation

#### Regular Wages

- Salary or hourly wage X hours  
 PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified)

- On-call pay  
 Other: \_\_\_\_\_

Other Wages apply: YES  NO

- Shift differentials  
 Overtime

- Severance issued over time (weekly/bi-weekly)  
 Other: \_\_\_\_\_

Lump Sum Payments apply: YES  NO

- PTO cash-out  
 Longevity  
 Bonuses  
 Merit pay  
 Job certifications

- Educational degrees  
 Moving expenses  
 Sick payouts  
 Severance (if issued as lump sum)  
 Other: \_\_\_\_\_

Taxable Payments apply: YES  NO

- Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement)  
 Prizes, gift cards  
 Personal use of a company car

- Car allowance  
 Other: \_\_\_\_\_

Reimbursement of Nontaxable Expenses (as defined by the IRS) apply: YES  NO

- Gun, tools, equipment, uniform  
 Phone  
 Fitness

- Mileage reimbursement  
 Travel through an accountable plan (i.e. tracking mileage for reimbursement)  
 Other: \_\_\_\_\_

### Types of Deferrals

Elective Deferrals of Employee Premiums/Contributions apply: YES  NO

- 457 employee and employer contributions  
 125 cafeteria plan, FSAs and HSAs

- IRA contributions  
 Other: \_\_\_\_\_

### Types of Benefits

Nontaxable Fringe Benefits of Employees apply: YES  NO

- Health plan, dental, vision benefits  
 Workers compensation premiums  
 Short- or Long-term disability premiums

- Group term or whole life insurance < \$50,000  
 Other: \_\_\_\_\_

Mandatory Contributions apply: YES  NO

- Defined Benefit employee contributions  
 MERS Health Care Savings Program employee contributions

- Other: \_\_\_\_\_

Taxable Fringe Benefits apply: YES  NO

- Clothing reimbursement  
 Stipends for health insurance opt out payments

- Group term life insurance > \$50,000  
 Other: \_\_\_\_\_

Other Benefits / Lump Sum Payments apply: YES  NO

- Workers compensation settlement payments

- Other: \_\_\_\_\_

## Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Hillsdale, City of

DIV: 30010102

### V. Execution:

#### Authorized Designee of Governing Body of Municipality or Chief Judge of Court

This foregoing Addendum is hereby approved by City of Hillsdale

at a Board Meeting which took place on: \_\_\_\_\_  
(mm/dd/yyyy)

Authorized Signature: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

I understand that approved board minutes are required to complete this request.

Board minutes should be sent to: [DataCollectionProject@mersofmich.com](mailto:DataCollectionProject@mersofmich.com)

## Defined Benefit Plan Adoption Agreement Addendum



1134 Municipal Way Lansing, MI 48917 | 800.767.MERS (6377) | Fax 517.703.9711

www.mersofmich.com

The employer, a participating municipality or court within the state of Michigan, hereby agrees to adopt and administer the MERS Defined Benefit (DB) Plan provided by the Municipal Employees' Retirement System of Michigan, as authorized by 1996 PA 220, in accordance with MERS Plan Document, as both may be amended, subject to the terms and conditions herein.

### I. Effective Date

The effective date shall be the first day of **January, 2021**.

II. Employer name Hillsdale, city of

Municipality number 300101

This is an amendment of the existing Adoption Agreement for the MERS Defined Benefit.

Any changes to plan provisions apply to employees in the division on the effective date, as well as to new hires ongoing. Definitions will apply for all service accrued after the effective date.

Division number 30010105

Division name on file with MERS Fire

### III. Plan Eligibility

Only those employees eligible for MERS membership may participate in the MERS Defined Benefit. If an employee classification is **included** in the plan, then employees that meet this definition will receive service credit if they work the required number of hours to meet the service credit qualification defined below. All eligible employees must be reported to MERS.

Using your Division Name above, expand on the employee classifications that are eligible to participate in MERS. For example, if Division is "General," please insert specific classifications that are eligible for MERS such as "Clerical Staff," "Elected Officials," "Library Director," etc.:

Fire

Employee classification contains **public safety employees**:  Yes  No

Public safety employees include: law enforcement, parole and probation officers, employees responsible for emergency response (911 dispatch, fire service, paramedics, etc.), public works, and other skilled support personnel (equipment operators, etc.).

## Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Hillside, City of

DIV: 30010105

If you elect to include a special classification (chart below), then the employee will be required to meet the Service Credit Qualification as defined under section IV (Provisions) in order to earn a month of service. Excluded classification will require additional information below.

To further define eligibility (select all that apply):

Employee Classification	Included	Excluded	Not Employed
<b>Temporary Employees:</b> Those who will work for the municipality fewer than _____ months in total.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Part-Time Employees:</b> Those who regularly work fewer than _____ per _____.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Seasonal Employees:</b> Those who will work for the municipality from _____ to _____ only.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Voter-Elected Officials</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Appointed Officials:</b> An official appointed to a voter-elected office.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Contract Employees</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**Probationary Periods** (select one):

- Service will begin after the probationary period has been satisfied. Probationary periods are allowed in one-month increments, no longer than 12 months. During this probationary period, the employer will not report or provide service.

The probationary period will be \_\_\_\_\_ month(s).

Comments:

- Service will begin with the employee's date of hire (no Probationary Period). Effective with the date of hire, wages paid and any associated contributions must be submitted to MERS.



# Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Hillsdale, City of

DIV: 30010105

## IV. Provisions

### 1. Service Credit Qualification

To clarify how eligible employees earn service credit, please indicate how many hours per month an eligible employee needs to work. For example, if you require 10 eight-hour days, this would be 80 hours per month. If an 'hour per day' has been defined (like ten 7-hour days), electing 70 hours will be required. Employees must meet the definition of Plan Eligibility in order to earn service credit under the plan.

To receive one month of service credit, an employee shall work (or be paid for as if working) 60 hours in a month.

### 2. Leaves of Absence

Indicate by checking the boxes below, whether the potential for service credit will be allowed if an eligible employee is on one of the following types of leave, regardless of meeting the service credit qualification criteria.

Regardless whether an eligible employee is awarded service credit while on the selected type(s) of leave:

- MERS will skip over these months when determining the FAC amount for benefit calculations.
- Third-party wages **are not** reported for leaves of absence.
- Employers **are not** required to remit employer contributions based on leaves of absence when no wages are paid by the employer. However, an employer may submit additional voluntary contributions for the period of the leave in an amount determined by the employer.
- For **contributory divisions**, employee contributions are required for service credit to be retained. Employee contributions will be collected based on the Service Credit Qualification. Employers will calculate employee contributions due using the employee's current hourly rate (prior to leave). For example if 120 hours is required for service credit, then employee contributions shall be equal to 120 hours times the employee's hourly rate. Employees have three times the length of leave, to a maximum of five years, to pay required employee contributions. Leaves of absence are required to be reported to MERS, including the employee's start and end date per month, along with the employee's hourly rate.

Type of Leave	Service Credit Granted	Service Credit Excluded
Short- and Long-Term Disability	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Workers' Compensation	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Unpaid Family Medical Leave Act (FMLA)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other: _____ For example, sick and accident, administrative, educational, sabbatical, etc.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other 2: _____ Additional leave types as above	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Leaves of absence due to military service are governed by the Federal Uniformed Services Employment and Reemployment Rights Act of 1994 (USERRA), IRC 414(u), effective January 1, 2007, IRC 401(a)(37).

## Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Hillsdale, city of

DIV: 30010105

### 3. Definition of Compensation

The Definition of Compensation is used to calculate a participant's final average compensation and is used in determining both employer and employee contributions. Wages paid to employees, calculated using the elected definition, must be reported to MERS.

Select your Definition of Compensation here. If you choose to customize your definition, skip this table and proceed to page 5.

