



# City Council Agenda

December 6, 2021  
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 and BPU Claims of October 28, 2021: \$ 1,644,644.34  
November 11, 2021: \$ 377,772.36  
November 24, 2021: \$ 948,451.40

2. Payroll of October 28, 2021: \$ 177,254.67  
November 11, 2021: \$ 178,207.63  
November 24, 2021: \$ 188,515.49

B. City Council Minutes of November 15, 2021

C. Planning Commission Minutes of October 20, 2021

D. Housing Commission Minutes of September 15, 2021

E. TIFA Minutes of September 21, 2021

F. TIFA Program Review Committee Minutes of November 2, 2021

G. TIFA Targeted Development Committee Minutes of November 9, 2021

H. Hillsdale College Union Street Block Party Use of Street Agreement

**VI. Communications/Petitions**

A. EDC Gift Card Program

B. 2021 NYE Event

C. Hillsdale Community Library Open House Event

D. Comcast Programming Advisory Email

E. Comcast Price Changes Letter

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

A. B-2 Downtown Zoning Ordinance

**VIII. Old Business**

A.

**IX. New Business**

A. 2021 Audit Presentation

- B. 2022 Council Meeting Dates
- C. Lennox Distilling LLC Micro Brewer
- D. ARP funds and City Requirements – Discussion
- E. Storm Water Investigations
- F. Westwood Drive Area Engineering Services
- G. Proposed 2022 Special Assessment Districts for Street Projects
- H. City Facebook Information – Discussion

**X. Miscellaneous Reports**

- A. Proclamations- None
- B. Appointment- Lance Fansler – IPMC Board  
Reappointment- Amber Yoder, Cathy Kelemen, Jacob Parker – Election Commission
- C. Other- None

**XI. General Public Comment**

**XII. City Manager’s Report**

**XIII. Council Comment**

**XIV. Adjournment**

GL Number	Invoice Date	Vendor	Invoice Desc.	Invoice	Due Date	Amount	check #
Check 100							
101-175.000-801.000	10/10/21	CARD SERVICES CENTER	TEAMVIEWER	SKEISER 10/2021	11/04/21	305.50	100
582-175.000-801.200	10/10/21	CARD SERVICES CENTER	TEAMVIEWER	SKEISER 10/2021	11/04/21	152.75	100
590-175.000-801.200	10/10/21	CARD SERVICES CENTER	TEAMVIEWER	SKEISER 10/2021	11/04/21	76.37	100
591-175.000-801.200	10/10/21	CARD SERVICES CENTER	TEAMVIEWER	SKEISER 10/2021	11/04/21	76.38	100
Total For Check 100						611.00	
Check 101							
101-215.000-734.000	10/10/21	CARD SERVICES CENTER	POSTAGE - OVERNIGHT TO ATTORNEY	KPRICE 10/2021	11/04/21	26.50	101
Total For Check 101						26.50	
Check 102							
101-441.000-861.000	10/10/21	CARD SERVICES CENTER	SIGN, HOTEL, TRAINING, FUEL, HITCH	JHAMMEL 10/2021	11/04/21	20.00	102
101-441.000-862.000	10/10/21	CARD SERVICES CENTER	SIGN, HOTEL, TRAINING, FUEL, HITCH	JHAMMEL 10/2021	11/04/21	190.34	102
202-490.000-726.000	10/10/21	CARD SERVICES CENTER	SIGN, HOTEL, TRAINING, FUEL, HITCH	JHAMMEL 10/2021	11/04/21	142.50	102
203-490.000-726.000	10/10/21	CARD SERVICES CENTER	SIGN, HOTEL, TRAINING, FUEL, HITCH	JHAMMEL 10/2021	11/04/21	142.50	102
582-544.000-730.000	10/10/21	CARD SERVICES CENTER	SIGN, HOTEL, TRAINING, FUEL, HITCH	JHAMMEL 10/2021	11/04/21	68.46	102
640-444.000-740.000	10/10/21	CARD SERVICES CENTER	SIGN, HOTEL, TRAINING, FUEL, HITCH	JHAMMEL 10/2021	11/04/21	125.00	102
Total For Check 102						688.80	
Check 102313							
101-295.000-930.000	10/04/21	AMERICAN COPPER AND BRASS, LLC	LIGHTBULBS FOR RUNWAY LIGHTS	21INV045458	11/18/21	291.36	102313
Total For Check 102313						291.36	
Check 102385							
101-175.000-726.000	10/06/21	PRINTER SOURCE PLUS	DRUMS FOR CM OFFICE COPIER	178819	10/31/21	278.97	102385
Total For Check 102385						278.97	
Check 102409							
101-265.000-801.000	10/11/21	UNIFIRST CORP	CONTRACTUAL MAT & UNIFORM SERVICE	1620013238	11/10/21	15.51	102409
588-588.000-801.000	10/11/21	UNIFIRST CORP	CONTRACTUAL MAT & UNIFORM SERVICE	1620013240	11/10/21	83.50	102409
Total For Check 102409						99.01	
Check 102423							
582-544.000-730.000	10/11/21	ALTA EQUIPMENT COMPANY	QUICK COUPLER	SP2/73751	11/04/21	86.20	102423
Total For Check 102423						86.20	
Check 102424							
590-547.000-726.900	10/12/21	AMAZON CAPITAL SERVICES, INC	TONER/HUSQ GAS GRINDER/DIAMOND BLAD:	1KQF-1P37-XCVY	11/04/21	43.39	102424
591-544.000-930.000	10/12/21	AMAZON CAPITAL SERVICES, INC	TONER/HUSQ GAS GRINDER/DIAMOND BLAD:	1KQF-1P37-XCVY	11/04/21	1,065.98	102424
Total For Check 102424						1,109.37	
Check 102425							
591-545.000-930.000	10/21/21	AMAZON CAPITAL SERVICES, INC	TEST PAPER STRIPS PH TEST STRIPS RO:	17MK-QDGN-9YJQ	11/04/21	9.99	102425
Total For Check 102425						9.99	
Check 102426							
640-444.000-730.000	10/19/21	AMAZON CAPITAL SERVICES, INC	WINDSHIELD WIPER MOTOR - BPU TRUCK	11QD-T67Q-3NWX	10/28/21	65.95	102426
Total For Check 102426						65.95	
Check 102427							
271-790.000-930.000	10/22/21	AMAZON CAPITAL SERVICES, INC	STERL LIGHTING 32 WATT - LIBRARY &	1XL7-CNGP-WKLV	10/28/21	15.00	102427
588-588.000-930.000	10/22/21	AMAZON CAPITAL SERVICES, INC	STERL LIGHTING 32 WATT - LIBRARY &	1XL7-CNGP-WKLV	10/28/21	14.99	102427
Total For Check 102427						29.99	
Check 102428							

GL Number	Invoice Date	Vendor	Invoice Desc.	Invoice	Due Date	Amount	check #
Check 102428 591-544.000-930.990	10/12/21	AMERICAN COPPER AND BRASS, LLC	3/4 X 1 COUPLING X 11	21INV046910	11/04/21	770.00	102428
			Total For Check 102428			770.00	
Check 102429 582-544.000-726.800	10/14/21	AMERICAN COPPER AND BRASS, LLC	PLASTIC BUSHING/LOCKNUT/RIGID STRAP	21INV047417	11/04/21	46.27	102429
			Total For Check 102429			46.27	
Check 102430 101-265.000-930.000	10/22/21	AMERICAN COPPER AND BRASS, LLC	CPVC CEMENT, FITTINGS, TUBE, ADPT,	21INV048837	10/28/21	55.08	102430
			Total For Check 102430			55.08	
Check 102431 101-265.000-930.000	10/14/21	AMERICAN COPPER AND BRASS, LLC	TANK BOLTS & KIT - TRANSFER STATION	21INV047407	10/28/21	8.32	102431
			Total For Check 102431			8.32	
Check 102432 101-265.000-930.000	10/14/21	AMERICAN COPPER AND BRASS, LLC	FLEX CONNECT, BALLCOCK - TRANSFER S'	21INV047406	10/28/21	20.23	102432
			Total For Check 102432			20.23	
Check 102433 202-490.000-726.000	10/06/21	AMERICAN COPPER AND BRASS, LLC	120 V COIL CONTACT	21INV045927	10/28/21	215.05	102433
			Total For Check 102433			215.05	
Check 102434 271-790.000-726.000	10/19/21	AMERICAN FIRE PROTECTION	HYDRAULIC CALCULATIONS PLACARD FOR	25232	10/28/21	210.00	102434
			Total For Check 102434			210.00	
Check 102435 663-336.000-970.000	10/14/21	APOLLO FIRE EQUIPMENT COMPANY	HURST EXL E-DRAULIC BATTERY - CAPIT.	107225	11/14/21	500.00	102435
			Total For Check 102435			500.00	
Check 102436 663-336.000-970.000	10/21/21	APOLLO FIRE EQUIPMENT COMPANY	GLOBE SUPREME BOOT W/ARCTIC GRIP -	107290	11/15/21	896.00	102436
			Total For Check 102436			896.00	
Check 102437 101-173.000-726.000	10/21/21	ARROW SWIFT PRINTING	BUSINESS CARDS - L SERGENT	155944	11/10/21	30.50	102437
			Total For Check 102437			30.50	
Check 102438 582-175.000-726.000	10/15/21	ARROW SWIFT PRINTING	ENVELOPES	155840	11/04/21	298.13	102438
590-175.000-726.000	10/15/21	ARROW SWIFT PRINTING	ENVELOPES	155840	11/04/21	149.06	102438
591-175.000-726.000	10/15/21	ARROW SWIFT PRINTING	ENVELOPES	155840	11/04/21	149.06	102438
			Total For Check 102438			596.25	
Check 102439 582-175.000-726.000	10/15/21	ARROW SWIFT PRINTING	ENVELOPES	155839	11/04/21	257.32	102439
590-175.000-726.000	10/15/21	ARROW SWIFT PRINTING	ENVELOPES	155839	11/04/21	128.66	102439
591-175.000-726.000	10/15/21	ARROW SWIFT PRINTING	ENVELOPES	155839	11/04/21	128.65	102439
			Total For Check 102439			514.63	
Check 102440 271-792.000-982.000	09/28/21	BAKER & TAYLOR COMPANY	BOOKS	2036234310	10/28/21	26.44	102440
			Total For Check 102440			26.44	

GL Number	Invoice Date	Vendor	Invoice Desc.	Invoice	Due Date	Amount	check #
Check 102441 271-792.000-982.000	10/11/21	BAKER & TAYLOR COMPANY	BOOKS	2036262758	11/09/21	59.38	102441
			Total For Check 102441			59.38	
Check 102442 591-544.000-930.000	10/11/21	BECKER & SCRIVENS	CDF FLOWABLE FILL	93187	11/04/21	620.75	102442
			Total For Check 102442			620.75	
Check 102443 101-265.000-930.000	10/18/21	BECKER & SCRIVENS	6" RISERS, RISER LID - TRANSFER STA'	93406	10/28/21	90.00	102443
			Total For Check 102443			90.00	
Check 102444 247-900.000-801.005	10/23/21	ALAN BEEKER	DAWN THEATER REHABILITATION	R3187769	10/29/21	430.49	102444
			Total For Check 102444			430.49	
Check 102445 101-400.000-860.000	10/14/21	ALAN BEEKER	MILEAGE AND MISC EXPENSES	EXPR2021-10-26	10/28/21	46.84	102445
			Total For Check 102445			46.84	
Check 102446 287-900.000-970.000	08/23/21	BELL EQUIPMENT COMPANY	2021 TRACKLESS MT WITH ATTACHMENTS	E00028	10/28/21	198,234.00	102446
			Total For Check 102446			198,234.00	
Check 102447 591-544.000-930.000	10/18/21	BILL'S LAWN CARE, LLC	77 WESTWOOD DR APPROACH - REMOVE/RE	2397113	11/04/21	1,500.00	102447
			Total For Check 102447			1,500.00	
Check 102448 591-544.000-930.990	10/18/21	BILL'S LAWN CARE, LLC	137 OAK ST SIDEWALK - REMOVE & REPL	2397114	11/04/21	1,000.00	102448
			Total For Check 102448			1,000.00	
Check 102449 101-295.000-740.000	10/22/21	BRINER OIL CO, INC	DIESEL FUEL DELIVERY	123345	11/06/21	529.42	102449
			Total For Check 102449			529.42	
Check 102450 101-173.000-801.000	10/19/21	BS&A SOFTWARE	ANNUAL SUPPORT FA, MR, HR, UB, CM,	137654	10/29/21	401.50	102450
101-175.000-801.000	10/19/21	BS&A SOFTWARE	ANNUAL SUPPORT FA, MR, HR, UB, CM,	137654	10/29/21	456.00	102450
101-219.000-801.000	10/19/21	BS&A SOFTWARE	ANNUAL SUPPORT FA, MR, HR, UB, CM,	137654	10/29/21	684.00	102450
101-441.000-801.000	10/19/21	BS&A SOFTWARE	ANNUAL SUPPORT FA, MR, HR, UB, CM,	137654	10/29/21	759.00	102450
582-000.000-123.000	10/19/21	BS&A SOFTWARE	ANNUAL SUPPORT FA, MR, HR, UB, CM,	137654	10/29/21	3,309.25	102450
590-000.000-123.000	10/19/21	BS&A SOFTWARE	ANNUAL SUPPORT FA, MR, HR, UB, CM,	137654	10/29/21	1,655.00	102450
591-000.000-123.000	10/19/21	BS&A SOFTWARE	ANNUAL SUPPORT FA, MR, HR, UB, CM,	137654	10/29/21	1,654.25	102450
			Total For Check 102450			8,919.00	
Check 102451 582-000.000-123.000	09/17/21	CANNON TECHNOLOGIES INC	ANNUAL YUKON SUPPORT AMI RF 2021 BP	944505862	10/29/21	4,571.00	102451
590-000.000-123.000	09/17/21	CANNON TECHNOLOGIES INC	ANNUAL YUKON SUPPORT AMI RF 2021 BP	944505862	10/29/21	2,285.50	102451
591-000.000-123.000	09/17/21	CANNON TECHNOLOGIES INC	ANNUAL YUKON SUPPORT AMI RF 2021 BP	944505862	10/29/21	2,285.50	102451
			Total For Check 102451			9,142.00	
Check 102452 101-336.000-726.000	10/14/21	CARELINC MEDICAL EQUIPMENT	OXYGEN TANK REFILL	13676704	10/28/21	75.00	102452
			Total For Check 102452			75.00	

GL Number	Invoice Date	Vendor	Invoice Desc.	Invoice	Due Date	Amount	check #
Check 102453							
101-441.000-726.000	10/18/21	CINTAS	DPS/POWER PLANT FIRST AID SUPPLIES	5080662895	11/04/21	70.12	102453
582-543.000-726.000	10/18/21	CINTAS	DPS/POWER PLANT FIRST AID SUPPLIES	5080662895	11/04/21	111.46	102453
			Total For Check 102453			181.58	
Check 102454							
582-000.000-202.100	10/28/21	CL REAL ESTATE LLC	UB refund for account: 026857	10/28/2021	11/04/21	14.31	102454
590-000.000-202.100	10/28/21	CL REAL ESTATE LLC	UB refund for account: 026857	10/28/2021	11/04/21	23.45	102454
591-000.000-202.100	10/28/21	CL REAL ESTATE LLC	UB refund for account: 026857	10/28/2021	11/04/21	20.10	102454
			Total For Check 102454			57.86	
Check 102455							
101-276.000-726.000	10/21/21	COLDSRING	5 NICHE FRONTS	1781911	10/28/21	1,131.00	102455
			Total For Check 102455			1,131.00	
Check 102456							
582-000.000-202.100	10/14/21	COMMUNITY ACTION AGENCY	UB REFUND FOR ACCOUNT: 030387 (D. C.	10/14/2021	10/21/21	1,027.83	102456
			Total For Check 102456			1,027.83	
Check 102457							
582-000.000-202.100	10/28/21	CRAMER, JOSHUA E	UB refund for account: 011411	10/28/2021	11/04/21	94.66	102457
			Total For Check 102457			94.66	
Check 102458							
640-444.000-801.000	10/18/21	CTT EQUIPMENT , LLC	ANNUAL INSPECTION - MOBILE COLUMNS	12258	11/17/21	275.00	102458
			Total For Check 102458			275.00	
Check 102459							
101-336.000-726.000	10/20/21	CURRENT OFFICE SOLUTIONS	NAME PLATES/C. BURKE & D. POOLE	665325-00	10/28/21	20.00	102459
			Total For Check 102459			20.00	
Check 102460							
101-219.000-726.000	10/25/21	CURRENT OFFICE SOLUTIONS	FILE POCKETS, BINDER CLIPS, PENCILS	665640-00	11/06/21	45.83	102460
			Total For Check 102460			45.83	
Check 102461							
582-175.000-726.000	10/13/21	CURRENT OFFICE SOLUTIONS	NOTEBOOK	665197-00	11/04/21	36.36	102461
			Total For Check 102461			36.36	
Check 102462							
271-790.000-726.000	10/26/21	CURRENT OFFICE SOLUTIONS	TAPE, LABELS	468524-000	11/10/21	154.20	102462
			Total For Check 102462			154.20	
Check 102463							
582-000.000-202.100	10/28/21	DANIELS, TRAVIS J	UB refund for account: 022066	10/28/2021	11/04/21	122.00	102463
			Total For Check 102463			122.00	
Check 102464							
591-545.000-930.000	06/07/21	DETROIT PUMP	HOUSING/ROTOR/ROTOR PUMP FOOT/O-RING	1066804	11/04/21	415.33	102464
			Total For Check 102464			415.33	
Check 102465							
101-295.000-925.000	09/22/21	DMCI BROADBAND, LLC	INTERNET AT AIRPORT	71397	09/22/21	139.96	102465
			Total For Check 102465			139.96	
Check 102466							

GL Number	Invoice Date	Vendor	Invoice Desc.	Invoice	Due Date	Amount	check #
Check 102466							
202-470.000-726.000	10/21/21	DOUBLE A LAWNSCAPING & SUPPLY	GRASS SEED	37322	10/28/21	164.00	102466
203-470.000-726.000	10/21/21	DOUBLE A LAWNSCAPING & SUPPLY	GRASS SEED	37322	10/28/21	164.00	102466
			Total For Check 102466			328.00	
Check 102467							
640-444.000-730.000	10/19/21	DP EQUIPMENT CO	CAPS, BEARINGS, SEALS - #142 MOWER	097006	10/28/21	147.20	102467
			Total For Check 102467			147.20	
Check 102468							
640-444.000-730.000	10/18/21	DP EQUIPMENT CO	SWITCH, GASKETS - MOWER #142	096990	10/28/21	40.00	102468
			Total For Check 102468			40.00	
Check 102469							
203-450.000-801.000	10/20/21	DRY MAR TRUCKING & DIRTWORKS	TAILGATE LIMESTONE - END OF WARREN	10202021	10/28/21	1,650.00	102469
			Total For Check 102469			1,650.00	
Check 102470							
591-545.000-727.200	10/15/21	ENVIRONMENTAL MANAGEMENT & DEV	CARUS 1100 - 5 GAL PAIL/UPS CHARGE	20305	11/04/21	124.68	102470
			Total For Check 102470			124.68	
Check 102471							
591-544.000-930.990	10/05/21	ETNA	1' CURB W/MINN PATTERN VALVE	S104236729.001	11/04/21	1,390.00	102471
			Total For Check 102471			1,390.00	
Check 102472							
101-301.000-726.000	10/11/21	EVC, LLC	6 ROLLS PREMIUM RECEIPT PAPER FOR T	1297	10/26/21	55.00	102472
			Total For Check 102472			55.00	
Check 102473							
640-444.000-730.000	10/13/21	FAMILY FARM & HOME	BOLTS, CABLE STOP - #16	000974/W	10/28/21	4.57	102473
			Total For Check 102473			4.57	
Check 102474							
204-571.000-970.000	10/21/21	FAMILY FARM & HOME	FUEL PUMP, TRANSFER TANK - #6	009066/1	10/28/21	729.98	102474
			Total For Check 102474			729.98	
Check 102475							
640-444.000-730.000	10/13/21	FAMILY FARM & HOME	2 CYCLE OIL, FLAT WASHERS, NUTS, BO	000973/W	10/28/21	35.47	102475
			Total For Check 102475			35.47	
Check 102476							
582-544.000-726.800	10/12/21	GELZER & SON INC	WASP & HORNET SPRAY	C439289	11/04/21	47.64	102476
591-543.000-930.000	10/19/21	GELZER & SON INC	GALV BUSHING/MALE CONNECTOR/VALVE/R	B64168	11/04/21	(5.02)	102476
			Total For Check 102476			42.62	
Check 102477							
582-544.000-726.800	10/14/21	GELZER & SON INC	LONG HANDLE DIGGING SHOVEL	B63673	11/04/21	3.00	102477
			Total For Check 102477			3.00	
Check 102478							
582-544.000-726.800	10/18/21	GELZER & SON INC	FLEX CONNECTOR	C439890	11/04/21	4.79	102478
			Total For Check 102478			4.79	
Check 102479							
590-547.000-930.000	10/18/21	GELZER & SON INC	CONCRETE PATCH COMPOUND	C439913	11/04/21	11.47	102479

GL Number	Invoice Date	Vendor	Invoice Desc.	Invoice	Due Date	Amount	check #
Check 102479			Total For Check 102479			11.47	
Check 102480							
591-543.000-930.000	10/20/21	GELZER & SON INC	GLV NIPPLE	C440111	11/04/21	2.99	102480
			Total For Check 102480			2.99	
Check 102481							
591-543.000-930.000	10/19/21	GELZER & SON INC	BALL VALVE	B64169	11/04/21	11.49	102481
			Total For Check 102481			11.49	
Check 102482							
591-543.000-930.000	10/19/21	GELZER & SON INC	STRT VALVE	B64162	11/04/21	12.99	102482
			Total For Check 102482			12.99	
Check 102483							
591-544.000-726.800	10/05/21	GELZER & SON INC	HOLE SAW	C438463	11/04/21	9.99	102483
			Total For Check 102483			9.99	
Check 102484							
590-547.000-930.000	10/19/21	GELZER & SON INC	STEEL HANDLE ICE SCRAPER	C440056	11/04/21	34.99	102484
			Total For Check 102484			34.99	
Check 102485							
101-336.000-726.000	10/20/21	GELZER & SON INC	1X50 MOUNTING TAPE/1'X15" 500M LASH	C440185	10/28/21	12.68	102485
			Total For Check 102485			12.68	
Check 102486							
101-265.000-726.000	10/12/21	GELZER & SON INC	LADDER STABILIZER -DPS	B63540	10/28/21	38.99	102486
			Total For Check 102486			38.99	
Check 102487							
101-265.000-930.000	10/22/21	GELZER & SON INC	PUSH ON TRAP - DPS HOTWATER HEATER	C440376	10/28/21	1.78	102487
			Total For Check 102487			1.78	
Check 102488							
101-336.000-726.000	10/26/21	GELZER & SON INC	8PK AAA BATTERIES FOR THERMOSTATS	B65194	10/28/21	10.99	102488
			Total For Check 102488			10.99	
Check 102489							
101-265.000-930.000	10/14/21	GELZER & SON INC	ADJUSTABLE FLUSH VALVE - TRANSFER S'	C439554	10/28/21	10.49	102489
			Total For Check 102489			10.49	
Check 102490							
101-441.000-726.000	10/15/21	GELZER & SON INC	CAUTION TAPE	C439718	10/28/21	21.98	102490
			Total For Check 102490			21.98	
Check 102491							
101-441.000-930.000	10/11/21	GELZER & SON INC	GRAY ENAMEL, WALL FIXTURE, LED BULB	B63391	10/28/21	83.03	102491
			Total For Check 102491			83.03	
Check 102492							
101-441.000-930.000	10/12/21	GELZER & SON INC	GALV PLUG, BOLTS, NUTS	C439301	10/28/21	3.98	102492
202-490.000-726.000	10/12/21	GELZER & SON INC	GALV PLUG, BOLTS, NUTS	C439301	10/28/21	27.99	102492
			Total For Check 102492			31.97	
Check 102493							



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Check 102493 582-543.000-726.000	10/26/21	GELZER & SON INC	FLUX BRAZING ROD	C440848	11/04/21	17.49	102493
			Total For Check 102493			17.49	
Check 102494 202-450.000-726.000	09/30/21	GERKEN MATERIAL, INC	COMMERCIAL TOP HOT MIX	192929	10/28/21	520.88	102494
203-450.000-726.000	09/30/21	GERKEN MATERIAL, INC	COMMERCIAL TOP HOT MIX	192929	10/28/21	569.16	102494
203-480.000-726.000	09/30/21	GERKEN MATERIAL, INC	COMMERCIAL TOP HOT MIX	192929	10/28/21	17.00	102494
			Total For Check 102494			1,107.04	
Check 102495 590-547.000-801.000	10/15/21	GLOBAL ENVIRONMENTAL CONSULTING	TOX TEST CERIODAPHNIA/FATHEAD MINNOW	5441	11/04/21	600.00	102495
			Total For Check 102495			600.00	
Check 102496 640-444.000-730.000	10/14/21	GREENMARK EQUIPMENT	FILTER, SPLINE SCREW - #56	P53129	10/28/21	47.98	102496
			Total For Check 102496			47.98	
Check 102497 640-444.000-730.000	10/11/21	GREENMARK EQUIPMENT	IGNITION MODULE, FREIGHT - #56	P52796	10/28/21	146.99	102497
			Total For Check 102497			146.99	
Check 102498 582-543.000-726.000	10/13/21	HEFFERNAN SOFT WATER SERVICE	WATER DELIVERY SERVICE/POWER PLANT	53013	11/04/21	14.10	102498
			Total For Check 102498			14.10	
Check 102499 582-175.000-726.000	10/07/21	HILLSDALE GARDEN CLUB	CHRISTMAS WREATHS	2021	11/04/21	100.00	102499
590-175.000-726.000	10/07/21	HILLSDALE GARDEN CLUB	CHRISTMAS WREATHS	2021	11/04/21	50.00	102499
591-175.000-726.000	10/07/21	HILLSDALE GARDEN CLUB	CHRISTMAS WREATHS	2021	11/04/21	50.00	102499
			Total For Check 102499			200.00	
Check 102500 101-441.000-726.000	10/08/21	HOWARD T MORIARTY COMPANY INC	CHAPS & WASP SPRAY - DPS	26392	10/28/21	403.73	102500
			Total For Check 102500			403.73	
Check 102501 101-441.000-726.000	10/12/21	HOWARD T MORIARTY COMPANY INC	SAFETY VESTS - DPS	25511A	10/28/21	215.05	102501
			Total For Check 102501			215.05	
Check 102502 640-444.000-730.000	10/21/21	JACKSON TRUCK SERVICE INC	FILTERS	PC001352378	10/28/21	37.03	102502
			Total For Check 102502			37.03	
Check 102503 640-444.000-730.000	10/25/21	JACKSON TRUCK SERVICE INC	SEAL BRAKE SHOES & KIT - #17	PC001352494	10/28/21	185.56	102503
			Total For Check 102503			185.56	
Check 102504 640-444.000-730.000	10/25/21	JACKSON TRUCK SERVICE INC	FILTER	PC001352379	10/28/21	5.81	102504
			Total For Check 102504			5.81	
Check 102505 640-444.000-801.000	10/07/21	JACOB HAMMEL	TOLL FEES - P/U NEW EQUIPMENT - DPS	10072021	10/28/21	158.01	102505
			Total For Check 102505			158.01	

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Check 102506 208-000.000-653.001	10/22/21	JODY CALHOUN	3-6 BASKETBALL REFUND	R50431	10/28/21	60.00	102506
			Total For Check 102506			60.00	
Check 102507 203-470.000-801.000	10/04/21	JOHNNY'S TREE SERVICE	TREE REMOVAL	46960	10/28/21	3,700.00	102507
			Total For Check 102507			3,700.00	
Check 102508 101-276.000-801.000 203-470.000-801.000	10/04/21 10/04/21	JOHNNY'S TREE SERVICE JOHNNY'S TREE SERVICE	TREE REMOVALS TREE REMOVALS	46654 46654	10/28/21 10/28/21	2,800.00 1,470.00	102508 102508
			Total For Check 102508			4,270.00	
Check 102509 582-000.000-202.100 590-000.000-202.100 591-000.000-202.100	10/28/21 10/28/21 10/28/21	JONES, JAMES A JONES, JAMES A JONES, JAMES A	UB refund for account: 021648 UB refund for account: 021648 UB refund for account: 021648	10/28/2021 10/28/2021 10/28/2021	11/04/21 11/04/21 11/04/21	1.86 1.29 0.85	102509 102509 102509
			Total For Check 102509			4.00	
Check 102510 591-544.000-930.000	07/19/21	JONESVILLE LUMBER	BUNDLE WOOD 4' LATHE	881452	11/04/21	30.04	102510
			Total For Check 102510			30.04	
Check 102511 582-544.000-726.800	10/15/21	KENDALL ELECTRIC	FLUORESCENT LAMP	S110853763.001	11/04/21	66.14	102511
			Total For Check 102511			66.14	
Check 102512 208-000.000-653.001	10/22/21	KRISTA MARSHALL		R50597	10/28/21	60.00	102512
			Total For Check 102512			60.00	
Check 102513 101-301.000-930.000	10/13/21	KUSTOM SIGNALS, INC	BODY CAMERA REPAIR	588405	11/14/21	117.00	102513
			Total For Check 102513			117.00	
Check 102514 101-400.000-801.372	10/18/21	LEE KAUFFMAN	NEP MSHDA GRANT REIMBURSEMENT 28 MC 2021 NEP		11/02/21	6,000.00	102514
			Total For Check 102514			6,000.00	
Check 102515 101-301.000-742.000	10/14/21	MARTIN BRAD	2021 EQUIPMENT ALLOWANCE/BOOTS	86541	10/28/21	150.00	102515
			Total For Check 102515			150.00	
Check 102516 101-301.000-861.000	10/26/21	MARTIN BRAD	CONTRACT REIMBURSEMENT CYCLING MEMB: 01.01.21 TO 10.21		10/28/21	100.00	102516
			Total For Check 102516			100.00	
Check 102517 591-175.000-801.000	10/30/21	MICH DEPT OF ENVIRONMENTAL	2022 FEE - COMMUNITY WATER SUPPLY P: 761-10647638		11/04/21	3,183.12	102517
			Total For Check 102517			3,183.12	
Check 102518 101-253.000-810.000	10/01/21	MICHIGAN MUNICIPAL TREASURERS	ANNUAL MEMBERSHIP FOR 2022	4933	12/31/21	150.00	102518
			Total For Check 102518			150.00	
Check 102519							

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Check 102519 591-544.000-930.990	10/19/21	MICHIGAN PIPE & VALVE	10X1 SADDLE BRZ DBL CC/1 CORP STOP/	J029070	11/04/21	1,286.48	102519
			Total For Check 102519			1,286.48	
Check 102520 101-175.000-806.000		MIKA MEYERS BECKET & JONES PL	LEGAL SERVICES	664023	09/20/21	115.00	102520
			Total For Check 102520			115.00	
Check 102521 101-175.000-806.000	09/20/21	MIKA MEYERS BECKET & JONES PL	LEGAL SERVICES	662684	09/30/21	1,334.00	102521
			Total For Check 102521			1,334.00	
Check 102522 101-175.000-806.000	10/11/21	MIKA MEYERS BECKET & JONES PL	LEGAL SERVICES	665262	11/11/21	3,588.00	102522
			Total For Check 102522			3,588.00	
Check 102523 640-444.000-730.000	10/25/21	NORM'S TIRE & SERVICE	TIRES - TRUCK #17	10007	10/28/21	331.00	102523
			Total For Check 102523			331.00	
Check 102524 591-543.000-801.000	10/18/21	NORTHERN PUMP & WELL	ANNUAL INSPECTION OF WELLS	21-J2196	11/04/21	2,535.00	102524
			Total For Check 102524			2,535.00	
Check 102525 101-336.000-742.000	10/18/21	NYE UNIFORM COMPANY	L/S/S/S SHIRTS, PANTS - FF D. POOLE	792268A	11/18/21	388.00	102525
			Total For Check 102525			388.00	
Check 102526 101-301.000-726.000	10/14/21	NYE UNIFORM COMPANY	BADGE WALLET/LT. DOTY	794505	11/14/21	3.31	102526
101-301.000-742.000	10/14/21	NYE UNIFORM COMPANY	BADGE WALLET/LT. DOTY	794505	11/14/21	22.50	102526
			Total For Check 102526			25.81	
Check 102527 590-546.000-930.960	09/30/21	PARRISH EXCAVATING, INC.	M-99 SEWER REPAIR AT 412 W CARLETON	6666	11/04/21	9,892.06	102527
			Total For Check 102527			9,892.06	
Check 102528 590-547.000-930.000	10/22/21	PERFORMANCE AUTOMOTIVE	VAV. PUMP OIL/DUSTER	10284-1385905	11/04/21	66.16	102528
			Total For Check 102528			66.16	
Check 102529 582-544.000-740.000	10/14/21	PERFORMANCE AUTOMOTIVE	10W30 - 5Q	10284-1384794	11/04/21	67.47	102529
			Total For Check 102529			67.47	
Check 102530 582-544.000-740.000	10/14/21	PERFORMANCE AUTOMOTIVE	10 W 30 - 5 Q	10284-1384750	11/04/21	44.98	102530
			Total For Check 102530			44.98	
Check 102531 582-543.000-726.000	10/18/21	PERFORMANCE AUTOMOTIVE	ULTRA BLUE/LOW ODOR BK CLN	10284-1385120	11/04/21	18.17	102531
			Total For Check 102531			18.17	
Check 102532 582-543.000-726.000	10/22/21	PERFORMANCE AUTOMOTIVE	RIGHT STUFF	10284-1385817	11/04/21	31.89	102532
			Total For Check 102532			31.89	

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Check 102533 101-336.000-730.000	10/13/21	PERFORMANCE AUTOMOTIVE	TWO (2) WINDSHIELD WASHER SOLVENT	10284-1384677	10/28/21	7.38	102533
			Total For Check 102533			7.38	
Check 102534 101-336.000-730.000	10/16/21	PERFORMANCE AUTOMOTIVE	HEADLIGHT/ENGINE 332	10284-1385069	10/28/21	25.69	102534
			Total For Check 102534			25.69	
Check 102535 101-336.000-726.000	10/16/21	PERFORMANCE AUTOMOTIVE	1/4 HOSE MENDER/1/4 MINI HOSE CLAMP	10284-1385098	10/28/21	5.33	102535
			Total For Check 102535			5.33	
Check 102536 101-336.000-726.000	10/18/21	PERFORMANCE AUTOMOTIVE	PRESSURE WASHER HOSE	10284-1385167	10/28/21	104.89	102536
			Total For Check 102536			104.89	
Check 102537 101-336.000-730.000	10/20/21	PERFORMANCE AUTOMOTIVE	RAPID FIX DUAL ADHESIVE/ENGINE 332	10284-1385633	10/28/21	20.69	102537
			Total For Check 102537			20.69	
Check 102538 101-336.000-726.000	10/23/21	PERFORMANCE AUTOMOTIVE	STRAIGHT FOOT DUAL HEAD AIR CHUCK	10284-1385983	10/28/21	13.79	102538
			Total For Check 102538			13.79	
Check 102539 640-444.000-730.000	10/18/21	PERFORMANCE AUTOMOTIVE	BELT	10284-1385198	10/28/21	82.08	102539
			Total For Check 102539			82.08	
Check 102540 640-444.000-730.000	10/25/21	PERFORMANCE AUTOMOTIVE	GREASE	10284-1386040	10/28/21	5.19	102540
			Total For Check 102540			5.19	
Check 102541 640-444.000-730.000	10/25/21	PERFORMANCE AUTOMOTIVE	HEADLIGHT	10284-1386119	10/28/21	22.18	102541
			Total For Check 102541			22.18	
Check 102542 640-444.000-726.000	10/21/21	PERFORMANCE AUTOMOTIVE	LIGHTS & FUNNEL	10284-1385725	10/28/21	5.99	102542
640-444.000-730.000	10/21/21	PERFORMANCE AUTOMOTIVE	LIGHTS & FUNNEL	10284-1385725	10/28/21	39.98	102542
			Total For Check 102542			45.97	
Check 102543 640-444.000-801.000	10/14/21	PHAT JAXX AUTOMOTIVE	REPAIR TRUCK #14	27573	10/28/21	505.90	102543
			Total For Check 102543			505.90	
Check 102544 582-000.000-110.000	10/13/21	POWERLINE SUPPLY	INVENTORY	56603430	11/04/21	46.30	102544
			Total For Check 102544			46.30	
Check 102545 582-175.000-726.000	10/12/21	POWERLINE SUPPLY	REFLECTIVE STRIPING	56603215	11/04/21	201.36	102545
			Total For Check 102545			201.36	
Check 102546 582-000.000-110.000	10/06/21	POWERLINE SUPPLY	NEED REISSUE PO / NEW PO PER TINA/L	56601787	11/04/21	78.72	102546
			Total For Check 102546			78.72	

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Check 102547 582-000.000-110.000	10/20/21	POWERLINE SUPPLY	WIRE	56605392	11/04/21	1,420.00	102547
			Total For Check 102547			<u>1,420.00</u>	
Check 102548 582-000.000-110.000	10/20/21	POWERLINE SUPPLY	METER SOCKETS	56605391	11/04/21	801.00	102548
			Total For Check 102548			<u>801.00</u>	
Check 102549 582-000.000-110.000	10/20/21	POWERLINE SUPPLY	INVENTORY	56605393	11/04/21	354.50	102549
			Total For Check 102549			<u>354.50</u>	
Check 102550 582-000.000-202.100	10/28/21	PRESTON, CHARLES D	UB refund for account: 030097	10/28/2021	11/04/21	41.03	102550
590-000.000-202.100	10/28/21	PRESTON, CHARLES D	UB refund for account: 030097	10/28/2021	11/04/21	25.28	102550
591-000.000-202.100	10/28/21	PRESTON, CHARLES D	UB refund for account: 030097	10/28/2021	11/04/21	21.66	102550
			Total For Check 102550			<u>87.97</u>	
Check 102551 101-301.000-861.000	10/20/21	PUBLIC AGENCY TRAINING COUNCI	REGISTRATION FEE HOSTAGE NEGOTIATIO	258683	10/28/21	1,050.00	102551
			Total For Check 102551			<u>1,050.00</u>	
Check 102552 101-301.000-930.000	10/15/21	RAYLECOM COMMUNICATIONS LLC	NX3200 PORTABLE RADIO/REPAIRED ON/O	3815	10/28/21	269.50	102552
			Total For Check 102552			<u>269.50</u>	
Check 102553 204-571.000-970.000	10/26/21	RAYLECOM COMMUNICATIONS LLC	INSTALL NEW RADIOS - DPS #16 & #52	3827	10/28/21	866.00	102553
			Total For Check 102553			<u>866.00</u>	
Check 102554 640-444.000-730.000	10/14/21	REDLINE EQUIPMENT	PULLEY, BEARING, WASHER, SHEAVE, KE	P67966	10/28/21	364.41	102554
			Total For Check 102554			<u>364.41</u>	
Check 102555 101-400.000-810.000	09/23/21	REGION 2 PLANNING COMMISSION	REGION 2 ANNUAL DUES	HC-19	11/02/21	2,242.35	102555
			Total For Check 102555			<u>2,242.35</u>	
Check 102556 590-547.000-801.000	10/13/21	MICH DEPART OF LICENSING &	BOILER INSPECTION AT 101 W GALLOWAY	BLR460190	11/04/21	60.00	102556
			Total For Check 102556			<u>60.00</u>	
Check 102557 590-546.000-930.960	10/15/21	REPUBLIC SERVICES OF KALAMAZOC	DISPOSAL/RECYCLING AT 101 W GALLOWAY	0249-007272157	11/04/21	6,887.05	102557
			Total For Check 102557			<u>6,887.05</u>	
Check 102558 582-000.000-202.100	10/28/21	REYOME, DAVID W	UB refund for account: 010467	10/28/2021	11/04/21	36.66	102558
			Total For Check 102558			<u>36.66</u>	
Check 102559 590-547.000-726.900	10/04/21	RUPERT'S CULLIGAN	101 W GALLOWAY DR - DISTILLED WATER	230858	11/04/21	26.00	102559
			Total For Check 102559			<u>26.00</u>	
Check 102560 582-000.000-202.100	10/28/21	SABO EDGE LLC	UB refund for account: 026182	10/28/2021	11/04/21	34.00	102560

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Check 102560			Total For Check 102560			34.00	
582-000.000-202.100	10/28/21	SABO EDGE LLC	UB refund for account: 026778	10/28/2021	11/04/21	18.00	102561
			Total For Check 102561			18.00	
582-000.000-202.100	10/28/21	SABO EDGE LLC	UB refund for account: 025578	10/28/2021	11/04/21	33.00	102562
			Total For Check 102562			33.00	
582-000.000-202.100	10/28/21	SABO EDGE LLC	UB refund for account: 019493	10/28/2021	11/04/21	24.30	102563
			Total For Check 102563			24.30	
582-000.000-202.100	10/28/21	SABO EDGE LLC	UB refund for account: 026860	10/28/2021	11/04/21	31.00	102564
			Total For Check 102564			31.00	
582-175.000-801.000	10/18/21	SAFE TEC COMPLIANCE SYSTEMS	STANDARD, GHS, SAFETY/SAFETEC OTIS	INV53283	11/04/21	820.00	102565
590-175.000-801.000	10/18/21	SAFE TEC COMPLIANCE SYSTEMS	STANDARD, GHS, SAFETY/SAFETEC OTIS	INV53283	11/04/21	410.00	102565
591-175.000-801.000	10/18/21	SAFE TEC COMPLIANCE SYSTEMS	STANDARD, GHS, SAFETY/SAFETEC OTIS	INV53283	11/04/21	410.00	102565
			Total For Check 102565			1,640.00	
582-543.000-801.000	10/14/21	SAFETY SYSTEMS, INC	SERVICE ON ZN 73 FALSE TRIPPING/TRI	521172	11/04/21	279.00	102566
			Total For Check 102566			279.00	
101-301.000-801.000	10/14/21	MID MICH EMERGENCY EQUIPMENT	EMERGENCY EQUIPMENT INSTALLED INTER	2596	11/14/21	12,318.00	102567
			Total For Check 102567			12,318.00	
101-265.000-801.000	10/19/21	SCHINDLER ELEVATOR CORPORATION	ELEVATOR REPAIRS	7153382450	10/28/21	673.98	102568
			Total For Check 102568			673.98	
582-544.000-930.546	10/26/21	SOLOMON CORPORATION	LTC SERVICE	353455	11/04/21	22,250.00	102569
			Total For Check 102569			22,250.00	
582-000.000-123.000	10/22/21	SONIT SYSTEMS, LLC	SSL WILDACARD CERTIFICATE 1 YEAR HI	65228	10/29/21	337.50	102570
590-000.000-123.000	10/22/21	SONIT SYSTEMS, LLC	SSL WILDACARD CERTIFICATE 1 YEAR HI	65228	10/29/21	168.75	102570
591-000.000-123.000	10/22/21	SONIT SYSTEMS, LLC	SSL WILDACARD CERTIFICATE 1 YEAR HI	65228	10/29/21	168.75	102570
			Total For Check 102570			675.00	
401-900.000-975.040	10/14/21	SOUTHERN COMPUTER WAREHOUSE	WD GOLD 8T HARD DRIVES FOR SECONDAR	IN-000712854	10/29/21	454.12	102571
582-175.000-801.200	10/14/21	SOUTHERN COMPUTER WAREHOUSE	WD GOLD 8T HARD DRIVES FOR SECONDAR	IN-000712854	10/29/21	227.06	102571
590-175.000-801.200	10/14/21	SOUTHERN COMPUTER WAREHOUSE	WD GOLD 8T HARD DRIVES FOR SECONDAR	IN-000712854	10/29/21	113.53	102571
591-175.000-801.200	10/14/21	SOUTHERN COMPUTER WAREHOUSE	WD GOLD 8T HARD DRIVES FOR SECONDAR	IN-000712854	10/29/21	113.53	102571
			Total For Check 102571			908.24	
401-900.000-975.040	10/15/21	SOUTHERN COMPUTER WAREHOUSE	8 BAY STORAGE DEVICE FOR SECONDARY	IN-000712987	10/29/21	498.72	102572
582-175.000-801.200	10/15/21	SOUTHERN COMPUTER WAREHOUSE	8 BAY STORAGE DEVICE FOR SECONDARY	IN-000712987	10/29/21	249.36	102572

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Check 102572							
590-175.000-801.200	10/15/21	SOUTHERN COMPUTER WAREHOUSE	8 BAY STORAGE DEVICE FOR SECONDARY	IN-000712987	10/29/21	124.68	102572
591-175.000-801.200	10/15/21	SOUTHERN COMPUTER WAREHOUSE	8 BAY STORAGE DEVICE FOR SECONDARY	IN-000712987	10/29/21	124.68	102572
			Total For Check 102572			997.44	
Check 102573							
101-295.000-930.000	10/18/21	SPRATT'S	REPAIRS TO BATWING MOWER	166331	11/17/21	15.50	102573
			Total For Check 102573			15.50	
Check 102574							
101-295.000-930.000	10/19/21	SPRATT'S	OIL FOR ZERO TURN MOWER	166332	11/10/21	13.00	102574
			Total For Check 102574			13.00	
Check 102575							
582-000.000-202.100	10/28/21	SPRING MEADOWS APARTMENTS	UB refund for account: 025850	10/28/2021	11/04/21	32.00	102575
			Total For Check 102575			32.00	
Check 102576							
582-000.000-158.000-19	10/21/21	SSOE	PHASE 1 UPGRADE ENG & DESISN SERVIC	2118125	11/04/21	1,207.00	102576
			Total For Check 102576			1,207.00	
Check 102577							
101-756.000-801.000	10/30/21	STATE OF MICHIGAN EGLE	2022 NONCOMMUNITY PUBLIC WATER SUPP	761-10649369	11/30/21	142.40	102577
			Total For Check 102577			142.40	
Check 102578							
101-756.000-801.000	10/30/21	STATE OF MICHIGAN EGLE	2022 NONCOMMUNITY PUBLIC WATER SUP	761-10643939	11/30/21	142.40	102578
			Total For Check 102578			142.40	
Check 102579							
101-301.000-801.000	10/14/21	STILLWELL FORD MERCURY, INC	SERVICE REPAIRS UNIT 2-5 (16 EXPLOR	647492	10/28/21	1,313.14	102579
			Total For Check 102579			1,313.14	
Check 102580							
582-000.000-158.000-20	09/25/21	T & R ELECTRIC SUPPLY COMPANY	TRANSFORMER	164662	11/04/21	5,854.00	102580
			Total For Check 102580			5,854.00	
Check 102581							
590-546.000-930.960	10/12/21	TAPLIN GROUP, LLC	SANITARY SEWER CAMERA SERVICES - 9/	12378	11/04/21	76,881.20	102581
			Total For Check 102581			76,881.20	
Check 102582							
582-000.000-202.100	10/28/21	TITUS, MAXINE	UB refund for account: 010684	10/28/2021	11/04/21	77.58	102582
			Total For Check 102582			77.58	
Check 102583							
101-400.000-801.372	06/30/21	TOTAL ENVIRONMENTAL SERVICES	65-69 WESTWOOD DEMOLITION	210342-1 & 21034	07/20/21	1,000.00	102583
			Total For Check 102583			1,000.00	
Check 102584							
677-175.000-964.000	10/13/21	UNEMPLOYMENT INSURANCE AGENCY	UNEMPLOYMENT CHARGES FOR 2020	0804703 000	10/28/21	3,847.49	102584
			Total For Check 102584			3,847.49	
Check 102585							
101-265.000-801.000	10/18/21	UNIFIRST CORP	CONTRACTUAL MAT & UNIFORM SERVICE	1620013775	11/17/21	15.51	102585
			Total For Check 102585			15.51	

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Check 102586							
101-265.000-801.000	10/25/21	UNIFIRST CORP	CONTRACTUAL MAT & UNIFORM SERVICE	1620014328	11/24/21	15.51	102586
						<u>15.51</u>	
Total For Check 102586						15.51	
Check 102587							
101-441.000-742.000	10/11/21	UNIFIRST CORP	CONTRACTUAL MAT & UNIFORM SERVICE	1620013237	10/28/21	101.12	102587
101-441.000-801.000	10/11/21	UNIFIRST CORP	CONTRACTUAL MAT & UNIFORM SERVICE	1620013237	10/28/21	28.34	102587
640-444.000-742.000	10/11/21	UNIFIRST CORP	CONTRACTUAL MAT & UNIFORM SERVICE	1620013237	10/28/21	6.52	102587
640-444.000-801.000	10/11/21	UNIFIRST CORP	CONTRACTUAL MAT & UNIFORM SERVICE	1620013237	10/28/21	19.82	102587
						<u>155.80</u>	
Total For Check 102587						155.80	
Check 102588							
101-441.000-742.000	10/18/21	UNIFIRST CORP	CONTRACTUAL MAT & UNIFORM SERVICE	1620013774	10/28/21	37.12	102588
101-441.000-801.000	10/18/21	UNIFIRST CORP	CONTRACTUAL MAT & UNIFORM SERVICE	1620013774	10/28/21	28.34	102588
640-444.000-742.000	10/18/21	UNIFIRST CORP	CONTRACTUAL MAT & UNIFORM SERVICE	1620013774	10/28/21	6.52	102588
640-444.000-801.000	10/18/21	UNIFIRST CORP	CONTRACTUAL MAT & UNIFORM SERVICE	1620013774	10/28/21	19.82	102588
						<u>91.80</u>	
Total For Check 102588						91.80	
Check 102589							
591-545.000-727.200	10/11/21	UNIVAR SOLUTIONS USA INC	SOD HYPO LIQUICHLOR	49524102	11/04/21	1,050.00	102589
						<u>1,050.00</u>	
Total For Check 102589						1,050.00	
Check 102590							
101-276.000-801.000	10/11/21	US STAFFING AGENCY, LLC	TEMP EMPLOYEE - WAINSCOTT	15178	10/28/21	653.12	102590
						<u>653.12</u>	
Total For Check 102590						653.12	
Check 102591							
101-276.000-801.000	10/18/21	US STAFFING AGENCY, LLC	TEMP EMPLOYEE - WAINSCOTT	15366	10/28/21	816.40	102591
						<u>816.40</u>	
Total For Check 102591						816.40	
Check 102592							
591-545.000-930.000	10/12/21	USABLUBOOK	LMI REPAIR KIT RPM-919	756485	11/04/21	156.38	102592
						<u>156.38</u>	
Total For Check 102592						156.38	
Check 102593							
590-547.000-801.000	07/12/21	UTILITIES INSTRUMENTATION SERVICES AT WWTP THROUGH 6/25/2021		530364125	11/04/21	453.00	102593
						<u>453.00</u>	
Total For Check 102593						453.00	
Check 102594							
409-756.000-726.000	10/11/21	WALMART COMMUNITY	MAILING LABELS - STOCK'S PARK FUNDR.	911284521173889	10/14/21	18.56	102594
						<u>18.56</u>	
Total For Check 102594						18.56	
Check 102595							
582-543.000-930.060	10/15/21	WHEELER WORLD INC	REPAIRS TO ENGINE # 6	13316	11/04/21	4,805.66	102595
						<u>4,805.66</u>	
Total For Check 102595						4,805.66	
Check 102596							
590-175.000-801.000	07/31/21	WORKHEALTH-QUINCY, PLLC	DOT PHY - FLAUGHER	8489	11/04/21	35.00	102596
591-175.000-801.000	07/31/21	WORKHEALTH-QUINCY, PLLC	DOT PHY - FLAUGHER	8489	11/04/21	35.00	102596
						<u>70.00</u>	
Total For Check 102596						70.00	
Check 102597							
101-441.000-955.588	08/31/21	WORKHEALTH-QUINCY, PLLC	PRE-EMPLOYMENT PHYS. - WESSEL	8572	10/28/21	103.00	102597
						<u>103.00</u>	
Total For Check 102597						103.00	
Check 102598							