	<input type="radio"/> Base Wages	<input type="radio"/> Box 1 Wages	<input type="radio"/> Gross Wages
<b>Types of Compensation</b>			
<b>Regular Wages</b> Salary or hourly wage X hours PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified) On-call pay	All Regular Wages included	All Regular Wages included	All Regular Wages included
<b>Other Wages</b> Shift differentials Overtime Severance issued over time (weekly/bi-weekly)	Excluded	All Other Wages included	All Other Wages included
<b>Lump Sum Payments</b> PTO cash-out Longevity Bonuses Merit pay Job certifications Educational degrees Moving expenses Sick payouts Severance (if issued as lump sum)	Excluded	All Lump Sum Payments included	All Lump Sum Payments included
<b>Taxable Payments</b> Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement) Prizes, gift cards Personal use of a company car Car allowance	Excluded	All Taxable Payments included	All Taxable Payments included
<b>Reimbursement of Nontaxable Expenses (as defined by the IRS)</b> Gun, tools, equipment, uniform Phone Fitness Mileage reimbursement Travel through an accountable plan (i.e. tracking mileage for reimbursement)	Excluded	Excluded	Excluded
<b>Types of Deferrals</b>			
<b>Elective Deferrals of Employee Premiums/Contributions</b> 457 employee and employer contributions 125 cafeteria plan, FSAs and HSAs IRA contributions	All Elective Deferrals included	Excluded	All Elective Deferrals included
<b>Types of Benefits</b>			
<b>Nontaxable Fringe Benefits of Employees</b> Health plan, dental, vision benefits Workers compensation premiums Short- or Long-term disability premiums Group term or whole life insurance < \$50,000	All Nontaxable Fringe Benefits included	Excluded	All Nontaxable Fringe Benefits included
<b>Mandatory Contributions</b> Defined Benefit employee contributions MERS Health Care Savings Program employee contributions	All Mandatory Contributions included	Excluded	All Mandatory Contributions included
<b>Taxable Fringe Benefits</b> Clothing reimbursement Stipends for health insurance opt out payments Group term life insurance > \$50,000	Excluded	Excluded	All Taxable Fringe Benefits included
<b>Other Benefits / Lump Sum Payments</b> Workers compensation settlement payments	Excluded	Excluded	All Other Lump Sum Benefits included

## Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Hillsdale, City of

DIV: 30010105

**SKIP THIS TABLE** if you selected one of the standard definitions of compensation on page 4.

**CUSTOM:** If you choose this option, you must select boxes in each section you would like to include in your Definition of Compensation. You will be responsible for additional reporting details to track custom definitions.

### Types of Compensation

#### Regular Wages

- Salary or hourly wage X hours  On-call pay  
 PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified)  Other: \_\_\_\_\_

#### Other Wages apply: YES NO

- Shift differentials  Severance issued over time (weekly/bi-weekly)  
 Overtime  Other: \_\_\_\_\_

#### Lump Sum Payments apply: YES NO

- PTO cash-out  Educational degrees  
 Longevity  Moving expenses  
 Bonuses  Sick payouts  
 Merit pay  Severance (if issued as lump sum)  
 Job certifications  Other: \_\_\_\_\_

#### Taxable Payments apply: YES NO

- Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement)  
 Prizes, gift cards  Car allowance  
 Personal use of a company car  Other: \_\_\_\_\_

#### Reimbursement of Nontaxable Expenses (as defined by the IRS) apply: YES NO

- Gun, tools, equipment, uniform  Mileage reimbursement  
 Phone  Travel through an accountable plan (i.e. tracking mileage for reimbursement)  
 Fitness  Other: \_\_\_\_\_

### Types of Deferrals

#### Elective Deferrals of Employee Premiums/Contributions apply: YES NO

- 457 employee and employer contributions  IRA contributions  
 125 cafeteria plan, FSAs and HSAs  Other: \_\_\_\_\_

### Types of Benefits

#### Nontaxable Fringe Benefits of Employees apply: YES NO

- Health plan, dental, vision benefits  Group term or whole life insurance < \$50,000  
 Workers compensation premiums  Other: \_\_\_\_\_  
 Short- or Long-term disability premiums

#### Mandatory Contributions apply: YES NO

- Defined Benefit employee contributions  Other: \_\_\_\_\_  
 MERS Health Care Savings Program employee contributions

#### Taxable Fringe Benefits apply: YES NO

- Clothing reimbursement  Group term life insurance > \$50,000  
 Stipends for health insurance opt out payments  Other: \_\_\_\_\_

#### Other Benefits / Lump Sum Payments apply: YES NO

- Workers compensation settlement payments  Other: \_\_\_\_\_

## Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Hillsdale, City of

DIV: 30010105

### V. Execution:

#### Authorized Designee of Governing Body of Municipality or Chief Judge of Court

This foregoing Addendum is hereby approved by City of Hillsdale

at a Board Meeting which took place on: \_\_\_\_\_  
(mm/dd/yyyy)

Authorized Signature: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

I understand that approved board minutes are required to complete this request.

Board minutes should be sent to: [DataCollectionProject@mersofmich.com](mailto:DataCollectionProject@mersofmich.com)

# Defined Benefit Plan Adoption Agreement Addendum



1134 Municipal Way Lansing, MI 48917 | 800.767.MERS (6377) | Fax 517.703.9711

www.mersofmich.com

The employer, a participating municipality or court within the state of Michigan, hereby agrees to adopt and administer the MERS Defined Benefit (DB) Plan provided by the Municipal Employees' Retirement System of Michigan, as authorized by 1996 PA 220, in accordance with MERS Plan Document, as both may be amended, subject to the terms and conditions herein.

## I. Effective Date

The effective date shall be the first day of **January, 2021**.

**II. Employer name** Hillsdale, City of

**Municipality number** 300101

This is an amendment of the existing Adoption Agreement for the MERS Defined Benefit.

Any changes to plan provisions apply to employees in the division on the effective date, as well as to new hires ongoing. Definitions will apply for all service accrued after the effective date.

**Division number** 30010113

**Division name on file with MERS** Gnr1 Non Un

## III. Plan Eligibility

Only those employees eligible for MERS membership may participate in the MERS Defined Benefit. If an employee classification is **included** in the plan, then employees that meet this definition will receive service credit if they work the required number of hours to meet the service credit qualification defined below. All eligible employees must be reported to MERS.

Using your Division Name above, expand on the employee classifications that are eligible to participate in MERS. For example, if Division is "General," please insert specific classifications that are eligible for MERS such as "Clerical Staff," "Elected Officials," "Library Director," etc.:

Gnr1 Non Un

Employee classification contains **public safety employees**:  Yes  No

Public safety employees include: law enforcement, parole and probation officers, employees responsible for emergency response (911 dispatch, fire service, paramedics, etc.), public works, and other skilled support personnel (equipment operators, etc.).

## Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Hillsdale, City of

DIV: 30010113

If you elect to include a special classification (chart below), then the employee will be required to meet the Service Credit Qualification as defined under section IV (Provisions) in order to earn a month of service. Excluded classification will require additional information below.

To further define eligibility (select all that apply):

Employee Classification	Included	Excluded	Not Employed
<b>Temporary Employees:</b> Those who will work for the municipality fewer than _____ months in total.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Part-Time Employees:</b> Those who regularly work fewer than _____ per _____.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Seasonal Employees:</b> Those who will work for the municipality from _____ to _____ only.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Voter-Elected Officials</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Appointed Officials:</b> An official appointed to a voter-elected office.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Contract Employees</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**Probationary Periods** (select one):

- Service will begin after the probationary period has been satisfied. Probationary periods are allowed in one-month increments, no longer than 12 months. During this probationary period, the employer will not report or provide service.

The probationary period will be \_\_\_\_\_ month(s).

Comments:

- Service will begin with the employee's date of hire (no Probationary Period). Effective with the date of hire, wages paid and any associated contributions must be submitted to MERS.

## Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Hillsdale, City of

DIV: 30010113

### IV. Provisions

#### 1. Service Credit Qualification

To clarify how eligible employees earn service credit, please indicate how many hours per month an eligible employee needs to work. For example, if you require 10 eight-hour days, this would be 80 hours per month. If an 'hour per day' has been defined (like ten 7-hour days), electing 70 hours will be required. Employees must meet the definition of Plan Eligibility in order to earn service credit under the plan.

To receive one month of service credit, an employee shall work (or be paid for as if working)

60 hours in a month.