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Check 102598							
582-544.000-801.300	10/14/21	WRIGHT TREE SERVICE	TREE TRIMMING W/E 10/9/2021	102171371	11/04/21	3,662.75	102598
			Total For Check 102598			3,662.75	
Check 103							
101-175.000-801.000	10/10/21	CARD SERVICES CENTER	OCT 2021 CREDIT CARD - MCARTHUR	CMCARTHUR 10/2021	11/04/21	225.00	103
101-175.000-862.000	10/10/21	CARD SERVICES CENTER	OCT 2021 CREDIT CARD - MCARTHUR	CMCARTHUR 10/2021	11/04/21	590.00	103
582-175.000-801.200	10/10/21	CARD SERVICES CENTER	OCT 2021 CREDIT CARD - MCARTHUR	CMCARTHUR 10/2021	11/04/21	112.50	103
582-175.000-861.000	10/10/21	CARD SERVICES CENTER	OCT 2021 CREDIT CARD - MCARTHUR	CMCARTHUR 10/2021	11/04/21	1,267.02	103
582-544.000-730.000	10/10/21	CARD SERVICES CENTER	OCT 2021 CREDIT CARD - MCARTHUR	CMCARTHUR 10/2021	11/04/21	1,030.00	103
582-544.000-930.000	10/10/21	CARD SERVICES CENTER	OCT 2021 CREDIT CARD - MCARTHUR	CMCARTHUR 10/2021	11/04/21	2,490.42	103
590-175.000-801.200	10/10/21	CARD SERVICES CENTER	OCT 2021 CREDIT CARD - MCARTHUR	CMCARTHUR 10/2021	11/04/21	56.25	103
591-175.000-801.200	10/10/21	CARD SERVICES CENTER	OCT 2021 CREDIT CARD - MCARTHUR	CMCARTHUR 10/2021	11/04/21	56.25	103
			Total For Check 103			5,827.44	
Check 104							
247-900.000-920.000	10/12/21	MICH GAS UTILITIES	NATURAL GAS UTILITY - 110 N BROAD	3885585022	11/03/21	46.11	104
			Total For Check 104			46.11	
Check 105							
582-543.000-920.400	10/12/21	MICH GAS UTILITIES	NATURAL GAS UTILITY - 201 WATERWORK	3885202024	11/03/21	80.85	105
			Total For Check 105			80.85	
Check 106							
101-441.000-920.000	10/12/21	MICH GAS UTILITIES	NATURAL GAS UTILITY - 149 WATERWORK	3885587112	11/03/21	44.91	106
			Total For Check 106			44.91	
Check 107							
271-790.000-920.000	10/08/21	MICH GAS UTILITIES	NATURAL GAS UTILITY - 12 N MANNING	3881440398	11/01/21	42.09	107
			Total For Check 107			42.09	
Check 108							
582-543.000-740.300	10/12/21	MICH GAS UTILITIES	NATURAL GAS UTILITY - 201 WATERWORK	3885945789	11/03/21	7,717.52	108
582-543.000-740.400	10/12/21	MICH GAS UTILITIES	NATURAL GAS UTILITY - 201 WATERWORK	3885945789	11/03/21	8,032.53	108
			Total For Check 108			15,750.05	
Check 109							
582-543.000-739.000	10/14/21	MICHIGAN SOUTH CENTRAL POWER	MSCPA MEMBER POWER BILLING - SEPT 2	SEPT 2021	10/29/21	712,013.58	109
			Total For Check 109			712,013.58	
Check 110							
101-172.000-715.000	10/14/21	PRIORITY HEALTH	HEALTH INSURANCE GROUP 791487	212880000767	11/01/21	495.61	110
101-173.000-715.000	10/14/21	PRIORITY HEALTH	HEALTH INSURANCE GROUP 791487	212880000767	11/01/21	1,486.83	110
101-209.000-715.000	10/14/21	PRIORITY HEALTH	HEALTH INSURANCE GROUP 791487	212880000767	11/01/21	495.61	110
101-215.000-715.000	10/14/21	PRIORITY HEALTH	HEALTH INSURANCE GROUP 791487	212880000767	11/01/21	1,486.83	110
101-219.000-715.000	10/14/21	PRIORITY HEALTH	HEALTH INSURANCE GROUP 791487	212880000767	11/01/21	1,486.83	110
101-295.000-715.000	10/14/21	PRIORITY HEALTH	HEALTH INSURANCE GROUP 791487	212880000767	11/01/21	1,189.47	110
101-301.000-715.000	10/14/21	PRIORITY HEALTH	HEALTH INSURANCE GROUP 791487	212880000767	11/01/21	16,355.16	110
101-336.000-715.000	10/14/21	PRIORITY HEALTH	HEALTH INSURANCE GROUP 791487	212880000767	11/01/21	3,964.88	110
101-400.000-715.000	10/14/21	PRIORITY HEALTH	HEALTH INSURANCE GROUP 791487	212880000767	11/01/21	1,486.83	110
101-441.000-715.000	10/14/21	PRIORITY HEALTH	HEALTH INSURANCE GROUP 791487	212880000767	11/01/21	1,189.47	110
101-447.000-715.000	10/14/21	PRIORITY HEALTH	HEALTH INSURANCE GROUP 791487	212880000767	11/01/21	495.61	110
208-751.000-715.000	10/14/21	PRIORITY HEALTH	HEALTH INSURANCE GROUP 791487	212880000767	11/01/21	1,189.47	110
588-588.000-715.000	10/14/21	PRIORITY HEALTH	HEALTH INSURANCE GROUP 791487	212880000767	11/01/21	3,568.41	110
640-444.000-715.000	10/14/21	PRIORITY HEALTH	HEALTH INSURANCE GROUP 791487	212880000767	11/01/21	495.61	110
699-441.000-715.000	10/14/21	PRIORITY HEALTH	HEALTH INSURANCE GROUP 791487	212880000767	11/01/21	10,110.45	110

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Check 110							
Total For Check 110						45,497.07	
Check 111							
582-175.000-715.000	10/14/21	PRIORITY HEALTH	HEALTH INSURANCE GROUP 791487	212880000765	11/01/21	14,571.04	111
590-175.000-715.000	10/14/21	PRIORITY HEALTH	HEALTH INSURANCE GROUP 791487	212880000765	11/01/21	7,384.56	111
591-175.000-715.000	10/14/21	PRIORITY HEALTH	HEALTH INSURANCE GROUP 791487	212880000765	11/01/21	7,880.14	111
Total For Check 111						29,835.74	
Check 112							
582-175.000-715.000	10/07/21	BLUE CROSS & BLUE SHIELD OF M	DENTAL & VISION INSURANCE GROUP 007	016566	10/28/21	534.85	112
590-175.000-715.000	10/07/21	BLUE CROSS & BLUE SHIELD OF M	DENTAL & VISION INSURANCE GROUP 007	016566	10/28/21	109.75	112
591-175.000-715.000	10/07/21	BLUE CROSS & BLUE SHIELD OF M	DENTAL & VISION INSURANCE GROUP 007	016566	10/28/21	109.72	112
Total For Check 112						754.32	
Check 113							
582-175.000-715.000	10/07/21	BLUE CROSS & BLUE SHIELD OF M	DENTAL & VISION INSURANCE GROUP 007	015704	10/28/21	438.93	113
590-175.000-715.000	10/07/21	BLUE CROSS & BLUE SHIELD OF M	DENTAL & VISION INSURANCE GROUP 007	015704	10/28/21	315.40	113
591-175.000-715.000	10/07/21	BLUE CROSS & BLUE SHIELD OF M	DENTAL & VISION INSURANCE GROUP 007	015704	10/28/21	315.36	113
Total For Check 113						1,069.69	
Check 114							
588-588.000-715.000	10/07/21	BLUE CROSS & BLUE SHIELD OF M	DENTAL & VISION INSURANCE GROUP 007	017570	10/28/21	110.58	114
640-444.000-715.000	10/07/21	BLUE CROSS & BLUE SHIELD OF M	DENTAL & VISION INSURANCE GROUP 007	017570	10/28/21	95.91	114
699-441.000-715.000	10/07/21	BLUE CROSS & BLUE SHIELD OF M	DENTAL & VISION INSURANCE GROUP 007	017570	10/28/21	494.23	114
Total For Check 114						700.72	
Check 115							
101-172.000-715.000	10/07/21	BLUE CROSS & BLUE SHIELD OF M	DENTAL & VISION INSURANCE GROUP 007	014107	10/28/21	95.91	115
101-173.000-715.000	10/07/21	BLUE CROSS & BLUE SHIELD OF M	DENTAL & VISION INSURANCE GROUP 007	014107	10/28/21	95.91	115
101-209.000-715.000	10/07/21	BLUE CROSS & BLUE SHIELD OF M	DENTAL & VISION INSURANCE GROUP 007	014107	10/28/21	27.65	115
101-215.000-715.000	10/07/21	BLUE CROSS & BLUE SHIELD OF M	DENTAL & VISION INSURANCE GROUP 007	014107	10/28/21	95.91	115
101-219.000-715.000	10/07/21	BLUE CROSS & BLUE SHIELD OF M	DENTAL & VISION INSURANCE GROUP 007	014107	10/28/21	95.91	115
101-295.000-715.000	10/07/21	BLUE CROSS & BLUE SHIELD OF M	DENTAL & VISION INSURANCE GROUP 007	014107	10/28/21	55.29	115
101-301.000-715.000	10/07/21	BLUE CROSS & BLUE SHIELD OF M	DENTAL & VISION INSURANCE GROUP 007	014107	10/28/21	206.49	115
101-400.000-715.000	10/07/21	BLUE CROSS & BLUE SHIELD OF M	DENTAL & VISION INSURANCE GROUP 007	014107	10/28/21	95.91	115
101-441.000-715.000	10/07/21	BLUE CROSS & BLUE SHIELD OF M	DENTAL & VISION INSURANCE GROUP 007	014107	10/28/21	151.20	115
101-447.000-715.000	10/07/21	BLUE CROSS & BLUE SHIELD OF M	DENTAL & VISION INSURANCE GROUP 007	014107	10/28/21	95.91	115
208-751.000-715.000	10/07/21	BLUE CROSS & BLUE SHIELD OF M	DENTAL & VISION INSURANCE GROUP 007	014107	10/28/21	55.29	115
271-790.000-715.000	10/07/21	BLUE CROSS & BLUE SHIELD OF M	DENTAL & VISION INSURANCE GROUP 007	014107	10/28/21	27.65	115
582-175.000-715.000	10/07/21	BLUE CROSS & BLUE SHIELD OF M	DENTAL & VISION INSURANCE GROUP 007	014107	10/28/21	27.65	115
588-588.000-715.000	10/07/21	BLUE CROSS & BLUE SHIELD OF M	DENTAL & VISION INSURANCE GROUP 007	014107	10/28/21	55.29	115
590-175.000-715.000	10/07/21	BLUE CROSS & BLUE SHIELD OF M	DENTAL & VISION INSURANCE GROUP 007	014107	10/28/21	13.82	115
591-175.000-715.000	10/07/21	BLUE CROSS & BLUE SHIELD OF M	DENTAL & VISION INSURANCE GROUP 007	014107	10/28/21	13.82	115
640-444.000-715.000	10/07/21	BLUE CROSS & BLUE SHIELD OF M	DENTAL & VISION INSURANCE GROUP 007	014107	10/28/21	27.65	115
699-441.000-715.000	10/07/21	BLUE CROSS & BLUE SHIELD OF M	DENTAL & VISION INSURANCE GROUP 007	014107	10/28/21	27.65	115
Total For Check 115						1,264.91	
Check 116							
101-336.000-715.000	10/07/21	BLUE CROSS & BLUE SHIELD OF M	DENTAL & VISION INSURANCE GROUP 007	010338	10/28/21	191.82	116
Total For Check 116						191.82	
Check 117							
101-301.000-715.000	10/07/21	BLUE CROSS & BLUE SHIELD OF M	DENTAL & VISION INSURANCE GROUP 007	000405	10/28/21	700.73	117
Total For Check 117						700.73	

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Check 118							
101-172.000-715.000	10/20/21	SUN LIFE ASSURANCE COMPANY	LIFE & DISABILITY INSURANCE	11.01.2021	11/01/21	16.24	118
101-172.000-721.000	10/20/21	SUN LIFE ASSURANCE COMPANY	LIFE & DISABILITY INSURANCE	11.01.2021	11/01/21	38.47	118
101-173.000-715.000	10/20/21	SUN LIFE ASSURANCE COMPANY	LIFE & DISABILITY INSURANCE	11.01.2021	11/01/21	16.24	118
101-173.000-721.000	10/20/21	SUN LIFE ASSURANCE COMPANY	LIFE & DISABILITY INSURANCE	11.01.2021	11/01/21	28.85	118
101-174.000-715.000	10/20/21	SUN LIFE ASSURANCE COMPANY	LIFE & DISABILITY INSURANCE	11.01.2021	11/01/21	16.24	118
101-174.000-721.000	10/20/21	SUN LIFE ASSURANCE COMPANY	LIFE & DISABILITY INSURANCE	11.01.2021	11/01/21	16.00	118
101-209.000-715.000	10/20/21	SUN LIFE ASSURANCE COMPANY	LIFE & DISABILITY INSURANCE	11.01.2021	11/01/21	32.48	118
101-209.000-721.000	10/20/21	SUN LIFE ASSURANCE COMPANY	LIFE & DISABILITY INSURANCE	11.01.2021	11/01/21	47.26	118
101-215.000-715.000	10/20/21	SUN LIFE ASSURANCE COMPANY	LIFE & DISABILITY INSURANCE	11.01.2021	11/01/21	16.24	118
101-215.000-721.000	10/20/21	SUN LIFE ASSURANCE COMPANY	LIFE & DISABILITY INSURANCE	11.01.2021	11/01/21	16.53	118
101-219.000-715.000	10/20/21	SUN LIFE ASSURANCE COMPANY	LIFE & DISABILITY INSURANCE	11.01.2021	11/01/21	(16.24)	118
101-219.000-721.000	10/20/21	SUN LIFE ASSURANCE COMPANY	LIFE & DISABILITY INSURANCE	11.01.2021	11/01/21	(55.30)	118
101-295.000-715.000	10/20/21	SUN LIFE ASSURANCE COMPANY	LIFE & DISABILITY INSURANCE	11.01.2021	11/01/21	16.24	118
101-295.000-721.000	10/20/21	SUN LIFE ASSURANCE COMPANY	LIFE & DISABILITY INSURANCE	11.01.2021	11/01/21	16.49	118
101-301.000-715.000	10/20/21	SUN LIFE ASSURANCE COMPANY	LIFE & DISABILITY INSURANCE	11.01.2021	11/01/21	276.08	118
101-301.000-721.000	10/20/21	SUN LIFE ASSURANCE COMPANY	LIFE & DISABILITY INSURANCE	11.01.2021	11/01/21	362.84	118
101-336.000-715.000	10/20/21	SUN LIFE ASSURANCE COMPANY	LIFE & DISABILITY INSURANCE	11.01.2021	11/01/21	64.96	118
101-336.000-721.000	10/20/21	SUN LIFE ASSURANCE COMPANY	LIFE & DISABILITY INSURANCE	11.01.2021	11/01/21	80.67	118
101-400.000-715.000	10/20/21	SUN LIFE ASSURANCE COMPANY	LIFE & DISABILITY INSURANCE	11.01.2021	11/01/21	16.24	118
101-400.000-721.000	10/20/21	SUN LIFE ASSURANCE COMPANY	LIFE & DISABILITY INSURANCE	11.01.2021	11/01/21	19.23	118
101-441.000-715.000	10/20/21	SUN LIFE ASSURANCE COMPANY	LIFE & DISABILITY INSURANCE	11.01.2021	11/01/21	194.88	118
101-441.000-721.000	10/20/21	SUN LIFE ASSURANCE COMPANY	LIFE & DISABILITY INSURANCE	11.01.2021	11/01/21	222.33	118
101-447.000-715.000	10/20/21	SUN LIFE ASSURANCE COMPANY	LIFE & DISABILITY INSURANCE	11.01.2021	11/01/21	16.24	118
101-447.000-721.000	10/20/21	SUN LIFE ASSURANCE COMPANY	LIFE & DISABILITY INSURANCE	11.01.2021	11/01/21	38.47	118
208-751.000-715.000	10/20/21	SUN LIFE ASSURANCE COMPANY	LIFE & DISABILITY INSURANCE	11.01.2021	11/01/21	16.24	118
208-751.000-721.000	10/20/21	SUN LIFE ASSURANCE COMPANY	LIFE & DISABILITY INSURANCE	11.01.2021	11/01/21	23.46	118
271-790.000-715.000	10/20/21	SUN LIFE ASSURANCE COMPANY	LIFE & DISABILITY INSURANCE	11.01.2021	11/01/21	(21.12)	118
271-790.000-721.000	10/20/21	SUN LIFE ASSURANCE COMPANY	LIFE & DISABILITY INSURANCE	11.01.2021	11/01/21	(48.08)	118
588-588.000-715.000	10/20/21	SUN LIFE ASSURANCE COMPANY	LIFE & DISABILITY INSURANCE	11.01.2021	11/01/21	81.20	118
588-588.000-721.000	10/20/21	SUN LIFE ASSURANCE COMPANY	LIFE & DISABILITY INSURANCE	11.01.2021	11/01/21	80.22	118
590-175.000-715.000	10/20/21	SUN LIFE ASSURANCE COMPANY	LIFE & DISABILITY INSURANCE	11.01.2021	11/01/21	8.12	118
590-175.000-721.000	10/20/21	SUN LIFE ASSURANCE COMPANY	LIFE & DISABILITY INSURANCE	11.01.2021	11/01/21	7.90	118
591-175.000-715.000	10/20/21	SUN LIFE ASSURANCE COMPANY	LIFE & DISABILITY INSURANCE	11.01.2021	11/01/21	8.12	118
591-175.000-721.000	10/20/21	SUN LIFE ASSURANCE COMPANY	LIFE & DISABILITY INSURANCE	11.01.2021	11/01/21	7.90	118
640-444.000-715.000	10/20/21	SUN LIFE ASSURANCE COMPANY	LIFE & DISABILITY INSURANCE	11.01.2021	11/01/21	16.24	118
640-444.000-721.000	10/20/21	SUN LIFE ASSURANCE COMPANY	LIFE & DISABILITY INSURANCE	11.01.2021	11/01/21	19.70	118
699-441.000-715.000	10/20/21	SUN LIFE ASSURANCE COMPANY	LIFE & DISABILITY INSURANCE	11.01.2021	11/01/21	16.24	118
699-441.000-721.000	10/20/21	SUN LIFE ASSURANCE COMPANY	LIFE & DISABILITY INSURANCE	11.01.2021	11/01/21	18.29	118
Total For Check 118						1,732.11	
Check 120							
582-175.000-715.000	10/20/21	SUN LIFE ASSURANCE COMPANY	LIFE & DISABILITY INSURANCE	11.01.2021	11/01/21	251.72	120
582-175.000-721.000	10/20/21	SUN LIFE ASSURANCE COMPANY	LIFE & DISABILITY INSURANCE	11.01.2021	11/01/21	402.11	120
590-175.000-715.000	10/20/21	SUN LIFE ASSURANCE COMPANY	LIFE & DISABILITY INSURANCE	11.01.2021	11/01/21	60.90	120
590-175.000-721.000	10/20/21	SUN LIFE ASSURANCE COMPANY	LIFE & DISABILITY INSURANCE	11.01.2021	11/01/21	51.66	120
591-175.000-715.000	10/20/21	SUN LIFE ASSURANCE COMPANY	LIFE & DISABILITY INSURANCE	11.01.2021	11/01/21	60.90	120
591-175.000-721.000	10/20/21	SUN LIFE ASSURANCE COMPANY	LIFE & DISABILITY INSURANCE	11.01.2021	11/01/21	51.65	120
Total For Check 120						878.94	
Check 4702							
703-000.000-275.000	10/18/21	AT WORK PROPERTIES, LLC	2021 Sum Tax Refund 006-335-001-21	10/18/2021	10/20/21	1.27	4702
Total For Check 4702						1.27	
Check 4703							

GL Number	Invoice Date	Vendor	Invoice Desc.	Invoice	Due Date	Amount	check #
Check 4703							
703-000.000-221.000	10/18/21	CITY OF HILLSDALE	SUMMER TAX DISBURSEMENT FOR OCT 1 T	1018202101	10/20/21	24,751.95	4703
703-000.000-223.000	10/18/21	CITY OF HILLSDALE	SUMMER TAX DISBURSEMENT FOR OCT 1 T	1018202101	10/20/21	1,163.05	4703
			Total For Check 4703			25,915.00	
Check 4704							
703-000.000-221.000	10/18/21	CITY OF HILLSDALE	DISBURSEMENT SUMMER TAX TIFA FOR JU	1018202105	10/20/21	79,006.93	4704
			Total For Check 4704			79,006.93	
Check 4705							
703-000.000-222.000	10/18/21	HILLSDALE CO TREASURER	DISBURSEMENT SUMMER TAX FOR OCT 1 T	10182020102	10/20/21	12,684.14	4705
			Total For Check 4705			12,684.14	
Check 4706							
703-000.000-225.000	10/18/21	HILLSDALE COMMUNITY SCHOOLS	DISBURSEMENT SUMMER TAX FOR OCT 1 T	1018202103	10/20/21	6,218.11	4706
			Total For Check 4706			6,218.11	
Check 4707							
703-000.000-234.000	10/18/21	HILLSDALE INTERMEDIATE SCHOOLS	DISBURSEMENT SUMMER TAX FOR OCT 1 T	1018202104	10/20/21	2,776.65	4707
			Total For Check 4707			2,776.65	
Check 4708							
703-000.000-275.000	10/18/21	SAXTON, MARY R ESTATE	2021 Sum Tax Refund 006-426-328-12	10/18/2021	10/20/21	5.88	4708
			Total For Check 4708			5.88	
Check 4709							
703-000.000-275.000	10/18/21	SLOVACEK, ANTONIN III & JENNEI	2021 Sum Tax Refund 006-426-352-27	10/18/2021	10/20/21	4.44	4709
			Total For Check 4709			4.44	
Check 4710							
703-000.000-275.000	10/18/21	WOLF, JAMES E & NANCY A	2021 Sum Tax Refund 006-334-276-04	10/18/2021	10/20/21	10.17	4710
			Total For Check 4710			10.17	
Check 4711							
703-000.000-221.000	10/19/21	CITY OF HILLSDALE	DISBURSEMENT CRA SUMMER TAX 2021	1019202102	10/27/21	16,553.37	4711
			Total For Check 4711			16,553.37	
Check 4712							
703-000.000-221.000	10/20/21	CITY OF HILLSDALE	DISBURSEMENT IFT SUMMER TAX 2021	1020202102	10/27/21	13,647.09	4712
			Total For Check 4712			13,647.09	
Check 4713							
703-000.000-221.000	10/21/21	CITY OF HILLSDALE	DISBURSEMENT NEZ SUMMER TAX	1021202102	10/27/21	7,232.00	4713
703-000.000-223.000	10/21/21	CITY OF HILLSDALE	DISBURSEMENT NEZ SUMMER TAX	1021202102	10/27/21	354.03	4713
			Total For Check 4713			7,586.03	
Check 4714							
703-000.000-221.000	10/22/21	CITY OF HILLSDALE	DISBURSEMENT OPRA SUMMER TAX	1022202102	10/27/21	8,450.95	4714
703-000.000-223.000	10/22/21	CITY OF HILLSDALE	DISBURSEMENT OPRA SUMMER TAX	1022202102	10/27/21	409.06	4714
			Total For Check 4714			8,860.01	
Check 4715							
703-000.000-222.000	10/19/21	HILLSDALE CO TREASURER	DISBURSEMENT CRA SUMMER 2021	1019202103	10/27/21	3,795.52	4715
			Total For Check 4715			3,795.52	
Check 4716							

GL Number	Invoice Date	Vendor	Invoice Desc.	Invoice	Due Date	Amount	check #
Check 4716 703-000.000-222.000	10/20/21	HILLSDALE CO TREASURER	DISBURSEMENT IFT SUMMER TAX 2021	1020202103	10/27/21	3,143.39	4716
			Total For Check 4716			<u>3,143.39</u>	
Check 4717 703-000.000-222.000	10/21/21	HILLSDALE CO TREASURER	DISBURSEMENT NEZ SUMMER TAX	1021202103	10/27/21	1,753.57	4717
			Total For Check 4717			<u>1,753.57</u>	
Check 4718 703-000.000-222.000	10/22/21	HILLSDALE CO TREASURER	DISBURSEMENT OPRA SUMMER TAX	1022202103	10/27/21	2,026.04	4718
			Total For Check 4718			<u>2,026.04</u>	
Check 4719 703-000.000-225.000	10/19/21	HILLSDALE COMMUNITY SCHOOLS	DISBURSEMENT CRA SUMMER TAX 2021	1019202104	10/27/21	863.39	4719
			Total For Check 4719			<u>863.39</u>	
Check 4720 703-000.000-225.000	10/20/21	HILLSDALE COMMUNITY SCHOOLS	DISBURSEMENT IFT SUMMER TAX 2021	1020202104	10/27/21	714.96	4720
			Total For Check 4720			<u>714.96</u>	
Check 4721 703-000.000-225.000	10/21/21	HILLSDALE COMMUNITY SCHOOLS	DISBURSEMENT NEZ SUMMER TAX	1021202104	10/27/21	423.28	4721
			Total For Check 4721			<u>423.28</u>	
Check 4722 703-000.000-225.000	10/22/21	HILLSDALE COMMUNITY SCHOOLS	DISBURSEMENT OPRA SUMMER TAX	1022202104	10/27/21	460.85	4722
			Total For Check 4722			<u>460.85</u>	
Check 4723 703-000.000-234.000	10/19/21	HILLSDALE INTERMEDIATE SCHOOLS	DISBURSEMENT CRA SUMMER TAX 2021	1019202105	10/27/21	160.30	4723
			Total For Check 4723			<u>160.30</u>	
Check 4724 703-000.000-234.000	10/20/21	HILLSDALE INTERMEDIATE SCHOOLS	DISBURSEMENT IFT SUMMER TAX 2021	1020202105	10/27/21	97.39	4724
			Total For Check 4724			<u>97.39</u>	
Check 4725 703-000.000-234.000	10/21/21	HILLSDALE INTERMEDIATE SCHOOLS	DISBURSEMENT NEZ SUMMER TAX	2021202105	10/27/21	57.66	4725
			Total For Check 4725			<u>57.66</u>	
Check 4726 703-000.000-234.000	10/22/21	HILLSDALE INTERMEDIATE SCHOOLS	DISBURSEMENT OPRE SUMMER TAX	1022202105	10/27/21	62.78	4726
			Total For Check 4726			<u>62.78</u>	
Check 4727 703-000.000-228.000	10/19/21	STATE OF MICHIGAN	DISBURSEMENT CRA SUMMER TAX 2021	1019202101	10/27/21	21,203.17	4727
			Total For Check 4727			<u>21,203.17</u>	
Check 4728 703-000.000-228.000	10/20/21	STATE OF MICHIGAN	DISBURSEMENT IFT 2021 SUMMER TAX	1020202101	10/27/21	10,801.88	4728
			Total For Check 4728			<u>10,801.88</u>	
Check 4729 703-000.000-228.000	10/21/21	STATE OF MICHIGAN	DISBURSEMENT NEZ SUMMER TAX	1021202101	10/27/21	3,308.22	4729
			Total For Check 4729			<u>3,308.22</u>	
Check 4730							

GL Number	Invoice Date	Vendor	Invoice Desc.	Invoice	Due Date	Amount	check #
Check 4730							
703-000.000-228.000	10/22/21	STATE OF MICHIGAN	DISBURSEMENT OPRA SUMMER TAX	1022202101	10/27/21	13,365.70	4730
						<u>13,365.70</u>	
Total For Check 4730						13,365.70	
Check 580							
582-175.000-801.000	09/30/21	INVOICE CLOUD	SEPT 2021 CREDIT CARD PROCESSING FE: 2444-2021-9		10/10/21	122.80	580
590-175.000-801.000	09/30/21	INVOICE CLOUD	SEPT 2021 CREDIT CARD PROCESSING FE: 2444-2021-9		10/10/21	61.40	580
591-175.000-801.000	09/30/21	INVOICE CLOUD	SEPT 2021 CREDIT CARD PROCESSING FE: 2444-2021-9		10/10/21	61.40	580
						<u>245.60</u>	
Total For Check 580						245.60	
Check 581							
101-000.000-228.003	09/30/21	MERS	RETIREMENT CONTRIBUTIONS - 300101	00123781-15	10/20/21	25,426.70	581
101-172.000-716.000	09/30/21	MERS	RETIREMENT CONTRIBUTIONS - 300101	00123781-15	10/20/21	1,771.39	581
101-174.000-716.000	09/30/21	MERS	RETIREMENT CONTRIBUTIONS - 300101	00123781-15	10/20/21	628.88	581
101-209.000-716.000	09/30/21	MERS	RETIREMENT CONTRIBUTIONS - 300101	00123781-15	10/20/21	970.61	581
101-215.000-716.000	09/30/21	MERS	RETIREMENT CONTRIBUTIONS - 300101	00123781-15	10/20/21	631.91	581
101-253.000-716.000	09/30/21	MERS	RETIREMENT CONTRIBUTIONS - 300101	00123781-15	10/20/21	126.00	581
101-301.000-716.000	09/30/21	MERS	RETIREMENT CONTRIBUTIONS - 300101	00123781-15	10/20/21	33,061.06	581
101-336.000-716.000	09/30/21	MERS	RETIREMENT CONTRIBUTIONS - 300101	00123781-15	10/20/21	6,634.71	581
101-400.000-716.000	09/30/21	MERS	RETIREMENT CONTRIBUTIONS - 300101	00123781-15	10/20/21	675.13	581
101-441.000-716.000	09/30/21	MERS	RETIREMENT CONTRIBUTIONS - 300101	00123781-15	10/20/21	1,584.80	581
208-751.000-716.000	09/30/21	MERS	RETIREMENT CONTRIBUTIONS - 300101	00123781-15	10/20/21	751.90	581
582-175.000-716.000	09/30/21	MERS	RETIREMENT CONTRIBUTIONS - 300101	00123781-15	10/20/21	15,876.24	581
588-588.000-716.000	09/30/21	MERS	RETIREMENT CONTRIBUTIONS - 300101	00123781-15	10/20/21	565.36	581
590-175.000-716.000	09/30/21	MERS	RETIREMENT CONTRIBUTIONS - 300101	00123781-15	10/20/21	4,661.46	581
591-175.000-716.000	09/30/21	MERS	RETIREMENT CONTRIBUTIONS - 300101	00123781-15	10/20/21	2,921.30	581
640-444.000-716.000	09/30/21	MERS	RETIREMENT CONTRIBUTIONS - 300101	00123781-15	10/20/21	594.06	581
699-441.000-716.000	09/30/21	MERS	RETIREMENT CONTRIBUTIONS - 300101	00123781-15	10/20/21	577.00	581
						<u>97,458.51</u>	
Total For Check 581						97,458.51	
Check 583							
481-000.000-265.000	09/30/21	STATE OF MICHIGAN	SEPT 2021 SALES TAX	09.30.2021	10/08/21	1,004.72	583
582-000.000-265.000	09/30/21	STATE OF MICHIGAN	SEPT 2021 SALES TAX	09.30.2021	10/08/21	36,482.93	583
582-000.000-693.000	09/30/21	STATE OF MICHIGAN	SEPT 2021 SALES TAX	09.30.2021	10/08/21	(230.94)	583
						<u>37,256.71</u>	
Total For Check 583						37,256.71	
Check 87							
101-265.000-920.000	10/07/21	MICH GAS UTILITIES	NATURAL GAS UTILITY - 97 N BROAD	3879475353	10/29/21	42.56	87
101-265.000-920.000	10/07/21	MICH GAS UTILITIES	NATURAL GAS UTILITY - 22 N MANNING	3879802982	10/29/21	41.38	87
101-336.000-920.000	10/07/21	MICH GAS UTILITIES	NATURAL GAS UTILITY - 77 E CARLETON	3880861446	10/29/21	76.73	87
						<u>160.67</u>	
Total For Check 87						160.67	
Check 92							
101-295.000-801.000	10/20/21	AVFUEL CORP	JET-A FUEL	015721513	10/30/21	20,806.33	92
						<u>20,806.33</u>	
Total For Check 92						20,806.33	
Check 93							
101-295.000-801.000	10/22/21	AVFUEL CORP	POS PAYMENT PROCESS EQUIP RENTAL	015730681	11/01/21	20.00	93
						<u>20.00</u>	
Total For Check 93						20.00	
Check 94							
101-295.000-801.000	10/22/21	AVFUEL CORP	JET-A-REFUELING TRUCK RENTAL	015731068	11/01/21	950.00	94
						<u>950.00</u>	
Total For Check 94						950.00	
Check 95							
101-209.000-734.000	10/10/21	CARD SERVICES CENTER	SEPTEMBER-OCTOBER CREDIT CARD CHARG: KTHOMAS 10/2021		10/28/21	218.10	95

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Check 95							
Total For Check 95							218.10
Check 96 208-751.000-726.000	10/24/21	CARD SERVICES CENTER	PAPER PLATES, NAPKINS 2021 COLLEGE	02403C	10/28/21	7.28	96
Total For Check 96							7.28
Check 97 208-751.000-726.000	10/24/21	CARD SERVICES CENTER	LITTLE CAESARS - PIZZA 2021 COLLEGE	0242BC	10/28/21	130.00	97
Total For Check 97							130.00
Check 98 101-301.000-726.000	10/10/21	CARD SERVICES CENTER	POSTAGE, RADIO STRAP	SHEPHNER 10/2021	11/04/21	18.70	98
101-336.000-742.000	10/10/21	CARD SERVICES CENTER	POSTAGE, RADIO STRAP	SHEPHNER 10/2021	11/04/21	89.45	98
Total For Check 98							108.15
Check 99 101-219.000-810.000	10/10/21	CARD SERVICES CENTER	MGFOA MEMBERSHIP	TBUMPUS 10/2021	11/04/21	120.00	99
Total For Check 99							120.00

GL Number	Invoice Date	Vendor	Invoice Desc.	Invoice	Due Date	Amount	check #	
Fund Totals:								
			Fund 101 GENERAL FUND			170,766.79		
			Fund 202 MAJOR ST./TRUNKLINE FUND			1,070.42		
			Fund 203 LOCAL ST. FUND			7,712.66		
			Fund 204 MUNICIPAL STREET FUND			1,595.98		
			Fund 208 RECREATION FUND			2,293.64		
			Fund 247 TAX INCREMENT FINANCE ATH.			476.60		
			Fund 271 LIBRARY FUND			465.56		
			Fund 287 ARPA GRANT FUND			198,234.00		
			Fund 401 CAPITAL IMPROVEMENT FUND			952.84		
			Fund 409 STOCK'S PARK			18.56		
			Fund 481 AIRPORT IMPROVEMENT FUND			1,004.72		
			Fund 582 ELECTRIC FUND			854,757.06		
			Fund 588 DIAL A RIDE			4,559.55		
			Fund 590 SEWER FUND			112,933.11		
			Fund 591 WATER FUND			31,895.16		
			Fund 640 REVOLVING MOBILE EQUIP. FUND			3,933.15		
			Fund 663 FIRE VEHICLE & EQUIPMENT FUN			1,396.00		
			Fund 677 UNEMPLOYMENT INSURANCE FUND			3,847.49		
			Fund 699 DPS LEAVE AND BENEFITS FUND			11,243.86		
			Fund 703 TREASURER'S TAX COLLECTION F			235,507.19		
Total For All Funds:							1,644,664.34	
--- TOTALS BY GL DISTRIBUTION ---								
		101-000.000-228.003	DUE TO MMERS-RETIREMENT CONT.			25,426.70		
		101-172.000-715.000	HEALTH AND LIFE INSURANCE			607.76		
		101-172.000-716.000	RETIREMENT			1,771.39		
		101-172.000-721.000	DISABILITY INSURANCE			38.47		
		101-173.000-715.000	HEALTH AND LIFE INSURANCE			1,598.98		
		101-173.000-721.000	DISABILITY INSURANCE			28.85		
		101-173.000-726.000	BUSINESS CARDS - L SERGENT			30.50		
		101-173.000-801.000	CONTRACTUAL SERVICES			401.50		
		101-174.000-715.000	HEALTH AND LIFE INSURANCE			16.24		
		101-174.000-716.000	RETIREMENT			628.88		
		101-174.000-721.000	DISABILITY INSURANCE			16.00		
		101-175.000-726.000	SUPPLIES			278.97		
		101-175.000-801.000	CONTRACTUAL SERVICES			986.50		
		101-175.000-806.000	LEGAL SERVICES			5,037.00		
		101-175.000-862.000	MERS CONFERENCE - SERGENT			590.00		
		101-209.000-715.000	HEALTH AND LIFE INSURANCE			555.74		
		101-209.000-716.000	RETIREMENT			970.61		
		101-209.000-721.000	DISABILITY INSURANCE			47.26		
		101-209.000-734.000	POSTAGE			218.10		
		101-215.000-715.000	HEALTH AND LIFE INSURANCE			1,598.98		
		101-215.000-716.000	RETIREMENT			631.91		
		101-215.000-721.000	DISABILITY INSURANCE			16.53		
		101-215.000-734.000	POSTAGE - OVERNIGHT TO ATTORNEY			26.50		
		101-219.000-715.000	HEALTH AND LIFE INSURANCE			1,566.50		
		101-219.000-721.000	DISABILITY INSURANCE			(55.30)		
		101-219.000-726.000	FILE POCKETS, BINDER CLIPS, PENCILS			45.83		
		101-219.000-801.000	CONTRACTUAL SERVICES			684.00		
		101-219.000-810.000	MGFOA MEMBERSHIP - BUMPUS			120.00		
		101-253.000-716.000	RETIREMENT			126.00		
		101-253.000-810.000	ANNUAL MEMBERSHIP FOR 2022			150.00		
		101-265.000-726.000	LADDER STABILIZER			38.99		
		101-265.000-801.000	ELEVATOR REPAIRS			720.51		
		101-265.000-920.000	505119616 - 97 N BROAD - CITY HALL			83.94		
		101-265.000-930.000	CPVC CEMENT, FITTINGS, TUBE, ADPT, EL			185.90		



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		101-276.000-726.000	5 NICHE FRONTS - LAKEVIEW CEMETERY			1,131.00	
		101-276.000-801.000	TREE REMOVAL			4,269.52	
		101-295.000-715.000	HEALTH AND LIFE INSURANCE			1,261.00	
		101-295.000-721.000	DISABILITY INSURANCE			16.49	
		101-295.000-740.000	FUEL AND LUBRICANTS			529.42	
		101-295.000-801.000	JET-A REFUELING TRUCK RENTAL			21,776.33	
		101-295.000-925.000	INTERNET AT AIRPORT			139.96	
		101-295.000-930.000	LIGHTBULBS FOR RUNWAY LIGHTS			319.86	
		101-301.000-715.000	HEALTH AND LIFE INSURANCE			17,538.46	
		101-301.000-716.000	RETIREMENT			33,061.06	
		101-301.000-721.000	DISABILITY INSURANCE			362.84	
		101-301.000-726.000	POSTAGE			77.01	
		101-301.000-742.000	2021 EQUIPMENT ALLOWANCE/BOOTS			172.50	
		101-301.000-801.000	EMERG EQUIP INSTALL UNIT 2-4/2021 EXP			13,631.14	
		101-301.000-861.000	CONTRACT REIMBURSEMENT CYCLING MEMBER			1,150.00	
		101-301.000-930.000	BODY CAMERA REPAIR			386.50	
		101-336.000-715.000	HEALTH AND LIFE INSURANCE			4,221.66	
		101-336.000-716.000	RETIREMENT			6,634.71	
		101-336.000-721.000	DISABILITY INSURANCE			80.67	
		101-336.000-726.000	OXYGEN TANK REFILL			242.68	
		101-336.000-730.000	WINDSHIELD WASHER SOLVENT			53.76	
		101-336.000-742.000	LEATHER RADIO STRAP			477.45	
		101-336.000-920.000	502806085 - 77 E CARLETON - FIRE STAT			76.73	
		101-400.000-715.000	HEALTH AND LIFE INSURANCE			1,598.98	
		101-400.000-716.000	RETIREMENT			675.13	
		101-400.000-721.000	DISABILITY INSURANCE			19.23	
		101-400.000-801.372	CONTRACTUAL SERVICES - CODE ENFORCEME			7,000.00	
		101-400.000-810.000	DUES AND SUBSCRIPTIONS			2,242.35	
		101-400.000-860.000	TRANSPORTATION AND MILEAGE			46.84	
		101-441.000-715.000	HEALTH AND LIFE INSURANCE			1,535.55	
		101-441.000-716.000	RETIREMENT			1,584.80	
		101-441.000-721.000	DISABILITY INSURANCE			222.33	
		101-441.000-726.000	SUPPLIES			710.88	
		101-441.000-742.000	CLOTHING / UNIFORMS			138.24	
		101-441.000-801.000	CONTRACTUAL SERVICES			815.68	
		101-441.000-861.000	2021 CULVERT ASSET MGMT TRAINING			20.00	
		101-441.000-862.000	LODGING AND MEALS			190.34	
		101-441.000-920.000	505153845 - 149 WATERWORKS - DPS			44.91	
		101-441.000-930.000	GRAY ENAMEL, WALL FIXTURE, LED BULBS,			87.01	
		101-441.000-955.588	PRE-EMPLOYMENT PHYS - WESSEL			103.00	
		101-447.000-715.000	HEALTH AND LIFE INSURANCE			607.76	
		101-447.000-721.000	DISABILITY INSURANCE			38.47	
		101-756.000-801.000	CONTRACTUAL SERVICES			284.80	
		202-450.000-726.000	COMMERCIAL TOP HOT MIX			520.88	
		202-470.000-726.000	GRASS SEED			164.00	
		202-490.000-726.000	120 V COIL CONTACT			385.54	
		203-450.000-726.000	COMMERCIAL TOP HOT MIX			569.16	
		203-450.000-801.000	TAILGATE LIMESTONE - END OF WARREN AV			1,650.00	
		203-470.000-726.000	GRASS SEED			164.00	
		203-470.000-801.000	TREE REMOVAL			5,170.00	
		203-480.000-726.000	COMMERCIAL TOP HOT MIX			17.00	
		203-490.000-726.000	SIGN "NO PARKING TEMP POLICE ORDER"			142.50	
		204-571.000-970.000	CAPITAL OUTLAY-FUEL PUMP, TRANSFER TA			1,595.98	
		208-000.000-653.001	YOUTH PROGRAM FEES			120.00	
		208-751.000-715.000	HEALTH AND LIFE INSURANCE			1,261.00	
		208-751.000-716.000	RETIREMENT			751.90	
		208-751.000-721.000	DISABILITY INSURANCE			23.46	
		208-751.000-726.000	SUPPLIES			137.28	
		247-900.000-801.005	CONTRACTUAL SERVICES - DAWN THEATER			430.49	

GL Number	Invoice Date	Vendor	Invoice Desc.	Invoice	Due Date	Amount	check #
		247-900.000-920.000	507035798 - 110 N BROAD - DAWN			46.11	
		271-790.000-715.000	HEALTH AND LIFE INSURANCE			6.53	
		271-790.000-721.000	DISABILITY INSURANCE			(48.08)	
		271-790.000-726.000	HYDRAULIC CALCULATIONS PLACARD			364.20	
		271-790.000-920.000	503691550 - 12 N MANNING - LIBRARY			42.09	
		271-790.000-930.000	STERL LIGHTING			15.00	
		271-792.000-982.000	BOOKS			85.82	
		287-900.000-970.000	CAPITAL OUTLAY			198,234.00	
		401-900.000-975.040	COMPREHENSIVE COMPUTER UPDATE			952.84	
		409-756.000-726.000	SUPPLIES			18.56	
		481-000.000-265.000	ACCRUED SALES TAX			1,004.72	
		582-000.000-110.000	BULB - 175 WATT METAL HALID			2,700.52	
		582-000.000-123.000	PREPAID EXPENSES			8,217.75	
		582-000.000-158.000-19	CONSTRUCTION WORK IN PROGRESS			1,207.00	
		582-000.000-158.000-20	225 KVA THREE PHASE 120/208 PAD MOUNT			5,854.00	
		582-000.000-202.100	4CCH			1,588.23	
		582-000.000-265.000	ACCRUED SALES TAX			36,482.93	
		582-000.000-693.000	MISC NON-OPERATING INCOME			(230.94)	
		582-175.000-715.000	HEALTH AND LIFE INSURANCE			15,824.19	
		582-175.000-716.000	RETIREMENT			15,876.24	
		582-175.000-721.000	DISABILITY INSURANCE			402.11	
		582-175.000-726.000	SUPPLIES			893.17	
		582-175.000-801.000	CREDIT CARD PROCESSING FEES			942.80	
		582-175.000-801.200	TEAMVIEWER			741.67	
		582-175.000-861.000	MMEA CONFERENCE			1,267.02	
		582-543.000-726.000	SUPPLIES			193.11	
		582-543.000-739.000	PURCHASED POWER			712,013.58	
		582-543.000-740.300	504504154 - 201 WATERWORKS XX - PP			7,717.52	
		582-543.000-740.400	504504154 - 201 WATERWORKS XX - PP			8,032.53	
		582-543.000-801.000	CONTRACTUAL SERVICES			279.00	
		582-543.000-920.400	504504154 - 201 WATERWORKS - PP			80.85	
		582-543.000-930.060	REPAIRS & MAINT. - ENGINE #6			4,805.66	
		582-544.000-726.800	SUPPLIES - OPERATIONS			167.84	
		582-544.000-730.000	VEH./EQUIP. MAINT. SUPPLIES			1,184.66	
		582-544.000-740.000	FUEL AND LUBRICANTS			112.45	
		582-544.000-801.300	TREE TRIMMING			3,662.75	
		582-544.000-930.000	HOTEL CREDITS			2,490.42	
		582-544.000-930.546	LTC SERVICE			22,250.00	
		588-588.000-715.000	HEALTH AND LIFE INSURANCE			3,815.48	
		588-588.000-716.000	RETIREMENT			565.36	
		588-588.000-721.000	DISABILITY INSURANCE			80.22	
		588-588.000-801.000	MATS - DIAL-A-RIDE			83.50	
		588-588.000-930.000	STERL LIGHTING			14.99	
		590-000.000-123.000	PREPAID EXPENSES			4,109.25	
		590-000.000-202.100	SCCH			50.02	
		590-175.000-715.000	HEALTH AND LIFE INSURANCE			7,892.55	
		590-175.000-716.000	RETIREMENT			4,661.46	
		590-175.000-721.000	DISABILITY INSURANCE			59.56	
		590-175.000-726.000	SUPPLIES			327.72	
		590-175.000-801.000	CREDIT CARD PROCESSING FEES			506.40	
		590-175.000-801.200	TEAMVIEWER			370.83	
		590-546.000-930.960	REPAIRS & MAINT. - SEWER MAINS			93,660.31	
		590-547.000-726.900	SUPPLIES - LABORATORY			69.39	
		590-547.000-801.000	CONTRACTUAL SERVICES			1,113.00	
		590-547.000-930.000	REPAIRS & MAINTENANCE			112.62	
		591-000.000-123.000	PREPAID EXPENSES			4,108.50	
		591-000.000-202.100	WCCH			42.61	
		591-175.000-715.000	HEALTH AND LIFE INSURANCE			8,388.06	
		591-175.000-716.000	RETIREMENT			2,921.30	

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		591-175.000-721.000	DISABILITY INSURANCE			59.55
		591-175.000-726.000	SUPPLIES			327.71
		591-175.000-801.000	CREDIT CARD PROCESSIING FEES			3,689.52
		591-175.000-801.200	TEAMVIEWER			370.84
		591-543.000-801.000	CONTRACTUAL SERVICES			2,535.00
		591-543.000-930.000	REPAIRS & MAINTENANCE			22.45
		591-544.000-726.800	SUPPLIES - OPERATIONS			9.99
		591-544.000-930.000	REPAIRS & MAINTENANCE			3,216.77
		591-544.000-930.990	REPAIRS & MAINTERNACE - LEAD SERVICES			4,446.48
		591-545.000-727.200	SUPPLIES - SODIUM HYPOCHLORITE			1,174.68
		591-545.000-930.000	REPAIRS & MAINTENANCE			581.70
		640-444.000-715.000	HEALTH AND LIFE INSURANCE			635.41
		640-444.000-716.000	RETIREMENT			594.06
		640-444.000-721.000	DISABILITY INSURANCE			19.70
		640-444.000-726.000	FUNNEL			5.99
		640-444.000-730.000	WINDSHIELD WIPER MOTOR			1,561.40
		640-444.000-740.000	FUEL AND LUBRICANTS			125.00
		640-444.000-742.000	CLOTHING / UNIFORMS			13.04
		640-444.000-801.000	ANNUAL INSPECTION - MOBILE COLUMNS -			978.55
		663-336.000-970.000	HURST EX E-DRAULIC BATTERY			1,396.00
		677-175.000-964.000	UNEMPLOYMENT CHARGES FOR 23020			3,847.49
		699-441.000-715.000	HEALTH AND LIFE INSURANCE			10,648.57
		699-441.000-716.000	RETIREMENT			577.00
		699-441.000-721.000	DISABILITY INSURANCE			18.29
		703-000.000-221.000	DUE TO CITY OF HILLSDALE - GEN OPERG			149,642.29
		703-000.000-222.000	DUE TO COUNTY - COUNTY OPERG			23,402.66
		703-000.000-223.000	DUE TO LIBRARY			1,926.14
		703-000.000-225.000	DUE TO SCHOOL - BLDG/SITE			8,680.59
		703-000.000-228.000	DUE TO STATE OF MICHIGAN - SCHOL OPER			48,678.97
		703-000.000-234.000	DUE TO ISD - GEN ED			3,154.78
		703-000.000-275.000	DUE TO TAXPAYERS			21.76

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GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 101 GENERAL FUND					
Dept 000.000					
101-000.000-228.003	DUE TO MMERS-RETIREMENT CONT.	MERS	RETIREMENT CONTRIBUTIONS - 300101	14,966.76	121
Total For Dept 000.000				14,966.76	
Dept 172.000 CITY MANAGER					
101-172.000-716.000	RETIREMENT	MERS	RETIREMENT CONTRIBUTIONS - 300101	1,182.66	121
Total For Dept 172.000 CITY MANAGER				1,182.66	
Dept 174.000 ECONOMIC DEVELOPMENT					
101-174.000-716.000	RETIREMENT	MERS	RETIREMENT CONTRIBUTIONS - 300101	633.39	121
101-174.000-861.000	TRAINING & SEMINARS	EDP OF HILLSDALE COUNTY	EMPLOYER BREAKFAST FOR KELLY	15.00	102622
Total For Dept 174.000 ECONOMIC DEVELOPMENT				648.39	
Dept 175.000 ADMINISTRATIVE SERVICES					
101-175.000-801.000	CONTRACTUAL SERVICES	SONIT SYSTEMS, LLC	SONIT NET ADMIN 10-31-2021 BILL	630.00	102670
101-175.000-806.000	LEGAL SERVICES	LOVINGER & THOMPSON, PC	LEGAL FEES	3,547.50	102648
Total For Dept 175.000 ADMINISTRATIVE SERVICES				4,177.50	
Dept 209.000 ASSESSING DEPARTMENT					
101-209.000-716.000	RETIREMENT	MERS	RETIREMENT CONTRIBUTIONS - 300101	975.03	121
Total For Dept 209.000 ASSESSING DEPARTMENT				975.03	
Dept 215.000 CITY CLERK DEPARTMENT					
101-215.000-716.000	RETIREMENT	MERS	RETIREMENT CONTRIBUTIONS - 300101	631.76	121
101-215.000-801.000	PAPER SHREDDING SERVICE	ACCUSHRED	PAPER SHREDDING SERVICE	67.95	102599
Total For Dept 215.000 CITY CLERK DEPARTMENT				699.71	
Dept 253.000 CITY TREASURER					
101-253.000-716.000	RETIREMENT	MERS	RETIREMENT CONTRIBUTIONS - 300101	126.00	121
Total For Dept 253.000 CITY TREASURER				126.00	
Dept 265.000 BUILDING AND GROUNDS					
101-265.000-726.000	ANTI - FREEZE	GELZER & SON INC	ANTI FREEZE	21.96	102628
101-265.000-726.000	WATER - CITY HALL	HEFFERNAN SOFT WATER SERV	WATER DELIVERY SERVICE	28.50	102633
101-265.000-801.000	OCTOBER 21 MOWING CONTRACT	BILL'S LAWN CARE, LLC	OCTOBER 21 MOWING CONTRACT	240.00	102605
101-265.000-801.000	OCT 2021 - CITY HALL CLEANING	EAST 2 WEST ENTERPRISES, I	OCT 2021 - CITY HALL CLEANING	745.00	102621
101-265.000-801.000	QUARTERLY ELEVATOR MAINTENANCE	SCHINDLER ELEVATOR CORPOR	QUARTERLY ELEVATOR MAINTENANCE	663.51	102669
101-265.000-801.000	MATS - CITY HALL	UNIFIRST CORP	CONTRACTUAL MAT & UNIFORM SERVICE	15.51	102677
101-265.000-925.000	TELEPHONE - CITY HALL	ACD	POTS DIGITAL LINE - CITY HALL	172.32	102600
101-265.000-925.000	TELEPHONE	BSB COMMUNICATIONS INC	MONTHLY BSB ETHERFAX BILL	112.00	102607
101-265.000-930.000	HOT WATER HEATER - DPS	HOME DEPOT	HOT WATER HEATER - DPS	241.51	102637
Total For Dept 265.000 BUILDING AND GROUNDS				2,240.31	
Dept 266.000 PARKING LOTS					
101-266.000-801.000	OCTOBER 21 MOWING CONTRACT	BILL'S LAWN CARE, LLC	OCTOBER 21 MOWING CONTRACT	450.00	102605
Total For Dept 266.000 PARKING LOTS				450.00	
Dept 276.000 CEMETERIES					
101-276.000-801.000	OCTOBER 2021 PORTA JOHN RENTAL	THOMAS ALLEN MCNAIR	OCTOBER 2021 PORTA JOHN RENTAL	95.00	102647
101-276.000-801.000	TEMP EMPLOYEE - WAINSCOTT	US STAFFING AGENCY, LLC	TEMP. EMPLOYEE - WAINSCOTT	653.12	102680
Total For Dept 276.000 CEMETERIES				748.12	
Dept 295.000 AIRPORT					
101-295.000-726.000	PARTY FAVORS FOR AIRPORT FLY-IN	AMAZON CAPITAL SERVICES, I	PARTY FAVORS FOR AIRPORT FLY-IN	33.94	102603
101-295.000-726.000	WATER - AIRPORT	HEFFERNAN SOFT WATER SERV	WATER DELIVERY SERVICE	4.75	102633