#### 2. Leaves of Absence

Indicate by checking the boxes below, whether the potential for service credit will be allowed if an eligible employee is on one of the following types of leave, regardless of meeting the service credit qualification criteria.

Regardless whether an eligible employee is awarded service credit while on the selected type(s) of leave:

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- Third-party wages **are not** reported for leaves of absence.
- Employers **are not** required to remit employer contributions based on leaves of absence when no wages are paid by the employer. However, an employer may submit additional voluntary contributions for the period of the leave in an amount determined by the employer.
- For **contributory divisions**, employee contributions are required for service credit to be retained. Employee contributions will be collected based on the Service Credit Qualification. Employers will calculate employee contributions due using the employee's current hourly rate (prior to leave). For example if 120 hours is required for service credit, then employee contributions shall be equal to 120 hours times the employee's hourly rate. Employees have three times the length of leave, to a maximum of five years, to pay required employee contributions. Leaves of absence are required to be reported to MERS, including the employee's start and end date per month, along with the employee's hourly rate.

Type of Leave	Service Credit Granted	Service Credit Excluded
Short- and Long-Term Disability	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Workers' Compensation	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Unpaid Family Medical Leave Act (FMLA)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other: _____ For example, sick and accident, administrative, educational, sabbatical, etc.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other 2: _____ Additional leave types as above	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Leaves of absence due to military service are governed by the Federal *Uniformed Services Employment and Reemployment Rights Act* of 1994 (USERRA), IRC 414(u), effective January 1, 2007, IRC 401(a)(37).



## Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Hillsdale, City of

DIV: 30010113

### 3. Definition of Compensation

The Definition of Compensation is used to calculate a participant's final average compensation and is used in determining both employer and employee contributions. Wages paid to employees, calculated using the elected definition, must be reported to MERS.

Select your Definition of Compensation here. If you choose to customize your definition, skip this table and proceed to page 5.

	<input type="radio"/> Base Wages	<input type="radio"/> Box 1 Wages	<input type="radio"/> Gross Wages
<b>Types of Compensation</b>			
<b>Regular Wages</b> Salary or hourly wage X hours PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified) On-call pay	All Regular Wages included	All Regular Wages included	All Regular Wages included
<b>Other Wages</b> Shift differentials Overtime Severance issued over time (weekly/bi-weekly)	Excluded	All Other Wages included	All Other Wages included
<b>Lump Sum Payments</b> PTO cash-out Longevity Bonuses Merit pay Job certifications Educational degrees Moving expenses Sick payouts Severance (if issued as lump sum)	Excluded	All Lump Sum Payments included	All Lump Sum Payments included
<b>Taxable Payments</b> Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement) Prizes, gift cards Personal use of a company car Car allowance	Excluded	All Taxable Payments included	All Taxable Payments included
<b>Reimbursement of Nontaxable Expenses (as defined by the IRS)</b> Gun, tools, equipment, uniform Phone Fitness Mileage reimbursement Travel through an accountable plan (i.e. tracking mileage for reimbursement)	Excluded	Excluded	Excluded
<b>Types of Deferrals</b>			
<b>Elective Deferrals of Employee Premiums/Contributions</b> 457 employee and employer contributions 125 cafeteria plan, FSAs and HSAs IRA contributions	All Elective Deferrals included	Excluded	All Elective Deferrals included
<b>Types of Benefits</b>			
<b>Nontaxable Fringe Benefits of Employees</b> Health plan, dental, vision benefits Workers compensation premiums Short- or Long-term disability premiums Group term or whole life insurance < \$50,000	All Nontaxable Fringe Benefits included	Excluded	All Nontaxable Fringe Benefits included
<b>Mandatory Contributions</b> Defined Benefit employee contributions MERS Health Care Savings Program employee contributions	All Mandatory Contributions included	Excluded	All Mandatory Contributions included
<b>Taxable Fringe Benefits</b> Clothing reimbursement Stipends for health insurance opt out payments Group term life insurance > \$50,000	Excluded	Excluded	All Taxable Fringe Benefits included
<b>Other Benefits / Lump Sum Payments</b> Workers compensation settlement payments	Excluded	Excluded	All Other Lump Sum Benefits included

# Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Hillsdale, City of

DIV: 30010113

**SKIP THIS TABLE** if you selected one of the standard definitions of compensation on page 4.

**CUSTOM:** If you choose this option, you must select boxes in each section you would like to include in your Definition of Compensation. You will be responsible for additional reporting details to track custom definitions.

## Types of Compensation

### Regular Wages

- Salary or hourly wage X hours  
 PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified)

- On-call pay  
 Other: \_\_\_\_\_

### Other Wages apply: YES NO

- Shift differentials  
 Overtime

- Severance issued over time (weekly/bl-weekly)  
 Other: \_\_\_\_\_

### Lump Sum Payments apply: YES NO

- PTO cash-out  
 Longevity  
 Bonuses  
 Merit pay  
 Job certifications

- Educational degrees  
 Moving expenses  
 Sick payouts  
 Severance (if issued as lump sum)  
 Other: \_\_\_\_\_

### Taxable Payments apply: YES NO

- Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement)  
 Prizes, gift cards  
 Personal use of a company car

- Car allowance  
 Other: \_\_\_\_\_

### Reimbursement of Nontaxable Expenses (as defined by the IRS) apply: YES NO

- Gun, tools, equipment, uniform  
 Phone  
 Fitness

- Mileage reimbursement  
 Travel through an accountable plan (i.e. tracking mileage for reimbursement)  
 Other: \_\_\_\_\_

## Types of Deferrals

### Elective Deferrals of Employee Premiums/Contributions apply: YES NO

- 457 employee and employer contributions  
 125 cafeteria plan, FSAs and HSAs

- IRA contributions  
 Other: \_\_\_\_\_

## Types of Benefits

### Nontaxable Fringe Benefits of Employees apply: YES NO

- Health plan, dental, vision benefits  
 Workers compensation premiums  
 Short- or Long-term disability premiums

- Group term or whole life insurance < \$50,000  
 Other: \_\_\_\_\_

### Mandatory Contributions apply: YES NO

- Defined Benefit employee contributions  
 MERS Health Care Savings Program employee contributions

- Other: \_\_\_\_\_

### Taxable Fringe Benefits apply: YES NO

- Clothing reimbursement  
 Stipends for health insurance opt out payments

- Group term life insurance > \$50,000  
 Other: \_\_\_\_\_

### Other Benefits / Lump Sum Payments apply: YES NO

- Workers compensation settlement payments

- Other: \_\_\_\_\_

## Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Hillsdale, City of

DIV: 30010113

### V. Execution:

#### Authorized Designee of Governing Body of Municipality or Chief Judge of Court

This foregoing Addendum is hereby approved by City of Hillsdale

at a Board Meeting which took place on: \_\_\_\_\_  
(mm/dd/yyyy)

Authorized Signature: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

I understand that approved board minutes are required to complete this request.

Board minutes should be sent to: [DataCollectionProject@mersofmich.com](mailto:DataCollectionProject@mersofmich.com)

# Defined Benefit Plan Adoption Agreement Addendum



1134 Municipal Way Lansing, MI 48917 | 800.767.MERS (6377) | Fax 517.703.9711

www.mersofmich.com

The employer, a participating municipality or court within the state of Michigan, hereby agrees to adopt and administer the MERS Defined Benefit (DB) Plan provided by the Municipal Employees' Retirement System of Michigan, as authorized by 1996 PA 220, in accordance with MERS Plan Document, as both may be amended, subject to the terms and conditions herein.

## I. Effective Date

The effective date shall be the first day of **January, 2021**.

II. Employer name Hillsdale, city of

Municipality number 300101

This is an amendment of the existing Adoption Agreement for the MERS Defined Benefit.

Any changes to plan provisions apply to employees in the division on the effective date, as well as to new hires ongoing. Definitions will apply for all service accrued after the effective date.

Division number 30010115

Division name on file with MERS City Mngr

## III. Plan Eligibility

Only those employees eligible for MERS membership may participate in the MERS Defined Benefit. If an employee classification is **included** in the plan, then employees that meet this definition will receive service credit if they work the required number of hours to meet the service credit qualification defined below. All eligible employees must be reported to MERS.

Using your Division Name above, expand on the employee classifications that are eligible to participate in MERS. For example, if Division is "General," please insert specific classifications that are eligible for MERS such as "Clerical Staff," "Elected Officials," "Library Director," etc.:

City Manager

Employee classification contains **public safety employees**:  Yes  No

Public safety employees include: law enforcement, parole and probation officers, employees responsible for emergency response (911 dispatch, fire service, paramedics, etc.), public works, and other skilled support personnel (equipment operators, etc.).

## Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Hillsdale, City of

DIV: 30010115

If you elect to include a special classification (chart below), then the employee will be required to meet the Service Credit Qualification as defined under section IV (Provisions) in order to earn a month of service. Excluded classification will require additional information below.

To further define eligibility (select all that apply):

Employee Classification	Included	Excluded	Not Employed
<b>Temporary Employees:</b> Those who will work for the municipality fewer than _____ months in total.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Part-Time Employees:</b> Those who regularly work fewer than _____ per _____.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Seasonal Employees:</b> Those who will work for the municipality from _____ to _____ only.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Voter-Elected Officials</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Appointed Officials:</b> An official appointed to a voter-elected office.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Contract Employees</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**Probationary Periods** (select one):

Service will begin after the probationary period has been satisfied. Probationary periods are allowed in one-month increments, no longer than 12 months. During this probationary period, the employer will not report or provide service.

The probationary period will be \_\_\_\_\_ month(s).

Comments:

Service will begin with the employee's date of hire (no Probationary Period). Effective with the date of hire, wages paid and any associated contributions must be submitted to MERS.

## Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Hillsdale, City of

DIV: 30010115

### IV. Provisions

#### 1. Service Credit Qualification

To clarify how eligible employees earn service credit, please indicate how many hours per month an eligible employee needs to work. For example, if you require 10 eight-hour days, this would be 80 hours per month. If an 'hour per day' has been defined (like ten 7-hour days), electing 70 hours will be required. Employees must meet the definition of Plan Eligibility in order to earn service credit under the plan.

To receive one month of service credit, an employee shall work (or be paid for as if working)

60 hours in a month.

#### 2. Leaves of Absence

Indicate by checking the boxes below, whether the potential for service credit will be allowed if an eligible employee is on one of the following types of leave, regardless of meeting the service credit qualification criteria.

Regardless whether an eligible employee is awarded service credit while on the selected type(s) of leave:

- MERS will skip over these months when determining the FAC amount for benefit calculations.
- Third-party wages **are not** reported for leaves of absence.
- Employers **are not** required to remit employer contributions based on leaves of absence when no wages are paid by the employer. However, an employer may submit additional voluntary contributions for the period of the leave in an amount determined by the employer.
- For **contributory divisions**, employee contributions are required for service credit to be retained. Employee contributions will be collected based on the Service Credit Qualification. Employers will calculate employee contributions due using the employee's current hourly rate (prior to leave). For example if 120 hours is required for service credit, then employee contributions shall be equal to 120 hours times the employee's hourly rate. Employees have three times the length of leave, to a maximum of five years, to pay required employee contributions. Leaves of absence are required to be reported to MERS, including the employee's start and end date per month, along with the employee's hourly rate.

Type of Leave	Service Credit Granted	Service Credit Excluded
Short- and Long-Term Disability	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Workers' Compensation	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Unpaid Family Medical Leave Act (FMLA)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other: _____ For example, sick and accident, administrative, educational, sabbatical, etc.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other 2: _____ Additional leave types as above	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Leaves of absence due to military service are governed by the Federal *Uniformed Services Employment and Reemployment Rights Act* of 1994 (USERRA), IRC 414(u), effective January 1, 2007, IRC 401(a)(37).

## Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Hillsdale, City of

DIV: 30010115

### 3. Definition of Compensation

The Definition of Compensation is used to calculate a participant's final average compensation and is used in determining both employer and employee contributions. Wages paid to employees, calculated using the elected definition, must be reported to MERS.

Select your Definition of Compensation here. If you choose to customize your definition, skip this table and proceed to page 5.

	<input type="radio"/> Base Wages	<input type="radio"/> Box 1 Wages	<input type="radio"/> Gross Wages
<b>Types of Compensation</b>			
<b>Regular Wages</b> Salary or hourly wage X hours PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified) On-call pay	All Regular Wages included	All Regular Wages included	All Regular Wages included
<b>Other Wages</b> Shift differentials Overtime Severance issued over time (weekly/bi-weekly)	Excluded	All Other Wages included	All Other Wages included
<b>Lump Sum Payments</b> PTO cash-out Longevity Bonuses Merit pay Job certifications Educational degrees Moving expenses Sick payouts Severance (if issued as lump sum)	Excluded	All Lump Sum Payments included	All Lump Sum Payments included
<b>Taxable Payments</b> Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement) Prizes, gift cards Personal use of a company car Car allowance	Excluded	All Taxable Payments included	All Taxable Payments included
<b>Reimbursement of Nontaxable Expenses (as defined by the IRS)</b> Gun, tools, equipment, uniform Phone Fitness Mileage reimbursement Travel through an accountable plan (i.e. tracking mileage for reimbursement)	Excluded	Excluded	Excluded
<b>Types of Deferrals</b>			
<b>Elective Deferrals of Employee Premiums/Contributions</b> 457 employee and employer contributions 125 cafeteria plan, FSAs and HSAs IRA contributions	All Elective Deferrals included	Excluded	All Elective Deferrals included
<b>Types of Benefits</b>			
<b>Nontaxable Fringe Benefits of Employees</b> Health plan, dental, vision benefits Workers compensation premiums Short- or Long-term disability premiums Group term or whole life insurance < \$50,000	All Nontaxable Fringe Benefits included	Excluded	All Nontaxable Fringe Benefits included
<b>Mandatory Contributions</b> Defined Benefit employee contributions MERS Health Care Savings Program employee contributions	All Mandatory Contributions included	Excluded	All Mandatory Contributions included
<b>Taxable Fringe Benefits</b> Clothing reimbursement Stipends for health insurance opt out payments Group term life insurance > \$50,000	Excluded	Excluded	All Taxable Fringe Benefits included
<b>Other Benefits / Lump Sum Payments</b> Workers compensation settlement payments	Excluded	Excluded	All Other Lump Sum Benefits included



# Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Hillsdale, City of

DIV: 30010115

**SKIP THIS TABLE** if you selected one of the standard definitions of compensation on page 4.

**CUSTOM:** If you choose this option, you must select boxes in each section you would like to include in your Definition of Compensation. You will be responsible for additional reporting details to track custom definitions.

## Types of Compensation

### Regular Wages

- Salary or hourly wage X hours  On-call pay  
 PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified)  Other: \_\_\_\_\_

### Other Wages apply: YES NO

- Shift differentials  Severance issued over time (weekly/bi-weekly)  
 Overtime  Other: \_\_\_\_\_

### Lump Sum Payments apply: YES NO

- PTO cash-out  Educational degrees  
 Longevity  Moving expenses  
 Bonuses  Sick payouts  
 Merit pay  Severance (if issued as lump sum)  
 Job certifications  Other: \_\_\_\_\_

### Taxable Payments apply: YES NO

- Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement)  
 Prizes, gift cards  Car allowance  
 Personal use of a company car  Other: \_\_\_\_\_

### Reimbursement of Nontaxable Expenses (as defined by the IRS) apply: YES NO

- Gun, tools, equipment, uniform  Mileage reimbursement  
 Phone  Travel through an accountable plan (i.e. tracking mileage for reimbursement)  
 Fitness  Other: \_\_\_\_\_

## Types of Deferrals

### Elective Deferrals of Employee Premiums/Contributions apply: YES NO

- 457 employee and employer contributions  IRA contributions  
 125 cafeteria plan, FSAs and HSAs  Other: \_\_\_\_\_

## Types of Benefits

### Nontaxable Fringe Benefits of Employees apply: YES NO

- Health plan, dental, vision benefits  Group term or whole life insurance < \$50,000  
 Workers compensation premiums  Other: \_\_\_\_\_  
 Short- or Long-term disability premiums

### Mandatory Contributions apply: YES NO

- Defined Benefit employee contributions  Other: \_\_\_\_\_  
 MERS Health Care Savings Program employee contributions

### Taxable Fringe Benefits apply: YES NO

- Clothing reimbursement  Group term life insurance > \$50,000  
 Stipends for health insurance opt out payments  Other: \_\_\_\_\_

### Other Benefits / Lump Sum Payments apply: YES NO

- Workers compensation settlement payments  Other: \_\_\_\_\_

# Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Hillsdale, City of

DIV: 30010115

## V. Execution:

### Authorized Designee of Governing Body of Municipality or Chief Judge of Court

This foregoing Addendum is hereby approved by City of Hillsdale

at a Board Meeting which took place on: \_\_\_\_\_  
(mm/dd/yyyy)

Authorized Signature: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

I understand that approved board minutes are required to complete this request.