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GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 101 GENERAL FUND					
Dept 295.000 AIRPORT					
101-295.000-726.000	BATH TISSUE, CUPS, COFFEE, CREAM	MARKET HOUSE	BATH TISSUE, CUPS, COFFEE, CREAMER, SOI	98.79	102649
101-295.000-801.000	SET-UP FOR RUNWAY LIGHT COMPUTER	ADB SAFEGATE AMERICAS LLC	SET-UP FOR RUNWAY LIGHT COMPUTER	750.00	102601
101-295.000-925.000	TELEPHONE - AIRPORT	ACD	POTS DIGITAL LINE - AIRPORT	86.16	102600
101-295.000-925.000	INTERNET	DMCI BROADBAND, LLC	INTERNET AT AIRPORT	278.16	102617
Total For Dept 295.000 AIRPORT				1,251.80	
Dept 301.000 POLICE DEPARTMENT					
101-301.000-716.000	RETIREMENT	MERS	RETIREMENT CONTRIBUTIONS - 300101	22,432.90	121
101-301.000-726.000	TWO 15PK PREMIUM CERTIFICATES	CURRENT OFFICE SOLUTIONS	15PK PREMIUM CERTIFICATES	24.56	102614
101-301.000-742.000	2021 EQUIPMENT ALLOWANCE/BI-POD	THAD DOTY	2021 EQUIPMENT ALLOWANCE - BI-POD/SCOPE	200.00	102618
101-301.000-742.000	L/S SHIRTS/PANTS - D. SIMS	NYE UNIFORM COMPANY	L/S SHIRTS/PANTS - D. SIMS	277.00	102656
101-301.000-742.000	(1) SHIRT SIDES TAPERED	POWERS CLOTHING, INC.	ALTERATION/SHIRT SIDES TAPERED CHIEF HE	9.00	102663
101-301.000-742.000	2021 EQUIPMENT ALLOWANCE/HOLDER/	SHELBY RATHBUN	2021 EQUIPMENT ALLOWANCE - PEPPER SPRAY	53.45	102665
101-301.000-801.000	ONLINE INVESTIGATION SERVICE	TRANSUNION RISK AND ALTERN	ONLINE INVESTIGATIVE SYSTEM BILLING 10/	75.00	102674
Total For Dept 301.000 POLICE DEPARTMENT				23,071.91	
Dept 336.000 FIRE DEPARTMENT					
101-336.000-716.000	RETIREMENT	MERS	RETIREMENT CONTRIBUTIONS - 300101	4,304.32	121
101-336.000-726.000	FACE MASKS	EMERGENCY MEDICAL PRODUCTS	SECURE-GUARD FACE MASKS - 10 50/BOX	110.90	102623
101-336.000-726.000	(1) ZINC PISTOL NOZZLE	GELZER & SON INC	ZINC PISTOL NOZZLE/(QUART) WHITE PAINT/	56.95	102628
101-336.000-726.000	ADAPTER	HEIMAN FIRE EQUIPMENT, INC	5" STORZ X 6" F RIGID ADAPTER	231.50	102634
101-336.000-726.000	TIRE INFLATOR GAUGE W/ DUAL HEAD	PERFORMANCE AUTOMOTIVE	TIRE INFLATOR GAUGE W/DUAL HEAD	61.49	102660
101-336.000-730.000	(3) TRUCK BATTERIES/ENGINE 333	PERFORMANCE AUTOMOTIVE	THREE (3) TRUCK BATTERIES (ENGINE 333)	759.95	102660
101-336.000-740.000	FUEL AND LUBRICANTS - FIRE	WATKINS OIL COMPANY	10/2021 FLEET FUEL - FIRE DEPT	476.41	102684
101-336.000-742.000	FF JOB SHIRTS W/EMBROIDERY/HEAT	GALL'S, INC	FF JOB SHIRTS W/CANVAS DETAILS - EMBROI	331.31	102627
101-336.000-930.000	EVAL & TEST 6 HEATERS/R&R 2 THER	GRIFFITHS MECHANICAL	FULL SYSTEM EVALUATION & TEST OF SIX 6)	452.12	102631
Total For Dept 336.000 FIRE DEPARTMENT				6,784.95	
Dept 400.000 PLANNING DEPARTMENT					
101-400.000-716.000	RETIREMENT	MERS	RETIREMENT CONTRIBUTIONS - 300101	674.96	121
101-400.000-905.000	PUBLISHING / NOTICES	HILLSDALE MEDIA GROUP	PC ORDINANCE PUBLIC HEARING NOTICE	78.70	102636
Total For Dept 400.000 PLANNING DEPARTMENT				753.66	
Dept 441.000 PUBLIC SERVICES DEPARTMENT					
101-441.000-716.000	RETIREMENT	MERS	RETIREMENT CONTRIBUTIONS - 300101	1,589.07	121
101-441.000-726.000	3-RING BINDERS	AMAZON CAPITAL SERVICES, I	3-RING BINDERS - DPS	74.21	102603
101-441.000-726.000	PC GLOVES -DPS	FAMILY FARM & HOME	PVC GLOVES - LEAF CREW	17.98	102625
101-441.000-726.000	WATER - 149 WATERWORKS	HEFFERNAN SOFT WATER SERV	WATER DELIVERY SERVICE	4.75	102633
101-441.000-726.000	BLEACH, ROLL TOWELS, LINERS,	KSS ENTERPRISES	BLEACH, ROLL TOWELS, LINERS, URINAL SCF	321.78	102646
101-441.000-742.000	RUGS/ UNIFORMS - DPS	UNIFIRST CORP	RUGS/ UNIFORMS - DPS	142.69	102677
101-441.000-801.000	OCTOBER 21 MOWING CONTRACT	BILL'S LAWN CARE, LLC	OCTOBER 21 MOWING CONTRACT	75.00	102605
101-441.000-801.000		CINTAS CORPORATION	CLEANER & DISP - DPS	40.76	102609
101-441.000-801.000	RUGS/ UNIFORMS - DPS	UNIFIRST CORP	RUGS/ UNIFORMS - DPS	56.68	102677
101-441.000-801.000	MONTHLY PAGER SERVICE - DPS	SPOK, INC	MONTHLY PAGER SERVICE - DPS	19.01	123
101-441.000-955.441	TUF INS BOOTS, CARHARTT BIBS - R	POWERS CLOTHING, INC.	TUF INS BOOTS, CARHARTT BIBS - R. SHAW	186.65	102663
101-441.000-955.588	MISC. - CDL LICENSING/TESTING	JONESVILLE HEALTH CARE PLI	DOT PHYSICAL - A COLE	100.00	102643
Total For Dept 441.000 PUBLIC SERVICES DEPARTMENT				2,628.58	
Dept 756.000 PARKS					
101-756.000-801.000	OCTOBER 21 MOWING CONTRACT	BILL'S LAWN CARE, LLC	OCTOBER 21 MOWING CONTRACT	3,850.00	102605
101-756.000-801.000	OCTOBER 2021 PORTA JOHN RENTAL	THOMAS ALLEN MCNAIR	OCTOBER 2021 PORTA JOHN RENTAL	1,610.00	102647
101-756.000-801.000	TEMP EMPLOYEE - WAINSCOTT	US STAFFING AGENCY, LLC	TEMP. EMPLOYEE - WAINSCOTT	163.28	102680

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GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 101 GENERAL FUND					
Dept 756.000 PARKS					
Total For Dept 756.000 PARKS				5,623.28	
Total For Fund 101 GENERAL FUND				66,328.66	
Fund 202 MAJOR ST./TRUNKLINE FUND					
Dept 450.000 STREET SURFACE					
202-450.000-726.000	COMMERCIAL TOP HOT MIX	GERKEN MATERIAL, INC	COMMERCIAL TOP HOT MIX	1,251.88	102629
Total For Dept 450.000 STREET SURFACE				1,251.88	
Dept 460.000 R.O.W MAINTENANCE					
202-460.000-801.000	OCTOBER 21 MOWING CONTRACT	BILL'S LAWN CARE, LLC	OCTOBER 21 MOWING CONTRACT	729.32	102605
202-460.000-801.000	LEAF COLLECTION TRUCKING	DRY MAR TRUCKING & DIRTWO	LEAF COLLECTION TRUCKING 10/25, 26,28/2	847.50	102620
Total For Dept 460.000 R.O.W MAINTENANCE				1,576.82	
Dept 460.500 TRUNKLINE R.O.W. MAINTENANCE					
202-460.500-801.000	OCTOBER 21 MOWING CONTRACT	BILL'S LAWN CARE, LLC	OCTOBER 21 MOWING CONTRACT	122.86	102605
Total For Dept 460.500 TRUNKLINE R.O.W. MAINTENANCE				122.86	
Dept 490.000 TRAFFIC					
202-490.000-726.000	TRAFFIC CONES - DPS	AMAZON CAPITAL SERVICES, I	TRAFFIC CONES - DPS	299.96	102603
Total For Dept 490.000 TRAFFIC				299.96	
Total For Fund 202 MAJOR ST./TRUNKLINE FUND				3,251.52	
Fund 203 LOCAL ST. FUND					
Dept 450.000 STREET SURFACE					
203-450.000-726.000	COMMERCIAL TOP HOT MIX	GERKEN MATERIAL, INC	COMMERCIAL TOP HOT MIX	1,337.56	102629
Total For Dept 450.000 STREET SURFACE				1,337.56	
Dept 460.000 R.O.W MAINTENANCE					
203-460.000-801.000	OCTOBER 21 MOWING CONTRACT	BILL'S LAWN CARE, LLC	OCTOBER 21 MOWING CONTRACT	347.82	102605
203-460.000-801.000	LEAF COLLECTION TRUCKING	DRY MAR TRUCKING & DIRTWO	LEAF COLLECTION TRUCKING 10/25, 26,28/2	847.50	102620
Total For Dept 460.000 R.O.W MAINTENANCE				1,195.32	
Dept 480.000 DRAINAGE					
203-480.000-726.000	CRUSHED MICHIGAN RIVER ROCK	DOUBLE A LAWNSCAPING & SU	CRUSHED MICHIGAN RIVER ROCK - W/O #1312	34.00	102619
Total For Dept 480.000 DRAINAGE				34.00	
Dept 490.000 TRAFFIC					
203-490.000-726.000	TRAFFIC CONES - DPS	AMAZON CAPITAL SERVICES, I	TRAFFIC CONES - DPS	299.96	102603
Total For Dept 490.000 TRAFFIC				299.96	
Total For Fund 203 LOCAL ST. FUND				2,866.84	
Fund 204 MUNICIPAL STREET FUND					
Dept 571.000 LEAF COLLECTION					
204-571.000-801.000	LIVE INTERVIEW W/JAKE & SAM-LEAF	MCKIBBIN MEDIA GROUP	LIVE INTERVIEW WITH JAKE & SAM - LEAF C	50.00	102650
Total For Dept 571.000 LEAF COLLECTION				50.00	
Total For Fund 204 MUNICIPAL STREET FUND				50.00	
Fund 208 RECREATION FUND					
Dept 751.000 RECREATION DEPARTMENT					
208-751.000-716.000	RETIREMENT	MERS	RETIREMENT CONTRIBUTIONS - 300101	751.72	121
208-751.000-726.000	SUPPLIES	GELZER & SON INC	AIR PUMPS FOR BASKETBALL COACHES	360.71	102628

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GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 208 RECREATION FUND					
Dept 751.000 RECREATION DEPARTMENT					
Total For Dept 751.000 RECREATION DEPARTMENT				1,112.43	
Total For Fund 208 RECREATION FUND				1,112.43	
Fund 271 LIBRARY FUND					
Dept 790.000 LIBRARY					
271-790.000-801.000	STATE AID PAYMENT	WOODLANDS LIBRARY COOPERA	STATE AID PAYMENT	2,595.55	102689
271-790.000-925.000	TELEPHONE - LIBRARY	ACD	POTS DIGITAL LINE - LIBRARY	48.20	102600
271-790.000-925.000	TELEPHONE	BSB COMMUNICATIONS INC	MONTHLY BSB ETHERFAX BILL	56.00	102607
271-790.000-930.000	LIGHT BULBS & BALLAST - LIBRARY	AMERICAN COPPER AND BRASS,	LT BULBS & BALLAST - LIBRARY	99.68	102604
Total For Dept 790.000 LIBRARY				2,799.43	
Total For Fund 271 LIBRARY FUND				2,799.43	
Fund 401 CAPITAL IMPROVEMENT FUND					
Dept 443.000 SIDEWALKS					
401-443.000-726.000	BRT DUPLEX NAIL	GELZER & SON INC	BRT DUPLEX NAIL	12.99	102628
401-443.000-801.000	REMOVE TREE - SIDEWALK @ 68 READ	CRAIG WICKHAM TREE SERVICE	REMOVE TREE @ 68 READING AVE - SIDEWALK	1,600.00	102613
Total For Dept 443.000 SIDEWALKS				1,612.99	
Total For Fund 401 CAPITAL IMPROVEMENT FUND				1,612.99	
Fund 481 AIRPORT IMPROVEMENT FUND					
Dept 000.000					
481-000.000-265.000	ACCRUED SALES TAX	STATE OF MICHIGAN	SALES TAX	385.33	584
Total For Dept 000.000				385.33	
Total For Fund 481 AIRPORT IMPROVEMENT FUND				385.33	
Fund 582 ELECTRIC FUND					
Dept 000.000					
582-000.000-110.000	SLEEVE COMPRESSION #6 NEUTR	POWERLINE SUPPLY	INVENTORY	3,233.52	102662
582-000.000-123.000	PREPAID EXPENSES	SONIT SYSTEMS, LLC	SONIT NET ADMIN 10-31-2021 BILL	472.50	102670
582-000.000-158.000-201009	CONSTRUCTION WORK IN PROGRESS	T & R ELECTRIC SUPPLY COME	CONSTRUCTION WORK IN PROGRESS	8,286.00	102672
582-000.000-202.100	4CCH	CONNETT JR, GEORGE W	UB refund for account: 024678	67.99	102611
582-000.000-202.100	4CCH	CORBIN, THOMAS M	UB refund for account: 025699	352.34	102612
582-000.000-202.100	4CCH	KAHN, SHARON L	UB refund for account: 025170	98.34	102644
582-000.000-202.100	4CCH	KEHOE, REGGIE R	UB refund for account: 019442	73.00	102645
582-000.000-202.100	4CCH	MENDHAM, DOMINIQUE M	UB refund for account: 026312	89.59	102651
582-000.000-202.100	4CCH	OSBORN, JENNIFER J	UB refund for account: 026947	62.00	102658
582-000.000-202.100	4ENBK1	WESTON, ANITA L	UB refund for account: 017327	272.00	102685
582-000.000-202.100	4CCH	WHITE, FRANCES L	UB refund for account: 030030	12.17	102688
582-000.000-265.000	ACCRUED SALES TAX	STATE OF MICHIGAN	SALES TAX	29,004.67	584
582-000.000-693.000	MISC NON-OPERATING INCOME	STATE OF MICHIGAN	SALES TAX	(179.60)	584
Total For Dept 000.000				41,844.52	
Dept 175.000 ADMINISTRATIVE SERVICES					
582-175.000-716.000	RETIREMENT	MERS	RETIREMENT CONTRIBUTIONS - 300101	15,084.21	121
582-175.000-726.000	SUPPLIES	AMAZON CAPITAL SERVICES, I	HEADSETS FOR CSR'S X 2	26.99	102603
582-175.000-726.000	SUPPLIES	CURRENT OFFICE SOLUTIONS	LEASE/SUPPLIES	287.31	102615
582-175.000-726.000	SUPPLIES	PITNEY BOWES GLOBAL FIANAM	METER REFILL/TRANSACTION FEE	1,341.00	102661
582-175.000-726.000	WATER - OFFICE	RUPERT'S CULLIGAN	BOTTLED WATER FOR 45 MONROE STREET	10.00	102667
582-175.000-801.000	CONTRACTUAL SERVICES	ACD	TELEPHONE/FIBER MAINTENANCE	100.00	102600
582-175.000-801.000	CONTRACTUAL SERVICES	CURRENT OFFICE SOLUTIONS	LEASE/SUPPLIES	270.68	102615

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GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 582 ELECTRIC FUND					
Dept 175.000 ADMINISTRATIVE SERVICES					
582-175.000-801.000	CONTRACTUAL SERVICES	EAST 2 WEST ENTERPRISES, I	CLEANING FOR OCTOBER 2021 45 MONROE ST	130.00	102621
582-175.000-801.000	CONTRACTUAL SERVICES	HOOP LAWN & SNOW, LLC	CUT & TRIM BPU SITES	1,000.00	102638
582-175.000-801.000	CONTRACTUAL SERVICES	JONESVILLE HEALTH CARE	PLI PREVENTATIVE ESTAB PATIENT	100.00	102643
582-175.000-801.000	MONTHLY PROCESSING	ONLINE INFORMATION SERVICE	COLLECTIONS TRANSACTIONS RECEIVED AT BE	567.60	102657
582-175.000-801.000	CONTRACTUAL SERVICES	SAFETY SYSTEMS, INC	QTR MONITORING BPU OFFICE	90.00	102668
582-175.000-801.200	COMPUTER	CURRENT OFFICE SOLUTIONS	PRINthead FOR MAPPING OFFICE PLOTTER BE	41.00	102615
582-175.000-880.000	COMMUNITY PROMOTION	MCKIBBIN MEDIA GROUP	ADVERTISING/COMMUNITY PROMOTION	262.50	102650
582-175.000-920.400	503214966 - 45 MONROE	MICH GAS UTILITIES	NATURAL GAS UTILITY - 45 MONROE	104.66	122
582-175.000-925.000	TELEPHONE	ACD	TELEPHONE/FIBER MAINTENANCE	150.78	102600
582-175.000-925.000	TELEPHONE	BSB COMMUNICATIONS INC	MONTHLY BSB ETHERFAX BILL	28.00	102607
582-175.000-930.000	REPAIRS & MAINTENANCE	G&G GLASS, INC	RIGHT DOOR PIVOT	90.00	102626
Total For Dept 175.000 ADMINISTRATIVE SERVICES				19,684.73	
Dept 543.000 PRODUCTION					
582-543.000-740.000	FUEL AND LUBRICANTS	MERLE BOES, INC.	BARRELS CREDIT	2,501.80	102653
582-543.000-801.000	CONTRACTUAL SERVICES	MICH DEPART OF LICENSING &	INSPECTION - 201 WATERWORKS, HILLSDALE	60.00	102666
582-543.000-801.000	CONTRACTUAL SERVICES	SAFETY SYSTEMS, INC	QTR MONITORING BPU POWER PLANT	150.00	102668
582-543.000-930.050	REPAIR LINER TO BLOCK SEAT ENGIN	WHEELER WORLD INC	ENGINE 5	31,070.88	102686
Total For Dept 543.000 PRODUCTION				33,782.68	
Dept 544.000 DISTRIBUTION					
582-544.000-726.800	SUPPLIES - OPERATIONS	AMERICAN COPPER AND BRASS,4	PVC 45D ELBOW/4 PVC 90D ELBOW	148.92	102604
582-544.000-726.800	SUPPLIES - OPERATIONS	GELZER & SON INC	"RETURN" LNG HNDL DIGGING SHOVEL	(1.76)	102628
582-544.000-726.800	SUPPLIES - OPERATIONS	HEFFERNAN SOFT WATER SERV	WATER DELIVERY SERVICE	9.00	102633
582-544.000-726.800	SUPPLIES - OPERATIONS	STOLL METAL SALES, LLC	10 X 1 1/2 FASTGRIP SCREWS 250/BAG PLAI	55.00	102671
582-544.000-730.000	VEH./EQUIP. MAINT. SUPPLIES	BURNIPS EQUIPMENT CO	MALE JIC PL HYD0314	4.13	102608
582-544.000-730.000	VEH./EQUIP. MAINT. SUPPLIES	FAMILY FARM & HOME	RATCHET TIEDOWN	11.94	102625
582-544.000-730.000	VEH./EQUIP. MAINT. SUPPLIES	PARNEY'S CAR CARE	REPAIR OF 18 RAM 2500 HD	1,107.64	102659
582-544.000-740.000	FUEL AND LUBRICANTS	WATKINS OIL COMPANY	FUEL & LUBRICANTS	1,657.81	102684
582-544.000-801.000	CONTRACTUAL SERVICES	HILLSDALE CO ROAD COMMISS	BLANKET MAINTENANCE & SERVICE PERMIT RE	50.00	102635
582-544.000-801.000	CONTRACTUAL SERVICES	MILSOFT	MILSOFT DISPATCH SUPPORT 11-1-2021	948.87	102682
582-544.000-801.300	TREE TRIMMING	WRIGHT TREE SERVICE	TREE TRIMMING W/E 09/18/2021	17,439.68	102690
582-544.000-930.546	REPAIRS & MAINANCE - SUBSTATIONS	UTILITIES INSTRUMENTATION	GEN 5 & 6 RELAYS	3,548.50	102681
Total For Dept 544.000 DISTRIBUTION				24,979.73	
Total For Fund 582 ELECTRIC FUND				120,291.66	
Fund 588 DIAL A RIDE					
Dept 588.000 DIAL-A-RIDE					
588-588.000-716.000	RETIREMENT	MERS	RETIREMENT CONTRIBUTIONS - 300101	563.03	121
588-588.000-740.000	5W20 SB OIL - DART	BRINER OIL CO, INC	5W20 SB OIL - DART	130.00	102606
588-588.000-740.000	FUEL AND LUBRICANTS - DART	WATKINS OIL COMPANY	10/2021 FLEET FUEL - DART	2,163.51	102684
588-588.000-801.000	CLEAN & TEST 2-WAY RADIOS	ADRIAN COMMUNICATIONS	CLEAN & TEST 2-WAY RADIOS - B0800085 -I	188.00	102602
588-588.000-801.000	OCTOBER 21 MOWING CONTRACT	BILL'S LAWN CARE, LLC	OCTOBER 21 MOWING CONTRACT	225.00	102605
588-588.000-920.000	507035798 - 981 DEVELOPMENT DR	MICH GAS UTILITIES	NATURAL GAS UTILITY - 981 DEVELOPMENT	44.32	122
Total For Dept 588.000 DIAL-A-RIDE				3,313.86	
Total For Fund 588 DIAL A RIDE				3,313.86	
Fund 590 SEWER FUND					
Dept 000.000					
590-000.000-123.000	PREPAID EXPENSES	SONIT SYSTEMS, LLC	SONIT NET ADMIN 10-31-2021 BILL	236.25	102670
Total For Dept 000.000				236.25	



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GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 590 SEWER FUND					
Dept 175.000 ADMINISTRATIVE SERVICES					
590-175.000-716.000	RETIREMENT	MERS	RETIREMENT CONTRIBUTIONS - 300101	4,556.59	121
590-175.000-726.000	SUPPLIES	AMAZON CAPITAL SERVICES, I	HEADSETS FOR CSR'S X 2	13.50	102603
590-175.000-726.000	SUPPLIES	CURRENT OFFICE SOLUTIONS	LEASE/SUPPLIES	143.66	102615
590-175.000-726.000	SUPPLIES	PITNEY BOWES GLOBAL FIANAM	METER REFILL/TRANSACTION FEE	670.50	102661
590-175.000-726.000	WATER - OFFICE	RUPERT'S CULLIGAN	BOTTLED WATER FOR 45 MONROE STREET	5.00	102667
590-175.000-801.000	CONTRACTUAL SERVICES	ACD	TELEPHONE/FIBER MAINTENANCE	50.00	102600
590-175.000-801.000	CONTRACTUAL SERVICES	CURRENT OFFICE SOLUTIONS	LEASE/SUPPLIES	135.34	102615
590-175.000-801.000	CONTRACTUAL SERVICES	EAST 2 WEST ENTERPRISES, I	CLEANING FOR OCTOBER 2021 45 MONROE STF	65.00	102621
590-175.000-801.000	CONTRACTUAL SERVICES	HOOP LAWN & SNOW, LLC	CUT & TRIM BPU SITES	500.00	102638
590-175.000-801.000	MONTHLY PROCESSING	ONLINE INFORMATION SERVICE	COLLECTIONS TRANSACTIONS RECEIVED AT BE	283.81	102657
590-175.000-801.000	CONTRACTUAL SERVICES	SAFETY SYSTEMS, INC	QTR MONITORING BPU OFFICE	225.00	102668
590-175.000-801.200	COMPUTER	CURRENT OFFICE SOLUTIONS	PRINTHEAD FOR MAPPING OFFICE PLOTTER BE	21.00	102615
590-175.000-861.000	TRAINING & SEMINARS	MICHIGAN WATER ENVIRONMENI	2022 WASTEWATER ADMIN CONFERENCE ATTENI	325.00	102654
590-175.000-880.000	COMMUNITY PROMOTION	MCKIBBIN MEDIA GROUP	ADVERTISING/COMMUNITY PROMOTION	131.25	102650
590-175.000-920.400	503214966 - 45 MONROE	MICH GAS UTILITIES	NATURAL GAS UTILITY - 45 MONROE	52.34	122
590-175.000-925.000	TELEPHONE	ACD	TELEPHONE/FIBER MAINTENANCE	96.93	102600
590-175.000-925.000	TELEPHONE	BSB COMMUNICATIONS INC	MONTHLY BSB ETHERFAX BILL	14.00	102607
590-175.000-930.000	REPAIRS & MAINTENANCE	G&G GLASS, INC	RIGHT DOOR PIVOT	45.00	102626
Total For Dept 175.000 ADMINISTRATIVE SERVICES				7,333.92	
Dept 546.000 OPERATIONS					
590-546.000-801.000	CONTRACTUAL SERVICES	MILSOFT	11-1-2021 IVR SUPPORT MILSOFT	141.10	102682
590-546.000-930.000	REPAIRS & MAINTENANCE	JACK DOHNEY COMPANIES	CAMARA VAN REPAIR	1,170.51	102641
590-546.000-930.960	REPAIRS & MAINT. - SEWER MAINS	TAPLIN GROUP, LLC	SANITARY SEWER CAMERA SERVICES 10/1/202	44,376.93	102673
Total For Dept 546.000 OPERATIONS				45,688.54	
Dept 547.000 TREATMENT					
590-547.000-726.900	SUPPLIES - LABORATORY	RUPERT'S CULLIGAN	DISTILLED WATER WWTP	26.00	102667
590-547.000-727.500	SUPPLIES - CHLORINE	HAVILAND PRODUCTS COMPANY	CHLORINE GAS CYLINDER/SULFUR DIOXIDE	899.96	102632
590-547.000-727.700	SUPPLIES - DIOXIDE	HAVILAND PRODUCTS COMPANY	CHLORINE GAS CYLINDER/SULFUR DIOXIDE	540.00	102632
590-547.000-740.000	FUEL AND LUBRICANTS	WATKINS OIL COMPANY	FUEL & LUBRICANTS	751.17	102684
590-547.000-801.000	CONTRACTUAL SERVICES	MERIT LABORATORIES	ACT QUARTERLY	2,281.75	102652
590-547.000-801.000	CONTRACTUAL SERVICES	SAFETY SYSTEMS, INC	UPGRADING CURRENT ALARM SYSTEM @ WWTP	2,306.00	102668
590-547.000-801.200	COMPUTER	ITRON, INC	MVRS SOFTWARE	1,009.98	102640
590-547.000-920.400	504904602 - 101 W GALLOWAY	MICH GAS UTILITIES	NATURAL GAS UTILITY - 101 W GALLOWAY	2,361.39	122
Total For Dept 547.000 TREATMENT				10,176.25	
Total For Fund 590 SEWER FUND				63,434.96	
Fund 591 WATER FUND					
Dept 000.000					
591-000.000-123.000	PREPAID EXPENSES	SONIT SYSTEMS, LLC	SONIT NET ADMIN 10-31-2021 BILL	236.25	102670
591-000.000-158.000-213006	CONSTRUCTION WORK IN PROGRESS	DIXON ENGINEERING & INSPEC	1,000,000 GAL COMPOSITE #22 30 02 02	21,500.00	102616
591-000.000-158.000-213006	CONSTRUCTION WORK IN PROGRESS	VIKING INDUSTRIAL PAINTINC	REPAIR & REPAINT 1 MG COMPOSITE	50,425.00	102683
Total For Dept 000.000				72,161.25	
Dept 175.000 ADMINISTRATIVE SERVICES					
591-175.000-716.000	RETIREMENT	MERS	RETIREMENT CONTRIBUTIONS - 300101	3,818.19	121
591-175.000-726.000	SUPPLIES	AMAZON CAPITAL SERVICES, I	HEADSETS FOR CSR'S X 2	13.49	102603
591-175.000-726.000	SUPPLIES	CURRENT OFFICE SOLUTIONS	LEASE/SUPPLIES	143.64	102615
591-175.000-726.000	SUPPLIES	PITNEY BOWES GLOBAL FIANAM	METER REFILL/TRANSACTION FEE	670.50	102661
591-175.000-726.000	WATER - OFFICE	RUPERT'S CULLIGAN	BOTTLED WATER FOR 45 MONROE STREET	5.00	102667
591-175.000-801.000	CONTRACTUAL SERVICES	ACD	TELEPHONE/FIBER MAINTENANCE	50.00	102600

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GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 591 WATER FUND					
Dept 175.000 ADMINISTRATIVE SERVICES					
591-175.000-801.000	CONTRACTUAL SERVICES	CURRENT OFFICE SOLUTIONS	LEASE/SUPPLIES	135.33	102615
591-175.000-801.000	CONTRACTUAL SERVICES	EAST 2 WEST ENTERPRISES, I	CLEANING FOR OCTOBER 2021 45 MONROE STF	65.00	102621
591-175.000-801.000	CONTRACTUAL SERVICES	HOOP LAWN & SNOW, LLC	CUT & TRIM BPU SITES	500.00	102638
591-175.000-801.000	MONTHLY PROCESSING	ONLINE INFORMATION SERVICE	COLLECTIONS TRANSACTIONS RECEIVED AT BE	283.79	102657
591-175.000-801.000	CONTRACTUAL SERVICES	SAFETY SYSTEMS, INC	QTR MONITORING BPU OFFICE	45.00	102668
591-175.000-801.000	CONTRACTUAL SERVICES	MILSOFT	11-1-2021 IVR SUPPORT MILSOFT	141.10	102682
591-175.000-801.200	COMPUTER	CURRENT OFFICE SOLUTIONS	PRINTHEAD FOR MAPPING OFFICE PLOTTER BE	19.05	102615
591-175.000-880.000	COMMUNITY PROMOTION	MCKIBBIN MEDIA GROUP	ADVERTISING/COMMUNITY PROMOTION	131.25	102650
591-175.000-920.400	503214966 - 45 MONROE	MICH GAS UTILITIES	NATURAL GAS UTILITY - 45 MONROE	52.33	122
591-175.000-925.000	TELEPHONE	ACD	TELEPHONE/FIBER MAINTENANCE	96.93	102600
591-175.000-925.000	TELEPHONE	BSB COMMUNICATIONS INC	MONTHLY BSB ETHERFAX BILL	14.00	102607
591-175.000-930.000	REPAIRS & MAINTENANCE	G&G GLASS, INC	RIGHT DOOR PIVOT	45.00	102626
Total For Dept 175.000 ADMINISTRATIVE SERVICES				6,229.60	
Dept 544.000 DISTRIBUTION					
591-544.000-740.000	FUEL AND LUBRICANTS	WATKINS OIL COMPANY	FUEL & LUBRICANTS	751.17	102684
591-544.000-801.000	CONTRACTUAL SERVICES	HYDROCORP	MCC 2 YRS 07/21 - 06/23	1,400.00	102639
591-544.000-801.200	COMPUTER	ITRON, INC	MVRS SOFTWARE	1,049.34	102640
591-544.000-930.000	REPAIRS & MAINTENANCE	AMAZON CAPITAL SERVICES, I	3 BOXES OF FOAM EARPLUGS	60.93	102603
591-544.000-930.000	REPAIRS & MAINTENANCE	ETNA	HYD TOP NUT	1,088.00	102624
591-544.000-930.000	REPAIRS & MAINTENANCE	GELZER & SON INC	PLAST TAPE RULE/MAPPRO TORCH HEAD	52.48	102628
591-544.000-930.990	REPAIRS & MAINTENANCE - LEAD SER	DRY MAR TRUCKING & DIRTWOF	REPAIR CURB/SIDEWALK AT 18 HOWELL STREE	4,050.00	102620
Total For Dept 544.000 DISTRIBUTION				8,451.92	
Dept 545.000 PURIFICATION					
591-545.000-727.200	SUPPLIES - SODIUM HYPOCHLORITE	UNIVAR SOLUTIONS USA INC	SOD HYPO 12.5% LIQUICHLOR	3,064.86	102679
591-545.000-801.000	CONTRACTUAL SERVICES	SAFETY SYSTEMS, INC	QTR MONITORING WATER PLANT BPU	180.00	102668
591-545.000-920.400	504558065 - 401 HILLSDALE	MICH GAS UTILITIES	NATURAL GAS UTILITY - 401 HILLSDALE	63.67	122
Total For Dept 545.000 PURIFICATION				3,308.53	
Total For Fund 591 WATER FUND				90,151.30	
Fund 633 PUBLIC SERVICES INV. FUND					
Dept 000.000					
633-000.000-111.000	TOP SOIL (YARDS)	DRY MAR TRUCKING & DIRTWOF	TOPSOIL	620.00	102620
633-000.000-111.000	COLD PATCH	UNIQUE PAVING MATERIALS	UPM COLD PATCH	2,660.60	102678
Total For Dept 000.000				3,280.60	
Total For Fund 633 PUBLIC SERVICES INV. FUND				3,280.60	
Fund 640 REVOLVING MOBILE EQUIP. FUND					
Dept 444.000 MOBILE EQUIPMENT MAINTENANCE					
640-444.000-716.000	RETIREMENT	MERS	RETIREMENT CONTRIBUTIONS - 300101	593.92	121
640-444.000-730.000	AUXILIARY HEATER - TRACTOR #54	AMAZON CAPITAL SERVICES, I	AUXILIARY HEATER - TRACTOR #54	209.78	102603
640-444.000-730.000	OIL FILTERS	GREENMARK EQUIPMENT	OIL FILTERS	24.79	102630
640-444.000-730.000	BRAKE KIT CREDIT	JACKSON TRUCK SERVICE INC	BRAKE KIT CREDIT	177.98	102642
640-444.000-730.000	TIRES - TRUCK #1	NORM'S TIRE & SERVICE	TIRES - TRUCK #1	1,216.00	102655
640-444.000-730.000	HEATER HOSE	PERFORMANCE AUTOMOTIVE	HEATER HOSE TRUCK #17	984.94	102660
640-444.000-730.000	BOLTS	TRUCK & TRAILER SPECIALTIF	BOLTS	119.00	102675
640-444.000-730.000	1.5 SQ TUBING	WHITE'S WELDING SERVICE	1.5 SQ TUBING - #16	10.00	102687
640-444.000-740.000	15W40 OIL	GREENMARK EQUIPMENT	15W40 OIL	197.38	102630
640-444.000-740.000	FUEL AND LUBRICANTS - DPS	WATKINS OIL COMPANY	10/2021 FLEET FUEL - DPS	2,781.55	102684
640-444.000-740.301	FUEL AND LUBRICANTS-POLICE	WATKINS OIL COMPANY	10/2021 FLEET FUEL - POLICE DEPT	2,434.18	102684

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INVOICE GL DISTRIBUTION REPORT FOR CITY OF HILLSDALE  
 EXP CHECK RUN DATES 11/11/2021 - 11/11/2021

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GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 640 REVOLVING MOBILE EQUIP. FUND					
Dept 444.000 MOBILE EQUIPMENT MAINTENANCE					
640-444.000-742.000	RUGS/ UNIFORMS - DPS	UNIFIRST CORP	RUGS/ UNIFORMS - DPS	13.04	102677
640-444.000-801.000	CLEAN & TEST 2-WAY RADIOS	ADRIAN COMMUNICATIONS	CLEAN & TEST 2-WAY RADIOS 91000185	188.00	102602
640-444.000-801.000	CYLINDER RENTAL	PURITY CYLINDER GASES, INC	CYLINDER RENTAL	55.40	102664
640-444.000-801.000	RUGS/ UNIFORMS - DPS	UNIFIRST CORP	RUGS/ UNIFORMS - DPS	39.64	102677
640-444.000-801.000	WELD ROLLER TANK	WHITE'S WELDING SERVICE	WELD ROLLER TANK	80.00	102687
Total For Dept 444.000 MOBILE EQUIPMENT MAINTENANCE				9,125.60	
Total For Fund 640 REVOLVING MOBILE EQUIP. FUND				9,125.60	
Fund 663 FIRE VEHICLE & EQUIPMENT FUND					
Dept 336.000 FIRE DEPARTMENT					
663-336.000-970.000	FEMA GRANT LOCAL MATCH/SCBA PURC	CITY OF JONESVILLE	FEMA GRANT LOCAL MATCH RE (SCBA) SELF C	7,000.00	102610
663-336.000-970.000	AIR COMPRESSOR 7.5HP 80GAL	TSC STORES	AIR COMPRESSOR 7.5HP 80GAL 2STAGE	2,199.99	102676
Total For Dept 336.000 FIRE DEPARTMENT				9,199.99	
Total For Fund 663 FIRE VEHICLE & EQUIPMENT FUND				9,199.99	
Fund 699 DPS LEAVE AND BENEFITS FUND					
Dept 441.000 PUBLIC SERVICES DEPARTMENT					
699-441.000-716.000	RETIREMENT	MERS	RETIREMENT CONTRIBUTIONS - 300101	567.19	121
Total For Dept 441.000 PUBLIC SERVICES DEPARTMENT				567.19	
Total For Fund 699 DPS LEAVE AND BENEFITS FUND				567.19	

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GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund Totals:					
			Fund 101 GENERAL FUND	66,328.66	
			Fund 202 MAJOR ST./TRUNK	3,251.52	
			Fund 203 LOCAL ST. FUND	2,866.84	
			Fund 204 MUNICIPAL STREI	50.00	
			Fund 208 RECREATION FUNI	1,112.43	
			Fund 271 LIBRARY FUND	2,799.43	
			Fund 401 CAPITAL IMPROVI	1,612.99	
			Fund 481 AIRPORT IMPROVI	385.33	
			Fund 582 ELECTRIC FUND	120,291.66	
			Fund 588 DIAL A RIDE	3,313.86	
			Fund 590 SEWER FUND	63,434.96	
			Fund 591 WATER FUND	90,151.30	
			Fund 633 PUBLIC SERVICE	3,280.60	
			Fund 640 REVOLVING MOBII	9,125.60	
			Fund 663 FIRE VEHICLE &	9,199.99	
			Fund 699 DPS LEAVE AND I	567.19	
			Total For All Funds:	<u>377,772.36</u>	

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GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 101 GENERAL FUND					
Dept 175.000 ADMINISTRATIVE SERVICES					
101-175.000-801.000	CONTRACTUAL SERVICES	SONIT SYSTEMS, LLC	NET ADMIN SERVICES	1,267.00	102756
Total For Dept 175.000 ADMINISTRATIVE SERVICES				1,267.00	
Dept 209.000 ASSESSING DEPARTMENT					
101-209.000-801.000	COPIER LEASE	CURRENT OFFICE SOLUTIONS	COPIER LEASE	88.28	102713
Total For Dept 209.000 ASSESSING DEPARTMENT				88.28	
Dept 215.000 CITY CLERK DEPARTMENT					
101-215.000-801.000	COPIER LEASE	CURRENT OFFICE SOLUTIONS	COPIER LEASE	286.11	102713
101-215.000-905.000	PUBLISHING / NOTICES	HILLSDALE MEDIA GROUP	NOTICE OF SPECIAL ASSESSMENT DISTRICTS	163.22	102731
Total For Dept 215.000 CITY CLERK DEPARTMENT				449.33	
Dept 219.000 FINANCE DEPARTMENT					
101-219.000-801.000	ACCOUNTING SERVICES FOR OCT 2021	THE WOODHILL GROUP	ACCOUNT SERVICES FOR OCT 2021	9,197.50	102763
Total For Dept 219.000 FINANCE DEPARTMENT				9,197.50	
Dept 265.000 BUILDING AND GROUNDS					
101-265.000-726.000	BOLLARD POST - TRANSFER STATION	AMAZON CAPITAL SERVICES, I	BOLLARD POST - TRANSFER STATION & MULCH	239.98	102697
101-265.000-726.000	DUCT TAPE	GELZER & SON INC	DUCT TAPE - CITY HALL	17.58	102720
101-265.000-726.000	WATER - CITY HALL	HEFFERNAN SOFT WATER SERV	WATER DELIVERY SERVICE	23.75	102726
101-265.000-726.000	SUPPLIES	WALMART COMMUNITY	BLD/BATHROOM SUPPLIES	39.06	102773
101-265.000-801.000	R/R OVERHEAD TUBE HEATER MOTOR -	GRIFITHS MECHANICAL	R/R OVERHEAD HEATER MOTOR - DPS WASH B	736.40	102723
101-265.000-801.000	TANK PUMPED @ TRANSFER STATION	THOMAS ALLEN MCNAIR	TANK PUMPED @ TRANSFER STATION	230.00	102738
101-265.000-801.000	MATS - CITY HALL	UNIFIRST CORP	CONTRACTUAL MAT & UNIFORM SERVICE	15.51	102767
101-265.000-801.000	MATS - CITY HALL	UNIFIRST CORP	CONTRACTUAL MAT & UNIFORM SERVICE	15.51	102767
101-265.000-801.000	MATS - CITY HALL	UNIFIRST CORP	CONTRACTUAL MAT & UNIFORM SERVICE	15.51	102767
101-265.000-920.000	505431439 - 22 N MANNING - MITCH	MICH GAS UTILITIES	NATURAL GAS UTILITY	172.09	124
101-265.000-920.000	505119616 - 97 N BROAD - CITY HA	MICH GAS UTILITIES	NATURAL GAS UTILITY	234.20	124
101-265.000-930.000	TRIP & FLUSH LEVER - DPS	AMERICAN COPPER AND BRASS,	TRIP & FLUSH LEVER - DPS	8.99	102698
Total For Dept 265.000 BUILDING AND GROUNDS				1,748.58	
Dept 276.000 CEMETERIES					
101-276.000-801.000	LEAF COLLECTION TRUCK	DRY MAR TRUCKING & DIRTWO	LEAF COLLECTION TRUCK	150.00	102716
101-276.000-801.000	MONUMENT REPAIR - LAKEVIEW CEMET	EAGLE FUNERAL HOME	MONUMENT REPAIR - LAKEVIEW CEMETERY - F	150.00	102717
Total For Dept 276.000 CEMETERIES				300.00	
Dept 295.000 AIRPORT					
101-295.000-726.000	WATER - AIRPORT	HEFFERNAN SOFT WATER SERV	WATER DELIVERY SERVICE	4.75	102726
101-295.000-726.000	COVER FOR CREDIT CARD MACHINE	QTPOD	COVER FOR CREDIT CARD MACHINE - AIRPORT	219.76	102751
101-295.000-801.000	AWOS CONTRACT	STATE OF MICHIGAN	AWO DATA SYSTEM	838.34	102759
Total For Dept 295.000 AIRPORT				1,062.85	
Dept 301.000 POLICE DEPARTMENT					
101-301.000-726.000	DAILY BUSINESS DIARY	CURRENT OFFICE SOLUTIONS	PENS (FD) DAILY BUSINESS DIARY (PD)	74.99	102712
101-301.000-742.000	L/S SHIRT/PANTS - T. HOLTZ	NYE UNIFORM COMPANY	L/S SHIRT/PANTS - T. HOLTZ	195.00	102744
101-301.000-742.000	2021 EQUIPMENT ALLOWANCE/BOOTS	SHELBY RATHBUN	2021 EQUIPMENT ALLOWANCE/TACTICAL BOOT	92.42	102752
101-301.000-801.000	COPIER LEASE	CURRENT OFFICE SOLUTIONS	COPIER LEASE	23.25	102713
101-301.000-801.000	OIL CHANGE/TIRE ROTATION/UNIT 2-	PARNEY'S CAR CARE	OIL CHANGE/TIRE ROTATION - UNIT 2-2 (17	52.00	102745
101-301.000-801.000	OIL CHANGE - UNIT 2-4	PARNEY'S CAR CARE	OIL CHANGE - UNIT 2-4 (21 EXPLORER)	37.00	102745
101-301.000-801.000	NETWORK ACCESS FEE	VERIZON WIRELESS	NETWORK ACCESS FEE FOR IN-CAR MOBILE D	159.76	102771
101-301.000-861.005	STATE TRAINING FUNDS	WASHTENAW COMM COLLEGE	MCOLES ONLINE FIREARMS UPDATE TRAINING	500.00	102774
Total For Dept 301.000 POLICE DEPARTMENT				1,134.42	

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GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 101 GENERAL FUND					
Dept 336.000 FIRE DEPARTMENT					
101-336.000-726.000	2 DZ PENS	CURRENT OFFICE SOLUTIONS	PENS (FD) DAILY BUSINESS DIARY (PD)	39.72	102712
101-336.000-726.000	LED TELESCOPIC MIRROR	PERFORMANCE AUTOMOTIVE	LED TELESCOPIC INSPECTION MIRROR FOR SC	10.39	102747
101-336.000-920.000	502806085 - 77 E CARLETON - FIRE	MICH GAS UTILITIES	NATURAL GAS UTILITY	161.29	124
101-336.000-930.000	LBR/MISC. SUPPLIES REPLACED COOL	STOOPS FREIGHTLINER-FREMON	LABOR REPLACED COOLANT SURGE TANK - ENG	360.33	102760
101-336.000-955.221	PRE-EMPLOYMENT PHYSICAL/DRUG SCR	HILLSDALE HOSPITAL	PRE-EMPLOYMENT PHYSICAL/DRUG SCREEN FUI	103.00	102730
Total For Dept 336.000 FIRE DEPARTMENT				674.73	
Dept 400.000 PLANNING DEPARTMENT					
101-400.000-801.000	COPIER LEASE	CURRENT OFFICE SOLUTIONS	COPIER LEASE	88.27	102713
Total For Dept 400.000 PLANNING DEPARTMENT				88.27	
Dept 441.000 PUBLIC SERVICES DEPARTMENT					
101-441.000-726.000	WATER - 149 WATERWORKS	HEFFERNAN SOFT WATER SERV	WATER DELIVERY SERVICE	4.75	102726
101-441.000-742.000	RUGS & UNIFORMS - DPS	UNIFIRST CORP	RUGS & UNIFORMS - DPS	32.55	102767
101-441.000-742.000	RUGS & UNIFORMS - DPS	UNIFIRST CORP	RUGS & UNIFORMS - DPS	32.55	102767
101-441.000-801.000	COPIER LEASE	CURRENT OFFICE SOLUTIONS	COPIER LEASE	157.41	102713
101-441.000-801.000	RUGS & UNIFORMS - DPS	UNIFIRST CORP	RUGS & UNIFORMS - DPS	28.34	102767
101-441.000-801.000	RUGS & UNIFORMS - DPS	UNIFIRST CORP	RUGS & UNIFORMS - DPS	28.34	102767
101-441.000-801.000	CONTRACTUAL SERVICES	VERIZON WIRELESS	MONTHLY VERIZON BILL 11-16-2021	50.05	102771
101-441.000-955.588	PRE EMPLOYMENT TESTING	HILLSDALE HOSPITAL	PRE EMPLOYMENT TESTING - WOODARD (DPS)	103.00	102730
Total For Dept 441.000 PUBLIC SERVICES DEPARTMENT				436.99	
Dept 756.000 PARKS					
101-756.000-726.000	MULCHING MOWER BLADES	AMAZON CAPITAL SERVICES, I	BOLLARD POST - TRANSFER STATION & MULCH	79.99	102697
101-756.000-726.000	NUTS & BOLTS - PARK BENCH	GELZER & SON INC	BOLTS & NUTS - PARK BENCH	20.99	102720
101-756.000-726.000	ANCHORS	GELZER & SON INC	FASTENERS & ANCHORS - BENCHES @ SANDY E	52.99	102720
101-756.000-726.000	CONTOURED BENCH	VICTOR STANLEY INC	CONTOURED BENCH	5,536.00	102772
Total For Dept 756.000 PARKS				5,689.97	
Total For Fund 101 GENERAL FUND				22,137.92	
Fund 202 MAJOR ST./TRUNKLINE FUND					
Dept 460.000 R.O.W MAINTENANCE					
202-460.000-726.000	PED DETOUR SIGNS WITH LEGS	SPARTAN BARRICADING & TRAI	PEPED DETOUR SIGNS WITH LEGS	660.00	102757
202-460.000-801.000	LEAF COLLECTION TRUCK HAULING	DRY MAR TRUCKING & DIRTWO	LEAF COLLECTION TRUCK HAULING	1,135.75	102716
202-460.000-801.000	LEAF COLLECTION TRUCK	DRY MAR TRUCKING & DIRTWO	LEAF COLLECTION TRUCK	572.00	102716
Total For Dept 460.000 R.O.W MAINTENANCE				2,367.75	
Dept 460.500 TRUNKLINE R.O.W. MAINTENANCE					
202-460.500-801.000	LEAF COLLECTION TRUCK HAULING	DRY MAR TRUCKING & DIRTWO	LEAF COLLECTION TRUCK HAULING	110.00	102716
Total For Dept 460.500 TRUNKLINE R.O.W. MAINTENANCE				110.00	
Dept 470.000 TREES					
202-470.000-801.000	TREE REMOVAL	JOHNNY'S TREE SERVICE	TREE REMOVAL	2,050.00	102735
202-470.000-801.000	TREE REMOVAL	JOHNNY'S TREE SERVICE	TREE REMOVAL	730.00	102735
Total For Dept 470.000 TREES				2,780.00	
Dept 470.500 TRUNKLINE TREES					
202-470.500-801.000	TREE REMOVAL	JOHNNY'S TREE SERVICE	TREE REMOVAL	3,320.00	102735
Total For Dept 470.500 TRUNKLINE TREES				3,320.00	
Total For Fund 202 MAJOR ST./TRUNKLINE FUND				8,577.75	

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Fund 203 LOCAL ST. FUND					
Dept 460.000 R.O.W MAINTENANCE					
203-460.000-801.000	LEAF COLLECTION TRUCK HAULING	DRY MAR TRUCKING & DIRTWO	LEAF COLLECTION TRUCK HAULING	929.25	102716
203-460.000-801.000	LEAF COLLECTION TRUCK	DRY MAR TRUCKING & DIRTWO	LEAF COLLECTION TRUCK	858.00	102716
Total For Dept 460.000 R.O.W MAINTENANCE				1,787.25	
Dept 470.000 TREES					
203-470.000-801.000	TREE & STUMP REMOVALS	LONSBERY, JEFFREY	TREE & STUMP REMOVALS	2,100.00	102710
203-470.000-801.000	TREE REMOVAL	JOHNNY'S TREE SERVICE	TREE REMOVAL	2,700.00	102735
203-470.000-801.000	TREE REMOVAL	JOHNNY'S TREE SERVICE	TREE REMOVAL	3,380.00	102735
Total For Dept 470.000 TREES				8,180.00	
Total For Fund 203 LOCAL ST. FUND				9,967.25	
Fund 208 RECREATION FUND					
Dept 751.000 RECREATION DEPARTMENT					
208-751.000-726.000	SUPPLIES	URBAN GRAFFITI	2021 K-2ND GRADE BASKETBALL	761.25	102768
208-751.000-801.000	COPIER LEASE	CURRENT OFFICE SOLUTIONS	COPIER LEASE	88.27	102713
Total For Dept 751.000 RECREATION DEPARTMENT				849.52	
Total For Fund 208 RECREATION FUND				849.52	
Fund 244 ECONOMIC DEVELOPMENT CORP FUND					
Dept 174.000 ECONOMIC DEVELOPMENT					
244-174.000-801.000	CONTRACTUAL SERVICES	WLNS TV	TV ADS PAYMENT FROM EDC TO OFFSET FOR I	1,000.00	102775
Total For Dept 174.000 ECONOMIC DEVELOPMENT				1,000.00	
Total For Fund 244 ECONOMIC DEVELOPMENT CORP FUND				1,000.00	
Fund 247 TAX INCREMENT FINANCE ATH.					
Dept 900.000 CAPITAL OUTLAY					
247-900.000-801.006	CONTRACTUAL SERVICES - MEDC GRAN	FOULKE CONSTRUCTION	DAWN THEATER REHABILITATION	97,182.00	102719
Total For Dept 900.000 CAPITAL OUTLAY				97,182.00	
Total For Fund 247 TAX INCREMENT FINANCE ATH.				97,182.00	
Fund 271 LIBRARY FUND					
Dept 790.000 LIBRARY					
271-790.000-726.000	TAPE	CURRENT OFFICE SOLUTIONS	TAPE	31.60	102713
271-790.000-801.000	COPIER LEASE	CURRENT OFFICE SOLUTIONS	COPIER LEASE - LIBRARY	154.25	102713
271-790.000-801.000	COPIER LEASE - LIBRARY	CURRENT OFFICE SOLUTIONS	COPIER LEASE - LIBRARY	656.73	102713
271-790.000-920.000	503691550 - 12 N MANNING - LIBRA	MICH GAS UTILITIES	NATURAL GAS UTILITY	195.72	124
271-790.000-930.000	SPRINKLER REPAIRS - LIBRARY	AMERICAN FIRE PROTECTION	SPRINKLER REPAIRS - LIBRARY	550.00	102699
Total For Dept 790.000 LIBRARY				1,588.30	
Dept 792.000 LIBRARY - CHILDREN'S AREA					
271-792.000-982.000	BOOKS	BAKER & TAYLOR COMPANY	BOOKS	14.04	102700
271-792.000-982.000	BOOKS	BAKER & TAYLOR COMPANY	BOOKS	56.15	102700
271-792.000-982.000	BOOKS	BAKER & TAYLOR COMPANY	BOOKS	115.00	102700
271-792.000-982.000	BOOKS	BAKER & TAYLOR COMPANY	BOOKS	16.17	102700
271-792.000-982.000	BOOKS	BAKER & TAYLOR COMPANY	BOOKS	15.65	102700
271-792.000-982.000	BOOKS	BAKER & TAYLOR COMPANY	BOOKS	60.47	102700
271-792.000-982.000	BOOKS	BAKER & TAYLOR COMPANY	BOOKS	159.77	102700
271-792.000-982.000	BOOKS	BAKER & TAYLOR COMPANY	BOOKS	16.20	102700
271-792.000-982.000	BOOKS	BAKER & TAYLOR COMPANY	BOOKS	15.63	102700
271-792.000-982.000	BOOKS	BAKER & TAYLOR COMPANY	BOOKS	15.66	102700