Board minutes should be sent to: [DataCollectionProject@mersofmich.com](mailto:DataCollectionProject@mersofmich.com)

## Defined Benefit Plan Adoption Agreement Addendum



1134 Municipal Way Lansing, MI 48917 | 800.767.MERS (6377) | Fax 517.703.9711

www.mersoofmich.com

The employer, a participating municipality or court within the state of Michigan, hereby agrees to adopt and administer the MERS Defined Benefit (DB) Plan provided by the Municipal Employees' Retirement System of Michigan, as authorized by 1996 PA 220, in accordance with MERS Plan Document, as both may be amended, subject to the terms and conditions herein.

### I. Effective Date

The effective date shall be the first day of **January, 2021**.

**II. Employer name** Hillsdale, City of

**Municipality number** 300101

This is an amendment of the existing Adoption Agreement for the MERS Defined Benefit.

Any changes to plan provisions apply to employees in the division on the effective date, as well as to new hires ongoing. Definitions will apply for all service accrued after the effective date.

**Division number** 30010118

**Division name on file with MERS** City Treas.

### III. Plan Eligibility

Only those employees eligible for MERS membership may participate in the MERS Defined Benefit. If an employee classification is **included** in the plan, then employees that meet this definition will receive service credit if they work the required number of hours to meet the service credit qualification defined below. All eligible employees must be reported to MERS.

Using your Division Name above, expand on the employee classifications that are eligible to participate in MERS. For example, if Division is "General," please insert specific classifications that are eligible for MERS such as "Clerical Staff," "Elected Officials," "Library Director," etc.:

City Treasurer

Employee classification contains **public safety employees**:  Yes  No

Public safety employees include: law enforcement, parole and probation officers, employees responsible for emergency response (911 dispatch, fire service, paramedics, etc.), public works, and other skilled support personnel (equipment operators, etc.).

## Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Hillsdale, City of

DIV: 30010118

If you elect to include a special classification (chart below), then the employee will be required to meet the Service Credit Qualification as defined under section IV (Provisions) in order to earn a month of service. Excluded classification will require additional information below.

To further define eligibility (select all that apply):

Employee Classification	Included	Excluded	Not Employed
<b>Temporary Employees:</b> Those who will work for the municipality fewer than _____ months in total.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Part-Time Employees:</b> Those who regularly work fewer than _____ per _____.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Seasonal Employees:</b> Those who will work for the municipality from _____ to _____ only.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Voter-Elected Officials</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Appointed Officials:</b> An official appointed to a voter-elected office.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Contract Employees</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**Probationary Periods** (select one):

- Service will begin after the probationary period has been satisfied. Probationary periods are allowed in one-month increments, no longer than 12 months. During this probationary period, the employer will not report or provide service.

The probationary period will be \_\_\_\_\_ month(s).

Comments:

- Service will begin with the employee's date of hire (no Probationary Period). Effective with the date of hire, wages paid and any associated contributions must be submitted to MERS.

## Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Hillsdale, City of

DIV: 30010118

### IV. Provisions

#### 1. Service Credit Qualification

To clarify how eligible employees earn service credit, please indicate how many hours per month an eligible employee needs to work. For example, if you require 10 eight-hour days, this would be 80 hours per month. If an 'hour per day' has been defined (like ten 7-hour days), electing 70 hours will be required. Employees must meet the definition of Plan Eligibility in order to earn service credit under the plan.

To receive one month of service credit, an employee shall work (or be paid for as if working) 60 hours in a month.

#### 2. Leaves of Absence

Indicate by checking the boxes below, whether the potential for service credit will be allowed if an eligible employee is on one of the following types of leave, regardless of meeting the service credit qualification criteria.

Regardless whether an eligible employee is awarded service credit while on the selected type(s) of leave:

- MERS will skip over these months when determining the FAC amount for benefit calculations.
- Third-party wages **are not** reported for leaves of absence.
- Employers **are not** required to remit employer contributions based on leaves of absence when no wages are paid by the employer. However, an employer may submit additional voluntary contributions for the period of the leave in an amount determined by the employer.
- For **contributory divisions**, employee contributions are required for service credit to be retained. Employee contributions will be collected based on the Service Credit Qualification. Employers will calculate employee contributions due using the employee's current hourly rate (prior to leave). For example if 120 hours is required for service credit, then employee contributions shall be equal to 120 hours times the employee's hourly rate. Employees have three times the length of leave, to a maximum of five years, to pay required employee contributions. Leaves of absence are required to be reported to MERS, including the employee's start and end date per month, along with the employee's hourly rate.

Type of Leave	Service Credit Granted	Service Credit Excluded
Short- and Long-Term Disability	<input type="radio"/>	<input checked="" type="checkbox"/>
Workers' Compensation	<input type="radio"/>	<input checked="" type="checkbox"/>
Unpaid Family Medical Leave Act (FMLA)	<input type="radio"/>	<input checked="" type="checkbox"/>
Other: _____ For example, sick and accident, administrative, educational, sabbatical, etc.	<input type="radio"/>	<input checked="" type="checkbox"/>
Other 2: _____ Additional leave types as above	<input type="radio"/>	<input checked="" type="checkbox"/>

Leaves of absence due to military service are governed by the Federal *Uniformed Services Employment and Reemployment Rights Act* of 1994 (USERRA), IRC 414(u), effective January 1, 2007, IRC 401(a)(37).

## Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Hillsdale, City of

DIV: 30010118

### 3. Definition of Compensation

The Definition of Compensation is used to calculate a participant's final average compensation and is used in determining both employer and employee contributions. Wages paid to employees, calculated using the elected definition, must be reported to MERS.

Select your Definition of Compensation here. If you choose to customize your definition, skip this table and proceed to page 5.

	<input type="radio"/> Base Wages	<input type="radio"/> Box 1 Wages	<input type="radio"/> Gross Wages
<b>Types of Compensation</b>			
<b>Regular Wages</b> Salary or hourly wage X hours PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified) On-call pay	All Regular Wages Included	All Regular Wages Included	All Regular Wages Included
<b>Other Wages</b> Shift differentials Overtime Severance issued over time (weekly/bi-weekly)	Excluded	All Other Wages Included	All Other Wages Included
<b>Lump Sum Payments</b> PTO cash-out Longevity Bonuses Merit pay Job certifications Educational degrees Moving expenses Sick payouts Severance (if issued as lump sum)	Excluded	All Lump Sum Payments included	All Lump Sum Payments included
<b>Taxable Payments</b> Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement) Prizes, gift cards Personal use of a company car Car allowance	Excluded	All Taxable Payments included	All Taxable Payments included
<b>Reimbursement of Nontaxable Expenses (as defined by the IRS)</b> Gun, tools, equipment, uniform Phone Fitness Mileage reimbursement Travel through an accountable plan (i.e. tracking mileage for reimbursement)	Excluded	Excluded	Excluded
<b>Types of Deferrals</b>			
<b>Elective Deferrals of Employee Premiums/Contributions</b> 457 employee and employer contributions 125 cafeteria plan, FSAs and HSAs IRA contributions	All Elective Deferrals Included	Excluded	All Elective Deferrals included
<b>Types of Benefits</b>			
<b>Nontaxable Fringe Benefits of Employees</b> Health plan, dental, vision benefits Workers compensation premiums Short- or Long-term disability premiums Group term or whole life insurance < \$50,000	All Nontaxable Fringe Benefits Included	Excluded	All Nontaxable Fringe Benefits included
<b>Mandatory Contributions</b> Defined Benefit employee contributions MERS Health Care Savings Program employee contributions	All Mandatory Contributions Included	Excluded	All Mandatory Contributions Included
<b>Taxable Fringe Benefits</b> Clothing reimbursement Stipends for health insurance opt out payments Group term life insurance > \$50,000	Excluded	Excluded	All Taxable Fringe Benefits included
<b>Other Benefits / Lump Sum Payments</b> Workers compensation settlement payments	Excluded	Excluded	All Other Lump Sum Benefits included

## Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Hillsdale, City of

DIV: 30010118

**SKIP THIS TABLE** if you selected one of the standard definitions of compensation on page 4.

**CUSTOM:** If you choose this option, you must select boxes in each section you would like to include in your Definition of Compensation. You will be responsible for additional reporting details to track custom definitions.