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Fund 271 LIBRARY FUND					
Dept 792.000 LIBRARY - CHILDREN'S AREA					
Total For Dept 792.000 LIBRARY - CHILDREN'S AREA				484.74	
Total For Fund 271 LIBRARY FUND				2,073.04	
Fund 401 CAPITAL IMPROVEMENT FUND					
Dept 443.000 SIDEWALKS					
401-443.000-726.000	CONCRETE - 34 GARDEN ST	BECKER & SCRIVENS	CONCRETE - 34 GARDEN ST SIDEWALK	267.75	102702
401-443.000-801.000	CONCRETE CURB & SIDEWALK	T&D CONCRETE CONSTRUCTION	CONCRETE CURB & SIDEWALK - MASONIC	5,485.00	102762
Total For Dept 443.000 SIDEWALKS				5,752.75	
Total For Fund 401 CAPITAL IMPROVEMENT FUND				5,752.75	
Fund 582 ELECTRIC FUND					
Dept 000.000					
582-000.000-110.000	SLEEVE COMPRESSION #2 NEUTR	POWERLINE SUPPLY	INVENTORY	87.00	102748
582-000.000-110.000	INSULINK #2 TO #4 - ES2R2W	POWERLINE SUPPLY	INVENTORY	6,847.14	102748
582-000.000-110.000	QUICK SLEEVE - #2 SOLID	POWERLINE SUPPLY	INVENTORY	578.00	102748
582-000.000-110.000	CONNECTOR WR-159	POWERLINE SUPPLY	INVENTORY	1,877.60	102748
582-000.000-110.000	BRACKET - LARGE T	POWERLINE SUPPLY	INVENTORY	169.60	102748
582-000.000-110.000	SOCKET - 13 TERMINAL WITH T	POWERLINE SUPPLY	INVENTORY	250.00	102748
582-000.000-110.000	POLE - 40 FOOT CLASS 4	THOMASSON COMPANY	POLES	8,750.00	102764
582-000.000-202.100	4CCH	CARRIAGE PARK APARTMENTS	UB refund for account: 009840	16.00	102705
582-000.000-202.100	4CCH	COMMONWEALTH DEVELOPMENT	UB refund for account: 305608	27.09	102708
582-000.000-202.100	4CCH	COX, PATRICIA A	UB refund for account: 035142	25.00	102711
582-000.000-202.100	4CCH	GRIPMAN, GLORIA J	UB refund for account: 013731	128.64	102724
582-000.000-202.100	4CCH	HERRMANN, BONNIE J	UB refund for account: 018937	8.13	102727
582-000.000-202.100	4CCH	JONES, KATHERINE E	UB refund for account: 014340	530.00	102736
582-000.000-202.100	4CCH	MCCORMICK, BRITTANY JANE-M	UB refund for account: 026796	43.76	102740
582-000.000-202.100	6CCH	PATILLO, MATTHEW D	UB refund for account: 012073	78.75	102746
582-000.000-202.100	4CCH	REYOME, DAVID W	UB refund for account: 010467	56.00	102753
582-000.000-202.100	4ENBK1	SABO EDGE LLC	UB refund for account: 023408	26.66	102754
582-000.000-202.100	4CCH	SPRING MEADOWS APARTMENTS	UB refund for account: 013215	18.00	102758
582-000.000-249.100	LOW INCOME ENERGY ASSISTANCE	COMMUNITY ACTION AGENCY	OPERATION ROUND-UP - OCT 2021	2,349.59	102709
582-000.000-249.100	LOW INCOME ENERGY ASSISTANCE	LARA - MI PUBLIC SERVICE (LIEAF-6099	OCTOBER 2021 P.A. 95	4,860.57	102739
Total For Dept 000.000				26,727.53	
Dept 175.000 ADMINISTRATIVE SERVICES					
582-175.000-726.000	SUPPLIES	CINTAS	1ST AID SUPPLIES	76.35	102706
582-175.000-726.000	SUPPLIES	POWERLINE SUPPLY	VEST FR CL2 YLW MODACRYLIC MESH XL	571.09	102748
582-175.000-801.000	CONTRACTUAL SERVICES	DELAWARE SYSTEMS	PRINT/MAIL BILLING	1,382.57	102714
582-175.000-801.200	COMPUTER	SONIT SYSTEMS, LLC	NET ADMIN SERVICES	634.00	102756
582-175.000-906.000	ANNUAL HALLOWEEN PARTY	HILLSDALE CO HALLOWEEN PA	DONATION FOR ANNUAL HALLOWEEN PARTY	150.00	102728
582-175.000-925.000	TELEPHONE	VERIZON WIRELESS	MONTHLY VERIZON BILL 11-16-2021	667.85	102771
Total For Dept 175.000 ADMINISTRATIVE SERVICES				3,481.86	
Dept 543.000 PRODUCTION					
582-543.000-739.000	PURCHASED POWER	MICHIGAN SOUTH CENTRAL POW	MSCPA MEMBER POWER BILLING - OCT 2021	716,215.71	125
582-543.000-742.000	CLOTHING / UNIFORMS	POWERS CLOTHING, INC.	UNIFORMS	1,008.90	102749
Total For Dept 543.000 PRODUCTION				717,224.61	
Dept 544.000 DISTRIBUTION					
582-544.000-726.800	SUPPLIES - OPERATIONS	BECKER & SCRIVENS	2 NS SAND	35.04	102702
582-544.000-726.800	SUPPLIES - OPERATIONS	COLDWATER BOARD OF PUBLIC	200 A 7T - LVR BYPASS METER SOCKET	301.80	102707



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Fund 582 ELECTRIC FUND					
Dept 544.000 DISTRIBUTION					
582-544.000-730.000	VEH./EQUIP. MAINT. SUPPLIES	AMAZON CAPITAL SERVICES,	1RAMPS HEAVY DUTY CHAIN	430.92	102697
582-544.000-730.000	VEH./EQUIP. MAINT. SUPPLIES	PRIME FLEET SERVICES, LLC	HOT STICK TEST	825.00	102750
582-544.000-730.000	VEH./EQUIP. MAINT. SUPPLIES	PRIME FLEET SERVICES, LLC	DIELECTRIC TEST DIGGER DERRICK	325.00	102750
582-544.000-730.000	VEH./EQUIP. MAINT. SUPPLIES	PRIME FLEET SERVICES, LLC	DIELECTRIC TEST BUCKET TRUCK	475.00	102750
582-544.000-730.000	VEH./EQUIP. MAINT. SUPPLIES	PRIME FLEET SERVICES, LLC	DIELECTRIC BUCKET TRUCK - SQUIRT BOOM	450.00	102750
582-544.000-730.000	VEH./EQUIP. MAINT. SUPPLIES	PRIME FLEET SERVICES, LLC	DIELECTRIC TEST BUCKET TRUCK	475.00	102750
582-544.000-730.000	VEH./EQUIP. MAINT. SUPPLIES	PRIME FLEET SERVICES, LLC	DIELECTRIC BUCKET TRUCK	475.00	102750
582-544.000-730.000	VEH./EQUIP. MAINT. SUPPLIES	PRIME FLEET SERVICES, LLC	DIELECTRIC TEST DIGGER DERRICK	325.00	102750
582-544.000-742.000	CLOTHING / UNIFORMS	INTEGRITY APPAREL, LLC	BPU CLOTHING	1,405.12	102732
582-544.000-801.300	TREE TRIMMING	WRIGHT TREE SERVICE	TREE TRIMMING	3,296.48	102776
582-544.000-801.300	TREE TRIMMING	WRIGHT TREE SERVICE	TREE TRIMMING	2,825.55	102776
582-544.000-801.300	TREE TRIMMING	WRIGHT TREE SERVICE	TREE TRIMMING	5,771.20	102776
582-544.000-970.000	15KVA POLEMOUNT TRANSFORMERS 13.	T & R ELECTRIC SUPPLY COME	POLE TRANSFORMERS	8,139.00	102761
Total For Dept 544.000 DISTRIBUTION				25,555.11	
Total For Fund 582 ELECTRIC FUND				772,989.11	
Fund 588 DIAL A RIDE					
Dept 588.000 DIAL-A-RIDE					
588-588.000-801.000	MATS - DIAL-A-RIDE	UNIFIRST CORP	CONTRACTUAL MAT & UNIFORM SERVICE	83.50	102767
588-588.000-850.000	ANNUAL TRUST FUND - MICHIGAN TRA	MICH TRANSIT POOL	ANNUAL TRUST FUND - MICHIGAN TRANSIT PC	2,568.00	102742
588-588.000-850.000	LIABILITY TRUST FUND	MICH TRANSIT POOL	LIABILITY TRUST FUND - MICHIGAN TRANSIT	2,139.00	102742
Total For Dept 588.000 DIAL-A-RIDE				4,790.50	
Total For Fund 588 DIAL A RIDE				4,790.50	
Fund 590 SEWER FUND					
Dept 000.000					
590-000.000-123.000	PREPAID EXPENSES	ITRON, INC	MVRS/RADIO/DESK DOCK 12/1/2021 - 12/31/	188.11	102733
590-000.000-202.100	SCCH	GRIPMAN, GLORIA J	UB refund for account: 013731	25.68	102724
Total For Dept 000.000				213.79	
Dept 175.000 ADMINISTRATIVE SERVICES					
590-175.000-726.000	SUPPLIES	CINTAS	1ST AID SUPPLIES	38.17	102706
590-175.000-801.000	CONTRACTUAL SERVICES	DELAWARE SYSTEMS	PRINT/MAIL BILLING	691.28	102714
590-175.000-801.000	CONTRACTUAL SERVICES	HILLSDALE HOSPITAL	DOT PHYSICAL	35.00	102729
590-175.000-801.200	COMPUTER	SONIT SYSTEMS, LLC	NET ADMIN SERVICES	316.00	102756
590-175.000-906.000	ANNUAL HALLOWEEN PARTY	HILLSDALE CO HALLOWEEN PAF	DONATION FOR ANNUAL HALLOWEEN PARTY	75.00	102728
590-175.000-925.000	TELEPHONE	VERIZON WIRELESS	MONTHLY VERIZON BILL 11-16-2021	170.32	102771
Total For Dept 175.000 ADMINISTRATIVE SERVICES				1,325.77	
Dept 546.000 OPERATIONS					
590-546.000-742.000	CLOTHING / UNIFORMS	INTEGRITY APPAREL, LLC	BPU CLOTHING	702.56	102732
590-546.000-930.950	REPAIRS & MAINT. - LIFT STATIONS	GRAINGER INDUSTRIAL SUPPLY	O-RING, METRIC, ROUND, BUNA N, PK 25	22.21	102721
590-546.000-930.950	REPAIRS & MAINT. - LIFT STATIONS	USABLUBOOK	KPSI SERIES 705 SUBMERSIBLE TRANSMITTEF	1,439.52	102769
Total For Dept 546.000 OPERATIONS				2,164.29	
Dept 547.000 TREATMENT					
590-547.000-727.500	SUPPLIES - CHLORINE	HAVILAND PRODUCTS COMPANY	CHLORINE GAS CYLINDER	899.96	102725
590-547.000-742.000	CLOTHING / UNIFORMS	POWERS CLOTHING, INC.	UNIFORMS	444.25	102749
590-547.000-801.000	CONTRACTUAL SERVICES	MERIT LABORATORIES	BEF COMPLIANCE	1,719.00	102741
590-547.000-801.000	CONTRACTUAL SERVICES	MERIT LABORATORIES	MONTHLY/QUARTERLY LOW LEVEL MERCURY	280.00	102741
590-547.000-930.000	REPAIRS & MAINTENANCE	GELZER & SON INC	LNG NOSE LOCK PLIERS	21.69	102720

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GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 590 SEWER FUND					
Dept 547.000 TREATMENT					
Total For Dept 547.000 TREATMENT				3,364.90	
Total For Fund 590 SEWER FUND				7,068.75	
Fund 591 WATER FUND					
Dept 000.000					
591-000.000-123.000	PREPAID EXPENSES	ITRON, INC	MVRS/RADIO/DESK DOCK 12/1/2021 - 12/31/	188.11	102733
591-000.000-158.000-181005	CONSTRUCTION WORK IN PROGRESS	SLC METER LLC	1 1/2 BADGER MODEL 120/T200 BADGER REGI	5,813.40	102755
591-000.000-158.000-213006	CONSTRUCTION WORK IN PROGRESS	DIXON ENGINEERING & INSPEC	COMPOSITE #22 30 02 02/WELD SERVICE	1,075.00	102715
591-000.000-202.100	WCCH	BURROUGHS, CARL J	UB refund for account: 010068	20.40	102704
591-000.000-202.100	WCCH	GRIPMAN, GLORIA J	UB refund for account: 013731	22.02	102724
Total For Dept 000.000				7,118.93	
Dept 175.000 ADMINISTRATIVE SERVICES					
591-175.000-726.000	SUPPLIES	CINTAS	1ST AID SUPPLIES	38.17	102706
591-175.000-801.000	CONTRACTUAL SERVICES	DELAWARE SYSTEMS	PRINT/MAIL BILLING	691.28	102714
591-175.000-801.000	CONTRACTUAL SERVICES	HILLSDALE HOSPITAL	DOT PHYSICAL	35.00	102729
591-175.000-801.200	COMPUTER	SONIT SYSTEMS, LLC	NET ADMIN SERVICES	315.75	102756
591-175.000-906.000	ANNUAL HALLOWEEN PARTY	HILLSDALE CO HALLOWEEN PAF	DONATION FOR ANNUAL HALLOWEEN PARTY	75.00	102728
591-175.000-925.000	TELEPHONE	VERIZON WIRELESS	MONTHLY VERIZON BILL 11-16-2021	170.58	102771
Total For Dept 175.000 ADMINISTRATIVE SERVICES				1,325.78	
Dept 543.000 PRODUCTION					
591-543.000-930.000	REPAIRS & MAINTENANCE	GELZER & SON INC	CLR A/P SILICONE 1 SLNT	35.94	102720
591-543.000-930.000	REPAIRS & MAINTENANCE	GELZER & SON INC	5 LB 1-3/4 SABERDRIVE	42.99	102720
591-543.000-930.000	REPAIRS & MAINTENANCE	GELZER & SON INC	4 - 1/2 X .045 X 7/8 METAL	13.16	102720
591-543.000-930.000	REPAIRS & MAINTENANCE	JONESVILLE LUMBER	CHALK REEL/SINKER NAIL	25.28	102737
591-543.000-930.000	REPAIRS & MAINTENANCE	JONESVILLE LUMBER	DRIP EDGE	103.42	102737
591-543.000-930.000	REPAIRS & MAINTENANCE	JONESVILLE LUMBER	3" EG RS PLASTI-TOP NAIL	5.99	102737
591-543.000-930.000	REPAIRS & MAINTENANCE	JONESVILLE LUMBER	2X4 - 10' #2 SPF	29.64	102737
591-543.000-930.000	HBL5100R7W RECEPTACLE FOR WELL 4	POWERLINE SUPPLY	WELL 4+5 PLUGS	1,110.00	102748
591-543.000-930.000	REPAIRS & MAINTENANCE	UTILITIES INSTRUMENTATION SERVICES AT WTP 8/26/21 TO REPLACE WATE		848.10	102770
Total For Dept 543.000 PRODUCTION				2,214.52	
Dept 544.000 DISTRIBUTION					
591-544.000-742.000	CLOTHING / UNIFORMS	INTEGRITY APPAREL, LLC	BPU CLOTHING	702.55	102732
591-544.000-801.000	CONTRACTUAL SERVICES	MICHIGAN WATER ENVIRONMENT	MEMBERSHIP DUES - 01-25-2022 - 01-25-20	80.00	102743
591-544.000-930.000	REPAIRS & MAINTENANCE	GELZER & SON INC	WONDER BAR	11.99	102720
Total For Dept 544.000 DISTRIBUTION				794.54	
Dept 545.000 PURIFICATION					
591-545.000-930.000	REPAIRS & MAINTENANCE	USABLUBOOK	LMI REPAIR KIT - SUCTION VALVE ASSEMBLY	270.21	102769
591-545.000-930.000	REPAIRS & MAINTENANCE	UTILITIES INSTRUMENTATION SERVICES AT WTP 8/26/21 TO REPLACE WATE		1,978.90	102770
Total For Dept 545.000 PURIFICATION				2,249.11	
Total For Fund 591 WATER FUND				13,702.88	
Fund 633 PUBLIC SERVICES INV. FUND					
Dept 000.000					
633-000.000-111.000	TOP SOIL (YARDS)	DRY MAR TRUCKING & DIRTWOFTOP SOIL		629.00	102716
Total For Dept 000.000				629.00	
Total For Fund 633 PUBLIC SERVICES INV. FUND				629.00	

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GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 640 REVOLVING MOBILE EQUIP. FUND					
Dept 444.000 MOBILE EQUIPMENT MAINTENANCE					
640-444.000-726.000	33 LB PROPANE FILL	BAKER'S GAS & WELDING SUPI	33 LB PROPANE	22.89	102701
640-444.000-726.000	NUTS, BOLTS & WASHERS	FAMILY FARM & HOME	NUTS & BOLTS, WASHERS	18.44	102718
640-444.000-730.000	L WIND & LOADER BELT - #16 STOCK	BELL EQUIPMENT COMPANY	L WIND & LOADER BELT - #16 STOCK	443.32	102703
640-444.000-730.000	TURF MASTER TIRE	FAMILY FARM & HOME	23X10.5 TURF MASTER TIRE \$54	99.99	102718
640-444.000-730.000	OIL & OIL FILTER	GREENMARK EQUIPMENT	OIL FILTER & OIL	123.38	102722
640-444.000-730.000	FILTER	JACKSON TRUCK SERVICE INC	FILTER - STOCK	5.00	102734
640-444.000-730.000	BRAKE PADS	PERFORMANCE AUTOMOTIVE	BRAKE PADS - BPU 339-56	53.09	102747
640-444.000-730.000	12V BATTERY	PERFORMANCE AUTOMOTIVE	12V BATTERY - TRUCK #5	164.99	102747
640-444.000-730.000	SOCKET	PERFORMANCE AUTOMOTIVE	SOCKET - TRUCK #6	9.99	102747
640-444.000-730.000	HYD MOTOR	TRUCK & TRAILER SPECIALTIE	HYD MOTOR - STOCK	587.16	102766
640-444.000-742.000	RUGS & UNIFORMS - DPS	UNIFIRST CORP	RUGS & UNIFORMS - DPS	6.52	102767
640-444.000-742.000	RUGS & UNIFORMS - DPS	UNIFIRST CORP	RUGS & UNIFORMS - DPS	6.52	102767
640-444.000-801.000	CHECK OUT ENGINE ISSUE	TRI COUNTY INT'L TRUCK INC	CHECK OUT ENGINE ISSUE TRUCK #41	150.00	102765
640-444.000-801.000	RUGS & UNIFORMS - DPS	UNIFIRST CORP	RUGS & UNIFORMS - DPS	19.82	102767
640-444.000-801.000	RUGS & UNIFORMS - DPS	UNIFIRST CORP	RUGS & UNIFORMS - DPS	19.82	102767
Total For Dept 444.000 MOBILE EQUIPMENT MAINTENANCE				1,730.93	
Total For Fund 640 REVOLVING MOBILE EQUIP. FUND				1,730.93	

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 BOTH OPEN AND PAID

GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
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Fund Totals:

Fund 101 GENERAL FUND	22,137.92
Fund 202 MAJOR ST./TRUNK	8,577.75
Fund 203 LOCAL ST. FUND	9,967.25
Fund 208 RECREATION FUNI	849.52
Fund 244 ECONOMIC DEVELC	1,000.00
Fund 247 TAX INCREMENT I	97,182.00
Fund 271 LIBRARY FUND	2,073.04
Fund 401 CAPITAL IMPROVI	5,752.75
Fund 582 ELECTRIC FUND	772,989.11
Fund 588 DIAL A RIDE	4,790.50
Fund 590 SEWER FUND	7,068.75
Fund 591 WATER FUND	13,702.88
Fund 633 PUBLIC SERVICE	629.00
Fund 640 REVOLVING MOBII	1,730.93

Total For All Funds:	<u>948,451.40</u>
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**CITY COUNCIL MINUTES**

City of Hillsdale  
November 15, 2021  
7:00 P.M.

Regular Meeting

**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 William Morrissey, Ward 2 Bruce Sharp, Ward 3 Bill Zeiser, Ward 3 Raymond Briner, Ward 4 Robert Socha, Ward 4
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Council Members absent:	R Greg Stuchell Cynthia Pratt
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Also Present: David Mackie (City Manager), Attorney Tom Thompson, Katy Price (City Clerk), Scott Hephner (HCPD/HCFD), Jake Hammel (DPS Director), Karen Lancaster (Finance Director, electronically present) Penny Swan, Lance Lashaway, Doug Ingles, Ruth Brown, Lisa Sparks, Roger Sparks, Josh Hypes and Corey Murray (HDN).

**Approval of Agenda**

City Manager Mackie requested that Communication Item K. Doug Ingles, County Commissioner to be added to the agenda.

Mayor Stockford requested that New Business Item F. TIFA Board Member Appointment Discussion (Doug Ingles County Commissioner) be added to the agenda.

Motion by Council Member Morrissey, seconded by Council Member Briner to add Communication Item K. Doug Ingles, County Commissioner and New Business Item F. TIFA Board Member Appointment Discussion (Doug Ingles County Commissioner) to the agenda as requested.

Roll call:		
	Council Member Vear	Aye
	Council Member Briner	Aye
	Council Member Morrissey	Aye
	Mayor Stockford	Aye
	Council Member Socha	Aye
	Council Member Zeiser	Aye
	Council Member Sharp	Aye

Motion passed 7-0

Motion by Council Member Vear, seconded by Council Member Morrissey to approve the agenda as amended.

Roll call:

Council Member Vear	Aye
Council Member Briner	Aye
Council Member Morrissey	Aye
Mayor Stockford	Aye
Council Member Socha	Aye
Council Member Zeiser	Aye
Council Member Sharp	Aye

Motion passed 7-0

**Public Comment**

Ruth Brown, commented on the Communications item Survivors Suicide Loss prevention event.

Lance Lashaway, commented on a FOIA lawsuit he presented to the city and handed copies to Clerk Price to distribute to Council. Mayor Stockford asked Mr. Lashaway to comment at the second public comment section as this wasn't tied to city agenda.

Jack McLain commented on the poor quality of microphones. McLain also thanked whomever was responsible for bringing the TIFA annual reports to council in the agenda.

**Consent Agenda**

- A. Approval of Bills
  - 1. City and BPU Claims of October 14, 2021: \$481,862.99
  - 2. Payroll of October 14, 2021: \$177,698.47
- B. City Council Minutes of October 18, 2021
- C. Finance Minutes of September 20, 2021, October 4, 2021, October 18, 2021, November 1, 2021
- D. Planning Commission Minutes of September 15, 2021
- E. EDC Minutes of August 19, 2021
- F. EDC Three Meadows Committee Minutes of September 14, 2021
- G. EDC Business Review Committee Minutes of September 16, 2021
- H. Community Development Committee Minutes of October 28, 2021
- I. BPU: Transformer Purchase for Building Project
- J. Assessing Department Report
- K. TIFA Annual Report FY 2020 & 2021

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

Roll call:

Council Member Vear	Aye
Council Member Briner	Aye
Council Member Morrissey	Aye
Mayor Stockford	Aye
Council Member Socha	Aye
Council Member Zeiser	Aye
Council Member Sharp	Aye

Motion passed 7-0

**Communications/Petitions**

- A. Financial Reports for the Quarter Ending 9/30/21

- B. FEMA Grant Award & Bid
- C. MSHDA Neighborhood Enhancement Program Update
- D. 2021 BPU Lights Contest
- E. Light Up Parade Event
- F. Winter 2021 City Newsletter
- G. Toys for Tots Collection Locations: City Hall
- H. Christmas at the Poorhouse Event
- I. Survivors of Suicide Loss Luncheon
- J. Comcast Letter
- K. Doug Ingles County Commissioner Update

Karen Lancaster (Finance Department) reported to Council on the financial reports electronically for the quarter ending 9/30/21.

Scott Hephner (Police/Fire Chief) reviewed the FEMA grant award that was received between regional participating partners for new SCBA units. A total of \$420,000.00 was awarded for 63 units being split evenly between three departments; City of Jonesville, City of Litchfield and the City of Hillsdale. Each department to pay five percent (5%).

County Commissioner Ingles updated Council and reviewed the Emergency Communication report. Ingles stated that the current system for emergency communication is outdated countywide and needs to be updated to digital services. The report from law enforcement on emergency communications finds occasional poor voice quality, problems with agencies talking over each other, difficulty communicating in buildings, poor communication with user in Ohio and Indiana, etc. The next generation system needs communication with improved voice quality, communication system with multiple channels, countywide communications for portable on the hip users, improved coverage of paging and alerting among other things. Hillsdale County is on an analog system all surrounding areas are on digital systems. The total cost of a new digital system is estimated at \$12,000,000.00.

All items presented for the purpose of information only.

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

**Old Business**

- A. Hillsdale College Barber Drive Sidewalk/Terrace Project Agreement

DPS Director, Jake Hammel stated as discussed at the October 4, 2021, and October 18, 2021 meetings, Hillsdale College submitted a Right of Way Permit Application for the installation of a sidewalk on Barber Drive from Hillsdale Street to Hayden Park, and a retaining wall on Barber Drive to facilitate the sidewalk between Hillsdale and Union Streets. After discussion with the College, it has been agreed the College will maintain the walk, retaining wall, landscape, and crosswalk signage in perpetuity. An agreement between the City and the college has been drafted by the City Attorney stating as such. It will be recorded with the Register of Deeds upon signature.

After review, Hillsdale College has requested minor changes for City Council approval.

Motion by Council Member Briner, seconded by Council Member Zeiser to approve the agreement between Hillsdale College and The City of Hillsdale for the Barber Drive Sidewalk/Terrace project.

Roll call:

Council Member Vear	Aye
Council Member Briner	Aye
Council Member Morrissey	Aye
Mayor Stockford	Aye
Council Member Socha	Aye
Council Member Zeiser	Aye
Council Member Sharp	Aye

Motion passed 7-0

B Leaf Collection Verbal Update- Jake Hammel

Jake Hammel (Public Services Director) stated that the crew has been through an entire collection round once, the second round of collection is starting tomorrow. The new equipment has been great but has been a learning curve for staff. Resident cooperation is needed. Hammel stated residents need to have all piles out to the curb by the first day of ward collection. Equipment and crew will not be back once crews are through the ward. No rocks, concrete, branches, brush, trash, or anything non leaf related will be picked up in piles.

Collection notice can be found on the City’s website, WCSR radio and on social media.

Mayor Stockford stated the Wall Street Journal contacted him and wanted to do an article on the leaf collection in the City of Hillsdale.

Hammel updated Council on the Transfer Station. Station was open a few weeks ago and has been posted on website, social media and WCSR radio as open. The doors need to be installed and will be installed soon.

**New Business**

A. Realtor Listing Agreement for Manufacturing & Technology Park Vacant Land

The City of Hillsdale Economic Development Corporation (EDC) advertised approximately 200 acres in the Manufacturing & Technology Park for realtor services. No bids were submitted. The EDC board then reached out to various local realtors/brokers to see if any interest in listing the vacant land. The board received three responses. Upon discussion the board is recommending Mrs. Christie Plemmons broker/realtor with Christie Plemmons Realty and Mr. Mike Plemmons with Michigan Whitetail Properties as the co-listing agents.

The commission will be 5%. All advertising costs are included on their side. Advertising outlets utilized will include commercial outlets like Loopnet and Co-Star, as well as LandsofAmerica and Land.com. The "traditional" real estate outlets like Zillow, Realtor.com, and Trulia will also be part of that. They do social media targeted advertising, as well as regular radio.

Motion by Council Member Sharp, seconded by Council Member Socha to approve the listing agreement between Christie Plemmons Realty and the City of Hillsdale for 200 acres of vacant land for a period of one (1) year.

Roll call:

Council Member Vear	Aye
Council Member Briner	Aye
Council Member Morrisey	Aye
Mayor Stockford	Aye
Council Member Socha	Aye
Council Member Zeiser	Aye
Council Member Sharp	Aye

Motion passed 7-0

B. BPU: Union City Withdrawal Agreement from MSCPA

City Manager Mackie stated that Union City has requested to withdraw from the Michigan South Central Power Agency. Union City’s assets and liabilities are being split between the cities of Coldwater and Marshall. The attached agreement has been prepared by MSCPA’s attorneys and reviewed by AMP. Hillsdale’s and Clinton’s assets and costs will remain the same and not increase based on the withdraw.



Motion by Council Member Morrisey, seconded by Council Member Vear to approve the Union City Withdrawal agreement for MSCPA.

By a voice vote, the motion passed unanimously.

C. M-99 Sanitary Sewer Replacement

In September 2021, the City’s contractor was completing video inspections of pipe sections under M-99 and the camera fell into a void in the bottom of the pipe. This required an opening of the roadway to retrieve the camera and fix the failed pipe section. During this work, the adjacent pipe was found to be in fragile condition making the pipe repair connections difficult.

At the time of the Request for Proposal (RFP) for Sewer Lining we received video footage of a 500 LF section of sanitary sewer pipe under M-99 that may not be able to utilize the proposed Cured-In-Place Pipe System (CIPP). As such and in the interest of time for this repair we requested unit price bids for replacement of a 500 LF of sanitary sewer by open-cut construction.

On October 28, 2021, the city received 4 responses to our advertised bid request.

Lowest bidder was Parrish Excavating of Quincy, MI with a bid in the amount of \$173,814.00.

Motion by Council Member Sharp, seconded by Council Member Morrisey to award the M-99 Sanitary Sewer Replacement contract to Parrish Excavating in the amount not to exceed \$173,814.00.

Roll call:

Council Member Vear	Aye
Council Member Briner	Aye
Council Member Morrisey	Aye
Mayor Stockford	Aye
Council Member Socha	Aye
Council Member Zeiser	Aye
Council Member Sharp	Aye

Motion passed 7-0

D. M-99 Sanitary Sewer Lining

In September 2021 the City’s contractor was completing video inspections of pipe sections under M-99 and the camera fell into a void in the bottom of the pipe. This required an opening of the roadway to retrieve the camera and fix the failed pipe section. During this work the adjacent pipe was found to be in fragile condition making the pipe repair connections difficult.

Due to the fragile condition of this sewer pipe the city developed a Request for Proposal (RFP) to utilize a Cured-In Place Pipe System (CIPP) for a 1,500 LF section of 10” sanitary sewer piping under M-99 utilizing unit price costing. There is potential that approximately 500 LF of this sanitary sewer pipe may not be able to be lined due to the condition of the pipe flow line and will require open cut construction to repair.

On October 28, 2021 the city received 2 responses to our advertised bid request.

Lowest bidder was Insituform Technologies of Indianapolis, IN with a bid in the amount of \$57,793.50.

Motion by Council Member Socha, seconded by Council Member Vear to award the M-99 Sanitary Sewer Lining contract to Insituform Technologies in the amount of \$57,793.50 plus a contingency amount of \$7,206.50 for a total contract amount of \$65,000.00.

Roll call:

Council Member Vear	Aye
Council Member Briner	Aye
Council Member Morrissey	Aye
Mayor Stockford	Aye
Council Member Socha	Aye
Council Member Zeiser	Aye
Council Member Sharp	Aye

Motion passed 7-0

E. 2021-22 Utility Pot Holing – Water Service Investigations

In June 2018, Michigan’s Department of Environmental Quality (DEQ), now the Michigan Department of Environment, Great Lakes & Energy (EGLE), promulgated major revisions to Michigan’s Lead and Copper Rule. A portion of these revisions requires a community water supply to provide EGLE a complete Distribution System Material Inventory (DSMI) by January 1, 2025.

The city’s water system has an estimated 2,817 water services that must be investigated in the next 2 to 3 years to comply with the State’s mandate to verify materials at 4 locations along the each water service line. These locations are 1) at the water main, 2) on the street side of the curb stop, 3) on the house side of the curb stop, and 4) the material in the house to the meter. The state has updated their requirements to not necessarily require verifications of every service line in the system but rather allows for evaluations of a “statistical sound subset” which then may be used as a baseline for the prediction materials at other locations.

The City of Hillsdale, in early 2021, received \$241,000 in grant funding to complete 338 random verifications at locations throughout the city. The city recently received bids associated with a Request for Proposal (RFP) for utility potholing for this work. This RFP request was in 2 parts, Part 1; for the service line verifications at 3 of the 4 locations along the water service line at 338 random locations and Part 2 requested potholing services of another approximately 300 services at both sides of the curb-stop only.

On October 28, 2021 the city received 4 responses to our advertised bid request.

Lowest bidder was Allegheny Utility Solutions, LLC (AUS) of Bellefonte, PA with a bid in the amount of \$234,678.58 (Part 1) and \$100,000.00 (Part 2).

Motion by Council Member Socha, seconded by Council Member Vear to award the 2021-22 Utility Pot Holing contract to Allegheny Utility Solutions, LLC (AUS) in the amount of Part 1 - \$234,678.58 plus a contingency amount of \$6,321.42 for a total contract amount of \$241,000.00 and Part 2 - \$100,000.00.

Roll call:

Council Member Vear	Aye
Council Member Briner	Aye
Council Member Morrissey	Aye
Mayor Stockford	Aye
Council Member Socha	Aye
Council Member Zeiser	Aye
Council Member Sharp	Aye

Motion passed 7-0

F. TIFA Board Appointment Discussion County Commissioner Doug Ingles

Mayor Stockford stated that he was approached by the County Commission and mentioned that they would like to have a representative serve on the different TIFA boards in the county. The City's District Commissioner would be Doug Ingles. There was some questions raised on edibility for a County Commissioners to be able to serve.

City Attorney Thompson stated that Commissioners are eligible to serve under the Incompatible Offices Act referencing section 3.3, stating that section 2 does not prohibit a specific public officer from being appointed or serving on the TIFA board.

Mayor Stockford mentioned that TIFA Chair Gelzer asked to have Mr. Ingles wait to be appointed to the board until after the Dawn Theater project is completed so the expired members can see the project through. Tentative appointment would be set for next council meeting.

More Council discussion ensued.

No action taken.

**Miscellaneous Reports**

A. Proclamation – None

B. Appointments—None

C. Other – None

**General Public Comment**

Jack McLain, commented on the TIFA meeting bimonthly and spoke on the MSHDA Neighborhood Enhancement Program.

Lance Lashaway, apologized for his actions earlier during the first public comment. He asked how County Commissioners could serve on two boards and asked about what the County Commissioners have in mind being on the TIFA board.

**City Manager's Report**

Mackie stated he began doing the BPU Director/City Manager duties since November 1, 2021.

Mackie promoted Jeff Gier to the BPU Water/Sewer Director as he was serving as an interim basis prior and has done a fantastic job.

Dawn Theater is wrapping up the final details and should be open by end of November 2021.

There is a second lawsuit pending by Lashaway regarding FOIA. The policy is located on the website for those interested.

Public Services Department is doing a good job with leaf collection but they are learning the equipment and will become better as time goes on.

**Council Comments**

Council Member Sharp thanked Parrish Excavating for their professional services with the demolition of 69 and 65 Westwood Street and stated they did a great job getting it accomplished.

Mayor Stockford stated that he recently saw that Chopper Furgeson passed away.

Mayor Stockford stated that Dairy Queen is now open and it is a great family operating business.

**Adjournment**

Council Member Socha, seconded by Council Member Vear moved to adjourn the meeting.

By a voice vote, the motion passed unanimously.

The meeting adjourned at 8:30 p.m.

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Adam L. Stockford, Mayor

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Katy Price, City Clerk

**Planning Commission Meeting Minutes**  
**Hillsdale City Hall**  
**Council Chambers**  
**October 20, 2021**  
**5:30 pm**

**Call to Order**

Meeting opened at 5:30 pm by Chairman Moore with Pledge of Allegiance, followed by roll call by Secretary Penny Swan.

**Members Present**

Members Present: Chairman Moore, Vice Chairmen Scholl, Secretary Swan, Commissioner Morrisey, Commissioner McConnell, Commissioner Parker, Commissioner Laycock.  
Public Present: Alan Beeker

**Consent Agenda and Minutes**

Alan Beeker requested the discussion for the annual report be added to the agenda.  
Motion to approve consent items/communication and agenda made by Commissioner Morrisey seconded by Commissioner Swan, motion approved unanimously.  
Motion to approve the minutes from the September 15th made by Commissioner Morrisey and seconded by Commissioner Scholl, motion approved unanimously.

**Public Comment**

No public comment.

**Old Business**

- A. B-2 Zoning Ordinance: Motion to set public hearing for the next meeting on November 17 made Commissioner Swan, seconded by Commissioner Morrisey, Motion passed unanimously.
- B. PC Bylaws–Review  
More discussion on bylaw amendments which will be sent to City Council for approval.
- C. Review Annual Report.  
Discussion on the items on the annual report and additions to the report.

**New Business**

No new business.

**Zoning Administrator Report**

Update on the Keefer, Dawn, Dairy Queen, and possible purchase of the old Hillsdale Tool building at 135 E South Street. Alan also talked about the Notre Dame students who used Hillsdale as a discussion point on form based code and their presentation to officials here in Hillsdale.

**Commissioner's Comments**

None

**Adjournment**

Motion to adjourn at 6:47 pm by Commissioner McConnell seconded by Commissioner Laycock, Motion approved unanimously.

**Next meeting: November 17, 2021 at 5:30 pm.**

Hillsdale Housing Commission  
45 N. West Street Hillsdale, MI 49242  
Phone: (517) 439-1210 Fax: (517) 439-9577 Web: www.hillsdalehousing.org

## **Minutes – Regular Board Meeting**

**Wednesday 09/15/2021**

### **1. Call to Order:**

Dennis Wainscott, Commissioner Chairman, called the meeting to order at 8:32am

### **2. Roll Call**

**Commissioners:**

Dennis Wainscott, Barbara Hamdan, Clint Brugger

**Absent:** Commissioner Julie Boyce, Mike Prince

**Staff:**

Executive Director: Amy Slade

Maintenance Supervisor: Paul Scriptor

Administrative Assistant: Tiffany Hall

**Additional Present:**

Kelly LoPresto - City of Hillsdale

Shelby Taylor – Resident Apt. 301

Kay Conley – Resident Apt. 313

Kathryn Stout – Resident Apt. 415

### **3. Additions to Agenda:**

### **4. Minutes from July Meeting:**

Commissioners Clint Brugger made a motion to accept July minutes; and a second by Commissioner Barbara Hamdan. All present Commissioners voted and approved the July minutes.

5. **Maintenance Supervisor's September Report** (see attached report)

Commissioner Clint Brugger made a motion to accept the maintenance report; and a second by Barbara Hamdan. Commissioners voted and approved the maintenance report.

- Unit 212 Turnover Complete
- Unit 314 Turnover Complete
- Unit 412 Turnover in Progress
- Minor storm damage to the roof, flashing blew off, Braman Roofing repaired, covered under warranty
- M and S Construction estimate Commissioner Clint Brugger made a motion to accept the M and S Construction; and a second by Barbara Hamdan. Commissioners voted and approved the M and S Construction.

**Executive Director's Report** (see attached report)

**HUD Reports: Financial Highlights**

**Credit card Expenditures: July and August**

Office Supplies:	\$ 173.92
Maint. Supplies:	\$ 539.50
Postage Supplies:	\$ 75.20
Invoices – Trash/Phone:	\$1245.86
<u>Intuit Payroll:</u>	<u>\$ 104.00</u>
<b>Total:</b>	<b>\$3072.63</b>

**Funding:** Received \$20,000 for July and August Operating Fund

• **Internal Operations:**

MOVE-INS: 0 (see attached report)

Vacancy History Report: (see attached report)

VACANCIES: 1

Current Move-Out Notices: 0

Current Waiting List Report as listed below:

**1 BEDROOM**

Elderly/Disabled: 17

Near Elderly: 2

Other: 5

**2 BEDROOMS:** 7



- **Community Networking**
- **Request for Board Action:**

**PROJECTS COMPLETED:**

- **Pending Projects:**
- **NEW PROJECTS:**
- **Resident Activities:**

**No Activities – Covid - 19**

Commissioner Clint Brugger made a motion to accept the July and August Executive Director's Report; and a second by Barbara Hamdan. All present Commissioners voted and approved the Executive Director's Report.

- **New Business:**
  - Dennis Wainscott's five year term is up in Nov. 2021. Commissioner Clint Brugger made a motion to accept Dennis for five more years; and a second by Barbara Hamdan. All present Commissioners voted and approved Dennis Wainscott for another five year term.
- **Unfinished Business:**
- **Residents and Visitors with Commission Business:**
  - Kelly LoPresto: Thank you and we appreciate everything the employee do and thank you for obtaining a structural assessment.
  - New year's bash: Dec. 31 from 3pm -7pm at the city parking lot. The city parking lot we be closed all day.
  - Shelby Taylor: Thank you for everything the employee's do.
- **Adjournment:**

A Motion was made by Commissioner Chairman, Clint Brugger, to adjourn meeting, a second from Barbara Hamdan, all Commissioners present approved.

The meeting was adjourned at 8:50 am.

**X** \_\_\_\_\_  
**Dennis Wainscott**  
**Chairman**

**X** \_\_\_\_\_  
**Amy Slade**  
**Executive Director**



# CITY OF HILLSDALE

## Tax Increment Finance Authority TIFA Regular Meeting September 21, 2021

### Minutes

#### **I. Call to Order at 7:35 am**

- A. Members Present: Chair Andrew Gelzer, Cindy Bieszk, Councilman Greg Stuchell, Lance Lashaway, Mary Wolfram, Darin Spieth, Margaret Braman, Tim Dixon, Mike Clark,
- B. Others present: Penny Swan, Jack McLain, Alan Beeker
- C. Members Absent: Chris Bahash, Matthew McLain, Mary Spiteri, John Spiteri

- #### **II. Consent Agenda** – Chair moved to accept the consent agenda as presented, Tim Dixon seconded, motion passed.

#### **III. Public Comment**

No public comment.

#### **IV. Committee Reports**

- A. Program Committee – Cindy Bieszk, Chair
  - 1. General Report – No new grant applications received.
- B. Targeted Development Committee – Mary Wolfram, Chair.
  - 1. General Report – Mary Wolfram and Alan Beeker gave an update on the Dawn Theater project.
  - 2. Mary Wolfram requested by motion that the Board give Targeted Development authority to coordinate the timing of the incoming manager. Mike Clark moved to grant the authority, Greg Stuchell seconded. There was some discussion regarding flexibility of timing. Motion passed.
- C. Beautification Committee – Margaret Braman, Chair
  - 1. General Report – The Committee is working with HBA to participate in the Awesome Autumn and Christmas Parade events downtown.
- D. Dawn Theater Governance Committee – Mary Wolfram, Liaison
  - 1. General Report – The Committee is working on defining a “Community Event” for the Dawn Theater.

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

No Old Business.

#### **VI. New Business**

- A. Information Meeting

- According to the recently amended TIF Act, all TIFs are required to hold two informational meetings annually. City Staff requested that the second one for 2021 be set.
- Chair Gelzer made a motion to hold the meeting on December 7 at 6:00 pm at City Hall, Tim Dixon seconded, motion passed.

## **VII. Economic Development Roundtable**

- A. Lance Lashaway asked about TIFA's finances. He specifically wanted to know how much TIFA would have in their accounts once the Theater project was completed.

## **VIII. Adjournment** – Darin Spieth moved to adjourn, Mike Clark seconded. Meeting adjourned at 8:25 a.m.

**Next Regular Meeting: November 16, 2021 at 7:30 am.**



**TIFA PROGRAM REVIEW COMMITTEE MEETING MINUTES  
CITY HALL, 97 N. BROAD ST., 2<sup>nd</sup> Floor Conference Room  
November 2, 2021 at 8:00 am**

**I. Call to Order 8:10 am**

Members Present: Darin Spieth, Mike Clark, Cindy Bieszk  
Member Absent: Matthew McLain  
Others Present: Alan Beeker

**II. New Business**

A. MEDC contacted the City regarding a \$25,000 grant opportunity for any placed based business in the City. The City thought this an opportunity for a business in the TIFA district and so businesses were contacted. Only one application is permitted to be submitted to TIFA from each municipality in the Region. The Program Review Committee would be responsible to choose the applicant if more than one application was submitted. Two applications were received:

1. The Local Eatery, 38 N. Howell – there were some questions regarding layout. The Committee appreciated that the project would be improving the look of the alley side of the building.
2. Hillsdale Brewing Company, 25 Hillsdale – there were some questions regarding the additional parking location and the extent of expansion within the building

The Committee reviewed the MEDC guidelines with regard to the project applications. The Brewing Company project is a larger expansion, will create a more jobs and has a larger local monetary commitment. Due to the larger potential growth, the Committee chose the Brewing Company application to submit to MEDC for the possible grant. Mike Clark moved, Darin Spieth seconded. Motion passed.

**III. Old Business**

No Old Business

**IV. Public Comment**

None

**V. Adjournment at 8:37 am** – Mr. Clark moved to adjourn, Mr. Spieth seconded, motion passed.

# CITY OF HILLSDALE

## Tax Increment Finance Authority TIFA Targeted Development Committee November 9, 2021

### Minutes

#### **I. Call to Order at 5:31 pm**

##### **Targeted Development Committee:**

- Members Present: Mary Wolfram (Chair), Andrew Gelzer, Tim Dixon, Chris Bahash
- Members Absent: Lance Lashaway
- Others present: Alan Beeker, Jack McLain

#### **II. Consent Agenda** – Andrew Gelzer moved to accept the consent agenda as presented, Tim Dixon seconded, motion passed.

#### **III. New Business**

##### A. New Theater Agreements with Keefer House LLC

The MI Liquor Control Commission (LCC) is requiring Agreement changes to allow the sale of the Dawn Theater liquor license to Keefer House LLC. The Agreement must be a triple net lease that removes TIFA from all involvement in and liability from sale of alcohol.

##### B. Review of Triple Net Lease-revisions as follows:

1. Term –
  - a. renewal (B) should still include Lessor and Lessee may renew
  - b. (D) Commencement date should begin with the issuance of the certificate of occupancy.
2. Lease Rate: rate language needs to be stated clearer
  - a. Lease rate (A) language should remove mention of revenue source
  - b. (B) The annual rate language should state the month that the new lease rate begins and should have a chart that defines how the CPI and 3% rule applies to the annual lease rate. Tim Dixon suggested including a chart.
3. Insurance (5) Include indemnification clause
4. Successors (20) Clause should include ‘written permission from TIFA prior to naming a successor’ which shall not be unreasonably withheld.
5. First Right of Refusal: Exhibition B
  - a. Reinsert the First Right of Refusal section in the agreement
  - b. Remove third party sale clause that requires Third Party to purchase all Lessee provided improvements.
  - c. add Improvement Clause (all Lessee improvements should become property of the Lessor upon termination of lease)

Andrew Gelzer moved to send the changes to John Lovinger, Attorney for revision and review, Chris Bahash seconded, motion passed.

- B. Agreement recommendation to TIFA Board – The Committee does not feel that the agreement is at a point to recommend to the Board. They will request Board approval for authority to complete the agreement process.

#### **IV. Old Business**

##### A. Dawn Theater:

- 1. December 4<sup>th</sup> Events – Friends of the Dawn Theater would like to participate in the scavenger hunt. The Committee does not want the public in the building without the Certificate of Occupancy.

#### **V. Committee Members' Comments**

No Member comments

#### **VI. Public Comment**

Jack McLain suggested setting up a tent outside the theater on the day of the scavenger hunt. He asked for clarification of the Broker clause in the agreement. He also asked about advertising for a management company.

- VII. Adjournment** – Mary Wolfram moved to adjourn, Chris Bahash seconded. Meeting adjourned at 6:43 pm.

**Next Regular Meeting: December 14, 2021 at 5:30 pm.**

# **City of Hillsdale Agenda Item Summary**

**Meeting Date:** December 6, 2021

**Agenda Item:** Consent

**SUBJECT:** 2021 Hillsdale College Use of Street Agreement (Union Street Block Party)

**BACKGROUND:** Michelle Loren, Recreation Director

Due to time constraints, the December 3, 2021 Hillsdale College Union Street Block Party Street Use Agreement was not able to be presented to Council for authorization of signatures. Proper permitting through the Department of Public Services took place and Traffic Control Order No. 2021-46 were approved by Chief Hephner and City Manager David Mackie.

The Street Use Agreement has been reviewed and approved by the City Attorney for signature by the City Manager in order to execute the agreement by the December 3, 2021 event.

**RECOMMENDATION:**

I request ratification of signatures by the City Manager and City Clerk and authorize signature by the Mayor.



**AGREEMENT FOR USE OF STREET**  
**Hillsdale College “Union Street Block Party” Event**  
**December 3, 2021**

This Agreement is made and entered between the City of Hillsdale, of 97 N. Broad Street, Hillsdale, Michigan and Hillsdale College, of 33 E. College Street, Hillsdale Michigan.

**Preamble**

The City controls the usage of local streets within its jurisdiction. Among other governmental functions, the City seeks to promote the use of its streets for the use and benefit of its citizens and the general public.

At various times, functions are proposed that are open to the public that involve the use of a portion of a public street, street, or right of way. In such instances, when the City determines that the proposed activity will insure to the economic, cultural or general benefit of its citizens and of the community at large, it has endeavored to cooperate with the activity’s sponsor/promoter. In doing so, the City is concerned with regulating the use of its streets, streets, and rights of way so as to reasonably assure that they are not used in a manner that exposes persons attending activities as are allowed to take place in or on any portion of such public areas to unreasonable risks of harm, as well as to assure that no damage is done to the City’s facilities.

The College desires to sponsor and promote an event for its students, staff, and guests at which event food and non-alcoholic drink concessions, music and other activities will be provided. The event will require the closing of Union Street. from the north end of the tennis courts to Barber Drive for a neighborhood “block party” on Friday, December 3, 2021, between the hours of 5:00 p.m. and 11:00 p.m. Cleanup activities and the return of City barricades will be conducted and finalized within a specified period following the end of the event.

The College represents that it is and will be responsible for the oversight of the event and all expenses associated with it. The College further represents that it has created appropriate regulations and policies by which it will regulate the activities of participants and attendees and their safety, and that participation in its event is and will be open to the general public on a nondiscriminatory basis.

The City has determined that it is in its best interests and the interests of the general public to allow the College to hold its planned activity as above described, and to close and allow the College’s use of the referenced street in connection with the event. The College has agreed to do so in accordance with and subject to the following terms and conditions.

**Agreement**

1. In consideration of and reliance on the College’s promises and its full compliance with all of the terms and conditions contained in this agreement, the City agrees to allow the College to hold its planned activity as described in the foregoing Preamble, and to close Union Street from the north end of the tennis courts to Barber Drive to vehicular traffic so that the street that may be used for the proposed event. Among other things, it is agreed that:

- A. The above described portion of street shall be closed to motor vehicle traffic between 5:00 p.m. and 11:00 p.m. on Friday, December 3, 2021, pursuant to TCO No.2021-46 approved by the City Manager and Chief of Police.
- B. The College shall be solely responsible for picking up Type III Barricades from the City Department of Public Services Facility on Waterworks Drive and placing and maintaining the barricades at the ends of the described portion of the street as shown on the attached Exhibit A, in order to close off the street to motor vehicle traffic between 5:00 p.m. and 11:00 p.m. on Friday, December 3, 2021.
- C. Between the hours of 5:00 p.m. and 11:00 p.m. on December 3, 2021, the College may use the described street for the purpose of transporting, erecting, installing and removing equipment, signs, tables, chairs, port-a-johns, roll-offs, food, beverages, provisions, supplies, goods, concessions and other facilities as are reasonably required to conduct the proposed event and related activities.
- D. Between the hours of 5:00 p.m. and 11:00 p.m. on December 3, 2021 the College may use the described street in connection with its above described planned activities.
- E. The College shall cause all music, concession, other entertainment and all activities of any kind related to its planned activities on the referenced vacant lot and street to cease on or before 11:00 p.m. on December 3, 2021.
- F. Subject to and in accordance with the following provisions of this agreement, the College shall remove all barricades from the ends of the described portion of the street, open the street to public vehicular travel, and completely restore the street to a condition that is at least as good as when taken.
- G. The College acknowledges that the portion of the public street that shall be utilized for the event shall not be closed to pedestrian traffic and that the event shall not interfere with members of the general public or persons who reside within the area of the street that is to be temporarily closed from accessing the street on foot or the residences located therein. The College further acknowledges that temporarily closed portion of the street shall at all times be accessible by any necessary public safety or fire department vehicles.
2. The College agrees to and shall be solely responsible for obtaining, posting and paying the fees for all applicable and necessary permits, including but not limited to those that might be required by the health department, as well as to comply with any applicable state, county or local statutes, ordinances, rules, or regulations, all at its sole expense.
3. The College agrees to and shall be solely responsible for obtaining, arranging for and providing all staff, equipment, tents, signs, tables, chairs, port-a-johns, roll-offs, food, beverages, provisions, supplies, goods, entertainment, concessions and other facilities as are necessary or otherwise required in connection with its proposed event; all at its sole expense.
4. Following the conclusion of the event, the College agrees to and shall be solely responsible for and at its sole expense shall comply with the following:

A. Immediately after 11:00 p.m. on December 3, 2021, the College shall contact the Hillsdale City Police and request permission to remove the barricades from the ends of the described street and open the street to vehicular traffic.

B. Upon receiving such permission, but not before, the College shall remove the barricades and open the street to public travel and vehicular traffic. When the barricades are removed, the College shall place them out of the main traveled portion of the street until they are returned to the City; provided that the College shall return the barricades to the City's Department of Public Service's facility on Waterworks Drive no later than noon on Monday, December 6, 2021.

C. Between the hours of 8:00 a.m. and noon on December 4, 2021, the College shall at its sole expense remove or cause the removal and proper disposal of all equipment, tents, tables chairs, port-a-johns, roll-offs, trash, garbage, litter and other items from the street and surrounding environs, restore the street to at least as good condition as when taken.