### Types of Compensation

#### Regular Wages

- |  |   |
|--|---|
| <input checked="" type="checkbox"/> Salary or hourly wage X hours  | <input checked="" type="checkbox"/> On-call pay |
| <input checked="" type="checkbox"/> PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified) | <input type="checkbox"/> Other: _____           |

#### Other Wages apply: YES NO

- |   |   |
|---|---|
| <input checked="" type="checkbox"/> Shift differentials | <input checked="" type="checkbox"/> Severance issued over time (weekly/bl-weekly) |
| <input checked="" type="checkbox"/> Overtime            | <input type="checkbox"/> Other: _____   |

#### Lump Sum Payments apply: YES NO

- |   |  |
|---|--|
| <input type="checkbox"/> PTO cash-out       | <input type="checkbox"/> Educational degrees               |
| <input type="checkbox"/> Longevity          | <input type="checkbox"/> Moving expenses                   |
| <input type="checkbox"/> Bonuses            | <input type="checkbox"/> Sick payouts                      |
| <input type="checkbox"/> Merit pay          | <input type="checkbox"/> Severance (if issued as lump sum) |
| <input type="checkbox"/> Job certifications | <input type="checkbox"/> Other: _____                      |

#### Taxable Payments apply: YES NO

- |   |  |
|---|--|
| <input type="checkbox"/> Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement) | <input type="checkbox"/> Car allowance |
| <input type="checkbox"/> Prizes, gift cards   | <input type="checkbox"/> Other: _____  |
| <input type="checkbox"/> Personal use of a company car  |  |

#### Reimbursement of Nontaxable Expenses (as defined by the IRS) apply: YES NO

- |   |   |
|---|---|
| <input type="checkbox"/> Gun, tools, equipment, uniform | <input type="checkbox"/> Mileage reimbursement  |
| <input type="checkbox"/> Phone                          | <input type="checkbox"/> Travel through an accountable plan (i.e. tracking mileage for reimbursement) |
| <input type="checkbox"/> Fitness                        | <input type="checkbox"/> Other: _____   |

### Types of Deferrals

#### Elective Deferrals of Employee Premiums/Contributions apply: YES NO

- |   |   |
|---|---|
| <input checked="" type="checkbox"/> 457 employee and employer contributions | <input checked="" type="checkbox"/> IRA contributions |
| <input checked="" type="checkbox"/> 125 cafeteria plan, FSAs and HSAs       | <input type="checkbox"/> Other: _____                 |

### Types of Benefits

#### Nontaxable Fringe Benefits of Employees apply: YES NO

- |  |  |
|--|--|
| <input type="checkbox"/> Health plan, dental, vision benefits    | <input type="checkbox"/> Group term or whole life insurance < \$50,000 |
| <input type="checkbox"/> Workers compensation premiums           | <input type="checkbox"/> Other: _____                                  |
| <input type="checkbox"/> Short- or Long-term disability premiums |  |

#### Mandatory Contributions apply: YES NO

- |   |                                       |
|---|---------------------------------------|
| <input checked="" type="checkbox"/> Defined Benefit employee contributions                  | <input type="checkbox"/> Other: _____ |
| <input checked="" type="checkbox"/> MERS Health Care Savings Program employee contributions |                                       |

#### Taxable Fringe Benefits apply: YES NO

- |   |   |
|---|---|
| <input type="checkbox"/> Clothing reimbursement                         | <input type="checkbox"/> Group term life insurance > \$50,000 |
| <input type="checkbox"/> Stipends for health insurance opt out payments | <input type="checkbox"/> Other: _____                         |

#### Other Benefits / Lump Sum Payments apply: YES NO

- |   |                                       |
|---|---------------------------------------|
| <input type="checkbox"/> Workers compensation settlement payments | <input type="checkbox"/> Other: _____ |
|---|---------------------------------------|



## Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Hillsdale, City of

DIV: 30010118

### V. Execution:

#### Authorized Designee of Governing Body of Municipality or Chief Judge of Court

This foregoing Addendum is hereby approved by City of Hillsdale

at a Board Meeting which took place on: \_\_\_\_\_  
(mm/dd/yyyy)

Authorized Signature: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

I understand that approved board minutes are required to complete this request.

Board minutes should be sent to: [DataCollectionProject@mersofmich.com](mailto:DataCollectionProject@mersofmich.com)

## Defined Contribution Plan Adoption Agreement Addendum



1134 Municipal Way Lansing, MI 48917 | 800.767.MERS (6377) | Fax 517.703.9711

www.mersofmich.com

The employer, a participating municipality or court within the state of Michigan, hereby agrees to adopt and administer the MERS Defined Contribution (DC) Plan provided by the Municipal Employees' Retirement System of Michigan, as authorized by 1996 PA 220, in accordance with MERS Plan Document, as both may be amended, subject to the terms and conditions herein.

### I. Effective Date

The effective date shall be the first day of **January, 2021**.

**II. Employer name** Hillsdale, City of

**Municipality number** 300101

This is an amendment of the existing MERS Defined Contribution Agreement.

Any changes to plan provisions apply to employees in the division on the effective date, as well as to new hires ongoing. Definitions will apply for all service accrued after the effective date.

**Division number** 300101110484

**Division name** Grn NU & BPU NU > 7/1/17

Note: This division should reflect how you currently define employees who are eligible to participate, for example, All full-time Employees, New hires after 1/1/2019, etc.

### III. Plan Eligibility

Only those employees eligible for MERS membership may participate in the MERS Defined Contribution Plan. If an employee classification is included in the plan, then employees that meet this definition are required to participate in the plan and earn time toward vesting. All eligible employees must be reported to MERS.

Using your Division Name above, expand on the employee classifications that are eligible to participate in MERS, such as "Clerical staff working more than 160 hours in a month," "Elected Officials" or "Admin working >32 hours per week," etc.:

Non Union

Employee classification contains **public safety employees:**  Yes  No

Public safety employees include: law enforcement, parole and probation officers, employees responsible for emergency response (911 dispatch, fire service, paramedics, etc.), public works, and other skilled support personnel (equipment operators, etc.).

## Defined Contribution Plan Adoption Agreement Addendum

EMPLOYER NAME: Hillsdale, City of

DIV: 300101110484

If you elect to include a special classification (chart below), then the employee will be required to participate in the employer and employee contributions adopted in your plan. An excluded classification will require additional information below.

To further define eligibility (select all that apply):

Employee Classification	Included	Excluded	Not Employed
<b>Temporary Employees:</b> Those who will work for the municipality fewer than <u>12</u> months in total.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>Part-Time Employees:</b> Those who regularly work fewer than <u>40</u> per week.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>Seasonal Employees:</b> Those who will work for the municipality from <u>January</u> to <u>December</u> only.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>Voter-Elected Officials</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>Appointed Officials:</b> An official appointed to a voter-elected office.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>Contract Employees</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

**Probationary Periods** (select one):

- Contributions will begin after the probationary period has been satisfied. Probationary periods are allowed in one-month increments, no longer than 12 months. During this probationary period, contributions will not be reported and service toward vesting will begin when probationary period has ended.

The probationary period will be \_\_\_\_\_ month(s).