5. The College acknowledges that there are no public restroom facilities at the site. Accordingly, the College represents and agrees that, at its sole expense and as a condition precedent to the commencement of its event, it will provide and have in place portable restroom facilities that comply with all applicable health and sanitation codes for its scheduled event that are in full working order and in sufficient quantity to accommodate the needs of its participants and attendees.

6. The College agrees that no attachments for tents or any other facilities will be made to any paved surfaces within any portion of the above-described street.

7. The College agrees that it shall not permit any public way other than the described street to be blocked or obstructed. Further, the College agrees to and shall confine its proposed event activities and the activities of the participants and attendees solely to the above-described street.

8. The College agrees and understands that it is and shall be solely responsible for the repair and restoration of all damage to real and personal private and public property that results from or because of its proposed event, however and by whom caused.

9. The College represents that it is a valid Michigan corporation, and that it possesses or will obtain and provide persons with the skill, experience, competence and ability to carry out and fulfill all of its duties and obligations under this agreement in a timely and professional manner.

10. The College further represents and covenants that it does not discriminate against any employee or applicant for employment, and that it will not discriminate against any member of the public that will participate in or attend the event the College is staging under this agreement because of race, color, religion, national origin, age, height, marital status or other legally protected class. It is understood and agreed by and between the parties that breach of this covenant may be regarded as a material breach of this agreement.

11. The College shall provide City with proof of public liability and property damage insurance with coverage that is satisfactory to the City and limits of liability of not less than a single limit of Five Hundred Thousand and 11/100 (\$500,000.00) Dollars, with City designated therein as a named insured to be and remain in force for the duration of the College's presence on

and use of the above-described street through and until its clean up and final restoration, such proof to be provided at the time of execution of this Agreement.

12. The College shall carry and provide all workers' compensation insurance coverage at its sole expense for its staff, employees, and agents as is required by the laws of the State of Michigan, and provide proof thereof to Hillsdale prior to the commencement of activity under this agreement.

13. The College hereby accepts the exclusive control over the above-described street and the activities to be conducted thereon, it being the intention of the parties that the College is and shall be solely responsible for maintaining and regulating the described areas and all associated facilities and activities in reasonably safe condition, free of unreasonable risk of harm, for the use and benefit of all those who will be using them, or who will otherwise be attending or participating in or otherwise present within the area of the College's event.

14. The College further agrees to and shall defend, indemnify and hold the City harmless from any and all damages, claims, demands, causes of action, lawsuits, attorney fees and related expenses, that result from or because of actual or claimed personal injury, including death, property damage or other damage or loss of any kind or nature which are or are claimed to be a proximate result of:

A. The sole or concurrent negligence, gross negligence or intentional acts or omissions of the College, its agents, servants, employees, guests, vendors, invitees, event participants, event attendees, or others on or within the street or event area;

B. Defects of any kind or nature in the City's street right of way, its surface or subsurface;

C. All other damages, claims, demands, causes of action, lawsuits, attorney fees and related expenses or injuries, including death, that result from or because of actual or claimed personal injury, including death, property damage or other damage or loss of any kind or nature, however caused.

Provided, however the College shall not be obligated to defend, indemnify and hold the City harmless from for any damages, claims, demands, causes of action, lawsuits, attorney fees and related expenses caused by or resulting from the City's sole negligence.

15. The College agrees that any and all documents provided to the City under this agreement are subject to disclosure and hereby expressly consents to the City's reproduction and release of such documents in response to a request under the Freedom of Information Act, a court order, or under such other circumstances as the City might, in its sole discretion, decide.

16. The College agrees that City may immediately terminate this agreement without further obligation or liability to the College at its option and with out prejudice to any other remedies to which it might be entitled, whether in law, in equity or under this agreement, by giving written notice of termination to the College if the latter should default in the performance of any obligation or breach any covenant under this agreement.

Provided, however, that the College's indemnification, defense, hold harmless and insurance coverage agreements shall survive any such termination.

Notice of termination pursuant to the forgoing provisions shall be delivered to the following named representative of the College by ordinary first class mail or personal service at the following address:


17. All notices from the College to Hillsdale shall be in writing and shall be delivered by ordinary first class mail or personal service to David Mackie, Hillsdale City Manager, at 97 N. Howell Street, Hillsdale, Michigan 49242.

18. The parties agree that there are no other representations, inducements, promises or agreements between them, whether oral or written.

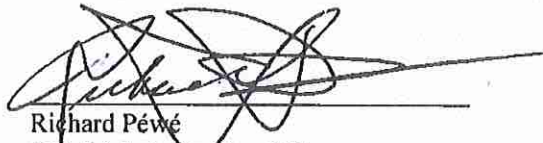
19. This agreement shall be governed and construed in accordance with the laws of the State of Michigan. The City and the College further agree that in the event of legal action between the parties arising from or as a result of this agreement or its breach, venue and jurisdiction for such action shall be in the Hillsdale County Circuit Court or in the District Court located within the County of Hillsdale, Michigan, whichever has subject matter jurisdiction over any such dispute.

CITY OF HILLSDALE

HILLSDALE COLLEGE



David Mackie, City Manager  
City of Hillsdale



Richard Pévé  
Chief Administrative Officer  
Hillsdale College



Katy Price, Clerk  
City of Hillsdale

Dated: December 2, 2021

Dated: December 2, 2021

Received by V. Straus  
Date 12/1/21  
Amount Rec' \_\_\_\_\_  
Check # \_\_\_\_\_



Permit # \_\_\_\_\_

**CITY OF HILLSDALE**

City Hall  
97 N. Broad St.  
Hillsdale, Michigan 49242  
(517) 437-6490  
www.cityofhillsdale.org

**APPLICATION FOR PERMIT  
OCCUPANCY OF OR WORK WITHIN STREET RIGHT-OF-WAYS**

**TYPE:**

- APPLICATION FOR PERMIT **TEMPORARY CLOSURE - ROAD ONLY**
- APPLICATION FOR BLANKET ANNUAL PERMIT
- REQUEST TO COMMENCE WORK

**Post a copy of the  
Permit on-site**

Hillsdale College			SELF		
Applicant's Name 33 E College Street		Date	Contractor's Name Christopher Moody (House Dir.)		
Mailing Address Hillsdale MI 49242		49242	Mailing Address 240-732-3841		
City 517-607-2597	State	Zip Code	City	State	Zip Code
Telephone Number		Telephone Number			

**DESCRIPTION OF WORK OR USE:**

Street closure, December 3, 2021, Union Street from Union St. to Barber Drive between the hours of 5:00pm un 10:00 pm for a three Residence Hall gathering. Residence halls are Benzeng, Suites and New Dorn.

**LOCATION: (Drawing to be provided)**

See attached map.

**FACILITIES, STRUCTURES, OR EQUIPMENT TO BE INSTALLED:**

Stadium III Barricades and Pedestrian Barricades are to be used along with advanced warning signs

**TIME PERIOD:**

COMMENCING DATE: **Dec. 3, 2021** TIME: **1700** ENDING DATE: **Dec. 3, 2021** TIME: **2200**

**THE FOLLOWING MUST BE SUBMITTED PRIOR TO PERMIT ISSUANCE:**

- Certificate of Insurance
- Performance Bond \$ \_\_\_\_\_
- Construction Plan
- Subcontractor's Names
- Other

**NOTE: THIS APPLICATION BECOMES A VALID PERMIT ONLY UPON APPROVAL BY THE DIRECTOR, DEPARTMENT OF PUBLIC SERVICES AND/OR CHIEF OF CITY POLICE.**

**Staff Use Only**

Recommendation for Issuance

Approved  Denied

Director Comments:

\_\_\_\_\_  
Director, Department of Public Services

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Recommendation for Issuance

Approved  Denied

Chief of Police Comments:

  
\_\_\_\_\_  
Chief of Police

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Bond Received \$ \_\_\_\_\_

Fee Received \$ \_\_\_\_\_

\_\_\_\_\_  
City Clerk

Note: All payments must be received and recorded before permit is valid.

**Return Application to:**  
Department of Public Services  
149 Waterworks Drive  
Hillsdale, MI 49242

**or**  
City of Hillsdale Clerk  
97 N. Broad St.  
Hillsdale, MI 49242

**Or email to:** [jhammel@cityofhillsdale.org](mailto:jhammel@cityofhillsdale.org)

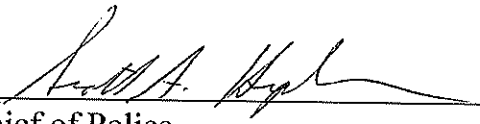
**INSPECTIONS MUST BE SCHEDULED  
MINIMUM 2 HOURS PRIOR TO  
COMMENCEMENT OF WORK.**

**TRAFFIC CONTROL ORDER**  
**2021-46**

Pursuant to the applicable provisions of the Uniform Traffic Code for Cities, Townships, and Villages this traffic control order is hereby issued. All traffic control devices shall comply with mandates set forth according to the Michigan Manual of Uniform Traffic Control Devices as issued by the Michigan Department of Transportation.

**Union St. from north end of tennis courts to Barber Dr. will be closed to all traffic from 5:00 pm to 11:00 pm on Friday, December 3, 2021 for Hillsdale College block party.**

This Traffic Control Order shall have immediate effect as a temporary Traffic Control Order and shall become a permanent Traffic Control Order upon approval by the Hillsdale City Council.

  
\_\_\_\_\_  
Chief of Police

\_\_\_\_\_  
12/01/21  
Date

Received for filing in the office of the City Clerk at 3:00 p.m. on the 1 day of December, 2021.

\_\_\_\_\_  
City Clerk

\_\_\_\_\_  
12/01/21  
Date

**RESOLUTION #** \_\_\_\_\_

IT IS HEREBY RESOLVED that effective immediately the above Traffic Control Order is made permanent.

Passed in open Council this \_\_\_\_\_ day of \_\_\_\_\_, 2021.

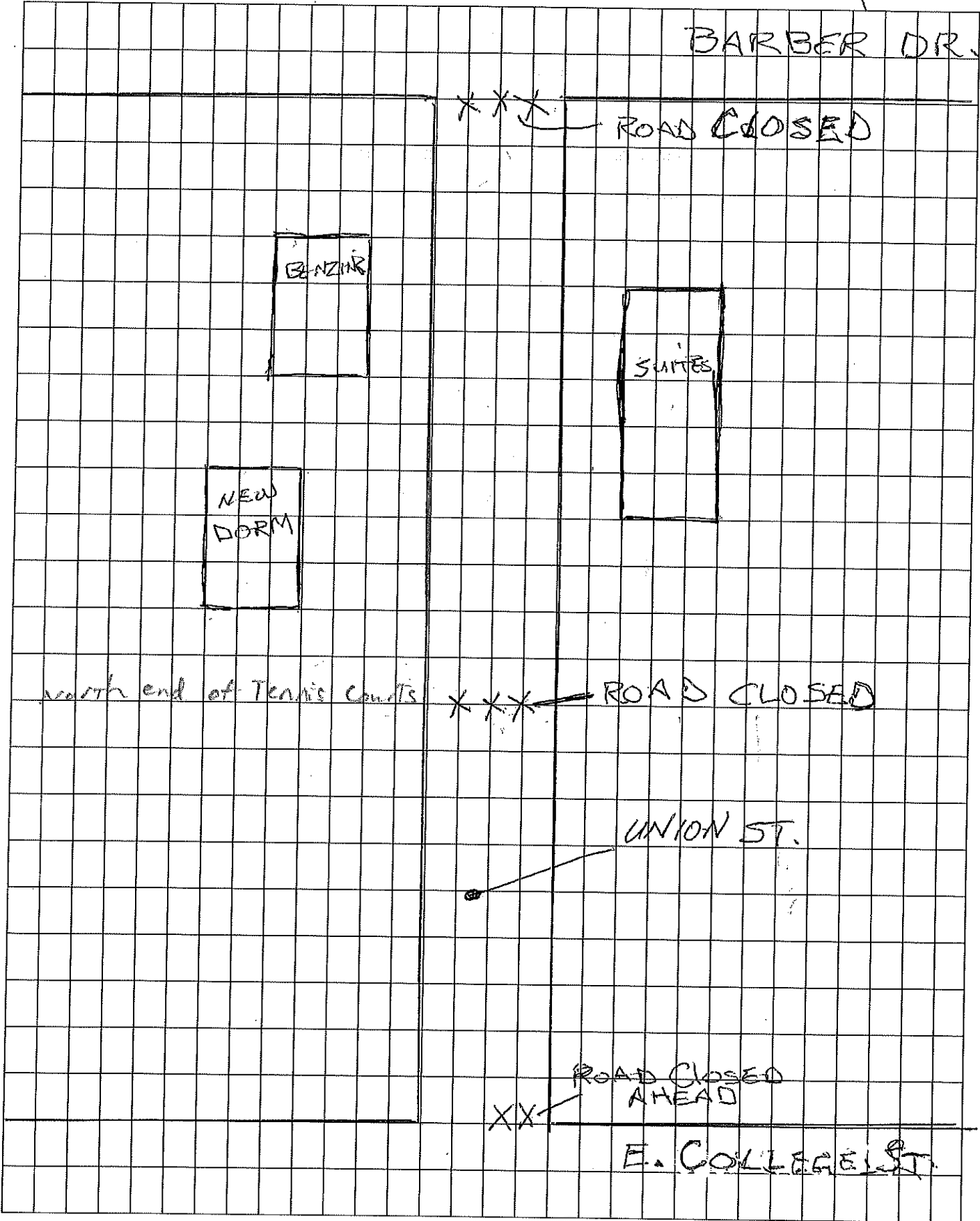
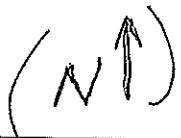
\_\_\_\_\_  
Adam L. Stockford, Mayor

Attest:

\_\_\_\_\_  
Katy B. Price, City Clerk



PROJECT PLAN (Attach additional sheets, as necessary)



## CITY OF HILLSDALE

### RULES AND REGULATIONS PERMITS FOR OCCUPANCY OF AND WORK WITHIN STREET RIGHT-OF-WAYS

#### SECTION 1 – AUTHORITY

- A. These rules and regulations are promulgated pursuant to the provisions of Section 30-55 of Chapter 30 of the Hillsdale Municipal Code.

#### SECTION 2 – APPLICATION PROCEDURES

- A. Applicants for permits shall complete the permit form provided by the Department of Public Services and shall return the completed form to the **Public Services Building, 149 Waterworks Drive** or the **Clerk's Office, City Hall, 97 N. Broad Street**, together with such additional information which is required pursuant to Chapter 30 of the Hillsdale Municipal Code and these rules and regulations.
- B. Each application shall be reviewed by the Director of Public Services, or his designee, for compliance with the provisions of Chapter 30 and these rules and regulations. In addition, the following persons shall receive written notification that an application has been received and they shall be provided an opportunity to review the application prior to its approval: Director of Utilities, Police Chief, Fire Chief, and City Forester.
- C. If, in the opinion of the Director of Public Services, the application complies with the applicable provisions of Chapter 30 and these rules and regulations, then he shall notify the applicant that the application has been approved. If the application fails to comply with Chapter 30 and these rules and regulations, then the Director shall notify the applicant that the application has been denied. The Director may permit the applicant to submit additional information or to revise information previously submitted so as to cause the application to comply with Chapter 30 and these rules and regulations.
- D. If an application is approved, the Director shall prepare the necessary permit and shall determine the amount of any fees which the applicant must pay. The permit and the statement of fees shall be delivered to the City Clerk.
- E. Upon payment of the fees as determined by the Director of Public Services, the City Clerk shall deliver the permit to the applicant and shall notify the Director of Public Services that the permit has been issued.

#### SECTION 3 – REQUEST TO COMMENCE WORK

- A. Any person, firm, or corporation to whom an annual blanket permit has been issued shall apply to the Director of Public Services for permission to commence work pursuant to the annual blanket permit by submitting a request to commence work on the forms provided by this purpose. Such request to commence work shall be submitted in accordance with applicable provisions of Chapter 30.
- B. Each request to commence work shall be reviewed by the Director of Public Services to determine its compliance with the provisions of Chapter 30, these rules and regulations, and the annual blanket permit. The Director shall notify the following persons and shall provide them an opportunity to comment upon the request to commence work: Director of Utilities, Police Chief, Fire Chief, and City Forester.
- C. If, in the opinion of the Director, the request to commence work is in compliance with the applicable provisions of Chapter 30, these rules and regulations, and the annual blanket permit, then he shall approve the request and notify the applicant of such approval. If the request is not in compliance, then the request shall be denied and the applicant shall have the opportunity to submit a request to commence work which is in compliance. The Director may permit the applicant to submit additional information or to revise information previously submitted so as to cause the application to comply with Chapter 30 and these rules and regulations.

#### SECTION 4 – STREET CLOSINGS AND STREET OCCUPANCIES

- A. If an application or request to commence work approved pursuant to these rules and regulations requires the closing of a street to vehicular traffic, then the applicant shall notify the Chief of Police not less than twenty-four (24) hours prior to commencing the work which will necessitate the closing of the street of the dates and times when such street is required to be closed.
- B. Streets shall be closed only pursuant to directives issued by the Chief of Police in accordance with the provisions of the Uniform Traffic Code and shall be evidenced by temporary traffic control orders and/or by the Police Chief's endorsement on the permit, or, in the case of an annual blanket permit, on the request to commence work form.
- C. The Director may issue permits for the temporary occupancy or use of portions of the street right-of-way when such occupancy or use does not significantly impair the utilization of such right-of-way for vehicular or pedestrian traffic or when such occupancy or use is for a short duration. In reviewing applications for such permits, the Director shall consider the public safety and aesthetic considerations associated with such occupancy or use as well as the public benefit which such occupancy or use provides. If such occupancy or use involves a significant restriction on vehicular traffic, other than closing, the permit, or, in the case of an annual blanket permit, the request to commence work form, shall be endorsed by the Police Chief prior to issuance.

# The City of HILLSDALE

Family • Tradition • Opportunity

CITY OF HILLSDALE'S ECONOMIC DEVELOPMENT CORPORATION PRESENTS:

## 2021 HOLIDAY GIFT CARD PROGRAM

SUPPORT YOUR FAVORITE LOCAL BUSINESSES BY PURCHASING A GIFT CARD THIS HOLIDAY SEASON!

### PROGRAM DETAILS:

For a limited time, purchase a **\$35** gift card at your business of choice for **only \$25**. The \$10 difference is donated to the business by the City of Hillsdale Economic Development Corporation.

Gift cards will be available for purchase directly from participating businesses and are available from **November 26th - December 24th or until sold out** (1,000 available).

Contact the City's Economic Development Coordinator at **(517) 437-6426** or [econdev@cityofhillsdale.org](mailto:econdev@cityofhillsdale.org) with any questions. Check the City's Facebook page for the most up-to-date list of participating businesses and program information.

### PARTICIPATING BUSINESSES:

- \* Hillsdale Market House
- \* Biggby Coffee
- \* Johnny T's Bistro
- \* Small Town Sweet Boutique
- \* Crow's Nest
- \* New Waves Salon
- \* The Local Eatery
- \* Cottage Inn Pizza
- \* Performance Automotive
- \* Checker Records
- \* Handmade
- \* Jilly Beans - Hillsdale SOLD OUT
- \* Rough Draft
- \* Here's To You Pub & Grub
- \* ~~Healthies of Hillsdale~~ SOLD OUT
- \* ~~Cavoni's~~ SOLD OUT
- \* Trevathan's Sweep and Sew Shoppe
- \* Toasted Mud
- \* Heather's Blossom Shop
- \* Gelzer's Hardware
- \* Gelzer's Furniture
- \* Smith's Flowers
- \* Malibu - Hillsdale
- \* ~~El Cerrito~~ SOLD OUT
- \* Hillside Lanes
- \* Hillsdale Brewing Company
- \* Sharon's House of Pancakes
- \* The Salty Shark
- \* Just What I Kneaded LLC
- \* Scruff to Fluff Grooming Parlor
- \* Birdie's and Howell
- \* MoseArt
- \* Identity Salon
- \* Lola-Lou's Coffee Cup Diner



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[WWW.CITYOFHILLSDALE.ORG](http://WWW.CITYOFHILLSDALE.ORG) | (517) 437-6440

The City of Hillsdale and Elks Lodge 1575 Present

*Hillsdale's 3rd Annual*

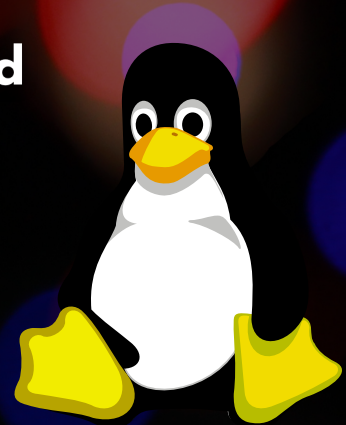
# NEW YEAR'S EVE EVENT

December 31, 3-7PM

Elks Lodge, 60 N. Manning St., Hillsdale

***FREE EVENT!***

- Ice Skating Rink + Skates Provided
- 22-ft. Alpine Tubing Slide
- Horse & Carriage Rides
- Face Painting
- Character Drawing
- Photos with Edwin the Penguin
- Food & Refreshments Available for Purchase



Thank you to our sponsors!

Elks Lodge 1575, Hillsdale Community Foundation, Michigan Gas Utilities,

Point Rental and Sales

For more information visit [www.cityofhillsdale.org](http://www.cityofhillsdale.org),  
check us out on Facebook, or call (517) 437-6426.

The City of  
**HILLSDALE**  
MICHIGAN ©

**YOU'RE INVITED!**

# **HILLSDALE COMMUNITY LIBRARY MEET & GREET**

Come to the Hillsdale Community Library to meet the new Library Director, Children's Librarian, and say hello to the friendly team!

We will have tasty holiday treats, drinks, games, and a chance to win some awesome prizes. You do not want to miss this opportunity! See you there!

**Games, Food, Drinks, and Prize Giveaways for ALL Ages!**

**DEC. 9 • 4 - 6 PM**

**5:30 STORYTIME & CRAFT WITH MARTA**

**We Cannot Wait To Meet You!**



**11 E Bacon St. Hillsdale, Mi 49242  
517.437.6470**

**From:** [David Mackie](#)  
**To:** [Katy Price](#)  
**Subject:** FW: Comcast Programming Advisory  
**Date:** Wednesday, December 1, 2021 7:18:15 AM  
**Attachments:** [image001.png](#)  
[image002.png](#)

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Katy,

Please include this on the agenda with the other Comcast letter.

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



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**From:** Comcast Heartland [mailto:Comcast\_Heartland@comcast.com]  
**Sent:** Tuesday, November 30, 2021 4:01 PM  
**Cc:** Snyder, Jeffrey <Jeffrey\_Snyder@comcast.com>  
**Subject:** Comcast Programming Advisory

Good afternoon,

As part of our ongoing commitment to keep you and our customers informed about changes to Xfinity TV services, we wanted to update you that in the coming weeks, the ACC Network will be added to the Digital Preferred level of service.

Please feel free to contact me at 616-560-1922 if you have any questions.

Sincerely,

Jeffrey Snyder  
Senior Manager of External Affairs  
Comcast, Heartland Region  
3500 Patterson Ave. SE  
Grand Rapids, MI 49512

**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.

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November 11, 2021

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, 2022, 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. Please feel free to contact me at 616-560-1922 if you have any questions.

Sincerely,

Jeffrey Snyder  
Manager, External Affairs  
Comcast, Heartland Region  
3500 Patterson Ave., SE  
Grand Rapids, MI 49512

Enclosure



# Important information regarding your Xfinity services and pricing

Effective January 1, 2022

<b>Xfinity TV</b>	<b>Current</b>	<b>New</b>
Digital Starter	\$62.45	\$65.45
Entertainment	\$15.00	\$17.00
Choice TV Select	\$30.00	\$32.50
Choice TV Select - - with TV Box (Flex upgrade)	\$37.50	\$41.00
Broadcast TV Fee	\$15.10	\$16.90
Regional Sports Fee	\$9.10	\$9.50
Service to Additional TV	\$7.50	\$8.50

<b>Xfinity Internet</b>	<b>Current</b>	<b>New</b>
Connect	\$56.00	\$59.00
Connect More	\$76.00	\$79.00
Fast	\$86.00	\$89.00

<b>Xfinity Equipment</b>	<b>Current</b>	<b>New</b>
TV Box	\$7.50	\$8.50

# **City of Hillsdale Agenda Item Summary**

**Meeting Date:** December 6, 2021

**Agenda Item #10:** Ordinance Adoption

**SUBJECT:** B-2 Downtown Zoning Ordinance

## **BACKGROUND PROVIDED BY STAFF (Alan Beeker, Zoning Administrator)**

In 2017, the City rewrote the B-2 Zoning Ordinance to change from a Land Use ordinance to a Form Based ordinance. In the course of the past four years, the need for minor corrections were noted. The Planning Commission has worked through the proposed amendment and held the public hearing at their regular meeting on November 17, 2021. The Planning Commission voted to recommend adoption of the amended B-2 Zoning ordinance.

## **RECOMMENDATION:**

The Zoning Administrator and Planning Commission recommend adoption of the amended B-2 Zoning District.

# Contents

## Section 36.271 Purpose

## Section 36.272

- 36.272.01 Text and Diagrams
- 36.272.02 Regulated Uses
- 36.272.03 General Standards
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- 36.272.05 Properties Currently Developed and Occupied

## Section 36.273 Regulating Plan

## Section 36.274 Lot and Building Placement

## Section 36.275 Regulating Plan Categories

- 36.275.01 Downtown Core (DC)
- 36.275.02 Downtown Edge (DE)

## Section 36.276 Regulated Uses

## Section 36.277 Building Frontages

- 36.277.01 Façade Components and Materials
- 36.277.02 Private Façades

## Section 36.278 Special Provisions

- 36.278.06 Signs
- 36.278.10 Parking
- 36.278.11 Parking Location
- 36.278.12 Required Parking
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## Section 36.279

- 36.279.01 Application Process
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~~SECTION 36.271~~

# Article III -Division 7 CITY OF HILLSDALE DOWNTOWN BUSINESS DISTRICT

## Section 36.271 Purpose

The Hillsdale Downtown Business District is a departure from traditional zoning in that it focuses less on the use of a parcel and more on the preservation of the City’s character as it is expressed in its built form. To do this, development standards are integrated with public realm standards and include form regulations which are intended to support the re-creation and expansion of the City’s successful downtown built environment. Key elements include architectural standards, mixed uses by right, diversity among travel modes, residential accommodation in the downtown, and a parking strategy organized by district rather than by parcel.

	CURRENT ZONING	INTENT
Downtown	Downtown Commercial Office	Preserve, replicate Integrate into commercial

## Section 36.272 Regulated Uses, General Standards, Special Use Permit Standards and Splicing

### 36.272.01 Text and Diagrams

The text and diagrams in the Downtown Business District address the location and extent of land uses, implement the vision articulated in the Hillsdale Placemaking process, and express community intentions regarding urban form and design. These expressions may differentiate neighborhoods, districts, and corridors, provide for a mixture of land uses and housing types within each, and provide specific measures for regulating relationships between buildings, and between buildings and outdoor public areas, including streets.

### 36.272.02 Regulated Uses

Regulated uses are identified for each zone either as a Permitted Use (P) or a use requiring a Conditional Use Permit (CUP). All CUP uses must address the General Standards listed below. If the CUP has additional standards over and above the General Standards the special provision column references that specific section of the Zoning Ordinance. All uses will require the submission of a site plan pursuant to Division 2 of the City of Hillsdale Zoning Ordinance.

### Sec. 36-272.03 General Standards

The Planning Commission shall review each application for the purpose of determining that each proposed use meets the following standards, and in addition, shall find adequate evidence that each use on the proposed location will:

- (1). Be designed, constructed, operated, and maintained so as to insure that public services and facilities affected by a proposed land use or activity will be capable of accommodating increased

service and facility loads caused by the land use or activity, to protect the natural environment and conserve natural resources and energy, to insure compatibility with adjacent uses of land, and to promote the use of land in a socially and economically desirable manner.

(2). Be designed to protect: natural resources; the health, safety, welfare, and social and economic well-being of those who will use the development under consideration; residents and landowners immediately adjacent to the proposed land use or activity; and the community as a whole.

(3). Be related to the valid exercise of the police power; and purposes which are affected by the proposed use or activity.

(4). Be necessary to meet the intent and purpose of the zoning ordinance; be related to the standards established in the ordinance for the land use or activity under consideration; and be necessary to insure compliance with those standards.

(5). Meet the standards of other governmental agencies where applicable, and ensure that the approval of these agencies has been obtained or is assured.

(6). Meets the intent of the Hillsdale Placemaking Plan to provide harmonious streetscapes and consistent architecture.

#### **Sec. 36-272.04 Splicing**

The Downtown Business District focuses attention on the development and form of public and private properties and spaces within the area designated on the Regulating Plan referenced in Section 36.272.05. Requirements regarding site development standards such as parking, lighting, and encroachments included in this Ordinance will take precedence over the general requirements contained in the City of Hillsdale Zoning Ordinance. The Downtown Business District will replace the following Sections of the City of Hillsdale Zoning Ordinance:- Division 7 - B-2 Downtown Form-Based District. All other provisions of the City of Hillsdale Zoning Ordinance remain intact and valid.

#### **Sec. 36-272.05 Properties Currently Developed and Occupied**

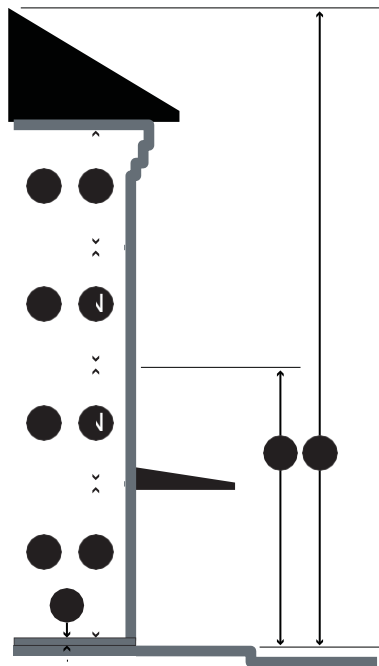
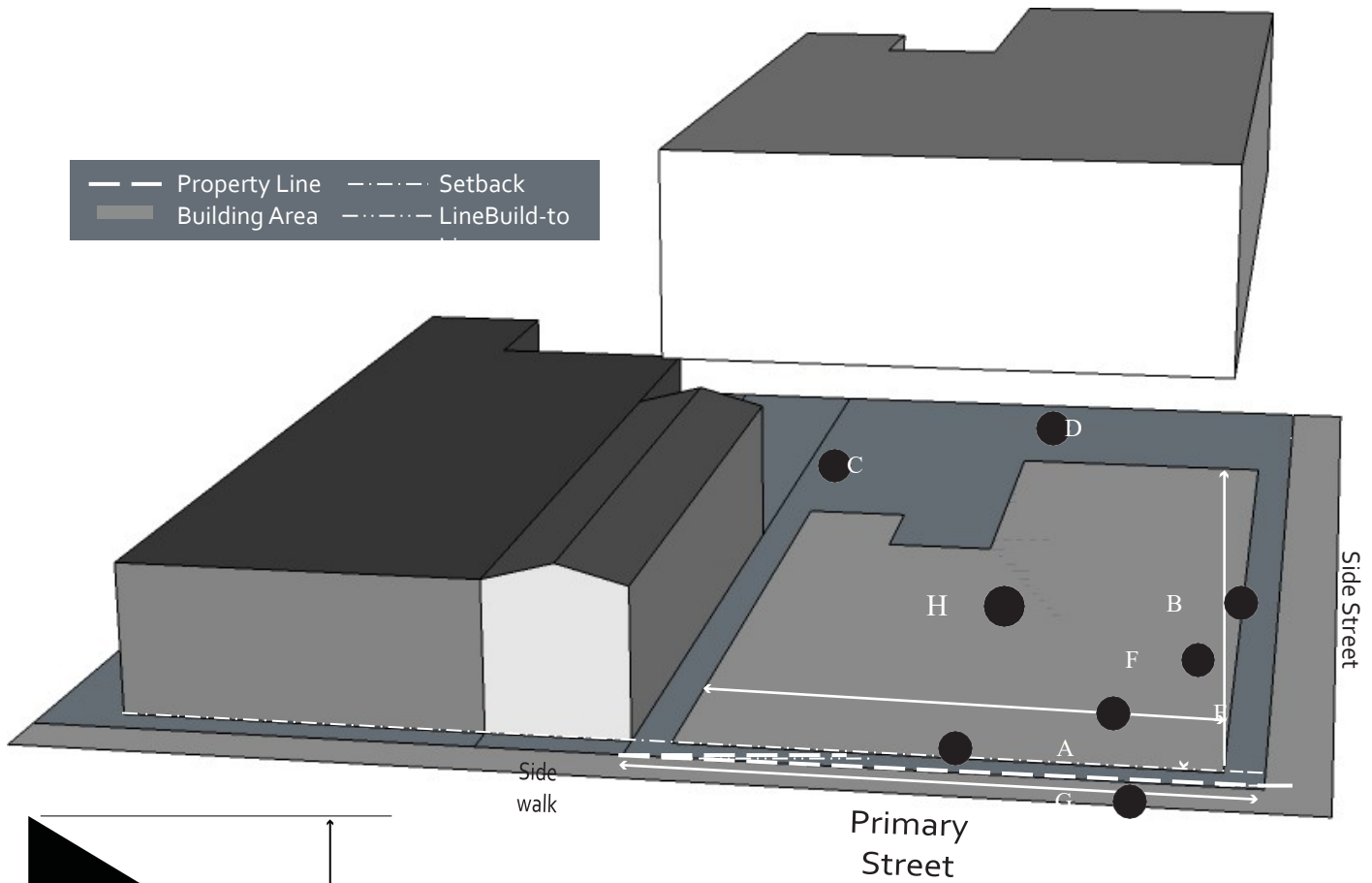
The Regulating Plan encompasses properties that have been developed under the current City of Hillsdale Zoning Ordinance. These properties may not comply with the dimensional and form requirements of the Downtown Business District and will not be considered as nonconforming. If the property changes occupancy after the effective date of this Ordinance it will be required to comply [111]with the applicable section of this Ordinance except Section 36.274 “Lot and Building Placement.” If the property is demolished, redeveloped, or vacant it will be required to comply empty with [112]all of the provisions of this Ordinance.

#### **Section 36.273 Regulating Plan**

A Regulating Plan connects the regulations in the Business Code to the specific lots and rights-of-way they govern. This is similar to the Zoning Map of a use-based code. However, the primary purposes of a Regulating Plan are quite different from a conventional zoning map: addressing the intensity of development rather than use, and prescribing a quality public realm [113]rather than proscribing incompatible uses. Therefore, its function is quite distinct. The intent of the Hillsdale Downtown

Business District is to preserve the historic built form of the community core, and to establish a functional and aesthetic linkage between the traditional downtown and the campus of Hillsdale College. Because the locus of each of these goals is within the public realm<sup>[TT4]</sup>, this code has been developed to maximize its impact there. The public right-of-way is the organizing principle within each Category. Therefore, the Regulating Category which applies to each lot or parcel is determined by the right-of-way adjacent to its front lot line. This method promotes a cohesive experience on both sides of the public space, the right-of-way.

# Section 36.274 LOT AND BUILDING PLACEMENT



NOTES
All buildings must have a primary ground-floor entrance which faces the primary street.
Rear-facing buildings, loading docks, overhead doors, and other service entries are prohibited on street-facing facades.
Air compressors, mechanical pumps, exterior water heaters, utility equipment, waste containers, storage tanks, and similar equipment shall not be stored or located within any area adjacent to a street right-of-way.



## LOT AND BUILDING TERMINOLOGY

### BUILD-TO LINE

A line parallel to the property line where the facade of the building is required to be located.

### SETBACK

The distance by which a building must be separated by the property line or ROW, typically defined and regulated as a minimum

### PRIMARY STREET FRONTAGE BUILD-OUT

The percent of the lot frontage which must be occupied by the building facade

### SIDE STREET, CORNER LOT FRONTAGE BUILD-OUT

The percent of the side lot boundary which must be occupied by the building face

### MAXIMUM LOT WIDTH

The largest allowed distance between lot corners along the front ROW

### MINIMUM LOT WIDTH

The smallest allowed distance between lot corners along the front ROW

### LOT DEPTH

The minimum depth of a lot, expressed in feet

### LOT COVERAGE

The percent of the lot covered by buildings and accessory structures

### IMPERVIOUS COVERAGE

The percent of the lot covered by impervious surfaces including roofs, patios, driveways, and other hard surfaces which result in water runoff

### GROUND FLOOR

The bottom floor of a building, providing access to the outdoors

### UPPER FLOORS

All floors above the ground floor of a building

### MINIMUM BUILDING HEIGHT

The shortest allowed vertical distance between the sidewalk and the top point of reference for a building facade along the front ROW

### MAXIMUM BUILDING HEIGHTS

The largest allowed vertical distance between the sidewalk and the top point of reference for a building

### GROUND FLOOR FINISHED LEVEL HEIGHT

The vertical distance allowed between the sidewalk and the top of the finished floor on the ground level, regulated as a minimum

### MINIMUM GROUND-FLOOR CEILING HEIGHT

The smallest allowed vertical distance between the finished floor and ceiling on the ground floor of a building

# Section 36.275 REGULATING PLAN CATEGORIES

## Section 36.275.01 Downtown Core (DC)



<b>PURPOSE</b>
The Downtown Core category is designed to foster a mix of commercial, institutional, and residential uses that are accessible by multiple modes to serve the community as a whole.
<b>DISTINGUISHING CHARACTERISTICS</b>
Retail, workplace, and civic activities mixed with attached housing types such as apartments and live/work units
<b>GENERAL CHARACTER</b>
Predominantly attached buildings, landscaping within the public right-of-way, substantial pedestrian activity

<b>DESIRED FORM</b>	
Mixed Use	
<b>LOT PROPERTIES</b>	
Area	None
Width	None
Depth	None
<b>BUILDING PLACEMENT</b>	
Small or no setbacks; buildings oriented to the street with placement and character defining a street wall	
Front build-to line	0' from sidewalk
Side street build-to line, corner lot	0' from sidewalk
Side setback	0' from property line
Rear setback	Loading space only
<b>BUILDING FRONTAGE</b>	
Frontage types	Shopfront, Gallery, Arcade
Building front facade as % of lot width (minimum)	90%
Side street facade as % of lot width (minimum)	60%
<b>HEIGHT</b>	
Building maximum (stories / height)	4 stories / 50' or Planning Commission approval
Building minimum (stories / height)	2 stories / 18'
Difference between adjacent buildings (stories, max)	1
First floor height	Min. 10' Max.14'
Upper floor height	Min. 8' Max.14'
<b>COVERAGE</b>	
Impervious surface (max)	100%
Landscaped (min)	0%
<b>PARKING</b>	
Public	On-street, public lots
Private	Public lots; off-street spaces accessible via alleys
<b>TRANSPORTATION MODES</b>	
Primary	Pedestrian
Secondary	Car, truck, bus, bicycle
<b>OPEN SPACE TYPE</b>	
Plazas, squares, pocket parks, ROW landscaping amenities	

Sec. 36.275.02 DOWNTOWN EDGE (DE)



<b>PURPOSE</b>
The Downtown Edge category provides a mix of commercial, office, and residential uses, integrated into the existing built form. It serves as a transition between the intensely developed Downtown Core and the residential neighborhoods.
<b>DISTINGUISHING CHARACTERISTICS</b>
Retail and workplace activities mixed with detached and attached housing types such as townhomes and mansion apartments; limited off-street parking.
<b>GENERAL CHARACTER</b>
Midsized detached buildings which may have more than one unit and/or more than one use; balance between landscape and buildings; presence of pedestrian amenities such as sidewalks and pedestrian scale lighting.

<b>DESIRED FORM</b>	
Variety of 1 story commercial buildings and 2 to 3 story residential and mixed use buildings	
<b>LOT PROPERTIES</b>	
Area	None
Width	None
Depth	None
<b>BUILDING PLACEMENT</b>	
Close to right-of-way with or without a landscaped greenbelt	
Front build-to line	0' - 25'
Side street build-to line, corner lot	0' - 25'
Side setback	0' from property line; If openings in building, 10' from property line
Rear setback	On-site parking or Loading space only
<b>BUILDING FRONTAGE</b>	
Frontage types	Shopfront, Stoop, Porch
Building front facade as % of lot width (minimum)	N/A
Side street facade as % of lot width (minimum)	N/A
<b>HEIGHT</b>	
Building maximum (stories / height)	<del>2.5</del> -3 stories / <del>35</del> '-40'
Building minimum (stories / height)	1 story / 12' Max-
Difference between adjacent buildings (stories, max)	1
First floor height	Min.10' Max.12'
Upper floor height	Min. 8' Max.12'
<b>COVERAGE</b>	
Impervious surface (max)	85%
Landscaped (min)	15%
<b>PARKING</b>	
Public	On-street, public lots, on-site
Private	Public lots, limited off-street parking by parcel, private lots
<b>TRANSPORTATION MODES</b>	

Primary	Pedestrian, bicycle, car
Secondary	Truck, bus
OPEN SPACE TYPE	
Plazas, squares, pocket parks, ROW landscaping amenities	

## Section 36.276 REGULATED USES

Regulated uses are identified for each Category either as a Permitted Use (P) or another relevant designation, use requiring a Conditional Use Permit (CUP), [115]. If a use is blank with no designation or not listed, the use is not permitted in that zone. All uses requiring a CUP must address the standards in this code. If the CUP invokes additional standards, the special provision column references that specific section of the Zoning Ordinance.

USE	CLASSIFICATION	
	DC	DE
RESIDENTIAL	UPPER FLOORS <del>ONLY</del> AND GROUND FLOOR ALLEY ACCESS	
One-family detached dwellings		P
One-family attached dwellings		P
Duplexes		P
Lofts	P	P
Live/work units	P	P
Multiple Family - Small	P	P
Multiple Family - Large	P	P
Home Occupation	P	P
Home Occupation - 2 or more persons	P	P
RESIDENTIAL - SERVICES	UPPER FLOORS ONLY	
Nursing homes		P
Child care centers	P	P
PUBLIC AND PRIVATE INSTITUTIONAL		
Schools (public, parochial, private)	P	P
Civic uses	P	P
Assembly and meeting halls	P	P
Churches	P	P
Educational	P	P
Post office	P	P
Fine arts	P	P
Performing and screen arts	P	P
Recreational facilities	P	P
Municipal/public works	P	P
Mortuaries and funeral homes		P

USE	CLASSIFICATION	
	DC	DE
<b>TRANSPORTATION / UTILITIES</b>		
Parking (public or private)	P	P
Public transit stop or station	P	P
Power generation	P	P
Public utilities	P	P
Warehousing	P	
Wireless Telecommunication Facilities		
<b>OFFICE</b>		
Professional offices	P	P
Medical facilities, including urgent care		P
Medical/clinical/general practitioner offices	P	P
Veterinary clinic		P
<b>COMMERCIAL</b>		
Mixed use with residential above 1st floor	P	P
Retail, except with the following features	P	P
Alcoholic beverages	P	P
Drive-thru		P
Floor area over 10,000 square feet		P
On-site production of items	P	P
Operating hours between 10pm and 7am	P	
Gasoline service station		P
Convenience market less than 3,500 sq.ft.	P	P
Restaurant, cafe, coffee shop, bar, tavern, except with the following features	P	P
Drive-thru		P
Drive-in		P
Outdoor service	P	P
Microbrewery, small distillery, small winery	P	P
Farmers Market	P	P
Personal services	P	P
Health and fitness facilities	P	P
Clubs, dance halls, lodges	P	P
Banks and financial, except with the following features	P	P
Drive-thru		P



Automobile service		
Gasoline stations		P
<b>LODGING</b>		
Hotel/motel	P	P
Bed and Breakfast	P	P

## Section 36.277 BUILDING FRONTAGES

### 36.277.01 Facade Components and Materials

<b>CUSTOMER ENTRANCES</b>	
Each side of a building facing a public street shall include at least one customer entrance, except that no building shall be required to provide entrances on more than two sides of the structure that face public streets	
Buildings shall have clearly defined, highly visible customer entrances that include no less than three of the following design features:	
Canopies / porticos above the entrance	Gabled roof forms or arches above the entrance
Roof overhangs above the entrance	Outdoor plaza adjacent to the entrance having seating and a minimum depth of 20'
Entry recesses / projections	Architectural details such as tile work and moldings that are integrated into the building structure and design above and/or directly adjacent to the entrance
Arcades that are physically integrated with the entrance	
Raised corniced parapets above the entrance	
Display windows that are directly adjacent to the entrance	
<b>WINDOWS AND TRANSPARENCY</b>	
A minimum of 75% of the ground floor story front facade between 1' and 8' above the sidewalk shall be comprised of transparent, non-reflective windows into the nonresidential space	
A minimum of 30% of the upper story facade measured floor-to-floor shall have transparent, non-reflective, vertically oriented windows	
<b>FACADE ORNAMENTATION</b>	
All visible elevations shall include decorative features such as cornices, pilasters, and friezes.	
<b>FACADE MASSING</b>	
Front facades 60' wide or wider shall incorporate wall offsets of at least two feet in depth (projections or recesses) a minimum of every 40'. Each required offset shall have a minimum width of 20'.	
Any section along the build-to line which is not defined by a building must be defined by a 3'6" masonry screen wall which is set back 5' from the build-to line. In the case of an existing parking lot, the screening wall can be located adjacent to the sidewalk. The area between the build-to line and the setback should be landscaped as possible.	
<b>ROOFS</b>	
Flat roofs shall have three-dimensional cornice treatments	
All roof-based mechanical equipment, as well as vents, pipes, antennas, satellite dishes, and other roof penetrations (with the exception of chimneys), shall be located on the rear elevations or screened with a parapet wall having a three-dimensional cornice treatment so as to minimize the visual impact	
<b>BUILDING MATERIALS</b>	
Durable and traditional building materials shall be used, with an explicit preference for brick construction. Fluted concrete masonry units and scored concrete masonry unit block, although not considered traditional building materials, may be used but shall not exceed 25% of the surface square footage of any portion of the building exposed to a public right-of-way, or customer access or parking area	
Materials such as exterior insulation finish system (EIFS), concrete panels, and panel brick are not considered durable and traditional building materials, and shall not be used	

**Sec. 36.277.02 Private Facades**

*Common Yard: a planted Frontage wherein the Facade is set back substantially from the Frontage Line. The front yard remains unfenced and is visually continuous with adjacent yards, supporting a common landscape. The deep Setback provides a buffer from the higher speed Thoroughfares.*

*Porch & Fence: a planted Frontage wherein the Facade is set back from the Frontage Line with an attached porch, permitted to encroach. A fence at the Frontage Line maintains street spatial definition.*

*Terrace or Lightwell: a Frontage wherein the Facade is set back by an elevated terrace or a sunken lightwell. This type buffers Residential use from urban Sidewalks and removes the private yard from public Encroachment*

*Forecourt: a Frontage wherein a portion of the Facade is close to the Frontage Line and the central portion is set back. The Forecourt is suitable for vehicular drop-offs. This type should be allocated in conjunction with other Frontage types. Large trees within the Forecourts may overhang the Sidewalks.*

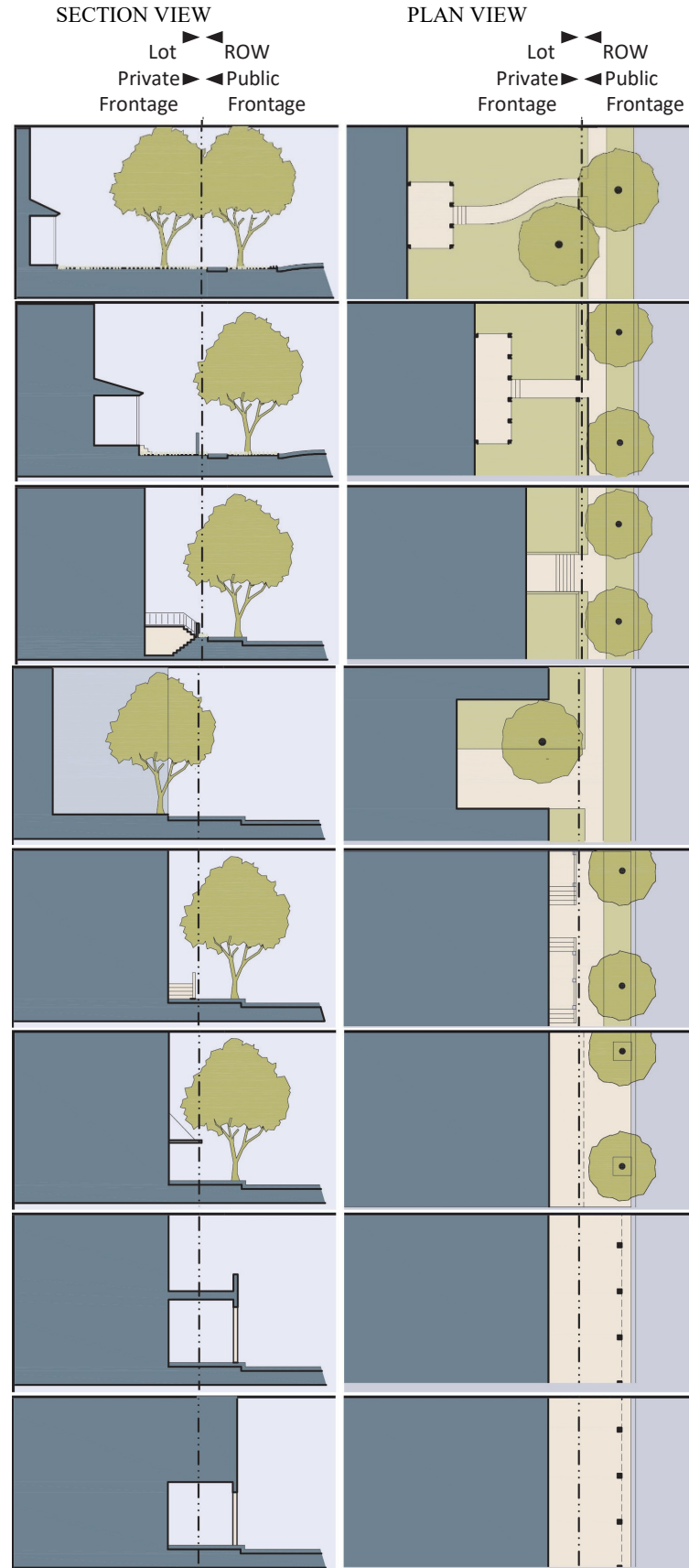
*Stoop: a Frontage with the first Story elevated from the Sidewalk sufficiently to secure privacy for the windows. The entrance is usually an exterior stair and landing. This type is recommended for ground-floor Residential use.*

*Shopfront: a Frontage with the building entrance at Sidewalk grade. This type is conventional for Retail use. It has a substantial glazing on the Sidewalk level and an awning that may overlap the Sidewalk to within 2 feet of the Curb. Syn: Retail Frontage.*

*Gallery: a Frontage with an attached cantilevered shed or a lightweight colonnade overlapping the Sidewalk. This type is conventional for Retail use. The Gallery shall be no less than 10 feet wide and should overlap the Sidewalk to within 2 feet of the Curb.*

*Arcade: a colonnade supporting habitable space that overlaps the Sidewalk, while the Facade at Sidewalk level remains at or behind the Frontage Line. This type is conventional for Retail use. The Arcade should overlap the Sidewalk to within 2 feet of the Curb.*

Source: SmartCode v9.2 Table 7



## Section 36.278 SPECIAL PROVISIONS

36.278.01 CANOPIES AND AWNINGS	
Canopies and awnings may be required and may encroach over the build-to line	
<i>Front</i>	8'
<i>Side</i>	8'
<i>Rear</i>	5'
36.278.02 SIDEWALK AMENITIES	
In the Downtown Core District, privately owned and provided sidewalk amenities such as benches, tables, chairs, signs, and plants are permitted to add convenience, charm, and character to the district, pursuant to Section 36- 279 outlining standards for permitting and approval, and <u>for</u> appeals.	
36.278.03 LANDSCAPING	
<del>A portion of each site shall be landscaped open space with one evergreen tree or shrub for every 1,000 square feet or portion thereof, plus one small or large deciduous tree for every 2,000 square feet or portion thereof. Plant materials shall be in accordance with Chapter X of the Hillsdale Zoning Code. Bioretention / rain gardens pursuant to 36-152 may also be considered. Parking lot landscaping shall be installed pursuant to 36-150(c), and parking lot screening shall be provided pursuant to 36-629. A 4'6" obscuring wall, fence, or vegetative buffer shall be provided on those sides of the property abutting Residential zoning. Landscaping shall be provided pursuant to Sec. 36-150.</del>	
36.278.04 LIGHTING	
Streetlights shall be of a general type specified by the City	
Wall pack lighting shall be used only on the rear or side of the building to illuminate exits and loading facilities	
Parking lot lighting pole height, including luminaire, shall not exceed the height of the building or 20', whichever is less, and shall be confined within the parking area	
Lighting shall be shielded from residential districts and driver visibility on thoroughfares	
36.278.05 Commercial Dumpsters	
Commercial dumpsters shall be sited in accordance with Section 36-151, Commercial Dumpsters.	

### Sec. 36.278.06 Signs

Signage shall be provided pursuant to Chapter 26 of the Hillsdale Municipal Code.

# 36.278.10 PARKING

## 36.278.11 Parking Location

Parking shall conform to Article VIII, Off-Street Parking and Loading, except where indicated.

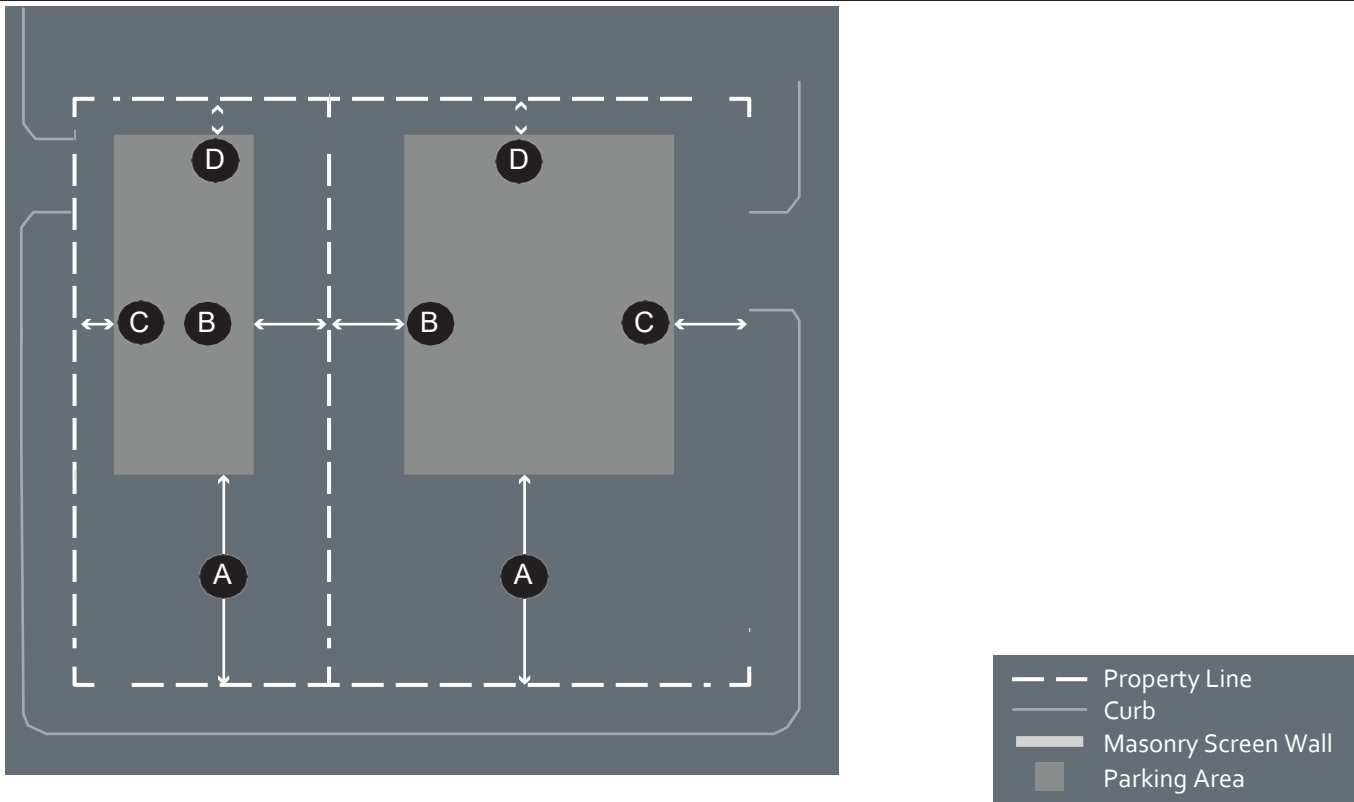
DISTANCE FROM PROPERTY LINE		
Front setback (see below)	A	10'
Adjacent to common property line	B	10'
Side street setback		
- landscape only	C	10'
-when a masonry screen wall is installed	C	5'
Rear setback	D	5'

Parking is not permitted between the right-of- way and the building facade. For parking which is adjacent to the building, the Front Setback is measured from the front of the building, traveling toward the rear of the lot.

Where a parking lot abuts an interior and/or common property line, the property owner shall provide a cross access easement for the purpose of connecting adjacent parking lots.

Parking lot landscaping shall be installed pursuant to 36-150(c). Bioretention / rain gardens pursuant to 36-152 may also be considered.

Loading space shall be provided in the rear yard in the ratio of at least ten square feet per front foot of building and shall be computed separately from the off-street parking requirements. Where an alley exists or is provided at the rear of buildings, the rear building setback and loading requirements may be computed from the center of the alley.



### 36.278.12 Required Parking

Uses specified in this section supersede 36-600.

RESIDENTIAL (PER DWELLING UNIT)		
Single family	2.0	
Duplex	2.0	
Multiple family	1.5	
Live/work unit	2.0	
Residential in Mixed Use buildings	1.5	
LODGING (PER BEDROOM / HOTEL ROOM)		
Bed & breakfast	1.2	
Inn	1.2	
Hotel / Motel	1.0	
OFFICE (PER 1,000 USABLE SQUARE FEET)		
Individual enclosed offices	3.0	
Open office concept	2.0	
COMMERCIAL (PER 1,000 USABLE SQUARE FEET)		
Retail	3.0	
PUBLIC AND PRIVATE INSTITUTIONAL		
SITE AMENITIES		
1 bicycle parking facility shall be provided on site per 10 vehicular parking spaces		
Benches may be required at the discretion of the Planning Commission		

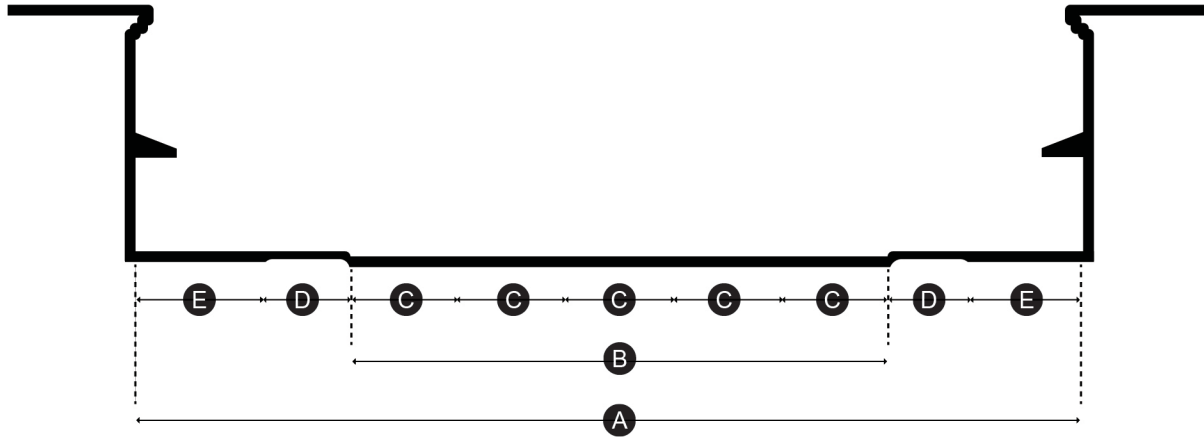
### 36.278.13 Shared Parking

Parking Calculations: When two functions share parking facilities, the sum of their individual parking requirements is divided by the Shared Parking Factor to determine the Effective Parking Requirement. For example, if 12 spaces are needed for a residential development and 32 spaces are needed for a retail development, this amount would be summed to equal 44. This number would be divided by 1.2, according to the chart below, to produce an Effective Parking Requirement of 36.6, or 37 parking spaces. This section supersedes [Section 36-595](#).

FUNCTION	RESIDENTI AL	LODGIN G	OFFIC E	RETAI L
RESIDENTIAL	1.0	1.1	1.4	1.2
LODGING	1.1	1.0	1.7	1.3
OFFICE	1.4	1.7	1.0	1.2
RETAIL	1.2	1.3	1.0	1.0

## 36.278.20 PUBLIC SPACE STANDARDS

### 36.278.21 THOROUGHFARE TYPES



#### STREET TERMINOLOGY

##### **Right-of-Way (ROW) Width A**

The measurement across a thoroughfare of the area under control or ownership of the Michigan Department of Transportation, Hillsdale County Road Commission, or private property owner.

##### **Curb Face to Curb Face Width B**

The distance across a thoroughfare between the vertical faces of the curb, typically intended for vehicles, including any on-street parking, planting strips, and gutters.

##### **Traffic and Parking Lanes C**

The number and width of areas designated for vehicular travel, not including bicycle lanes.

##### **Planting Zone D**

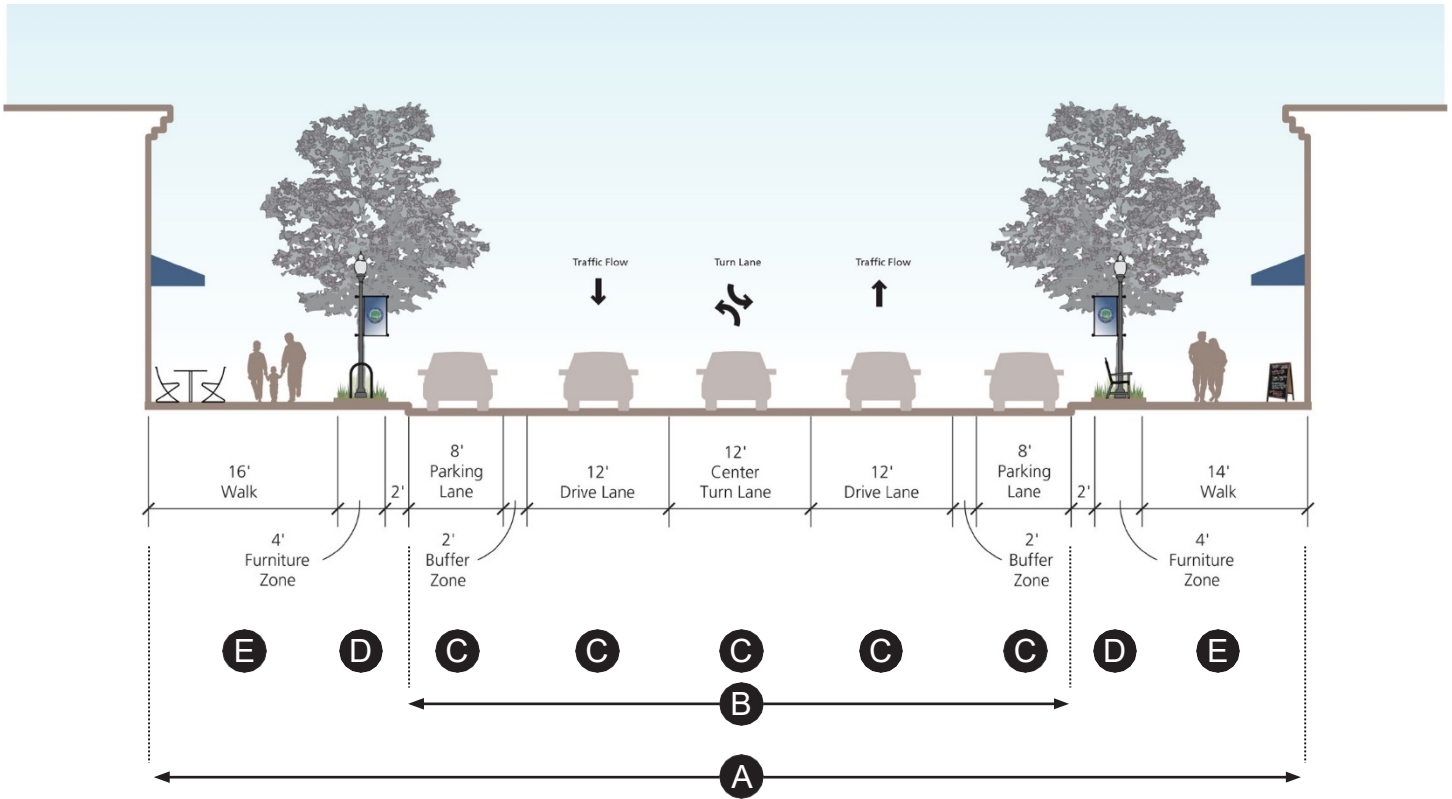
The area of the ROW used for street trees and flowers as well as Low Impact Development stormwater features, such as rain gardens. In some instances, this zone can be used for outdoor dining, depending on surface materials.

##### **Pedestrian Zone E**

The area used for pedestrian movement, dedicated to sidewalks and outdoor cafes.

**Thoroughfare type: Main Street**

*Example: Broad Street between Bacon and Carlton*



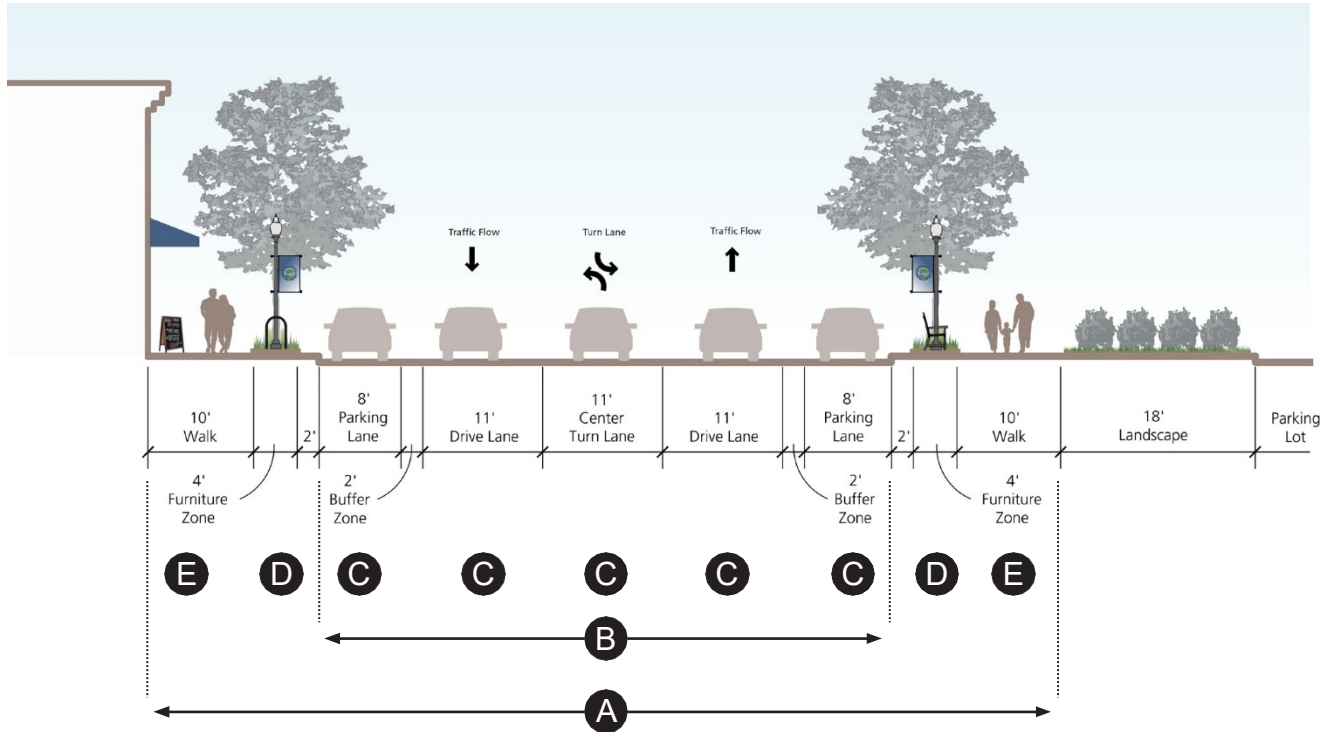
APPLICATION		
Target Speed		
Target Speed		
Overall Widths		
Public Realm (Between BTL)	98'	<b>A</b>
Right of Way (ROW) Width	56'	<b>B</b>
Lanes		
Traffic Lanes	12'	<b>C</b>
Turn Lane	12'	<b>C</b>
Parking Lanes	10'	<b>C</b>

Edges		
Curbs	2'	<b>D</b>
Planters and Tree Grates	4'	<b>D</b>
Walkways	14'-16'	<b>E</b>



### Thoroughfare type: Urban Center

Example: Howell Street

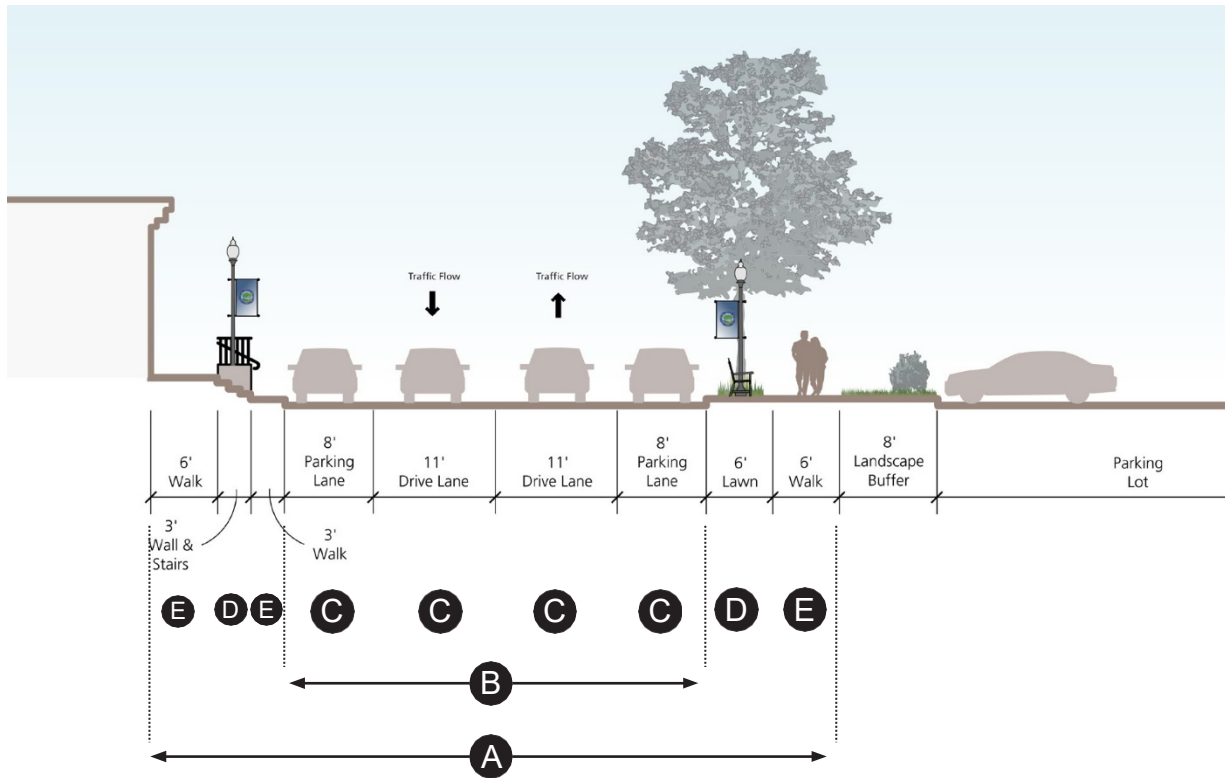


APPLICATION		
TARGET SPEED		
Target Speed		
OVERALL WIDTHS		
Public Realm (Between BTL)	94'	<b>A</b>
Right of Way (ROW) Width	53'	<b>B</b>
LANES		
Traffic Lanes	11'	<b>C</b>
Turn Lane	12'	<b>C</b>
Parking Lanes	10'	<b>C</b>

EDGES		
Curbs	2'	<b>D</b>
Planters and Tree Grates	4'	<b>D</b>
Landscape buffer	18'	
Walkways	10'	<b>E</b>

**Thoroughfare type: Urban Residential**

*Example: Bacon Street between Manning and alley*

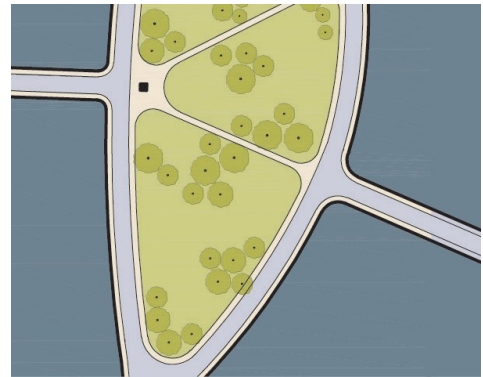
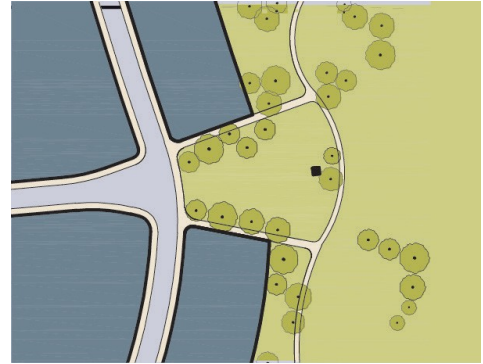


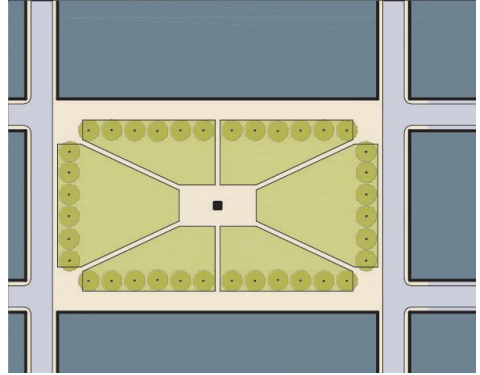
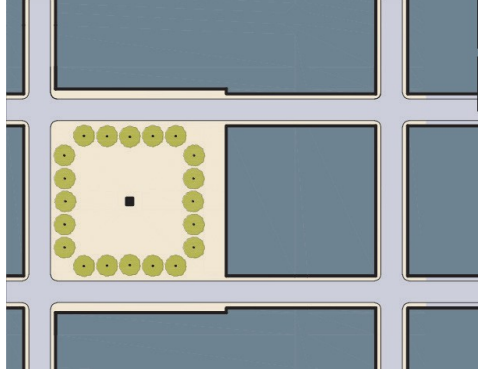
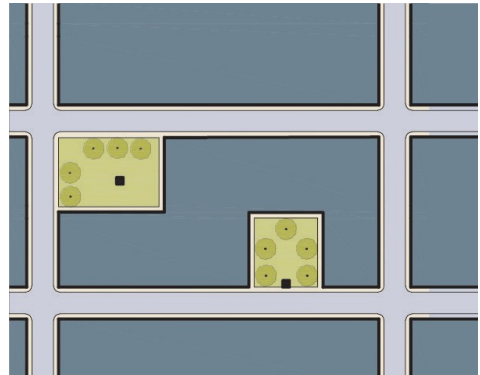
APPLICATION		
Target Speed		
Target Speed		
Overall Widths		
Public Realm (Between BTL)	62'	<b>A</b>
Right of Way (ROW) Width	38'	<b>B</b>
Lanes		
Traffic Lanes	11'	<b>C</b>
Turn Lane	12'	<b>C</b>
Parking Lanes	10'	<b>C</b>

Edges		
Curbs	2'	<b>D</b>
Planters and Tree Grates	4'	<b>D</b>
Landscape buffer	18'	
Walkways	10'	<b>E</b>

36.278.22 Civic Spaces

TYPE	CLASSIFICATION		
<p><b>PARK</b></p> <p>A natural preserve available for unstructured recreation. A park may be independent of surrounding building Frontages. Its landscape shall consist of Paths and trails, meadows, waterbodies, woodland and open shelters, all naturalistically disposed. Parks may be lineal, following the trajectories of natural corridors. The minimum size shall be 8 acres. Larger parks may be approved by <a href="#">a Warrant[116]</a> as Special Districts in all zones.</p>	BC	CC	CN
<p><b>GREEN</b></p> <p>An Open Space, available for unstructured recreation. A Green may be spatially defined by landscaping rather than building Frontages. Its landscape shall consist of lawn and trees, naturalistically disposed. The minimum size shall be 1/2 acre and the maximum shall be 8 acres.</p>	BC	CC	CN



<p><b>SQUARE</b></p> <p>An Open Space available for unstructured recreation and Civic purposes. A Square is spatially defined by building Frontages. Its landscape shall consist of paths, lawns and trees, formally disposed. Squares shall be located at the intersection of important Thoroughfares. The minimum size shall be 1/2 acre and the maximum shall be 5 acres.</p>	<p>DC DN</p> 
<p><b>PLAZA</b></p> <p>An Open Space available for Civic purposes and Commercial activities. A Plaza shall be spatially defined by building Frontages. Its landscape shall consist primarily of pavement. Trees are optional. Plazas should be located at the intersection of important streets. The minimum size shall be 1/2 acre and the maximum shall be 2 acres.</p>	<p>DC BC CC</p> 
<p><b>PLAYGROUND</b></p> <p>An Open Space designed and equipped for the recreation of children. A playground should be fenced and may include an open shelter. Playgrounds shall be interspersed within Residential areas and may be placed within a Block. Playgrounds may be included within parks and greens. There shall be no minimum or maximum size.</p>	<p>DC DN CN</p> 

## Section 36.279 APPLICATION PROCESS and APPEAL

### 36.279.01 Application Process

A. An application for a permit pursuant to this article must be submitted to the zoning administrator for approval and contain the following information:

- (1) The name, address, and contact information of both the applicant and the business.
- (2) The name, address and contact information of the property owner if other than the applicant.
- (3) A site plan showing the proposed location of outdoor sale items, the proposed location and number of benches, tables, chairs, desks, signs, plants, artworks, waste receptacles or other similar amenities, and the location and number of all related equipment, such as, by way of example, outdoor electrical outlets, umbrellas, and railings.
- (4) The proposed area of occupancy including square feet and dimensions, and the location of existing grates, hydrants, trees, shrubs, and other public items.
- (5) The proposed clear path to accommodate pedestrian traffic and circulation through and within the use area by customers and members of the general public.
- (6) If the sale of alcohol is proposed, a copy of approval from the Michigan State Liquor Control Commission.
- (7) A signed agreement committing and requiring the applicant:

a. To provide proof of public liability and property damage insurance with coverage that is satisfactory to the City of Hillsdale and with limits of liability of not less than a single limit of \$300,000.00, with the City-designated therein as a named insured, to be and remain in force for the duration of the permitted use of the City Hillsdale's sidewalk and right-of-way, such proof to be provided at the time of execution of the agreement.

b. To agree that it will defend, indemnify, and hold the City of Hillsdale harmless from all damages, claims, demands, causes of action, lawsuits, attorney fees and related expenses, as a result of actual or claimed personal injury, including death, property damage or other damage or loss of any kind or nature which is or is claimed to arise out of or because of the use of the City's sidewalk or right-of-way by the negligence, gross negligence, or intentional act of applicant or any of its agents, servants, employees, guests, vendors, invitees, contractors, and members of the public, and whether caused in part by negligence of the City, its employees, agents, servants, or representatives.

c. To agree to repair any damage caused to the sidewalk or right-of-way as a result of the placement of any permitted item or the operation of a permitted business or other activity on a sidewalk or within any other part of the right-of-way at the applicant's expense.

d. To represent and covenant that it does not discriminate against any employee or applicant for employment, and shall not discriminate against any member of the general public that will participate in the event it is staging under this agreement, or any other member of the public because of race, color, religion, national origin, age, height, weight, marital status or other legally protected class.

~~e.~~

B. The zoning administrator shall review the application for compliance with the ordinance for approval/disapproval. If determined to be in compliance, the zoning administrator or his designee shall approve the issuance of the permit; if determined to be in substantial but not complete compliance, approve the

issuance of the permit subject to restrictions; or if determined to be substantially non-compliant, disapprove and deny the issuance of the permit, as the circumstance requires.

C. Permits must be applied for annually and all activities or other actions taken under them shall adhere to all specifications of the City of Hillsdale CBD Sidewalk Use Ordinance and the terms and restrictions contained within the permit. Failure to do so will result in the Zoning Administrator notifying the permit holder of a violation, either in writing or verbally. If the violation is designated as a safety hazard, it shall be corrected and rectified within the 24-hour period next following notification. ~~[[7]]All violations that are not designated as safety violations shall be corrected and rectified within the 72-hour period next following notification. If any violation is not corrected and rectified within the time specified, the permit in question shall automatically become void and of no further force or effect, and all items placed on the sidewalk and all business or other activities taken pursuant to it shall be immediately removed and terminated.~~

~~C.  
the 24 hour period next following notification. ~~[[7]]All violations that are not designated as safety violations shall be corrected and rectified within the 72-hour period next following notification. If any violation is not corrected and rectified within the time specified, the permit in question shall automatically become void and of no further force or effect, and all items placed on the sidewalk and all business or other activities taken pursuant to it shall be immediately removed and terminated.~~~~

### **36-279.02 - Appeals.**

Appeals involving the interpretation or application of these rules, the imposition of restrictions, and the denial of a permit, may be taken to the zoning board of appeals under such provisions and process as prescribed in section 36- 84 of the Hillsdale Municipal Code.

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## Section 36.279

- 36.279.01 Application Process
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# Article III -Division 7

## CITY OF HILLSDALE

### DOWNTOWN BUSINESS DISTRICT

#### Section 36.271 Purpose

The Hillsdale Downtown Business District is a departure from traditional zoning in that it focuses less on the use of a parcel and more on the preservation of the City's character as it is expressed in its built form. To do this, development standards are integrated with public realm standards and include form regulations which are intended to support the re-creation and expansion of the City's successful downtown built environment. Key elements include architectural standards, mixed uses by right, diversity among travel modes, residential accommodation in the downtown, and a parking strategy organized by district rather than by parcel.

	CURRENT ZONING	INTENT
Downtown	Downtown Commercial	Preserve, replicate Integrate into commercial

#### Section 36.272 Regulated Uses, General Standards, Special Use Permit Standards and Splicing

##### 36.272.01 Text and Diagrams

The text and diagrams in the Downtown Business District address the location and extent of land uses, implement the vision articulated in the Hillsdale Placemaking process, and express community intentions regarding urban form and design. These expressions may differentiate neighborhoods, districts, and corridors, provide for a mixture of land uses and housing types within each, and provide specific measures for regulating relationships between buildings, and between buildings and outdoor public areas, including streets.

##### 36.272.02 Regulated Uses

Regulated uses are identified for each zone either as a Permitted Use (P) or a use requiring a Conditional Use Permit (CUP). All CUP uses must address the General Standards listed below. If the CUP has additional standards over and above the General Standards the special provision column references that specific section of the Zoning Ordinance. All uses will require the submission of a site plan pursuant to Division 2 of the City of Hillsdale Zoning Ordinance.

##### Sec. 36-272.03 General Standards

The Planning Commission shall review each application for the purpose of determining that each proposed use meets the following standards, and in addition, shall find adequate evidence that each use on the proposed location will:

- (1). Be designed, constructed, operated, and maintained so as to insure that public services and facilities affected by a proposed land use or activity will be capable of accommodating increased



service and facility loads caused by the land use or activity, to protect the natural environment and conserve natural resources and energy, to insure compatibility with adjacent uses of land, and to promote the use of land in a socially and economically desirable manner.

(2). Be designed to protect: natural resources; the health, safety, welfare, and social and economic well-being of those who will use the development under consideration; residents and landowners immediately adjacent to the proposed land use or activity; and the community as a whole.

(3). Be related to the valid exercise of the police power and purposes which are affected by the proposed use or activity.

(4). Be necessary to meet the intent and purpose of the zoning ordinance; be related to the standards established in the ordinance for the land use or activity under consideration; and be necessary to insure compliance with those standards.

(5). Meet the standards of other governmental agencies where applicable, and ensure that the approval of these agencies has been obtained or is assured.

(6). Meet the intent of the Hillsdale Placemaking Plan to provide harmonious streetscapes and consistent architecture.

#### **Sec. 36-272.04 Splicing**

The Downtown Business District focuses attention on the development and form of public and private properties and spaces within the area designated on the Regulating Plan referenced in Section 36.272.05. Requirements regarding site development standards such as parking, lighting, and encroachments included in this Ordinance will take precedence over the general requirements contained in the City of Hillsdale Zoning Ordinance. The Downtown Business District will replace the following Sections of the City of Hillsdale Zoning Ordinance:- Division 7 - B-2 Downtown Form-Based District. All other provisions of the City of Hillsdale Zoning Ordinance remain intact and valid.

#### **Sec. 36-272.05 Properties Currently Developed and Occupied**

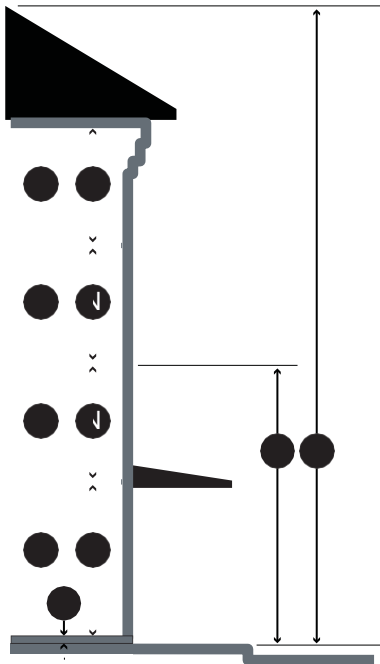
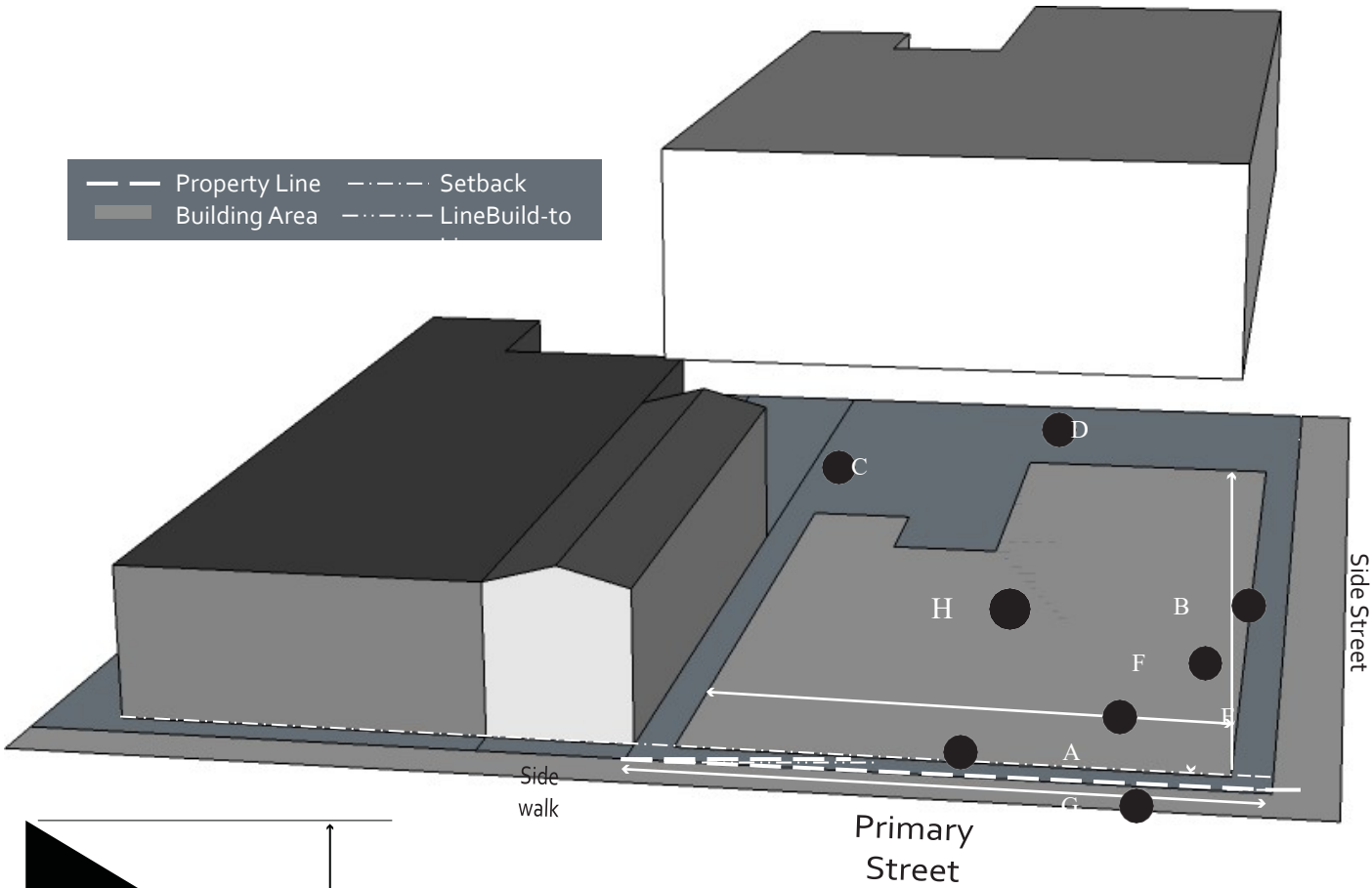
The Regulating Plan encompasses properties that have been developed under the current City of Hillsdale Zoning Ordinance. These properties may not comply with the dimensional and form requirements of the Downtown Business District and will not be considered as nonconforming. If the property changes occupancy after the effective date of this Ordinance it will be required to comply with the applicable section of this Ordinance except Section 36.274 "Lot and Building Placement." If the property is demolished, redeveloped, or vacant it will be required to comply with all of the provisions of this Ordinance.

#### **Section 36.273 Regulating Plan**

A Regulating Plan connects the regulations in the Business Code to the specific lots and rights-of-way they govern. This is similar to the Zoning Map of a use-based code. However, the primary purposes of a Regulating Plan are quite different from a conventional zoning map: addressing the intensity of development rather than use, and prescribing a quality public realm rather than proscribing incompatible uses. Therefore, its function is quite distinct. The intent of the Hillsdale Downtown Business District is

to preserve the historic built form of the community core, and to establish a functional and aesthetic linkage between the traditional downtown and the campus of Hillsdale College. Because the locus of each of these goals is within the public realm, this code has been developed to maximize its impact there. The public right-of-way is the organizing principle within each Category. Therefore, the Regulating Category which applies to each lot or parcel is determined by the right-of-way adjacent to its front lot line. This method promotes a cohesive experience on both sides of the public space, the right-of-way.

### Section 36.274 LOT AND BUILDING PLACEMENT



NOTES
All buildings must have a primary ground-floor entrance which faces the primary street.
Rear-facing buildings, loading docks, overhead doors, and other service entries are prohibited on street-facing facades.
Air compressors, mechanical pumps, exterior water heaters, utility equipment, waste containers, storage tanks, and similar equipment shall not be stored or located within any area adjacent to a street right-of-way.

## LOT AND BUILDING TERMINOLOGY

### BUILD-TO LINE

A line parallel to the property line where the facade of the building is required to be located.

### SETBACK

The distance by which a building must be separated by the property line or ROW, typically defined and regulated as a minimum

### PRIMARY STREET FRONTAGE BUILD-OUT

The percent of the lot frontage which must be occupied by the building facade

### SIDE STREET, CORNER LOT FRONTAGE BUILD-OUT

The percent of the side lot boundary which must be occupied by the building face

### MAXIMUM LOT WIDTH

The largest allowed distance between lot corners along the front ROW

### MINIMUM LOT WIDTH

The smallest allowed distance between lot corners along the front ROW

### LOT DEPTH

The minimum depth of a lot, expressed in feet

### LOT COVERAGE

The percent of the lot covered by buildings and accessory structures

### IMPERVIOUS COVERAGE

The percent of the lot covered by impervious surfaces including roofs, patios, driveways, and other hard surfaces which result in water runoff

### GROUND FLOOR

The bottom floor of a building, providing access to the outdoors

### UPPER FLOORS

All floors above the ground floor of a building

### MINIMUM BUILDING HEIGHT

The shortest allowed vertical distance between the sidewalk and the top point of reference for a building facade along the front ROW

### MAXIMUM BUILDING HEIGHTS

The largest allowed vertical distance between the sidewalk and the top point of reference for a building

### GROUND FLOOR FINISHED LEVEL HEIGHT

The vertical distance allowed between the sidewalk and the top of the finished floor on the ground level, regulated as a minimum

### MINIMUM GROUND-FLOOR CEILING HEIGHT

The smallest allowed vertical distance between the finished floor and ceiling on the ground floor of a building

# Section 36.275 REGULATING PLAN CATEGORIES



**Section 36.275.01 Downtown Core (DC)**

<b>PURPOSE</b>
The Downtown Core category is designed to foster a mix of commercial, institutional, and residential uses that are accessible by multiple modes to serve the community as a whole.
<b>DISTINGUISHING CHARACTERISTICS</b>
Retail, workplace, and civic activities mixed with attached housing types such as apartments and live/work units
<b>GENERAL CHARACTER</b>
Predominantly attached buildings, landscaping within the public right-of-way, substantial pedestrian activity

<b>DESIRED FORM</b>	
Mixed Use	
<b>LOT PROPERTIES</b>	
Area	None
Width	None
Depth	None
<b>BUILDING PLACEMENT</b>	
Small or no setbacks; buildings oriented to the street with placement and character defining a street wall	
Front build-to line	0' from sidewalk
Side street build-to line, corner lot	0' from sidewalk
Side setback	0' from property line
Rear setback	Loading space only
<b>BUILDING FRONTAGE</b>	
Frontage types	Shopfront, Gallery, Arcade
Building front facade as % of lot width (minimum)	90%
Side street facade as % of lot width (minimum)	60%
<b>HEIGHT</b>	
Building maximum (stories / height)	4 stories / 50' or Planning Commission approval
Building minimum (stories / height)	2 stories / 18'
Difference between adjacent buildings (stories, max)	1
First floor height	Min. 10' Max.14'
Upper floor height	Min. 8' Max.14'
<b>COVERAGE</b>	
Impervious surface (max)	100%
Landscaped (min)	0%
<b>PARKING</b>	
Public	On-street, public lots
Private	Public lots; off-street spaces accessible via alleys
<b>TRANSPORTATION MODES</b>	
Primary	Pedestrian
Secondary	Car, truck, bus, bicycle
<b>OPEN SPACE TYPE</b>	
Plazas, squares, pocket parks, ROW landscaping amenities	

Sec. 36.275.02 DOWNTOWN EDGE (DE)



<b>PURPOSE</b>
The Downtown Edge category provides a mix of commercial, office, and residential uses, integrated into the existing built form. It serves as a transition between the intensely developed Downtown Core and the residential neighborhoods.
<b>DISTINGUISHING CHARACTERISTICS</b>
Retail and workplace activities mixed with detached and attached housing types such as townhomes and mansion apartments; limited off-street parking.
<b>GENERAL CHARACTER</b>
Midsized detached buildings which may have more than one unit and/or more than one use; balance between landscape and buildings; presence of pedestrian amenities such as sidewalks and pedestrian scale lighting.

<b>DESIRED FORM</b>	
Variety of 1 story commercial buildings and 2 to 3 story residential and mixed use buildings	
<b>LOT PROPERTIES</b>	
Area	None
Width	None
Depth	None
<b>BUILDING PLACEMENT</b>	
Close to right-of-way with or without a landscaped greenbelt	
Front build-to line	0' - 25'
Side street build-to line, corner lot	0' - 25'
Side setback	0' from property line; If openings in building, 10' from property line
Rear setback	On-site parking or Loading space only
<b>BUILDING FRONTAGE</b>	
Frontage types	Shopfront, Stoop, Porch
Building front facade as % of lot width (minimum)	N/A
Side street facade as % of lot width (minimum)	N/A
<b>HEIGHT</b>	
Building maximum (stories / height)	3 stories / 40'
Building minimum (stories / height)	1 story / 12' Max
Difference between adjacent buildings (stories, max)	1
First floor height	Min.10' Max.12'
Upper floor height	Min. 8' Max.12'
<b>COVERAGE</b>	
Impervious surface (max)	85%
Landscaped (min)	15%
<b>PARKING</b>	
Public	On-street, public lots, on-site
Private	Public lots, limited off-street parking by parcel, private lots
<b>TRANSPORTATION MODES</b>	



Primary	Pedestrian, bicycle, car
Secondary	Truck, bus
OPEN SPACE TYPE	
Plazas, squares, pocket parks, ROW landscaping amenities	

## Section 36.276 REGULATED USES

Regulated uses are identified for each Category either as a Permitted Use (P) or another relevant designation. If a use is blank with no designation or not listed, the use is not permitted in that zone. All uses requiring a CUP must address the standards in this code. If the CUP invokes additional standards, the special provision column references that specific section of the Zoning Ordinance.

USE	CLASSIFICATION	
	DC	DE
RESIDENTIAL	UPPER FLOORS AND GROUND FLOOR ALLEY ACCESS	
One-family detached dwellings		P
One-family attached dwellings		P
Duplexes		P
Lofts	P	P
Live/work units	P	P
Multiple Family - Small	P	P
Multiple Family - Large	P	P
Home Occupation	P	P
Home Occupation - 2 or more persons	P	P
RESIDENTIAL - SERVICES	UPPER FLOORS ONLY	
Nursing homes		P
Child care centers	P	P
	PUBLIC AND PRIVATE INSTITUTIONAL	
Schools (public, parochial, private)	P	P
Civic uses	P	P
Assembly and meeting halls	P	P
Churches	P	P
Educational	P	P
Post office	P	P
Fine arts	P	P
Performing and screen arts	P	P
Recreational facilities	P	P
Municipal/public works	P	P
Mortuaries and funeral homes		P

USE	CLASSIFICATION	
	DC	DE
<b>TRANSPORTATION / UTILITIES</b>		
Parking (public or private)	P	P
Public transit stop or station	P	P
Power generation	P	P
Public utilities	P	P
Warehousing	P	
Wireless Telecommunication Facilities		
<b>OFFICE</b>		
Professional offices	P	P
Medical facilities, including urgent care		P
Medical/clinical/general practitioner offices	P	P
Veterinary clinic		P
<b>COMMERCIAL</b>		
Mixed use with residential above 1st floor	P	P
Retail, except with the following features	P	P
Alcoholic beverages	P	P
Drive-thru		P
Floor area over 10,000 square feet		P
On-site production of items	P	P
Operating hours between 10pm and 7am	P	
Gasoline service station		P
Convenience market less than 3,500 sq.ft.	P	P
Restaurant, cafe, coffee shop, bar, tavern, except with the following features	P	P
Drive-thru		P
Drive-in		P
Outdoor service	P	P
Microbrewery, small distillery, small winery	P	P
Farmers Market	P	P
Personal services	P	P
Health and fitness facilities	P	P
Clubs, dance halls, lodges	P	P
Banks and financial, except with the following features	P	P
Drive-thru		P

Automobile service		
Gasoline stations		P
<b>LODGING</b>		
Hotel/motel	P	P
Bed and Breakfast	P	P

## Section 36.277 BUILDING FRONTAGES

### 36.277.01 Facade Components and Materials

<b>CUSTOMER ENTRANCES</b>	
Each side of a building facing a public street shall include at least one customer entrance, except that no building shall be required to provide entrances on more than two sides of the structure that face public streets	
Buildings shall have clearly defined, highly visible customer entrances that include no less than three of the following design features:	
Canopies / porticos above the entrance	Gabled roof forms or arches above the entrance
Roof overhangs above the entrance	Outdoor plaza adjacent to the entrance having seating and a minimum depth of 20'
Entry recesses / projections	Architectural details such as tile work and moldings that are integrated into the building structure and design above and/or directly adjacent to the entrance
Arcades that are physically integrated with the entrance	
Raised corniced parapets above the entrance	
Display windows that are directly adjacent to the entrance	
<b>WINDOWS AND TRANSPARENCY</b>	
A minimum of 75% of the ground floor story front facade between 1' and 8' above the sidewalk shall be comprised of transparent, non-reflective windows into the nonresidential space	
A minimum of 30% of the upper story facade measured floor-to-floor shall have transparent, non-reflective, vertically oriented windows	
<b>FACADE ORNAMENTATION</b>	
All visible elevations shall include decorative features such as cornices, pilasters, and friezes.	
<b>FACADE MASSING</b>	
Front facades 60' wide or wider shall incorporate wall offsets of at least two feet in depth (projections or recesses) a minimum of every 40'. Each required offset shall have a minimum width of 20'.	
Any section along the build-to line which is not defined by a building must be defined by a 3'6" masonry screen wall which is set back 5' from the build-to line. In the case of an existing parking lot, the screening wall can be located adjacent to the sidewalk. The area between the build-to line and the setback should be landscaped as possible.	
<b>ROOFS</b>	
Flat roofs shall have three-dimensional cornice treatments	
All roof-based mechanical equipment, as well as vents, pipes, antennas, satellite dishes, and other roof penetrations (with the exception of chimneys), shall be located on the rear elevations or screened with a parapet wall having a three-dimensional cornice treatment so as to minimize the visual impact	
<b>BUILDING MATERIALS</b>	
Durable and traditional building materials shall be used, with an explicit preference for brick construction. Fluted concrete masonry units and scored concrete masonry unit block, although not considered traditional building materials, may be used but shall not exceed 25% of the surface square footage of any portion of the building exposed to a public right-of-way, or customer access or parking area	
Materials such as exterior insulation finish system (EIFS), concrete panels, and panel brick are not considered durable and traditional building materials, and shall not be used	

## Sec. 36.277.02 Private Facades

*Common Yard:* a planted Frontage wherein the Facade is set back substantially from the Frontage Line. The front yard remains unfenced and is visually continuous with adjacent yards, supporting a common landscape. The deep Setback provides a buffer from the higher speed Thoroughfares.

*Porch & Fence:* a planted Frontage wherein the Facade is set back from the Frontage Line with an attached porch, permitted to encroach. A fence at the Frontage Line maintains street spatial definition.

*Terrace or Lightwell:* a Frontage wherein the Facade is set back by an elevated terrace or a sunken lightwell. This type buffers Residential use from urban Sidewalks and removes the private yard from public Encroachment

*Forecourt:* a Frontage wherein a portion of the Facade is close to the Frontage Line and the central portion is set back. The Forecourt is suitable for vehicular drop-offs. This type should be allocated in conjunction with other Frontage types. Large trees within the Forecourts may overhang the Sidewalks.

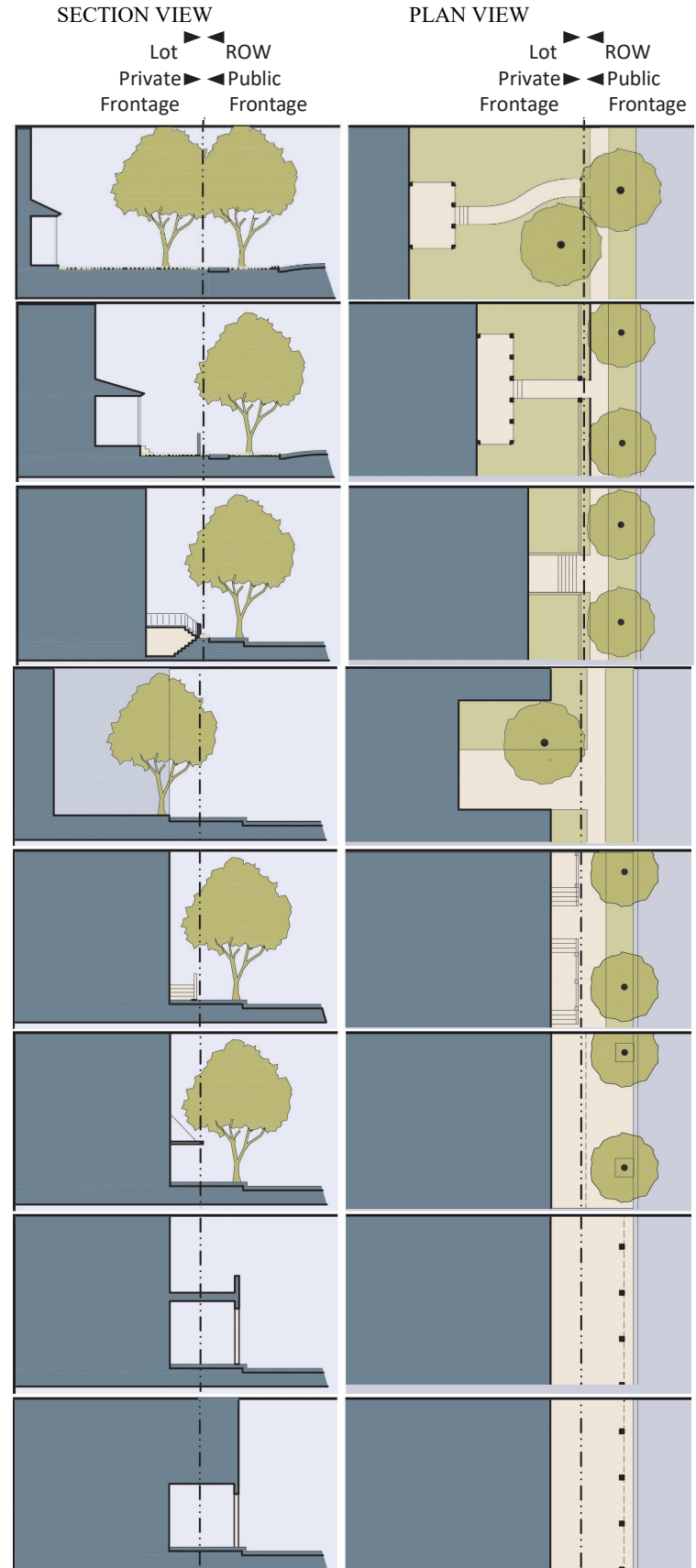
*Stoop:* a Frontage with the first Story elevated from the Sidewalk sufficiently to secure privacy for the windows. The entrance is usually an exterior stair and landing. This type is recommended for ground-floor Residential use.

*Shopfront:* a Frontage with the building entrance at Sidewalk grade. This type is conventional for Retail use. It has a substantial glazing on the Sidewalk level and an awning that may overlap the Sidewalk to within 2 feet of the Curb. Syn: Retail Frontage.

*Gallery:* a Frontage with an attached cantilevered shed or a lightweight colonnade overlapping the Sidewalk. This type is conventional for Retail use. The Gallery shall be no less than 10 feet wide and should overlap the Sidewalk to within 2 feet of the Curb.

*Arcade:* a colonnade supporting habitable space that overlaps the Sidewalk, while the Facade at Sidewalk level remains at or behind the Frontage Line. This type is conventional for Retail use. The Arcade should overlap the Sidewalk to within 2 feet of the Curb.