Comments:

- Contributions will begin with the employee's date of hire (no Probationary Period). Effective with the date of hire, wages paid and any associated contributions must be submitted to MERS.

## Defined Contribution Plan Adoption Agreement Addendum

EMPLOYER NAME: Hillsdale, City of

DIV:300101110484

### IV. Provisions

#### 1. Leaves of Absence

Regardless of whether an employee is earning a wage while on the following types of leave:

- Third-party wages are not used in determining contributions for periods of leave.
- Vesting under elapsed time continues to accrue even if wages are not earned and contributions are zero.

*Note:* Employers who determine vesting based on an "hours-reported" method, should report actual worked hours for the month where there was a leave.

Types of leave include:

- Short Term and Long Term Disability
- Workers Compensation
- Unpaid Family Medical Leave Act (FMLA)

Leaves of absence due to military service are governed by the federal *Uniformed Services Employment and Reemployment Rights Act* of 1994 (USERRA), IRC 414(u), effective January 1, 2007, IRC 401(a)(37).

## Defined Contribution Plan Adoption Agreement Addendum

EMPLOYER NAME: Hillsdale, City of

DIV: 300101110484

### 2. Definition of Compensation

The Definition of Compensation is used to determine participant and employer contributions. Wages are strongly recommended to be reported with regular wage/contribution reports to MERS. Contributions cannot exceed IRS limitations.

Select your Definition of Compensation here. If you choose to customize your definition, skip this table and proceed to page 5.

	Base Wages	Box 1 Wages	Gross Wages
<b>Types of Compensation</b>			
<b>Regular Wages</b> Salary or hourly wage X hours PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified) On-call pay	All Regular Wages included	All Regular Wages included	All Regular Wages included
<b>Other Wages</b> Shift differentials Overtime Severance issued over time (weekly/bi-weekly)	Excluded	All Other Wages included	All Other Wages included
<b>Lump Sum Payments</b> PTO cash-out Longevity Bonuses Merit pay Job certifications Educational degrees Moving expenses Sick payouts Severance (if issued as lump sum)	Excluded	All Lump Sum Payments included	All Lump Sum Payments included
<b>Taxable Payments</b> Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement) Prizes, gift cards Personal use of a company car Car allowance	Excluded	All Taxable Payments included	All Taxable Payments included
<b>Reimbursement of Nontaxable Expenses (as defined by the IRS)</b> Gun, tools, equipment, uniform Phone Fitness Mileage reimbursement Travel through an accountable plan (i.e. tracking mileage for reimbursement)	Excluded	Excluded	Excluded
<b>Types of Deferrals</b>			
<b>Elective Deferrals of Employee Premiums/Contributions</b> 457 employee and employer contributions 125 cafeteria plan, FSAs and HSAs IRA contributions	All Elective Deferrals included	Excluded	All Elective Deferrals included
<b>Types of Benefits</b>			
<b>Nontaxable Fringe Benefits of Employees</b> Health plan, dental, vision benefits Workers compensation premiums Short- or Long-term disability premiums Group term or whole life insurance < \$50,000	All Nontaxable Fringe Benefits included	Excluded	All Nontaxable Fringe Benefits included
<b>Mandatory Contributions</b>	All Mandatory Contributions included	Excluded	All Mandatory Contributions included
<b>Taxable Fringe Benefits</b> Clothing reimbursement Stipends for health insurance opt out payments Group term life insurance > \$50,000	Excluded	Excluded	All Taxable Fringe Benefits included
<b>Other Benefits / Lump Sum Payments</b> Workers compensation settlement payments	Excluded	Excluded	All Other Lump Sum Benefits included

## Defined Contribution Plan Adoption Agreement Addendum

EMPLOYER NAME: Hillsdale, City of

DIV: 300101110484

**SKIP THIS TABLE** if you selected one of the standard definitions of compensation on page 4.

**CUSTOM:** If you choose this option, you must select boxes in each section you would like to include in your Definition of Compensation. You will be responsible for additional reporting details to track custom definitions.

### Types of Compensation

#### Regular Wages

 Salary or hourly wage X hours

 PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified)

 On-call pay

 Other: \_\_\_\_\_

**Other Wages** apply: YES  NO 
 Shift differentials

 Overtime

 Severance issued over time (weekly/bi-weekly)

 Other: \_\_\_\_\_

**Lump Sum Payments** apply: YES  NO 
 PTO cash-out

 Longevity

 Bonuses

 Merit pay

 Job certifications

 Educational degrees

 Moving expenses

 Sick payouts

 Severance (if issued as lump sum)

 Other: \_\_\_\_\_

**Taxable Payments** apply: YES  NO 
 Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement)

 Prizes, gift cards

 Personal use of a company car

 Car allowance

 Other: \_\_\_\_\_

**Reimbursement of Nontaxable Expenses** (as defined by the IRS) apply: YES  NO 
 Gun, tools, equipment, uniform

 Phone

 Fitness

 Mileage reimbursement

 Travel through an accountable plan (i.e. tracking mileage for reimbursement)

 Other: \_\_\_\_\_

### Types of Deferrals

**Elective Deferrals of Employee Premiums/Contributions** apply: YES  NO 
 457 employee and employer contributions

 125 cafeteria plan, FSAs and HSAs

 IRA contributions

 Other: \_\_\_\_\_

### Types of Benefits

**Nontaxable Fringe Benefits of Employees** apply: YES  NO 
 Health plan, dental, vision benefits

 Workers compensation premiums

 Short- or Long-term disability premiums

 Group term or whole life insurance < \$50,000

 Other: \_\_\_\_\_

**Mandatory Contributions** apply: YES  NO 
**Taxable Fringe Benefits** apply: YES  NO 
 Clothing reimbursement

 Stipends for health insurance opt out payments

 Group term life insurance > \$50,000

 Other: \_\_\_\_\_

**Other Benefits / Lump Sum Payments** apply: YES  NO 
 Workers compensation settlement payments

 Other: \_\_\_\_\_

## Defined Contribution Plan Adoption Agreement Addendum

EMPLOYER NAME: Hillsdale, City of

DIV: 300101110484

### 3. Forfeiture

A forfeiture occurs when a participant separates from employment prior to meeting the associated elapsed time (or hours reported) to receive vesting. The percentage of his/her employer contribution account balance that has not vested as of the date of termination will forfeit after 12 consecutive months following the termination date reported by the employer, or earlier, if the System distributes the participant's vested portion. MERS will utilize an available forfeiture balance as an automatic funding source applied to reported employer contributions at the time of reporting.

### V. Execution:

#### Authorized Designee of Governing Body of Municipality or Chief Judge of Court

This foregoing Addendum is hereby approved by City of Hillsdale

at a Board Meeting which took place on: \_\_\_\_\_  
(mm/dd/yyyy)

Authorized Signature: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

I understand that approved board minutes are required to complete this request.

Board minutes should be sent to: [DataCollectionProject@mersofmich.com](mailto:DataCollectionProject@mersofmich.com)



# **City of Hillsdale**

## **Agenda Item Summary**

**Meeting Date:** December 7, 2020

**Agenda Item:** New Business

**SUBJECT:** Application for Annual ROW Permit from MDOT (Resolution)

**BACKGROUND PROVIDED BY STAFF (Kathy Flaughter, Administrative Assistant)**

Each year it is necessary for the City to adopt a resolution which is required by the Michigan Department of Transportation for purposes of issuing individual permits to use its M-99 right-of-way within the City boundaries. Use of the right-of-way is required from time to time by the Department of Public Services, the Board of Public Utilities, the Police Department and the Fire Department. I have enclosed a proposed Resolution proposed for submission to MDOT. As you can see from the resolution, it authorizes the Directors of the DPS and BPU, and Scott Hephner to apply for permits for various uses throughout the year.

**RECOMMENDATION:**

Staff recommends that Council adopt the attached Resolution to Approve an Application for Annual ROW Permit from MDOT.