Source: SmartCode v9.2 Table 7



## Section 36.278 SPECIAL PROVISIONS

<b>36.278.01 CANOPIES AND AWNINGS</b>	
Canopies and awnings may be required and may encroach over the build-to line	
<i>Front</i>	8'
<i>Side</i>	8'
<i>Rear</i>	5'
<b>36.278.02 SIDEWALK AMENITIES</b>	
In the Downtown Core District, privately owned and provided sidewalk amenities such as benches, tables, chairs, signs, and plants are permitted to add convenience, charm, and character to the district, pursuant to Section 36- 279 outlining standards for permitting and approval, and for appeals.	
<b>36.278.03 LANDSCAPING</b>	
Landscaping shall be provided pursuant to Sec. 36-150.	
<b>36.278.04 LIGHTING</b>	
Streetlights shall be of a general type specified by the City	
Wall pack lighting shall be used only on the rear or side of the building to illuminate exits and loading facilities	
Parking lot lighting pole height, including luminaire, shall not exceed the height of the building or 20', whichever is less, and shall be confined within the parking area	
Lighting shall be shielded from residential districts and driver visibility on thoroughfares	
<b>36.278.05 Commercial Dumpsters</b>	
Commercial dumpsters shall be sited in accordance with Section 36-151, Commercial Dumpsters.	

### **Sec. 36.278.06 Signs**

Signage shall be provided pursuant to Chapter 26 of the Hillsdale Municipal Code.

# 36.278.10 PARKING

## 36.278.11 Parking Location

Parking shall conform to Article VIII, Off-Street Parking and Loading, except where indicated.

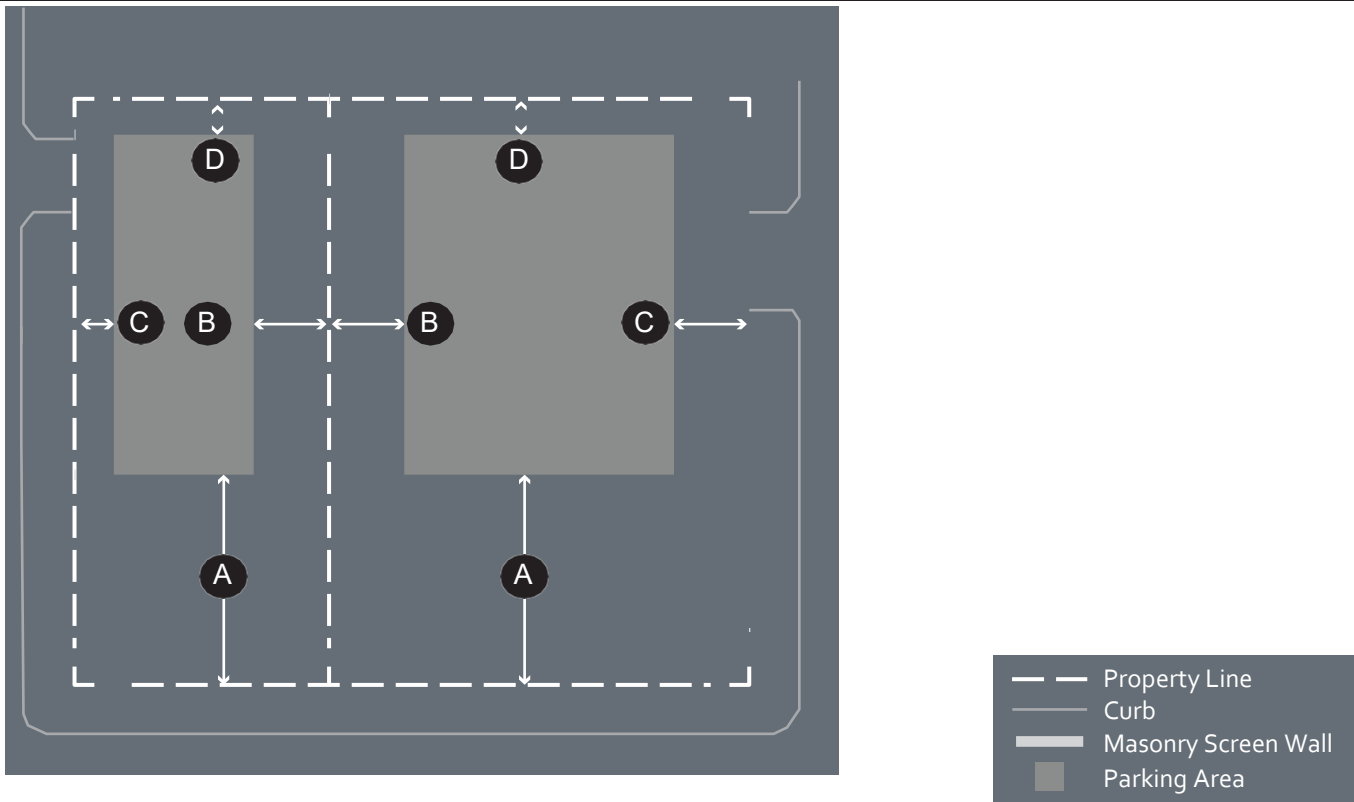
DISTANCE FROM PROPERTY LINE		
Front setback (see below)	A	10'
Adjacent to common property line	B	10'
Side street setback		
- landscape only	C	10'
-when a masonry screen wall is installed	C	5'
Rear setback	D	5'

Parking is not permitted between the right-of- way and the building facade. For parking which is adjacent to the building, the Front Setback is measured from the front of the building, traveling toward the rear of the lot.

Where a parking lot abuts an interior and/or common property line, the property owner shall provide a cross access easement for the purpose of connecting adjacent parking lots.

Parking lot landscaping shall be installed pursuant to 36-150(c). Bioretention / rain gardens pursuant to 36-152 may also be considered.

Loading space shall be provided in the rear yard in the ratio of at least ten square feet per front foot of building and shall be computed separately from the off-street parking requirements. Where an alley exists or is provided at the rear of buildings, the rear building setback and loading requirements may be computed from the center of the alley.





### 36.278.12 Required Parking

Uses specified in this section supersede 36-600.

RESIDENTIAL (PER DWELLING UNIT)		
Single family	2.0	
Duplex	2.0	
Multiple family	1.5	
Live/work unit	2.0	
Residential in Mixed Use buildings	1.5	
LODGING (PER BEDROOM / HOTEL ROOM)		
Bed & breakfast	1.2	
Inn	1.2	
Hotel / Motel	1.0	
OFFICE (PER 1,000 USABLE SQUARE FEET)		
Individual enclosed offices	3.0	
Open office concept	2.0	
COMMERCIAL (PER 1,000 USABLE SQUARE FEET)		
Retail	3.0	
PUBLIC AND PRIVATE INSTITUTIONAL		
SITE AMENITIES		
1 bicycle parking facility shall be provided on site per 10 vehicular parking spaces		
Benches may be required at the discretion of the Planning Commission		

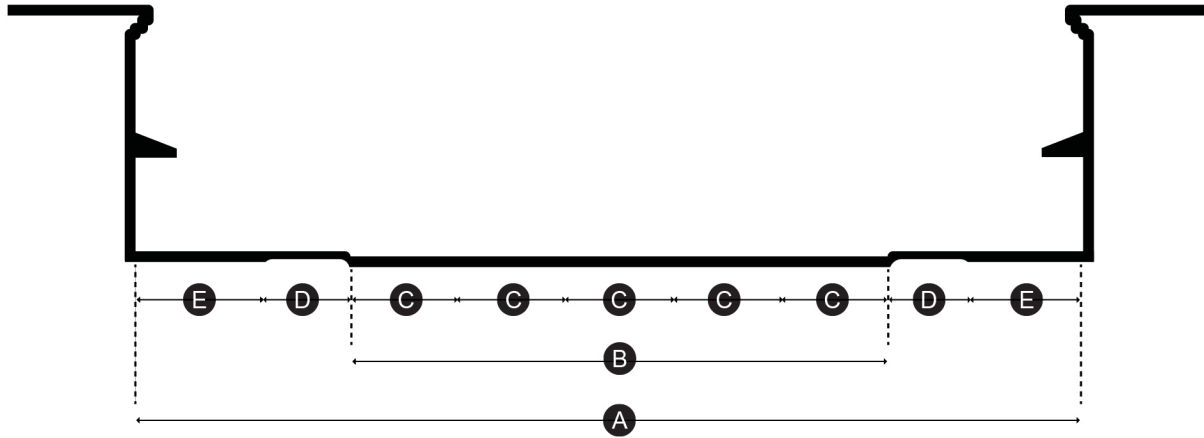
### 36.278.13 Shared Parking

Parking Calculations: When two functions share parking facilities, the sum of their individual parking requirements is divided by the Shared Parking Factor to determine the Effective Parking Requirement. For example, if 12 spaces are needed for a residential development and 32 spaces are needed for a retail development, this amount would be summed to equal 44. This number would be divided by 1.2, according to the chart below, to produce an Effective Parking Requirement of 36.6, or 37 parking spaces. This section supersedes Section 36-595.

FUNCTION	RESIDENTI AL	LODGIN G	OFFIC E	RETAI L
RESIDENTIAL	1.0	1.1	1.4	1.2
LODGING	1.1	1.0	1.7	1.3
OFFICE	1.4	1.7	1.0	1.2
RETAIL	1.2	1.3	1.0	1.0

## 36.278.20 PUBLIC SPACE STANDARDS

### 36.278.21 THOROUGHFARE TYPES



#### STREET TERMINOLOGY

##### **Right-of-Way (ROW) Width A**

The measurement across a thoroughfare of the area under control or ownership of the Michigan Department of Transportation, Hillsdale County Road Commission, or private property owner.

##### **Curb Face to Curb Face Width B**

The distance across a thoroughfare between the vertical faces of the curb, typically intended for vehicles, including any on-street parking, planting strips, and gutters.

##### **Traffic and Parking Lanes C**

The number and width of areas designated for vehicular travel, not including bicycle lanes.

##### **Planting Zone D**

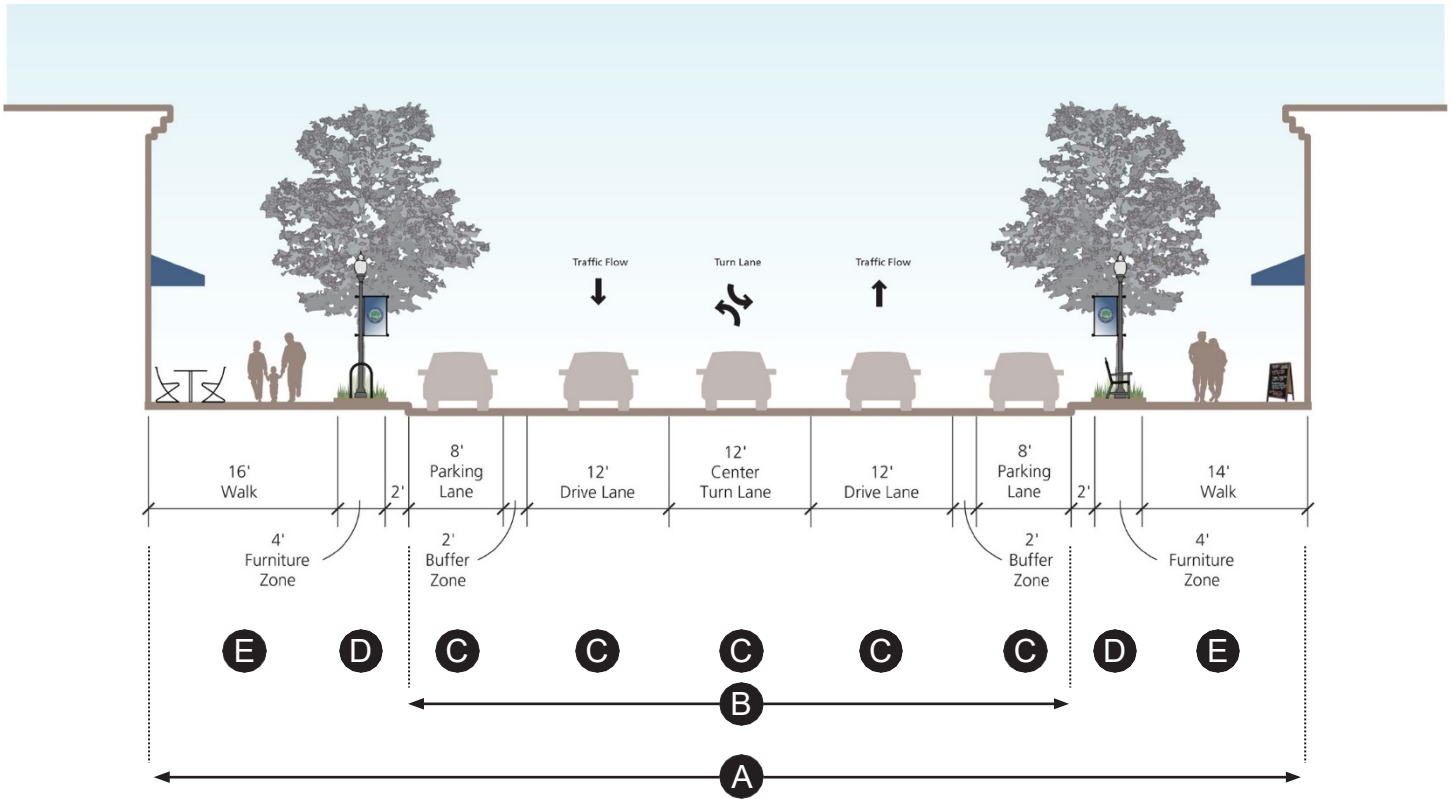
The area of the ROW used for street trees and flowers as well as Low Impact Development stormwater features, such as rain gardens. In some instances, this zone can be used for outdoor dining, depending on surface materials.

##### **Pedestrian Zone E**

The area used for pedestrian movement, dedicated to sidewalks and outdoor cafes.

**Thoroughfare type: Main Street**

*Example: Broad Street between Bacon and Carlton*

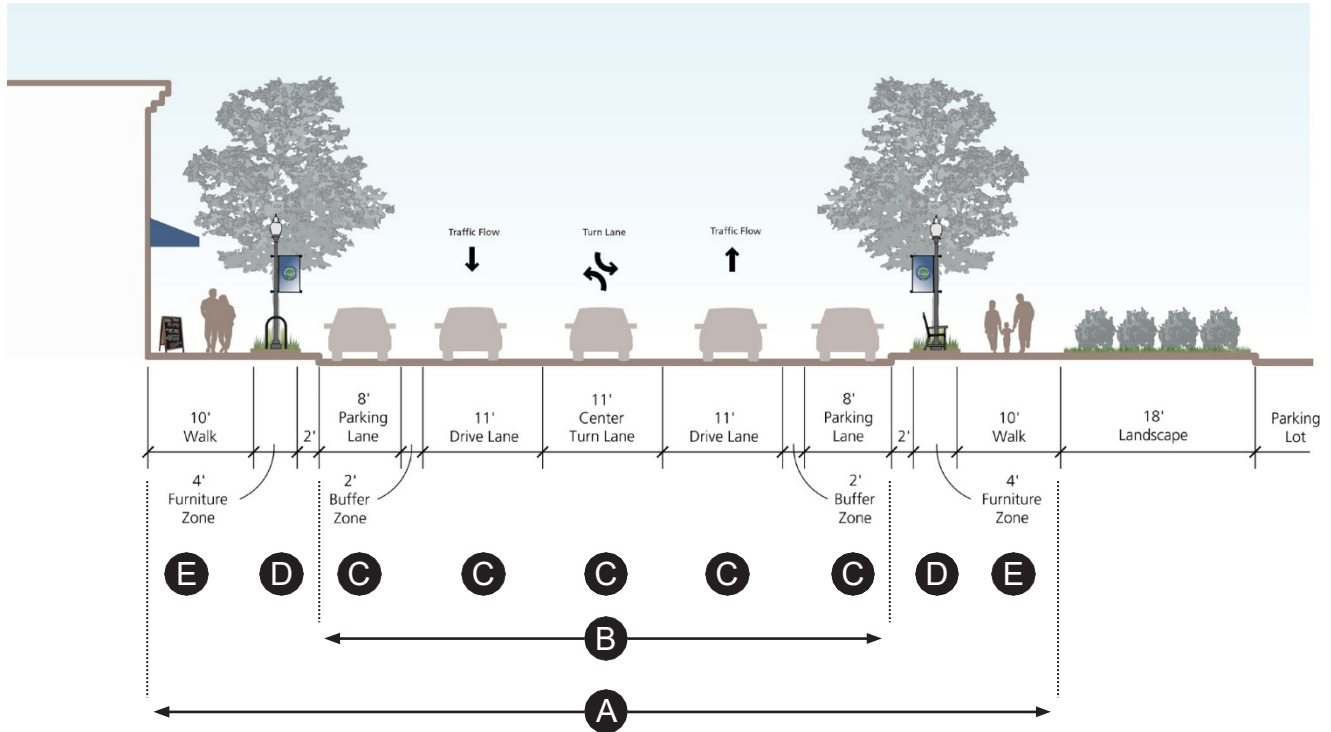


APPLICATION		
Target Speed		
Target Speed		
Overall Widths		
Public Realm (Between BTL)	98'	<b>A</b>
Right of Way (ROW) Width	56'	<b>B</b>
Lanes		
Traffic Lanes	12'	<b>C</b>
Turn Lane	12'	<b>C</b>
Parking Lanes	10'	<b>C</b>

Edges		
Curbs	2'	<b>D</b>
Planters and Tree Grates	4'	<b>D</b>
Walkways	14'-16'	<b>E</b>

### Thoroughfare type: Urban Center

Example: Howell Street

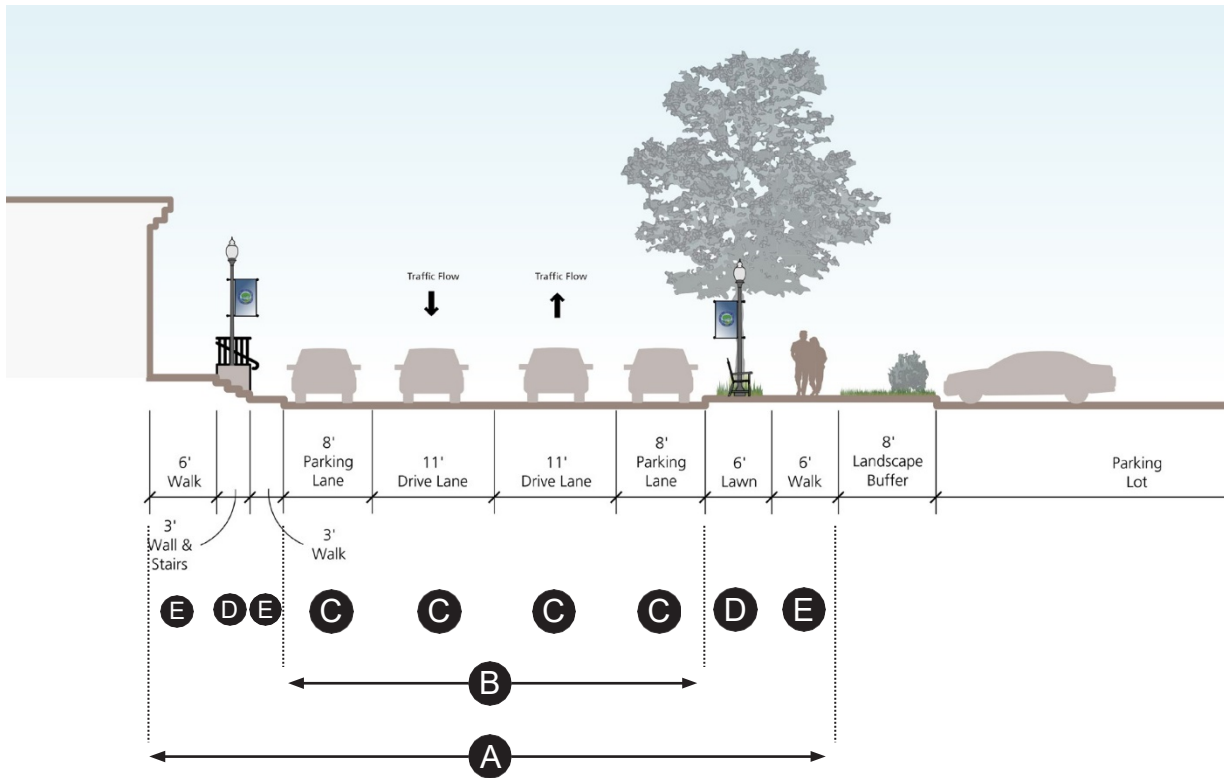


APPLICATION		
TARGET SPEED		
Target Speed		
OVERALL WIDTHS		
Public Realm (Between BTL)	94'	<b>A</b>
Right of Way (ROW) Width	53'	<b>B</b>
LANES		
Traffic Lanes	11'	<b>C</b>
Turn Lane	12'	<b>C</b>
Parking Lanes	10'	<b>C</b>

EDGES		
Curbs	2'	<b>D</b>
Planters and Tree Grates	4'	<b>D</b>
Landscape buffer	18'	
Walkways	10'	<b>E</b>

**Thoroughfare type: Urban Residential**

*Example: Bacon Street between Manning and alley*



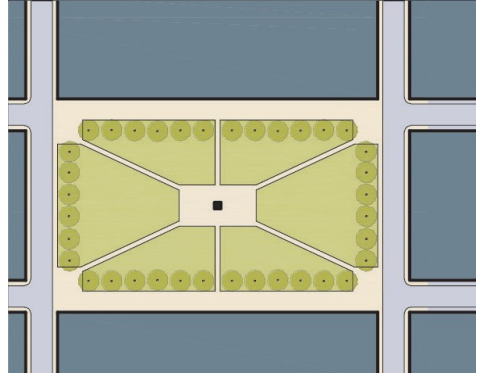
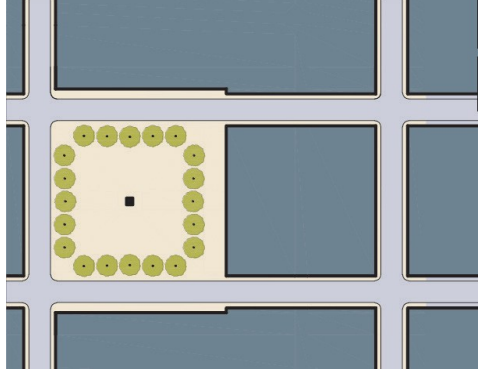
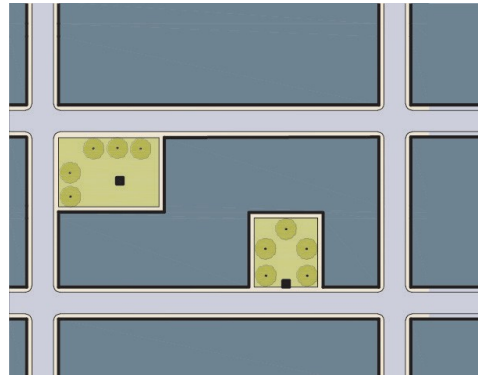
APPLICATION		
Target Speed		
Target Speed		
Overall Widths		
Public Realm (Between BTL)	62'	<b>A</b>
Right of Way (ROW) Width	38'	<b>B</b>
Lanes		
Traffic Lanes	11'	<b>C</b>
Turn Lane	12'	<b>C</b>
Parking Lanes	10'	<b>C</b>

Edges		
Curbs	2'	<b>D</b>
Planters and Tree Grates	4'	<b>D</b>
Landscape buffer	18'	
Walkways	10'	<b>E</b>

**36.278.22 Civic Spaces**

TYPE	CLASSIFICATION		
<p><b>PARK</b></p> <p>A natural preserve available for unstructured recreation. A park may be independent of surrounding building Frontages. Its landscape shall consist of Paths and trails, meadows, waterbodies, woodland and open shelters, all naturalistically disposed. Parks may be lineal, following the trajectories of natural corridors. The minimum size shall be 8 acres. Larger parks may be approved by a warrant as Special Districts in all zones.</p>	BC	CC	CN
<p><b>GREEN</b></p> <p>An Open Space, available for unstructured recreation. A Green may be spatially defined by landscaping rather than building Frontages. Its landscape shall consist of lawn and trees, naturalistically disposed. The minimum size shall be 1/2 acre and the maximum shall be 8 acres.</p>	BC	CC	CN



<p><b>SQUARE</b></p> <p>An Open Space available for unstructured recreation and Civic purposes. A Square is spatially defined by building Frontages. Its landscape shall consist of paths, lawns and trees, formally disposed. Squares shall be located at the intersection of important Thoroughfares. The minimum size shall be 1/2 acre and the maximum shall be 5 acres.</p>	<p>DC DN</p> 
<p><b>PLAZA</b></p> <p>An Open Space available for Civic purposes and Commercial activities. A Plaza shall be spatially defined by building Frontages. Its landscape shall consist primarily of pavement. Trees are optional. Plazas should be located at the intersection of important streets. The minimum size shall be 1/2 acre and the maximum shall be 2 acres.</p>	<p>DC BC CC</p> 
<p><b>PLAYGROUND</b></p> <p>An Open Space designed and equipped for the recreation of children. A playground should be fenced and may include an open shelter. Playgrounds shall be interspersed within Residential areas and may be placed within a Block. Playgrounds may be included within parks and greens. There shall be no minimum or maximum size.</p>	<p>DC DN CN</p> 

## Section 36.279 APPLICATION PROCESS and APPEAL

### 36.279.01 Application Process

A. An application for a permit pursuant to this article must be submitted to the zoning administrator for approval and contain the following information:

- (1) The name, address, and contact information of both the applicant and the business.
- (2) The name, address and contact information of the property owner if other than the applicant.
- (3) A site plan showing the proposed location of outdoor sale items, the proposed location and number of benches, tables, chairs, desks, signs, plants, artworks, waste receptacles or other similar amenities, and the location and number of all related equipment, such as, by way of example, outdoor electrical outlets, umbrellas, and railings.
- (4) The proposed area of occupancy including square feet and dimensions, and the location of existing grates, hydrants, trees, shrubs, and other public items.
- (5) The proposed clear path to accommodate pedestrian traffic and circulation through and within the use area by customers and members of the general public.
- (6) If the sale of alcohol is proposed, a copy of approval from the Michigan State Liquor Control Commission.
- (7) A signed agreement committing and requiring the applicant:
  - a. To provide proof of public liability and property damage insurance with coverage that is satisfactory to the City of Hillsdale and with limits of liability of not less than a single limit of \$300,000.00, with the City designated therein as a named insured, to be and remain in force for the duration of the permitted use of the City's sidewalk and right-of-way, such proof to be provided at the time of execution of the agreement.
  - b. To agree that it will defend, indemnify, and hold the City of Hillsdale harmless from all damages, claims, demands, causes of action, lawsuits, attorney fees and related expenses, as a result of actual or claimed personal injury, including death, property damage or other damage or loss of any kind or nature which is or is claimed to arise out of or because of the use of the City's sidewalk or right-of-way by the negligence, gross negligence, or intentional act of applicant or any of its agents, servants, employees, guests, vendors, invitees, contractors, and members of the public, and whether caused in part by negligence of the City, its employees, agents, servants, or representatives.
  - c. To agree to repair any damage caused to the sidewalk or right-of-way as a result of the placement of any permitted item or the operation of a permitted business or other activity on a sidewalk or within any other part of the right-of-way at the applicant's expense.
  - d. To represent and covenant that it does not discriminate against any employee or applicant for employment, and shall not discriminate against any member of the general public that will participate in the event it is staging under this agreement, or any other member of the public because of race, color, religion, national origin, age, height, weight, marital status or other legally protected class.

B. The zoning administrator shall review the application for compliance with the ordinance for approval/disapproval. If determined to be in compliance, the zoning administrator or his designee shall approve the issuance of the permit; if determined to be in substantial but not complete compliance, approve the



issuance of the permit subject to restrictions; or if determined to be substantially non-compliant, disapprove and deny the issuance of the permit, as the circumstance requires.

C. Permits must be applied for annually and all activities or other actions taken under them shall adhere to all specifications of the City of Hillsdale CBD Sidewalk Use Ordinance and the terms and restrictions contained within the permit. Failure to do so will result in the Zoning Administrator notifying the permit holder of a violation, either in writing or verbally. If the violation is designated as a safety hazard, it shall be corrected and rectified within the 24-hour period next following notification. All violations that are not designated as safety violations shall be corrected and rectified within the 72-hour period next following notification. If any violation is not corrected and rectified within the time specified, the permit in question shall automatically become void and of no further force or effect, and all items placed on the sidewalk and all business or other activities taken pursuant to it shall be immediately removed and terminated.

### **36-279.02 - Appeals.**

Appeals involving the interpretation or application of these rules, the imposition of restrictions, and the denial of a permit, may be taken to the zoning board of appeals under such provisions and process as prescribed in section 36- 84 of the Hillsdale Municipal Code.

ORDINANCE #2021-          

AN ORDINANCE TO REPLACE SECTIONS 36-271 THROUGH AND INCLUDING 36-279 OF DIVISION 7 OF ARTICLE III OF CHAPTER 36 OF THE CODE OF THE CITY OF HILLSDALE

THE CITY OF HILLSDALE ORDAINS THAT:

CHAPTER 36, ARTICLE III, DIVISION 7 of the Code of the City of Hillsdale should be and is hereby amended to read as follows:

(See Attached)

Except as specifically amended above all provisions contained in Chapter 36, Division 7 of Article III of the Code of the City of Hillsdale are hereby ratified and declared to be and remain in full force and effect.

This ordinance and/or a summary of its regulatory effect and its effective date shall be published within fifteen (15) days from the date of its passage as required by law.

Subject to said publication having occurred as above provided, this ordinance shall become effective fifteen (15) days from the date of its passage.

Passed at a regular meeting of the Council of the City of Hillsdale held on the 6th day of December, 2021.

CITY OF HILLSDALE

By \_\_\_\_\_  
Adam Stockford – Mayor

By \_\_\_\_\_  
Katy Price – City Clerk

Date Published as Proposed: 11/02/2021  
Date of Public Hearing: 11/17/2021  
Date Passed:  
Date Published as Passed:  
Effective Date:

# City of Hillsdale

## Agenda Item Summary

**Meeting Date:** December 6, 2021

**Agenda Item # :** New Business

**SUBJECT:** 2021 Audit Presentation

### **BACKGROUND PROVIDED BY STAFF:**

#### **BACKGROUND:**

Gabridge & Company, P.C. performed the annual audit for the last fiscal year ending June 30, 2021. That work has now been completed and a copy was included in the council packet for you to review. A representative from Gabridge will be at the meeting and present their findings and answer any council questions.

#### **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, 2021**

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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, 2021, 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, 2021, 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.

## *Change in Accounting Principle*

As stated in Note 18 to the basic financial statements, the City adopted **GASB Statement No. 84 *Fiduciary Activities*** in the fiscal year June 30, 2021, which represents a change in its policy for reporting fiduciary activities. Beginning net position of the fiduciary fund was not restated. Our opinions are not modified with respect to this matter.

## *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 the Dial-A-Ride transportation fund transit schedules, except for the nonfinancial information schedule, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The 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*, and is not a required part of the basic financial statements.



The combining and individual fund financial statements, the Dial-A-Ride transportation fund transit schedules, except for the nonfinancial information schedule, and the schedule of expenditures of federal awards 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, the Dial-A-Ride transportation fund transit schedules, except for the nonfinancial information schedule, and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The nonfinancial information schedule, included within the Dial-A-Ride transportation fund transit schedules, has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated November 19, 2021, 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.



Gabridge & Company, PLC  
Grand Rapids, Michigan  
November 19, 2021

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

**City of Hillsdale**  
**Management's Discussion and Analysis**  
**June 30, 2021**

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, 2021. 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 \$73,441,061 (*net position*). Of this amount, \$14,946,854 represents *unrestricted net position*.
- The City's revenues were \$26,894,349 and expenses were \$23,141,398 for an increase in net position of \$3,752,951.
- At the close of the current fiscal year, the City's governmental funds reported combined fund balances of \$6,046,279, an increase of \$1,162,233 in comparison with the prior year. Approximately 32.5% of this amount, or \$1,964,109, is available for spending at the City's discretion (*unassigned fund balance*).
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$1,964,109, or approximately 43.3% 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 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 custodial funds and private purpose trust funds.

*Custodial 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 \$73,441,061 at the close of the most recent fiscal year.

### City of Hillsdale's Net Position

	Governmental Activities		Business-type Activities		Total Primary Government	
	2021	2020	2021	2020	2021	2020
<b>ASSETS</b>						
<i>Current Assets</i>						
Cash and investments	\$ 7,017,280	\$ 4,813,103	\$ 10,650,095	\$ 11,606,789	\$ 17,667,375	\$ 16,419,892
Receivables, net	686,031	204,937	2,115,133	1,958,762	2,801,164	2,163,699
Inventories	157,671	139,963	404,118	454,828	561,789	594,791
Prepaid Items	96,459	97,501	164,235	160,653	260,694	258,154
<b>Total Current Assets</b>	<b>7,957,441</b>	<b>5,255,504</b>	<b>13,333,581</b>	<b>14,181,032</b>	<b>21,291,022</b>	<b>19,436,536</b>
<i>Noncurrent Assets</i>						
Restricted cash	-	-	763,001	672,751	763,001	672,751
Long-term prepaid operating lease	-	-	170,965	182,363	170,965	182,363
Interdepartmental loan receivable	-	-	1,225,000	250,000	1,225,000	250,000
Prepaid stranded costs	-	-	32,239	32,126	32,239	32,126
Investment in M.S.C.P.A.	-	-	4,678,692	4,086,875	4,678,692	4,086,875
Capital assets, net	26,646,046	26,334,473	34,044,245	33,677,548	60,690,291	60,012,021
<b>Total Assets</b>	<b>34,603,487</b>	<b>31,589,977</b>	<b>54,247,723</b>	<b>53,082,695</b>	<b>88,851,210</b>	<b>84,672,672</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>						
Pension-related	515,199	405,915	515,199	379,219	1,030,398	785,134
<b>Total Deferred Outflows of Resources</b>	<b>515,199</b>	<b>405,915</b>	<b>515,199</b>	<b>379,219</b>	<b>1,030,398</b>	<b>785,134</b>
<b>LIABILITIES</b>						
<i>Current Liabilities</i>						
Accounts payable	319,738	105,090	1,347,316	1,513,003	1,667,054	1,618,093
Accrued and other liabilities	96,392	70,871	225,273	262,228	321,665	333,099
Accrued interest	20,000	-	44,094	47,070	64,094	47,070
Current portion of long-term debt	-	-	360,000	428,700	360,000	428,700
Internal balances	(68,781)	(183,984)	68,781	183,984	-	-
<b>Total Current Liabilities</b>	<b>367,349</b>	<b>(8,023)</b>	<b>2,045,464</b>	<b>2,434,985</b>	<b>2,412,813</b>	<b>2,426,962</b>
<i>Noncurrent Liabilities</i>						
Compensated absences	249,357	234,867	173,096	174,917	422,453	409,784
Interdepartmental loan payable	800,000	-	225,000	250,000	1,025,000	250,000
Energy optimization program	-	-	(109,897)	(119,083)	(109,897)	(119,083)
Long-term debt, net	-	-	6,620,000	6,980,000	6,620,000	6,980,000
Net pension liability	2,565,912	2,851,458	2,562,367	2,661,547	5,128,279	5,513,005
<b>Total Liabilities</b>	<b>3,982,618</b>	<b>3,078,302</b>	<b>11,516,030</b>	<b>12,382,366</b>	<b>15,498,648</b>	<b>15,460,668</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Pension-related	470,949	159,768	470,950	149,260	941,899	309,028
<b>Total Deferred Inflows of Resources</b>	<b>470,949</b>	<b>159,768</b>	<b>470,950</b>	<b>149,260</b>	<b>941,899</b>	<b>309,028</b>
<b>NET POSITION</b>						
Net investment in capital assets	26,646,046	26,334,473	27,064,245	26,268,848	53,710,291	52,603,321
Restricted	4,020,915	3,815,342	763,001	672,751	4,783,916	4,488,093
Unrestricted	(1,842)	(1,391,993)	14,948,696	13,988,689	14,946,854	12,596,696
<b>Total Net Position</b>	<b>\$ 30,665,119</b>	<b>\$ 28,757,822</b>	<b>\$ 42,775,942</b>	<b>\$ 40,930,288</b>	<b>\$ 73,441,061</b>	<b>\$ 69,688,110</b>

The largest portion of the City's net position of \$53,710,291 (73.1%) 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 \$2,204,177 during the year to \$7,017,280 as of year-end. The primary reason for this was the increase in governmental funds' fund balance of \$1,162,233. Receivables increased by \$481,094 because of an increase in special assessments revenue. Due to the timing of year-end invoices related to construction projects, accounts payable increased by \$214,648. Interdepartmental loan payable increased to \$800,000 as the capital improvement fund drew additional funding from the electric fund. Pension-related deferred outflows of resources increased by \$109,284 as there was an increase in changes of assumptions while pension-related deferred inflows of resources increased by \$311,181 as the pension plan assets had a better return on investments than expected. With that, net pension liability decreased by \$285,546.

### **Business-type Activities**

Cash and investments, including restricted cash, decreased by \$866,444 during the current year to \$11,413,096 as of year-end. The primary reason for this was the capital asset purchases of nearly \$1.7 million made during the year. Interdepartmental loan receivable increased by \$975,000, largely in part due to loaning \$800,000 to the capital improvement fund and \$200,000 to the tax increment finance authority. The City's investment in M.S.C.P.A. increased by \$591,817 as the M.S.C.P.A. itself recorded an increase in net position of \$394,487 and the City's share increased to 21.85%. Pension-related deferred outflows of resources increased by \$135,980 as there was an increase in changes of assumptions while pension-related deferred inflows of resources increased by \$321,690 as the pension plan assets had a better return on investments than expected. With that, net pension liability decreased by \$99,180.

The City's overall net position increased \$3,752,951 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**

	<b>Governmental Activities</b>		<b>Business-type Activities</b>		<b>Total Primary Government</b>	
	<b>2021</b>	<b>2020</b>	<b>2021</b>	<b>2020</b>	<b>2021</b>	<b>2020</b>
<b>Revenues</b>						
<b>Program Revenues</b>						
Charges for services	\$ 1,202,218	\$ 823,692	\$ 17,294,481	\$ 15,687,502	\$ 18,496,699	\$ 16,511,194
Operating grants and contributions	1,475,096	1,103,691	356,720	492,056	1,831,816	1,595,747
Capital grants and contributions	726,364	2,002,998	-	96,030	726,364	2,099,028
<b>Total Program Revenues</b>	<b>3,403,678</b>	<b>3,930,381</b>	<b>17,651,201</b>	<b>16,275,588</b>	<b>21,054,879</b>	<b>20,205,969</b>
<b>General Revenues</b>						
Taxes	2,751,496	2,662,468	-	-	2,751,496	2,662,468
Unrestricted state sources	1,232,579	1,174,528	-	-	1,232,579	1,174,528
Miscellaneous revenues	-	-	-	-	-	-
Payment in lieu of taxes	1,141,170	1,078,649	-	-	1,141,170	1,078,649
Investment income and net gain/losses	42,340	94,716	671,885	(182,372)	714,225	(87,656)
Transfers, net	115,705	132,882	(115,705)	(132,882)	-	-
<b>Total General Revenues and Transfers</b>	<b>5,283,290</b>	<b>5,143,243</b>	<b>556,180</b>	<b>(315,254)</b>	<b>5,839,470</b>	<b>4,827,989</b>
<b>Total Revenues</b>	<b>8,686,968</b>	<b>9,073,624</b>	<b>18,207,381</b>	<b>15,960,334</b>	<b>26,894,349</b>	<b>25,033,958</b>
<b>Expenses</b>						
General government	1,544,242	1,470,164	-	-	1,544,242	1,470,164
Public safety	2,089,426	1,992,855	-	-	2,089,426	1,992,855
Public works	2,374,316	2,125,559	-	-	2,374,316	2,125,559
Community and economic development	142,691	148,462	-	-	142,691	148,462
Recreation and culture	608,996	687,301	-	-	608,996	687,301
Interest on payables	20,000	-	-	-	20,000	-
Electric	-	-	12,695,802	12,198,429	12,695,802	12,198,429
Sewer	-	-	1,783,211	1,457,268	1,783,211	1,457,268
Water	-	-	1,530,953	1,241,333	1,530,953	1,241,333
Transportation	-	-	351,761	354,432	351,761	354,432
<b>Total Expenses</b>	<b>6,779,671</b>	<b>6,424,341</b>	<b>16,361,727</b>	<b>15,251,462</b>	<b>23,141,398</b>	<b>21,675,803</b>
<b>Change in Net Position</b>	<b>1,907,297</b>	<b>2,649,283</b>	<b>1,845,654</b>	<b>708,872</b>	<b>3,752,951</b>	<b>3,358,155</b>
<i>Net Position at the Beginning of Period (Restated)</i>	<i>28,757,822</i>	<i>26,108,539</i>	<i>40,930,288</i>	<i>40,221,416</i>	<i>69,688,110</i>	<i>66,329,955</i>
<b>Net Position at the End of Period</b>	<b>\$ 30,665,119</b>	<b>\$ 28,757,822</b>	<b>\$ 42,775,942</b>	<b>\$ 40,930,288</b>	<b>\$ 73,441,061</b>	<b>\$ 69,688,110</b>

**Governmental Activities.** Governmental activities increased the City's net position by \$1,907,297. The total increase was the result of total revenues of \$8,686,968 less total expenses of \$6,779,671. Charges for services increased by \$378,526 as there was an increase in special assessment revenue. Operating grants and contributions increased by \$371,405 as the City received restricted state and federal funding related to COVID-19. Capital grants and contributions decreased from \$2,002,998 in the prior year to \$726,364 during the current year in large part due to decreased grant revenue related to the airport runway project as there was less construction during the current year. An increase in taxable value increased overall tax revenues by \$89,028. General government expense increased by \$74,078 as there was an increase in city manager and finance department costs. An increase in police and fire costs, largely due to COVID-19, contributed to the increase of \$96,571 in public safety expenses. Increased depreciation associated with last year's capital asset additions contributed to the \$248,757 increase in public works expenses. Library costs decreased contributing to the \$78,305 decrease in recreation and culture .

**Business-type Activities.** Charges for services increased by \$1,606,979, primarily a result of overall increase in utility rates in the past years. The investment income and gain on investment in M.S.C.P.A consisted of \$64,105 and \$607,780, respectively, for a net gain in investment-related items of \$671,885, an increase of \$854,257 from the prior year. Overall expenses increased by \$1,110,265 as there were increases in production, distribution, collection system, treatment, administrative and general, and depreciation costs.



## 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, 2021, the City's governmental funds reported combined fund balances of \$6,046,279, an increase of \$1,162,233 in comparison with the prior year. Approximately 32.5% of this amount, or \$1,964,109, constitutes *unassigned fund balance*, which is available for spending at the government's discretion. The remainder of the fund balance is either *nonspendable* or *restricted* to indicate that it is: 1) not in spendable form, \$62,934, or 1.0%, for prepaid items, or 2) restricted for particular purposes, \$4,019,236, or 66.5%, 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 \$1,964,109 while total fund balance increased to \$2,025,364. 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 43.3% of total general fund expenditures and transfers out while total fund balance represents approximately 44.7% of that same amount.

The fund balance of the City's general fund increased by \$956,660 during the current fiscal year. This compares to an increase of \$134,113 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 fire-related and police-related expenditures during the current year. Transfers out to other funds decreased significantly as well.

The capital improvement fund, a major fund, had a \$730,092 decrease in fund balance during the current fiscal year which put the overall fund balance at \$549. The change is related to decreased intergovernmental revenue received when compared to the prior year along with a decrease in transfers in from other funds.

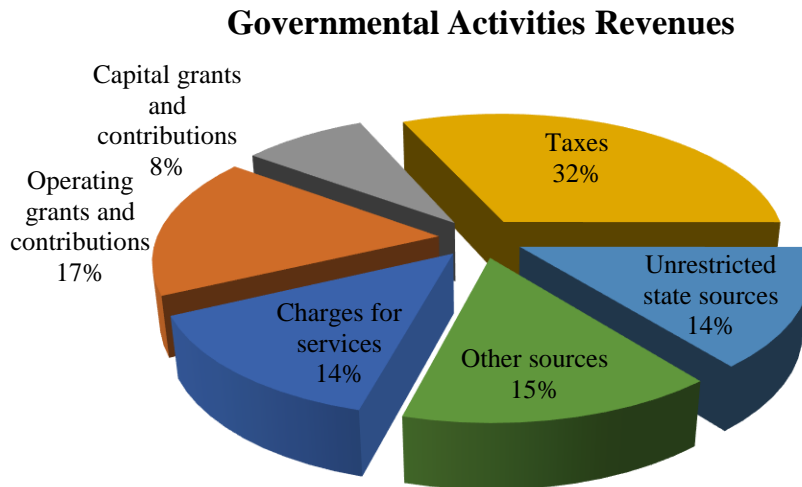
**Proprietary Funds.** The City's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net position of the electric fund was \$13,851,000. The increase in net position was \$983,033. Unrestricted net position of the sewer fund was \$672,570. The sewer fund had \$763,001 as restricted net position for debt service and bond reserves. The increase in net position was

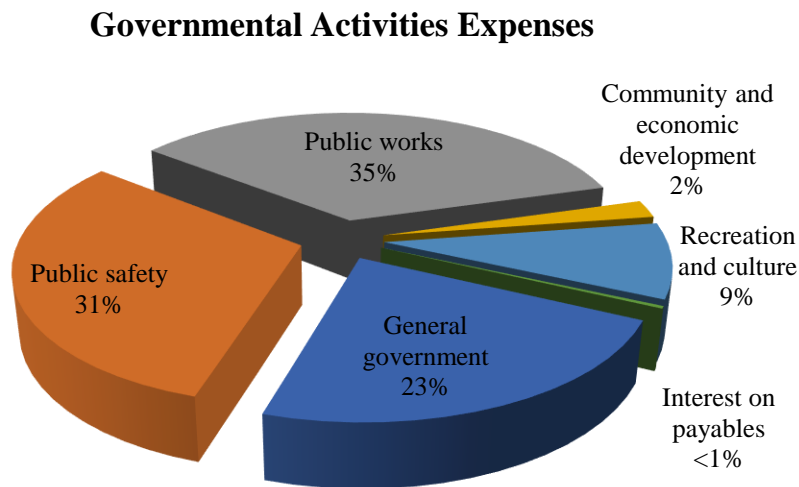
\$608,756. Unrestricted net position of the water fund was \$322,239. The increase in net position was \$187,164. Unrestricted net position of the Dial-A-Ride, a nonmajor enterprise fund, was \$102,887. The increase in net position was \$66,701. Detailed information regarding the change in net position 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 expenditures in excess of the amounts appropriated during the year ended June 30, 2021:

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
<b>General Fund</b>			
<i>General government</i>			
Administrative	\$ 195,050	\$ 202,067	\$ (7,017)
Finance department	268,121	270,491	(2,370)
Treasurer	152,695	171,059	(18,364)
Human resources	96,185	96,725	(540)
<i>Public safety</i>			
Fire	514,020	517,174	(3,154)

## 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, 2021 amounts to \$60,690,291 (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 following construction projects were completed during the year:

- Ice-grant-related projects (sewer and water infrastructure)
- Office sidewalk and parking lot

As of June 30, 2021, the following major projects remain open at year-end:

- Water filter and media replacement
- Various street improvements
- Transfer station
- 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 \$6,980,000, a \$428,700 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 \$4.75 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 2021. 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 2022, 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 the finance department, 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, 2021**

	<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	\$ 7,017,280	\$ 10,650,095	\$ 17,667,375	\$ 565,268
Accounts receivable, net	64,514	2,035,560	2,100,074	--
Special assessments receivable	344,379	--	344,379	--
Due from other governmental units	1,248	54,938	56,186	194,120
Loans receivable	--	--	--	265,000
Other receivables	275,890	24,635	300,525	--
Inventory	157,671	404,118	561,789	--
Prepaid items	96,459	164,235	260,694	--
<b>Total Current Assets</b>	<b>7,957,441</b>	<b>13,333,581</b>	<b>21,291,022</b>	<b>1,024,388</b>
<i>Noncurrent Assets</i>				
Restricted cash	--	763,001	763,001	--
Long-term prepaid operating lease	--	170,965	170,965	--
Interdepartmental loan receivable	--	1,225,000	1,225,000	--
Investment in M.S.C.P.A.	--	4,678,692	4,678,692	--
Prepaid stranded costs	--	32,239	32,239	--
Capital assets not being depreciated	8,810,318	771,399	9,581,717	1,826,002
Capital assets being depreciated, net	17,835,728	33,272,846	51,108,574	196,123
<b>Total Assets</b>	<b>34,603,487</b>	<b>54,247,723</b>	<b>88,851,210</b>	<b>3,046,513</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Pension-related	515,199	515,199	1,030,398	--
<b>Total Deferred Outflows of Resources</b>	<b>515,199</b>	<b>515,199</b>	<b>1,030,398</b>	<b>--</b>
<b>LIABILITIES</b>				
<i>Current Liabilities</i>				
Accounts payable	319,738	1,347,316	1,667,054	113,894
Accrued liabilities	96,392	88,790	185,182	--
Due to other governmental units	--	2,612	2,612	--
Accrued interest	20,000	44,094	64,094	4,737
Customer deposits	--	133,871	133,871	--
Current portion of long-term debt	--	360,000	360,000	40,000
Internal Balances	(68,781)	68,781	--	--
<b>Total Current Liabilities</b>	<b>367,349</b>	<b>2,045,464</b>	<b>2,412,813</b>	<b>158,631</b>
<i>Noncurrent Liabilities</i>				
Compensated absences	249,357	173,096	422,453	--
Interdepartmental loan payable	800,000	225,000	1,025,000	200,000
Energy optimization program	--	(109,897)	(109,897)	--
Long-term debt	--	6,620,000	6,620,000	340,000
Net pension liability	2,565,912	2,562,367	5,128,279	--
<b>Total Liabilities</b>	<b>3,982,618</b>	<b>11,516,030</b>	<b>15,498,648</b>	<b>698,631</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Pension-related	470,949	470,950	941,899	--
<b>Total Deferred Inflows of Resources</b>	<b>470,949</b>	<b>470,950</b>	<b>941,899</b>	<b>--</b>
<b>NET POSITION</b>				
Net investment in capital assets	26,646,046	27,064,245	53,710,291	1,642,125
<i>Restricted for:</i>				
Capital projects	725,832	--	725,832	--
Bond reserves and debt service	1,064,253	763,001	1,827,254	--
Permanent funds	886,431	--	886,431	--
Streets and highways	1,158,515	--	1,158,515	--
Public safety	11,951	--	11,951	--
Recreation and culture	173,933	--	173,933	--
<i>Unrestricted</i>	(1,842)	14,948,696	14,946,854	705,757
<b>Total Net Position</b>	<b>\$ 30,665,119</b>	<b>\$ 42,775,942</b>	<b>\$ 73,441,061</b>	<b>\$ 2,347,882</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, 2021**

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	\$ 1,544,242	\$ 816,373	\$ 951	\$ --	\$ (726,918)	\$ --	\$ (726,918)	\$ --
Public safety	2,089,426	9,497	254,250	--	(1,825,679)	--	(1,825,679)	--
Public works	2,374,316	218,478	1,179,200	700,933	(275,705)	--	(275,705)	--
Community and economic development	142,691	--	10,000	--	(132,691)	--	(132,691)	--
Recreation and culture	608,996	157,870	30,695	25,431	(395,000)	--	(395,000)	--
Interest on payables	20,000	--	--	--	(20,000)	--	(20,000)	--
<b>Total Governmental Activities</b>	<b>6,779,671</b>	<b>1,202,218</b>	<b>1,475,096</b>	<b>726,364</b>	<b>(3,375,993)</b>	<b>--</b>	<b>(3,375,993)</b>	<b>--</b>
<b>Business-type Activities:</b>								
Dial-A-Ride (Nonmajor)	351,761	40,105	352,172	--	--	40,516	40,516	--
Electric	12,695,802	13,077,499	3,834	--	--	385,531	385,531	--
Sewer	1,783,211	2,425,055	357	--	--	642,201	642,201	--
Water	1,530,953	1,751,822	357	--	--	221,226	221,226	--
<b>Total Business-type Activities</b>	<b>16,361,727</b>	<b>17,294,481</b>	<b>356,720</b>	<b>--</b>	<b>--</b>	<b>1,289,474</b>	<b>1,289,474</b>	<b>--</b>
<b>Total Primary Government</b>	<b>\$ 23,141,398</b>	<b>\$ 18,496,699</b>	<b>\$ 1,831,816</b>	<b>\$ 726,364</b>	<b>(3,375,993)</b>	<b>1,289,474</b>	<b>(2,086,519)</b>	<b>--</b>
<b>Component Units</b>								
Economic Development Corporation	\$ 31,958	\$ --	\$ --	\$ --	--	--	--	(31,958)
Tax Increment Finance Authority	54,315	--	--	1,173,354	--	--	--	1,119,039
<b>Total Component Units</b>	<b>\$ 86,273</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ 1,173,354</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>1,087,081</b>
<b>General Purpose Revenues and Transfers:</b>								
<b>Revenues</b>								
Taxes					2,751,496	--	2,751,496	87,112
Interest and investment earnings					42,340	64,105	106,445	1,759
Unrestricted state sources					1,232,579	--	1,232,579	31,208
Gain on investment in M.S.C.P.A.					--	607,780	607,780	--
Payments in lieu of taxes					1,141,170	--	1,141,170	--
<b>Transfers</b>					<u>115,705</u>	<u>(115,705)</u>	<u>--</u>	<u>--</u>
<b>Total General Revenues and Transfers</b>					<u>5,283,290</u>	<u>556,180</u>	<u>5,839,470</u>	<u>120,079</u>
<b>Change in Net Position</b>					<b>1,907,297</b>	<b>1,845,654</b>	<b>3,752,951</b>	<b>1,207,160</b>
<i>Net Position at Beginning of Period (Restated, Note 18)</i>					28,757,822	40,930,288	69,688,110	1,140,722
<b>Net Position at End of Period</b>					<b>\$ 30,665,119</b>	<b>\$ 42,775,942</b>	<b>\$ 73,441,061</b>	<b>\$ 2,347,882</b>