## PERFORMANCE RESOLUTION FOR GOVERNMENTAL AGENCIES

### Resolution #

*This Performance Resolution is required by the Michigan Department of Transportation for purposes of issuing to a municipal utility an "Individual Permit for Use of State Highway Right of Way", or an "Annual Application and Permit for Miscellaneous Operations within State Highway Right of Way".*

RESOLVED WHEREAS, the CITY OF HILLSDALE  
(city, village, township, etc.)

hereinafter referred to as the "GOVERNMENTAL AGENCY," periodically applies to the Michigan Department of Transportation, hereinafter referred to as the "DEPARTMENT," for permits, referred to as "PERMIT," to construct, operate, use and/or maintain utilities or other facilities, or to conduct other activities, on, over, and under State Highway Right of Way at various locations within and adjacent to its corporate limits;

NOW THEREFORE, in consideration of the DEPARTMENT granting such PERMIT, the GOVERNMENTAL AGENCY agrees that:

1. Each party to this Agreement shall remain responsible for any claims arising out of their own acts and/or omissions during the performance of this Agreement, as provided by law. This Agreement is not intended to increase either party's liability for, or immunity from, tort claims, nor shall it be interpreted, as giving either party hereto a right of indemnification, either by Agreement or at law, for claims arising out of the performance of this Agreement.
2. If any of the work performed for the GOVERNMENTAL AGENCY is performed by a contractor, the GOVERNMENTAL AGENCY shall require its contractor to hold harmless, indemnify and defend in litigation, the State of Michigan, the DEPARTMENT and their agents and employee's, against any claims for damages to public or private property and for injuries to person arising out of the performance of the work, except for claims that result from the sole negligence or willful acts of the DEPARTMENT, until the contractor achieves final acceptance of the GOVERNMENTAL AGENCY. Failure of the GOVERNMENTAL AGENCY to require its contractor to indemnify the DEPARTMENT, as set forth above, shall be considered a breach of its duties to the DEPARTMENT.
3. Any work performed for the GOVERNMENTAL AGENCY by a contractor or subcontractor will be solely as a contractor for the GOVERNMENTAL AGENCY and not as a contractor or agent of the DEPARTMENT. The DEPARTMENT shall not be subject to any obligations or liabilities by vendors and contractors of the GOVERNMENTAL AGENCY, or their subcontractors or any other person not a party to the PERMIT without the DEPARTMENT'S specific prior written consent and notwithstanding the issuance of the PERMIT. Any claims by any contractor or subcontractor will be the sole responsibility of the GOVERNMENTAL AGENCY.
4. The GOVERNMENTAL AGENCY shall take no unlawful action or conduct, which arises either directly or indirectly out of its obligations, responsibilities, and duties under the PERMIT which results in claims being asserted against or judgment being imposed against the State of Michigan, the Michigan Transportation Commission, the DEPARTMENT, and all officers, agents and employees thereof and those contracting governmental bodies performing permit activities for the DEPARTMENT and all officers, agents, and employees thereof, pursuant to a maintenance contract. In the event that the same occurs, for the purposes of the PERMIT, it will be considered as a breach of the PERMIT thereby giving the State of Michigan, the DEPARTMENT, and/or the Michigan Transportation Commission a right to seek and obtain any necessary relief or remedy, including, but not by way of limitation, a judgment for money damages.

- 5. The GOVERNMENTAL AGENCY will, by its own volition and/or request by the DEPARTMENT, promptly restore and/or correct physical or operating damages to any State Highway Right of Way resulting from the installation construction, operation and/or maintenance of the GOVERNMENTAL AGENCY'S facilities according to a PERMIT issued by the DEPARTMENT.
- 6. With respect to any activities authorized by a PERMIT, when the GOVERNMENTAL AGENCY requires insurance on its own or its contractor's behalf it shall also require that such policy include as named insured the State of Michigan, the Transportation Commission, the DEPARTMENT, and all officers, agents, and employees thereof and those governmental bodies performing permit activities for the DEPARTMENT and all officers, agents, and employees thereof, pursuant to a maintenance contract.
- 7. The incorporation by the DEPARTMENT of this resolution as part of a PERMIT does not prevent the DEPARTMENT from requiring additional performance security or insurance before issuance of a PERMIT.
- 8. This resolution shall continue in force from this date until cancelled by the GOVERNMENTAL AGENCY or the DEPARTMENT with no less than thirty (30) days prior written notice provided to the other party. It will not be cancelled or otherwise terminated by the GOVERNMENTAL AGENCY with regard to any PERMIT which has already been issued or activity which has already been undertaken.

BE IT FURTHER RESOLVED, that the following position(s) are authorized to apply to the DEPARTMENT for the necessary permit to work within State Highway Right of Way on behalf of the GOVERNMENTAL AGENCY.

Title and/or Name:

JAKE HAMMEL, DIRECTOR OF PUBLIC SERVICES

CHRIS McARTHUR, DIRECTOR OF BOARD OF PUBLIC UTILITIES

SCOTT HEPHNER, CHIEF OF POLICE & FIRE

I HEREBY CERTIFY that the foregoing is a true copy of a resolution adopted by

the CITY COUNCIL

(Name of Board, etc)

of the CITY OF HILLSDALE

(Name of GOVERNMENTAL AGENCY)

of HILLSDALE

(County)

at a REGULAR meeting held on the 7th day

of DECEMBER A.D. 2020.

Signed Adam Stockford

Adam Stockford

Title MAYOR

Signed Katy Price

Katy Price

Title City Clerk



# Hillsdale Housing Commission

45 N. West Street Hillsdale, MI 49242  
Phone: (517) 439-1210 Fax: (517) 439-9577  
www.hillsdalehousing.org

## Application for the Hillsdale Housing Commission

Name: Barbara Handaw Have you ever lived at Hilltop? yes

Address: 45 N. West St.

Apt. #: XXX

City: Hillsdale How long have you lived in Hillsdale? 18 yrs +

State: mi ck

Zip: 49242

Phone:     

Why do you want to be a Commissioner?

Am Very interested in how Affordable Housing works in our county, I grew up in the North Adams - Jenome area graduating in 1971. and would love to help in any way I can, and will gladly attend every meetings.

Have you ever served on a volunteer board or commission before?  Yes  No

If "Yes" to above, please describe your previous board experience, including approximate dates of service.



# CITY OF HILLSDALE

97 NORTH BROAD STREET  
HILLSDALE, MICHIGAN 49242-1695  
(517) 437-6442 FAX: (517) 437-6448  
cityofhillsdale.org

Name: Karena A. Mills

Address: ~~9765 W. Kalamazoo Blvd. N. N. 20000~~  
Street City Zip

Phone: Home ~~517-437-2958~~ Work ~~517-437-2066~~

E-Mail ~~karena@cityofhillsdale.org~~

Are you a resident of City of Hillsdale? Yes \_\_\_\_\_ No X

Occupation: (if retired, former occupation) \_\_\_\_\_

Please check the expertise and skills you can contribute:

- Accounting
- Fund Raising
- Marketing
- Advocacy
- Human Resources
- Planning
- Computers
- Knowledge of the Cause
- Public Relations
- Legal
- Community Relations
- Public Speaking
- Finance
- Management
- Other \_\_\_\_\_

**Brief Educational Background:**

BBA - Adrian College, Graduate School of Banking - University of Wisconsin,  
Graduate Commercial Lending School - ABA via SMU

What charitable or community activities have you **actively** participated in? Please describe any leadership role(s) you have (had) in the organization(s):

4-H Leader , Ran Rose City Horse Show for 3 years, Board Treasurer of Cascades Humane Society,  
Board Treasurer of Jackson School of the Arts, Volunteer teaching adult tap dance at JSA.

On what other volunteer boards/committees have you served? \_\_\_\_\_  
Jackson School of the Arts and Cascades Humane Society

Describe any previous activities related to government: \_\_\_\_\_

I am a member of the Michigan Bankers Association Grass Roots Advocacy Committee

Please explain why you would be interested in serving on the council or committee: \_\_\_\_\_

Offer any assistance with the growth and development of Hillsdale.

Please explain your understanding of the City of Hillsdale:

I work at the Main Office of County National Bank as the Chief Operating Officer.

Additional comments: \_\_\_\_\_

Please send your completed application to City of Hillsdale, City Manager at 97 North Broad Street, Hillsdale, MI 49242.



Applicant Signature

11-27-2020

Date