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

**City of Hillsdale  
Balance Sheet  
Governmental Funds  
June 30, 2021**

	<u>General</u>	<u>Capital Projects</u> <u>Capital Improvement</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>ASSETS</b>				
Cash and investments	\$ 2,345,360	\$ 869,052	\$ 3,565,596	\$ 6,780,008
Accounts receivable, net	64,514	--	--	64,514
Special assessments receivable	344,379	--	--	344,379
Due from other governmental units	--	--	1,248	1,248
Other receivables	36,928	--	238,962	275,890
Prepaid items	61,255	--	1,679	62,934
Due from other funds	68,781	--	282,984	351,765
<b><i>Total Assets</i></b>	<b><u>\$ 2,921,217</u></b>	<b><u>\$ 869,052</u></b>	<b><u>\$ 4,090,469</u></b>	<b><u>\$ 7,880,738</u></b>
<b>LIABILITIES</b>				
Accounts payable	\$ 191,336	\$ 48,025	\$ 52,845	\$ 292,206
Accrued liabilities	77,154	478	17,258	94,890
Accrued interest	--	20,000	--	20,000
Due to other funds	282,984	--	--	282,984
Interdepartmental loan payable	--	800,000	--	800,000
<b><i>Total Liabilities</i></b>	<b><u>551,474</u></b>	<b><u>868,503</u></b>	<b><u>70,103</u></b>	<b><u>1,490,080</u></b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue	344,379	--	--	344,379
<b><i>Total Liabilities and Deferred Inflows of Resources</i></b>	<b><u>895,853</u></b>	<b><u>868,503</u></b>	<b><u>70,103</u></b>	<b><u>1,834,459</u></b>
<b>FUND BALANCE</b>				
Nonspendable	61,255	--	1,679	62,934
Restricted	--	549	4,018,687	4,019,236
Unassigned	1,964,109	--	--	1,964,109
<b><i>Total Fund Balance</i></b>	<b><u>2,025,364</u></b>	<b><u>549</u></b>	<b><u>4,020,366</u></b>	<b><u>6,046,279</u></b>
<b><i>Total Liabilities, Deferred Inflows of Resources, and Fund Balance</i></b>	<b><u>\$ 2,921,217</u></b>	<b><u>\$ 869,052</u></b>	<b><u>\$ 4,090,469</u></b>	<b><u>\$ 7,880,738</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, 2021**

Total Fund Balance - Governmental Funds	\$	6,046,279
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.		908,220
General government capital assets of \$47,761,413, net of accumulated depreciation of \$21,662,838, are not financial resources and, accordingly, are not reported in the funds.		26,098,575
Compensated absences are not due and payable in the current period and, therefore, are not reported in the funds.		(210,672)
Certain receivables are not available to pay for current period expenditures and, therefore, are unavailable in the funds.		344,379
Net pension liability and related deferred amounts are not due and payable in the current period or do not represent current financial resources and, therefore, are not reported in the funds.		(2,521,662)
<b>Total Net Position - Governmental Activities</b>	<b>\$</b>	<b><u>30,665,119</u></b>

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

**City of Hillsdale**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental Funds**  
**For the Year Ended June 30, 2021**

	<u>General</u>	<u>Capital Projects</u> <u>Capital Improvement</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>Revenues</b>				
Taxes	\$ 2,094,489	\$ --	\$ 657,007	\$ 2,751,496
Payments in lieu of taxes	1,141,170	--	--	1,141,170
Intergovernmental	1,406,231	10,000	1,973,347	3,389,578
Contributions from local units	--	--	48,031	48,031
Licenses and permits	99,869	--	--	99,869
Charges for services	25,396	--	215,140	240,536
Fines and violations	1,317	--	31,615	32,932
Interest and rentals	119,013	1,244	90,441	210,698
Miscellaneous	237,488	--	80,499	317,987
<b>Total Revenues</b>	<u>5,124,973</u>	<u>11,244</u>	<u>3,096,080</u>	<u>8,232,297</u>
<b>Expenditures</b>				
General government	1,450,612	45,733	8,330	1,504,675
Public safety	2,053,840	--	19,183	2,073,023
Public works	548,740	99,601	789,409	1,437,750
Community and economic development	144,779	--	--	144,779
Recreation and culture	175,882	--	321,264	497,146
Capital outlay	--	781,002	708,000	1,489,002
Debt service, interest	--	20,000	--	20,000
<b>Total Expenditures</b>	<u>4,373,853</u>	<u>946,336</u>	<u>1,846,186</u>	<u>7,166,375</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u>751,120</u>	<u>(935,092)</u>	<u>1,249,894</u>	<u>1,065,922</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	366,985	205,000	56,830	628,815
Transfers out	(161,445)	--	(371,059)	(532,504)
<b>Net Other Financing Sources (Uses)</b>	<u>205,540</u>	<u>205,000</u>	<u>(314,229)</u>	<u>96,311</u>
<b>Net Change in Fund Balance</b>	<b>956,660</b>	<b>(730,092)</b>	<b>935,665</b>	<b>1,162,233</b>
<i>Fund Balance at Beginning of Period</i>	1,068,704	730,641	3,084,701	4,884,046
<b>Fund Balance at End of Period</b>	<u>\$ 2,025,364</u>	<u>\$ 549</u>	<u>\$ 4,020,366</u>	<u>\$ 6,046,279</u>

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, 2021**

Total Net Change in Fund Balances - Governmental Funds	\$	1,162,233
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.		(27,141)
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 of \$1,507,567 is in excess of depreciation expense of \$1,103,959 and net disposal of capital assets of \$33,032.		370,576
The statement of activities reports changes to net pension liability and pension related deferrals as pension expense; however, the expenditures recorded on the governmental funds equals actual pension contributions.		83,649
Changes to compensated absences do not require the use of current financial resources and, therefore, are not reported as expenditures in the funds.		(10,797)
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.		328,777
<b>Changes in Net Position - Governmental Activities</b>	<b>\$</b>	<b><u>1,907,297</u></b>

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

**City of Hillsdale  
Statement of Net Position  
Proprietary Funds  
June 30, 2021**

	<b>Business-type Activities - Enterprise Funds</b>					<b>Governmental Activities</b>
	<b>Electric</b>	<b>Sewer</b>	<b>Water</b>	<b>Dial-A-Ride (Nonmajor)</b>	<b>Total Enterprise Funds</b>	<b>Internal Service Funds</b>
<b>ASSETS</b>						
<i>Current Assets</i>						
Cash and investments	\$ 8,809,806	\$ 1,007,039	\$ 679,577	\$ 153,673	\$ 10,650,095	\$ 237,272
Accounts receivable, net	1,572,320	265,491	197,749	--	2,035,560	--
Due from other governmental units	--	--	--	54,938	54,938	--
Other receivables	24,635	--	--	--	24,635	--
Inventory	307,456	3,756	92,906	--	404,118	157,671
Prepaid items	105,470	27,967	28,829	1,969	164,235	33,525
<b>Total Current Assets</b>	<b>10,819,687</b>	<b>1,304,253</b>	<b>999,061</b>	<b>210,580</b>	<b>13,333,581</b>	<b>428,468</b>
<i>Noncurrent Assets</i>						
Restricted cash	--	763,001	--	--	763,001	--
Long-term prepaid operating lease	170,965	--	--	--	170,965	--
Interdepartmental loan receivable	1,225,000	--	--	--	1,225,000	--
Investment in M.S.C.P.A.	4,678,692	--	--	--	4,678,692	--
Prepaid stranded costs	32,239	--	--	--	32,239	--
Capital assets not being depreciated	181,108	122,902	459,970	7,419	771,399	--
Capital assets being depreciated, net	13,192,478	13,691,635	5,703,727	685,006	33,272,846	547,471
<b>Total Assets</b>	<b>30,300,169</b>	<b>15,881,791</b>	<b>7,162,758</b>	<b>903,005</b>	<b>54,247,723</b>	<b>975,939</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>						
Pension-related	412,159	51,520	51,520	--	515,199	--
<b>Total Deferred Outflows of Resources</b>	<b>412,159</b>	<b>51,520</b>	<b>51,520</b>	<b>--</b>	<b>515,199</b>	<b>--</b>
<b>LIABILITIES</b>						
<i>Current Liabilities</i>						
Accounts payable	884,225	65,502	381,996	15,593	1,347,316	27,532
Accrued liabilities	46,906	18,843	17,968	5,073	88,790	1,502
Due to other governmental units	--	--	--	2,612	2,612	--
Accrued interest	--	44,094	--	--	44,094	--
Customer deposits	116,226	8,511	9,134	--	133,871	--
Current portion of long-term debt	--	360,000	--	--	360,000	--
Due to other funds	--	--	--	68,781	68,781	--
<b>Total Current Liabilities</b>	<b>1,047,357</b>	<b>496,950</b>	<b>409,098</b>	<b>92,059</b>	<b>2,045,464</b>	<b>29,034</b>
<i>Noncurrent Liabilities</i>						
Compensated absences	127,339	16,066	14,057	15,634	173,096	38,685
Interdepartmental loan payable	--	225,000	--	--	225,000	--
Energy optimization program	(109,897)	--	--	--	(109,897)	--
Long-term debt	--	6,620,000	--	--	6,620,000	--
Net pension liability	2,046,183	258,092	258,092	--	2,562,367	--
<b>Total Liabilities</b>	<b>3,110,982</b>	<b>7,616,108</b>	<b>681,247</b>	<b>107,693</b>	<b>11,516,030</b>	<b>67,719</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Pension-related	376,760	47,095	47,095	--	470,950	--
<b>Total Deferred Inflows of Resources</b>	<b>376,760</b>	<b>47,095</b>	<b>47,095</b>	<b>--</b>	<b>470,950</b>	<b>--</b>
<b>NET POSITION</b>						
Net investment in capital assets	13,373,586	6,834,537	6,163,697	692,425	27,064,245	547,471
<i>Restricted for:</i>						
Bond reserves and debt service	--	763,001	--	--	763,001	--
<i>Unrestricted</i>	13,851,000	672,570	322,239	102,887	14,948,696	360,749
<b>Total Net Position</b>	<b>\$ 27,224,586</b>	<b>\$ 8,270,108</b>	<b>\$ 6,485,936</b>	<b>\$ 795,312</b>	<b>\$ 42,775,942</b>	<b>\$ 908,220</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, 2021**

	<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	\$ 236,609	\$ 5,706	\$ 11,382	\$ --	\$ 253,697	\$ --
Charges for services	--	--	--	34,405	34,405	270,677
Miscellaneous	127,161	81,460	24,216	--	232,837	192,704
Residential	4,815,292	976,269	713,681	--	6,505,242	--
Business	1,346,806	174,098	160,431	--	1,681,335	--
Commercial	3,103,427	410,304	338,818	--	3,852,549	--
Industrial	3,335,640	399,378	232,992	--	3,968,010	--
Apartments	--	367,497	259,516	--	627,013	--
Street light sales	54,196	--	--	--	54,196	--
Penalty charges	29,476	5,517	3,842	--	38,835	--
<b>Total Operating Revenues</b>	<b>13,048,607</b>	<b>2,420,229</b>	<b>1,744,878</b>	<b>34,405</b>	<b>17,248,119</b>	<b>463,381</b>
<b>Operating Expenses</b>						
Production	9,090,779	--	55,911	--	9,146,690	--
Distribution	1,260,511	--	544,144	--	1,804,655	--
Collection system	--	259,722	--	--	259,722	--
Treatment	--	575,829	--	--	575,829	--
Purification	--	--	236,876	--	236,876	--
Administrative and general	1,593,935	459,295	447,342	--	2,500,572	--
Transportation	--	--	--	304,867	304,867	--
Operations	--	--	--	--	--	424,433
Depreciation	750,577	300,134	246,231	46,894	1,343,836	86,642
<b>Total Operating Expenses</b>	<b>12,695,802</b>	<b>1,594,980</b>	<b>1,530,504</b>	<b>351,761</b>	<b>16,173,047</b>	<b>511,075</b>
<b>Operating Income (Loss)</b>	<b>352,805</b>	<b>825,249</b>	<b>214,374</b>	<b>(317,356)</b>	<b>1,075,072</b>	<b>(47,694)</b>
<b>Non-Operating Revenues (Expenses)</b>						
Interest and investment earnings	60,491	1,940	1,323	351	64,105	2,370
Federal sources	--	--	--	216,248	216,248	--
State sources	3,834	357	357	135,924	140,472	--
Gain on investment in M.S.C.P.A.	607,780	--	--	--	607,780	--
Gain (loss) on disposal of property	13,325	525	525	5,700	20,075	(1,325)
Miscellaneous income	15,567	4,301	6,419	--	26,287	114
Interest expense	--	(188,231)	(449)	--	(188,680)	--
<b>Net Non-Operating Revenues (Expenses)</b>	<b>700,997</b>	<b>(181,108)</b>	<b>8,175</b>	<b>358,223</b>	<b>886,287</b>	<b>1,159</b>
<b>Income Before Transfers</b>	<b>1,053,802</b>	<b>644,141</b>	<b>222,549</b>	<b>40,867</b>	<b>1,961,359</b>	<b>(46,535)</b>
Transfers in	--	--	--	94,615	94,615	40,000
Transfers out	(70,769)	(35,385)	(35,385)	(68,781)	(210,320)	(20,606)
<b>Change In Net Position</b>	<b>983,033</b>	<b>608,756</b>	<b>187,164</b>	<b>66,701</b>	<b>1,845,654</b>	<b>(27,141)</b>
<i>Net Position at Beginning of Period (Restated, Note 18)</i>	26,241,553	7,661,352	6,298,772	728,611	40,930,288	935,361
<b>Net Position at End of Period</b>	<b>\$ 27,224,586</b>	<b>\$ 8,270,108</b>	<b>\$ 6,485,936</b>	<b>\$ 795,312</b>	<b>\$ 42,775,942</b>	<b>\$ 908,220</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, 2021**

	Business-type Activities - Enterprise Funds					Governmental
	Electric	Sewer	Water	Dial-A-Ride (Nonmajor)	Total Enterprise Funds	Activities Internal Service Funds
<b>Cash Flows from Operating Activities</b>						
Cash received from customers, residents, and users	\$ 12,856,174	\$ 2,313,977	\$ 1,691,503	\$ 34,405	\$ 16,896,059	\$ -
Cash payments to suppliers for goods and services	(10,348,545)	(546,197)	(305,570)	(12,793)	(11,213,105)	(183,885)
Cash payments to employees for services and benefits	(1,204,064)	(573,067)	(530,730)	(283,147)	(2,591,008)	(233,745)
Cash payments in lieu of taxes (PILOT)	(761,430)	(139,695)	(102,337)	-	(1,003,462)	-
Cash received for other operating receipts	127,161	81,460	24,216	-	232,837	-
Cash received for interfund activity	-	-	-	-	-	463,381
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>669,296</u>	<u>1,136,478</u>	<u>777,082</u>	<u>(261,535)</u>	<u>2,321,321</u>	<u>45,751</u>
<b>Cash Flows from Non-capital Financing Activities</b>						
Other non-operating income	15,567	4,301	6,419	-	26,287	114
State grant revenue	(26,538)	357	357	45,781	19,957	-
Federal grant revenue	-	-	-	216,248	216,248	-
Change in due to/due from other funds	(83,091)	(21,955)	(19,365)	9,208	(115,203)	-
Transfers (to)/from other funds	(70,769)	(35,385)	(35,385)	25,834	(115,705)	19,394
<b>Net Cash Provided (Used) by Non-capital Financing Activities</b>	<u>(164,831)</u>	<u>(52,682)</u>	<u>(47,974)</u>	<u>297,071</u>	<u>31,584</u>	<u>19,508</u>
<b>Cash Flows from Capital and Related Financing Activities</b>						
Interdepartmental loans made	(1,000,000)	-	-	-	(1,000,000)	-
Interdepartmental loans paid back	25,000	(25,000)	-	-	-	-
Change in prepaid operating lease	11,398	-	-	-	11,398	-
Capital asset activity, net	(526,343)	(93,060)	(1,076,756)	5,700	(1,690,459)	(28,964)
Principal and interest payments on long-term debt	-	(579,928)	(40,428)	-	(620,356)	-
<b>Net Cash Provided (Used) by Capital and Related Financing Activities</b>	<u>(1,489,945)</u>	<u>(697,988)</u>	<u>(1,117,184)</u>	<u>5,700</u>	<u>(3,299,417)</u>	<u>(28,964)</u>
<b>Cash Flows from Investing Activities</b>						
Change in investment of joint venture	15,963	-	-	-	15,963	-
Interest and investment earnings	60,491	1,940	1,323	351	64,105	2,370
<b>Net Cash Provided by Investing Activities</b>	<u>76,454</u>	<u>1,940</u>	<u>1,323</u>	<u>351</u>	<u>80,068</u>	<u>2,370</u>
<b>Net Increase (Decrease) in Cash and Investments</b>	(909,026)	387,748	(386,753)	41,587	(866,444)	38,665
<i>Cash and Investments - Beginning of Year</i>	9,718,832	1,382,292	1,066,330	112,086	12,279,540	198,607
<b>Cash and Investments - End of Year</b>	<u>\$ 8,809,806</u>	<u>\$ 1,770,040</u>	<u>\$ 679,577</u>	<u>\$ 153,673</u>	<u>\$ 11,413,096</u>	<u>\$ 237,272</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, 2021**

	<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>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities</b>						
Operating income (loss)	\$ 352,805	\$ 825,249	\$ 214,374	\$ (317,356)	\$ 1,075,072	\$ (47,694)
<b>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities</b>						
Depreciation expense	750,577	300,134	246,231	46,894	1,343,836	86,642
<b>Changes in Assets, Liabilities, and Deferrals</b>						
Accounts receivable, net	(44,288)	(34,773)	(29,108)	-	(108,169)	-
Other receivables	(18,388)	10,531	456	-	(7,401)	-
Inventory	65,735	83	(15,108)	-	50,710	(17,708)
Prepaid items	(8,108)	4,397	(25)	41	(3,695)	700
Accounts payable	(578,369)	44,402	363,169	5,111	(165,687)	19,425
Accrued liabilities	22,509	11,032	10,670	2,202	46,413	693
Energy optimization program	9,186	-	-	-	9,186	-
Customer deposits	(2,596)	(550)	(507)	-	(3,653)	-
Net pension liability and related deferrals	111,374	(12,422)	(12,422)	-	86,530	-
Compensated absences	8,859	(11,605)	(648)	1,573	(1,821)	3,693
<b>Net Cash Provided (Used) by Operating Activities</b>	<b>\$ 669,296</b>	<b>\$ 1,136,478</b>	<b>\$ 777,082</b>	<b>\$ (261,535)</b>	<b>\$ 2,321,321</b>	<b>\$ 45,751</b>

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, 2021**

	<b>Custodial</b>	<b>Private Purpose Trust</b>
<b>ASSETS</b>		
Cash and investments	\$ 762	\$ 15,005
<i>Total Assets</i>	762	15,005
<b>LIABILITIES</b>		
Undistributed collections	762	--
<i>Total Liabilities</i>	762	--
<b>NET POSITION</b>		
Held in Trust	\$ --	\$ 15,005

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 Funds**  
**For the Year Ended June 30, 2021**

	<b>Custodial</b>	<b>Private Purpose Trust</b>
<b>Additions</b>		
Taxes collected for other governments	\$ 3,967,984	\$ --
<b><i>Total Additions</i></b>	<b>3,967,984</b>	<b>--</b>
<b>Deductions</b>		
General government	--	4
Payment of property taxes to other governments	3,967,984	--
<b><i>Total Deductions</i></b>	<b>3,967,984</b>	<b>4</b>
<b><i>Change in Net Position</i></b>	<b>--</b>	<b>(4)</b>
<i>Net Position at Beginning of Period</i>	--	15,009
<b><i>Net Position at End of Period</i></b>	<b>\$ --</b>	<b>\$ 15,005</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, 2021**

	<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	\$ 96,715	\$ 468,553	\$ 565,268
Due from other governmental units	--	194,120	194,120
Loans receivable	--	265,000	265,000
<b>Total Current Assets</b>	<b>96,715</b>	<b>927,673</b>	<b>1,024,388</b>
<i>Noncurrent Assets</i>			
Capital assets not being depreciated	148,067	1,677,935	1,826,002
Capital assets being depreciated, net	--	196,123	196,123
<b>Total Assets</b>	<b>244,782</b>	<b>2,801,731</b>	<b>3,046,513</b>
<b>LIABILITIES</b>			
<i>Current Liabilities</i>			
Accounts payable	1,025	112,869	113,894
Accrued interest	--	4,737	4,737
Current portion of long-term debt	--	40,000	40,000
<b>Total Current Liabilities</b>	<b>1,025</b>	<b>157,606</b>	<b>158,631</b>
<i>Noncurrent Liabilities</i>			
Interdepartmental loan payable	--	200,000	200,000
Long-term debt	--	340,000	340,000
<b>Total Liabilities</b>	<b>1,025</b>	<b>697,606</b>	<b>698,631</b>
<b>NET POSITION</b>			
Net investment in capital assets	148,067	1,494,058	1,642,125
<i>Unrestricted</i>	95,690	610,067	705,757
<b>Total Net Position</b>	<b>\$ 243,757</b>	<b>\$ 2,104,125</b>	<b>\$ 2,347,882</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, 2021**

	<b>Economic Development Corporation</b>	<b>Tax Increment Finance Authority</b>	<b>Total Component Units</b>
<b>Expenses</b>			
Community and economic development	\$ 31,958	\$ 48,718	\$ 80,676
Interest on long-term debt	--	5,597	5,597
<b>Total Expenses</b>	<b>31,958</b>	<b>54,315</b>	<b>86,273</b>
<b>Program Revenues</b>			
Capital grants and contributions	--	1,173,354	1,173,354
<b>Total Program Revenues</b>	<b>--</b>	<b>1,173,354</b>	<b>1,173,354</b>
<b>Net Program Revenues (Expenses)</b>	<b>(31,958)</b>	<b>1,119,039</b>	<b>1,087,081</b>
<b>General Revenue</b>			
Taxes	--	87,112	87,112
Unrestricted state sources	--	31,208	31,208
Interest and investment earnings	214	1,545	1,759
<b>Total General Revenues</b>	<b>214</b>	<b>119,865</b>	<b>120,079</b>
<b>Change in Net Position</b>	<b>(31,744)</b>	<b>1,238,904</b>	<b>1,207,160</b>
<i>Net Position at Beginning of Period</i>	<i>275,501</i>	<i>865,221</i>	<i>1,140,722</i>
<b>Net Position at End of Period</b>	<b>\$ 243,757</b>	<b>\$ 2,104,125</b>	<b>\$ 2,347,882</b>

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

## **Notes to the Financial Statements**

## **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 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*.

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 custodial 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 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.

The *custodial fund* is custodial in nature and does not present results of operations or have a measurement focus. The custodial fund is accounted for using the accrual basis of accounting. This fund is used to account for assets that the government holds for others in a custodial capacity (such as taxes collected for other governments).

*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 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, Deferred Outflows/Inflows, 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.
- 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 \$48,369, \$13,423, and \$8,956, 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.

### ***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

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 of 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.

### ***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

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 2020 levy had a taxable value of approximately \$134,150,353 (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.

### *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*

On March 11, 2020, the World Health Organization declared the outbreak of a respiratory disease caused by a new coronavirus a pandemic. First identified in late 2019 and now known as COVID-19, the outbreak has impacted millions of individuals in the United States and worldwide. In response, the United States federal government and individual state and local governments have implemented measures to combat the outbreak that have impacted business operations. During the 2020-2021 fiscal year, the City's operations were significantly impacted, as shelter-in-place orders and government mandates impacted census volumes. The City has moved to mitigate the impact by managing the workforce, actively managing cash balances, and implementing other cost reduction measures.

## **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, 2021:

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
<b>General Fund</b>			
<i>General government</i>			
Administrative	\$ 195,050	\$ 202,067	\$ (7,017)
Finance department	268,121	270,491	(2,370)
Treasurer	152,695	171,059	(18,364)
Human resources	96,185	96,725	(540)
<i>Public safety</i>			
Fire	514,020	517,174	(3,154)

***Unrestricted Net Position Deficit***

Governmental activities for the City had an unrestricted net position deficit of \$(1,842).

**Note 3 - Cash and Cash Equivalents**

Following is a reconciliation of deposit and investment balances as of June 30, 2021:

	<u>Primary Government</u>	<u>Component Units</u>	<u>Totals</u>
<b>Statement of Net Position</b>			
Cash and investments	\$ 17,667,375	\$ 565,268	\$ 18,232,643
Restricted cash	763,001	-	763,001
<b>Statement of Fiduciary Net Position</b>			
Cash and investments	15,767	-	15,767
<b><i>Total Cash and Investments</i></b>	<u>\$ 18,446,143</u>	<u>\$ 565,268</u>	<u>\$ 19,011,411</u>
<b>Deposits and Investments</b>			
Checking and savings accounts			\$ 8,572,362
		Investments	10,437,250
		Cash on Hand	1,799
<b><i>Total Deposits and Investments</i></b>			<u>\$ 19,011,411</u>

***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, \$9,678,085 of the City's bank balance of \$10,178,085 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.



Following is a summary of the City's investments as of June 30, 2021:

Certificates of deposit	\$ 147,370
Commercial paper	2,449,985
Fixed rate bonds	1,678,614
U.S. government agency securities	5,562,509
Michigan CLASS	598,772
<b><i>Total Investments</i></b>	<b><u>\$ 10,437,250</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	\$ 6,161,281
Standards & Poor's AA+	1,362,271
Standards & Poor's A+	649,995
Not applicable	2,263,703
<b><i>Total Investments</i></b>	<b><u>\$ 10,437,250</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	\$ 5,562,509
Less than 1 year	4,047,257
1-5 years	827,484
<b><i>Total Investments</i></b>	<b><u>\$ 10,437,250</u></b>

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

The City's investment policy places no limit on the amount it may invest in one issuer. At June 30, 2021, the City maintained investments in Federal Farm Credit Banks, Commercial Paper, Federated Government Obligations, and Michigan CLASS totaling approximately 13.1%, 23.5%, 53.3%, and 5.7%, 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 \$9,838,478 of investments had a Level 1 fair value measurement as of June 30, 2021. The remaining \$598,772 of investments were held by 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, 2021, the City was required to have \$221,375 in this account.

*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, 2021, the City was required to have \$541,626 in this account.

The total restricted cash for the City's sewer fund was \$763,001.

#### 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	\$ 8,810,318	\$ -	\$ -	\$ 8,810,318
Capital Assets Being Depreciated				
Land improvements	773,631	-	-	773,631
Buildings and improvements	5,331,911	-	(90,482)	5,241,429
Books	292,020	18,565	(20,271)	290,314
Vehicles and equipment	1,762,427	-	-	1,762,427
Infrastructure	29,394,292	1,489,002	-	30,883,294
<i>Subtotal</i>	<u>37,554,281</u>	<u>1,507,567</u>	<u>(110,753)</u>	<u>38,951,095</u>
Less Accumulated Depreciation				
Land improvements	(417,105)	(25,174)	-	(442,279)
Buildings and improvements	(2,359,454)	(107,959)	57,450	(2,409,963)
Books	(88,381)	(20,190)	20,271	(88,300)
Vehicles and equipment	(801,751)	(99,584)	-	(901,335)
Infrastructure	(16,969,909)	(851,052)	-	(17,820,961)
<i>Subtotal</i>	<u>(20,636,600)</u>	<u>(1,103,959)</u>	<u>77,721</u>	<u>(21,662,838)</u>
<i>Capital Assets Being Depreciated, Net</i>	<u>16,917,681</u>	<u>403,608</u>	<u>(33,032)</u>	<u>17,288,257</u>
<b>Internal Service Fund</b>				
Motor Pool Assets	606,474	(51,967)	(7,036)	547,471
<i>Capital Assets, Net, Governmental Activities</i>	<u>\$ 26,334,473</u>	<u>\$ 351,641</u>	<u>\$ (40,068)</u>	<u>\$ 26,646,046</u>
<b>Internal Service Fund</b>	<b>Beginning Balance</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Balance</b>
Capital Assets Being Depreciated				
Vehicles and equipment	\$ 2,497,549	\$ 34,675	\$ (217,121)	\$ 2,315,103
Less Accumulated Depreciation				
Vehicles and equipment	(1,891,075)	(86,642)	210,085	(1,767,632)
<i>Capital Assets, Net, Internal Service Fund</i>	<u>\$ 606,474</u>	<u>\$ (51,967)</u>	<u>\$ (7,036)</u>	<u>\$ 547,471</u>

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	1,283,254	1,636,708	(2,509,605)	410,357
<i>Subtotal</i>	<u>1,644,296</u>	<u>1,636,708</u>	<u>(2,509,605)</u>	<u>771,399</u>
Capital Assets Being Depreciated				
Plant, systems, and equipment	76,374,937	2,583,430	(185,693)	78,772,674
Less Accumulated Depreciation				
Plant, systems, and equipment	(44,341,685)	(1,343,836)	185,693	(45,499,828)
<i>Capital Assets Being Depreciated, Net</i>	<u>32,033,252</u>	<u>1,239,594</u>	<u>-</u>	<u>33,272,846</u>
<b><i>Capital Assets, Net, Business-type Activities</i></b>	<b><u>\$ 33,677,548</u></b>	<b><u>\$ 2,876,302</u></b>	<b><u>\$ (2,509,605)</u></b>	<b><u>\$ 34,044,245</u></b>

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

<b>Governmental Activities</b>	
General government	\$ 48,233
Public safety	63,982
Public works	859,487
Recreation and culture	132,257
Depreciation charged to internal service funds	86,642
<b><i>Total Governmental Activities</i></b>	<b><u>\$ 1,190,601</u></b>
<b>Business-type Activities</b>	
Electric fund	\$ 750,577
Sewer fund	300,134
Water fund	246,231
Dial-A-Ride	46,894
<b><i>Total Business-type Activities</i></b>	<b><u>\$ 1,343,836</u></b>

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

<b>Economic Development Corporation</b>	<b>Beginning Balance</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Balance</b>
Capital Assets not Being Depreciated				
Land	\$ 148,067	\$ -	\$ -	\$ 148,067
<b>Tax Increment Finance Authority (TIFA)</b>	<b>Beginning Balance</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Balance</b>
Capital Assets not Being Depreciated				
Land	\$ 65,000	\$ -	\$ -	\$ 65,000
Construction in progress	142,415	1,470,520	-	1,612,935
<i>Subtotal</i>	<u>207,415</u>	<u>1,470,520</u>	<u>-</u>	<u>1,677,935</u>
Capital Assets Being Depreciated				
Infrastructure	381,672	-	-	381,672
Buildings	211,465	-	-	211,465
<i>Subtotal</i>	<u>593,137</u>	<u>-</u>	<u>-</u>	<u>593,137</u>
Less Accumulated Depreciation				
Infrastructure	(381,672)	-	-	(381,672)
Buildings	(11,112)	(4,230)	-	(15,342)
<i>Subtotal</i>	<u>(392,784)</u>	<u>(4,230)</u>	<u>-</u>	<u>(397,014)</u>
<i>Capital Assets Being Depreciated, Net</i>	<u>200,353</u>	<u>(4,230)</u>	<u>-</u>	<u>196,123</u>
<b>Capital Assets, Net, TIFA</b>	<b>\$ 407,768</b>	<b>\$ 1,466,290</b>	<b>\$ -</b>	<b>\$ 1,874,058</b>

## Note 5 - Long-term Obligations

Long-term debt as of June 30, 2021 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	\$ 5,390,000
2016 Sewage Disposal System Revenue Bonds -maturing \$75,000 to \$120,000 annually plus interest at 2.50% through 2040.	1,590,000
	<u>\$ 6,980,000</u>

The following is a summary of long-term obligations activity of the City for the year ended June 30, 2021:

<b>Governmental Activities</b>	<b>Beginning Balance</b>	<b>Additions</b>	<b>Deletions</b>	<b>Ending Balance</b>	<b>Due Within One Year</b>
Compensated absences	\$ 234,867	\$ 14,490	\$ -	\$ 249,357	\$ -
	<b>Beginning Balance</b>	<b>Additions</b>	<b>Deletions</b>	<b>Ending Balance</b>	<b>Due Within One Year</b>
<b>Business-type Activities</b>					
2015 Sewage Disposal System Revenue Bonds	\$ 5,660,000	\$ -	\$ (270,000)	\$ 5,390,000	\$ 280,000
2016 Sewage Disposal System Revenue Bonds	1,670,000	-	(80,000)	1,590,000	80,000
Key Government Financing, Inc.	78,700	-	(78,700)	-	-
Compensated absences	174,917	-	(1,821)	173,096	-
<b>Total Long-term Obligations</b>	<b>\$ 7,583,617</b>	<b>\$ -</b>	<b>\$ (430,521)</b>	<b>\$ 7,153,096</b>	<b>\$ 360,000</b>
	<b>Beginning Balance</b>	<b>Additions</b>	<b>Deletions</b>	<b>Ending Balance</b>	<b>Due Within One Year</b>
<b>Tax Increment Finance Authority</b>					
2021 Installment note	\$ -	\$ 400,000	\$ (20,000)	\$ 380,000	\$ 40,000

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

<b>Year Ending</b>	<b>Business-type Activities</b>			<b>Tax Increment Finance Authority</b>		
	<b>Principal</b>	<b>Interest</b>	<b>Total</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
<b>June 30,</b>						
2022	\$ 360,000	\$ 174,500	\$ 534,500	\$ 40,000	\$ 1,710	\$ 534,500
2023	370,000	165,500	535,500	40,000	3,150	43,150
2024	375,000	158,052	533,052	40,000	2,790	42,790
2025	390,000	150,876	540,876	40,000	2,430	42,430
2026	395,000	137,126	532,126	40,000	2,070	42,070
2027 - 2031	2,135,000	531,882	2,666,882	180,000	4,950	184,950
2032 - 2036	2,430,000	251,004	2,681,004	-	-	-
2037	525,000	13,126	538,126	-	-	-
<b>Totals</b>	<b>\$ 6,980,000</b>	<b>\$ 1,582,066</b>	<b>\$ 8,562,066</b>	<b>\$ 380,000</b>	<b>\$ 17,100</b>	<b>\$ 397,100</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.

As of June 30, 2021, the interfund balances were as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	Dial-A-Ride	\$ 68,781
Nonmajor governmental funds	General	282,984

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	Electric	\$ 70,769
General	Sewer	35,385
General	Water	35,385
General	Dial-A-Ride	68,781
Dial-A-Ride	General	94,615
General	Nonmajor governmental funds	136,059
Capital improvement	Nonmajor governmental funds	205,000
Nonmajor governmental funds	Nonmajor governmental funds	30,000
Nonmajor governmental funds	General	26,830
Internal service funds	General	40,000
General	Internal service funds	20,606

#### **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. The Sewer Fund paid back the \$90,000 of the loan and drew an additional \$250,000 during the June 30, 2020 fiscal year. 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 1, 2030. During the current year, the Sewer Fund paid back \$25,000. The balance as of June 30, 2021 was \$225,000.

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. The Capital Improvement Fund paid back the \$500,000 during the June 30, 2020 fiscal year. In the current year, the Capital Improvement Fund drew an additional \$800,000. Annual principal payments ranging from \$199,376 to \$200,625 are due

annually along with interest at 2.5%. The final payment is scheduled to be paid by July 1, 2024. The balance as of June 30, 2021 was \$800,000.

During the June 30, 2021 fiscal year, the Electric Fund loaned the Tax Increment Finance Authority, a discretely presented component unit of the City, \$200,000. The total amount was approved in an amount not to exceed \$400,000 and will be repaid through November 1, 2030.

**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	55/20	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, 2020 valuation date, the following employees were covered by the benefit terms:

Inactive plan members or beneficiaries currently receiving benefits	77
Inactive plan members entitled to but not yet receiving benefits	40
Active plan members	<u>56</u>
<b><i>Total employees covered by MERS</i></b>	<b><u>173</u></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.

For the year ended June 30, 2021, the City had the following contribution rates:

<u>Division</u>	<u>Employee Contributions</u>	<u>Employer Contributions</u>
DPS EEs - Closed	5.00%	\$0 / month
Police - Open	5.00%	31.98%
Fire - Open	5.00%	21.39%
BPU Union - Closed	9.16%	\$9,350 / month
General Nonunion - Closed	5.00%	\$6,214 / month
BPU Nonunion - Closed	5.00%	\$10,771 / month
City Manager - Open	5.00%	21.47%
City Treasurer - Open	5.00%	\$77 / month

### ***Net Pension Liability***

The net pension liability reported at June 30, 2021 was determined using a measure of the total pension liability and the pension net position as of December 31, 2020. The December 31, 2020 total pension liability was determined by an actuarial valuation performed as of December 31, 2020.

### ***Actuarial Assumptions***

The total pension liability in the December 31, 2020 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 and administrative expense including inflation

Although no specific price inflation assumptions are needed for the valuation, the 3.75% long-term wage inflation assumption would be consistent with a price inflation of 3%-4%. Mortality rates used were based on the RP-2019 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 2013-2018.

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, 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>
Global Equity	60.00%	5.25%
Global Fixed Income	20.00%	1.25%
Private Investments	20.00%	7.25%
<b><i>Total</i></b>	<b><u>100.00%</u></b>	

#### ***Discount Rate***

The discount rate used to measure the total pension liability in the current year and prior year was 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.

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

<b>Changes in Net Pension Liability</b>	<b>Increase (Decrease)</b>		
	<b>Total Pension Liability</b>	<b>Plan Net Position</b>	<b>Net Pension Liability</b>
<b>Balance at December 31, 2019</b>	\$ 25,247,768	\$ 19,734,763	\$ 5,513,005
Service cost	369,758	-	369,758
Interest on total pension liability	1,869,001	-	1,869,001
Difference between expected and actual experience	(188,126)	-	(188,126)
Changes in benefits	(4,615)	-	(4,615)
Changes in assumptions	738,016	-	738,016
Contributions - employer	-	569,786	(569,786)
Contributions - employee	-	201,567	(201,567)
Net investment income	-	2,436,559	(2,436,559)
Benefit payments, including refunds	(1,681,028)	(1,681,028)	-
Administrative expenses	-	(39,152)	39,152
<i>Net changes</i>	<u>1,103,006</u>	<u>1,487,732</u>	<u>(384,726)</u>
<b>Balance at December 31, 2020</b>	<b>\$ 26,350,774</b>	<b>\$ 21,222,495</b>	<b>\$ 5,128,279</b>
	<b>Allocated as follows:</b>		
		Governmental Activities	\$ 2,565,912
		Business-type Activities	2,562,367
			<u>\$ 5,128,279</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.

	<b>1% Decrease (6.60%)</b>	<b>Current Discount Rate (7.60%)</b>	<b>1% Increase (8.60%)</b>
Net pension liability of the City	<u>\$ 8,019,822</u>	<u>\$ 5,128,279</u>	<u>\$ 2,680,923</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.

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

For the year ended June 30, 2021 the City recognized pension expense of \$625,044. 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	\$ -	\$ 661,969
Changes of assumptions	715,943	-
Difference between expected and actual experience	-	279,930
* Employer contributions to the plan subsequent to the measurement date	314,455	-
<b><i>Total</i></b>	<b>\$ 1,030,398</b>	<b>\$ 941,899</b>
<b>Allocated as follows:</b>		
Governmental Activities	\$ 515,199	\$ 470,949
Business-type Activities	515,199	470,950
	<b>\$ 1,030,398</b>	<b>\$ 941,899</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, 2022.

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>
2022	\$ 123,600
2023	243,408
2024	(398,410)
2025	(194,554)

***Significant Changes to the Pension Valuation***

At the February 27, 2020, board meeting, the MERS Retirement Board adopted demographic assumptions effective with the December 31, 2020, annual actuarial valuation, which will impact contributions beginning in 2022. A 5-year experience study analyzing historical experience from 2013 through 2018 was completed in February 2020. In addition to changes to the economic assumptions which took effect with the fiscal year 2021 contribution rates, the experience study recommended updated demographic assumptions, including adjustments to the following actuarial assumptions: mortality, retirement, disability, and termination rates. Changes to the demographic assumptions resulting from the experience study have been approved by the MERS Retirement Board and are effective beginning with the December 31, 2020, actuarial valuation, first impacting 2022 contributions.

### ***Statement of Fiduciary Net Position***

As of June 30, 2021, the City had \$66,469 payable due to MERS for employer and employee contributions. Detailed information about the pension plan's fiduciary net position is available in the separately issued MERS financial report.

### **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. On July 20, 2021, the City entered an addendum to the agreement in which extended the due date to on or before May 25, 2023.

Pursuant to the terms set forth in the Purchase Agreement, and subsequent addendums, if borrower completes construction and renovation of the Keefer House Hotel property on or before May 25, 2023, the borrower will be 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, 2023, all outstanding principal shall be due and payable.

As of June 30, 2021, construction on the Keefer House Hotel is underway and is projected to be completed on or before May 25, 2023. 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, 2020 through June 30, 2021, Dial-A-Ride paid \$76,808 in 50200 fringe benefits for retirement benefits. Of this amount, \$76,808 paid the actuarial required minimum contribution and \$0 was paid in excess of the actuarial required minimum contribution. The entire amount of \$76,808 was expensed on the books and is included in Dial-A-Ride's total eligible expenses for the fiscal year ending September 30, 2020.

#### **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 \$8,760,644 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 21.85% 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 21.85% of the equity net of the City's assets. At June 30, 2021, the City's investment in MSCPA was \$4,678,692, consisting of a \$4,200,626 equity share and \$478,066 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, 2021, the balance of the long-term prepaid operating lease is \$170,965.

## **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 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 \$25,421 and interest expense incurred on AMP's line-of-credit of \$1,462, resulting in a net credit balance for impaired cost estimate at June 30, 2021 of \$32,239. The City does have a potential PHFU (plant held for future use costs) liability of \$613,665 resulting in a net total potential liability of \$581,426, 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 \$32,239 for the year-ended June 30, 2021.

#### **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 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, 2021, \$478,965,000 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 ten series of its Combined Hydroelectric Projects Revenue Bonds (the “*Combined Hydroelectric Bonds*”), in an original aggregate principal amount of \$2,483,845,000 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, 2021, \$2,140,742,059 aggregate principal amount of the Combined Hydroelectric Bonds and approximately \$23 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).

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, 2021, \$665,630,000 aggregate principal amount of the Meldahl Bonds and approximately \$2.3 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, 2021, \$122,350,000 aggregate principal amount of the 2016 Greenup Bonds and approximately \$553,000 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.

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, 2021, the City's property taxes were reduced by \$24,613 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, 2021, the City’s property taxes were reduced by \$12,483 under this program.

Obsolete property rehabilitation abatements are granted in the State of Michigan under Public Act 146 of 2000, as amended, to encourage investment in the significant renovation and/or rehabilitation of obsolete buildings for commercial use. The obsolete property rehabilitation (OPR) exemption must be approved by both the City (after a public hearing is held) and the State of Michigan. OPR exemptions can cover real property. Property must be functionally obsolete as determined by the City Assessor as defined in the legislation. Project must be for a project that will have a commercial or commercial housing use. The taxable value of the qualifying property is set (“frozen”) at the taxable value assigned in the year immediately preceding the effective date of the exemption certificate. New taxable value in excess of the frozen taxable value is exempted from certain millages levied on real property for a period of 1-12 years. 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. The amount of the abatement is equal to the exempted mills applied to the amount of the taxable value created by investment in the project. Accordingly, such agreements meet the criteria of "tax abatements" under GASB Statement No. 77. For the year ended June 30, 2021, the City’s property taxes were reduced by \$11,989 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, 2021, the City carried commercial insurance to cover all risks of losses. The City has had 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 and Adoption of New Accounting Pronouncements

In the prior year, the City overestimated unbilled receivables at year-end. To improve revenue recognition, a subsequent correction was made to decrease unbilled receivables in the electric fund, sewer fund, and water fund of \$762,216, \$76,513, and \$59,086, respectively. As a result of the correction, net position decreased by the same amount in each of the respective funds.

The following graphic illustrates the changes to net position:

	<b>Business-type Activities</b>			
	<b>Electric</b>	<b>Sewer</b>	<b>Water</b>	<b>Total</b>
<b>Net Position as of June 30, 2020, as reported</b>	\$ 27,003,769	\$ 7,737,865	\$ 6,357,858	\$ 41,828,103
Adjustment to correct unbilled receivables	(762,216)	(76,513)	(59,086)	(897,815)
<b>Net Position as of June 30, 2021, as restated</b>	<u>\$ 26,241,553</u>	<u>\$ 7,661,352</u>	<u>\$ 6,298,772</u>	<u>\$ 40,930,288</u>

Additionally, the City adopted the provisions of **GASB Statement No. 84, *Fiduciary Activities***, in the current year. As a result of this change, the activity of the payroll fund was moved into the general fund and the tax collection agency fund was converted into a custodial fund. In addition, the custodial fund now shows activity that occurred throughout the year.

## **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, 2021**

	Budgeted Amounts		Actual	Variance
	Original	Final		Positive (Negative) Final to Actual
<b>Revenues</b>				
Taxes	\$ 2,073,000	\$ 2,073,000	\$ 2,094,489	\$ 21,489
Payments in lieu of taxes	1,000,000	1,000,000	1,141,170	141,170
Intergovernmental	860,000	1,041,526	1,406,231	364,705
Licenses and permits	107,180	107,180	99,869	(7,311)
Charges for services	18,500	18,500	25,396	6,896
Fines and violations	2,000	2,000	1,317	(683)
Interest and rentals	129,230	129,230	119,013	(10,217)
Miscellaneous	236,860	236,860	237,488	628
<b>Total Revenues</b>	<b>4,426,770</b>	<b>4,608,296</b>	<b>5,124,973</b>	<b>516,677</b>
<b>Other Financing Sources</b>				
Transfers in	386,035	386,035	366,985	(19,050)
<b>Total Revenues and Other Financing Sources</b>	<b>4,812,805</b>	<b>4,994,331</b>	<b>5,491,958</b>	<b>497,627</b>
<b>Expenditures</b>				
<b>General government</b>				
Council	26,790	26,790	21,485	5,305
City manager	189,875	189,875	180,790	9,085
Human resources	96,185	96,185	96,725	(540)
Administrative	195,050	195,050	202,067	(7,017)
Elections	15,400	22,400	21,050	1,350
Assessing	190,725	190,725	159,061	31,664
Clerk	99,165	99,165	95,641	3,524
Finance department	227,075	268,121	270,491	(2,370)
Treasurer	152,695	152,695	171,059	(18,364)
Building and grounds	136,605	136,605	105,858	30,747
Parking lots	32,825	32,825	19,850	12,975
Cemeteries	110,465	110,465	106,535	3,930
<b>Total general government</b>	<b>1,472,855</b>	<b>1,520,901</b>	<b>1,450,612</b>	<b>70,289</b>
<b>Public safety</b>				
Police	1,622,005	1,639,005	1,535,151	103,854
Fire	472,020	514,020	517,174	(3,154)
Code enforcement	30,000	30,000	1,515	28,485
<b>Total public safety</b>	<b>2,124,025</b>	<b>2,183,025</b>	<b>2,053,840</b>	<b>129,185</b>
<b>Public works</b>				
Airport	148,300	148,300	142,119	6,181
Public services	311,740	311,740	311,354	386
Engineering services	125,775	52,729	38,848	13,881
Street lights	63,750	63,750	56,419	7,331
<b>Total public works</b>	<b>649,565</b>	<b>576,519</b>	<b>548,740</b>	<b>27,779</b>
<b>Community and economic development</b>				
Planning	95,055	95,055	86,603	8,452
Economic development	63,850	63,850	58,176	5,674
<b>Total community and economic development</b>	<b>158,905</b>	<b>158,905</b>	<b>144,779</b>	<b>14,126</b>
<b>Recreation and culture</b>				
Parks	184,760	184,760	175,882	8,878
<b>Total Expenditures</b>	<b>4,590,110</b>	<b>4,624,110</b>	<b>4,373,853</b>	<b>250,257</b>
<b>Other Financing Uses</b>				
Transfers out	222,695	222,695	161,445	61,250
<b>Total Expenditures and Other Financing Uses</b>	<b>4,812,805</b>	<b>4,846,805</b>	<b>4,535,298</b>	<b>311,507</b>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>				
<b>Net Change in Fund Balance</b>	<b>--</b>	<b>147,526</b>	<b>956,660</b>	<b>809,134</b>
<b>Fund Balance at Beginning of Period</b>	<b>1,068,704</b>	<b>1,068,704</b>	<b>1,068,704</b>	<b>--</b>
<b>Fund Balance at End of Period</b>	<b>\$ 1,068,704</b>	<b>\$ 1,216,230</b>	<b>\$ 2,025,364</b>	<b>\$ 809,134</b>

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

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
<b>Total Pension Liability</b>							
Service cost	\$ 369,758	\$ 382,857	\$ 363,207	\$ 368,215	\$ 363,158	\$ 355,050	\$ 364,196
Interest on total pension liability	1,869,001	1,887,904	1,849,895	1,796,683	1,765,765	1,677,362	1,621,606
Changes in benefits	(4,615)	-	7,156	(7,990)	(9,325)	-	-
Differences between expected and actual experience	(188,126)	(317,723)	(194,427)	42,169	(249,508)	110,760	-
Changes of assumptions	738,016	671,798	-	-	-	1,013,079	-
Benefit payments, including refunds	(1,681,028)	(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>	<u>1,103,006</u>	<u>1,055,937</u>	<u>473,649</u>	<u>688,409</u>	<u>408,473</u>	<u>1,778,093</u>	<u>753,131</u>
<i>Total Pension Liability - Beginning</i>	<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>	<u>20,090,076</u>
<b>Total Pension Liability - Ending (a)</b>	<u>\$ 26,350,774</u>	<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	\$ 569,786	\$ 525,911	\$ 510,189	\$ 421,866	\$ 336,160	\$ 346,141	\$ 332,464
Contributions - employee	201,567	303,901	203,833	190,637	164,437	156,571	137,790
Net investment income (loss)	2,436,559	2,434,545	(751,004)	2,370,564	1,932,425	(270,721)	1,138,603
Benefit payments, including refunds	(1,681,028)	(1,568,899)	(1,552,182)	(1,510,668)	(1,461,617)	(1,378,158)	(1,232,671)
Administrative expenses	(39,152)	(41,924)	(37,665)	(37,600)	(38,185)	(39,960)	(41,683)
<b>Net Change in Plan Fiduciary Net Position</b>	<u>1,487,732</u>	<u>1,653,534</u>	<u>(1,626,829)</u>	<u>1,434,799</u>	<u>933,220</u>	<u>(1,186,127)</u>	<u>334,503</u>
<i>Plan Fiduciary Net Position - Beginning</i>	<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>	<u>18,191,663</u>
<b>Plan Fiduciary Net Position - Ending (b)</b>	<u>\$ 21,222,495</u>	<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>	\$ 5,128,279	\$ 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	80.54%	78.16%	74.74%	83.09%	79.35%	76.65%	88.88%
Covered Payroll	\$ 3,387,546	\$ 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	151.39%	157.48%	162.11%	116.71%	138.27%	154.12%	65.61%

\* Built prospectively upon implementation on GASB 68

**City of Hillsdale  
Required Supplementary Information  
Schedule of Contributions  
Last Seven Fiscal Years**

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Actuarially Determined Contribution	\$ 622,163	\$ 529,357	\$ 523,811	\$ 490,020	\$ 353,776	\$ 348,500	\$ 330,003
Contributions in Relation to the Actuarially Determined Contribution	622,163	529,357	523,811	490,020	353,776	348,500	330,003
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered Payroll	3,460,882	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	17.98%	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 18 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 Payroll, Open
Remaining amortization period	18 Years
Asset valuation method	5 Years; 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	Rates Used were Based on the RP-2014 Group Annuity Mortality Table of a 50% Male and 50% Female Blend

\* Built prospectively upon implementation on GASB 68



## **Combining and Individual Fund Statements and Schedules**

**City of Hillsdale  
Combining Balance Sheet  
Nonmajor Governmental Funds  
June 30, 2021**

	<b>Special Revenue</b>					
	<b>Local Street</b>	<b>Major Street</b>	<b>Library</b>	<b>Police</b>	<b>Drug Forfeitures</b>	<b>Recreation Commission</b>
<b>ASSETS</b>						
Cash and investments	\$ 375,309	\$ 635,050	\$ 138,524	\$ 5,523	\$ 6,146	\$ 29,888
Due from other governmental units	--	1,248	--	--	--	--
Other receivables	42,644	139,899	32,385	--	4,034	--
Prepaid items	--	--	162	--	--	1,517
Due from other funds	--	--	--	--	--	--
<b>Total Assets</b>	<b>\$ 417,953</b>	<b>\$ 776,197</b>	<b>\$ 171,071</b>	<b>\$ 5,523</b>	<b>\$ 10,180</b>	<b>\$ 31,405</b>
<b>LIABILITIES</b>						
Accounts payable	\$ 8,703	\$ 18,737	\$ 2,403	\$ 3,752	\$ --	\$ 17,127
Accrued liabilities	3,420	4,775	4,451	--	--	4,562
<b>Total Liabilities</b>	<b>12,123</b>	<b>23,512</b>	<b>6,854</b>	<b>3,752</b>	<b>--</b>	<b>21,689</b>
<b>FUND BALANCE</b>						
Nonspendable	--	--	162	--	--	1,517
Restricted	405,830	752,685	164,055	1,771	10,180	8,199
Unassigned	--	--	--	--	--	--
<b>Total Fund Balance</b>	<b>405,830</b>	<b>752,685</b>	<b>164,217</b>	<b>1,771</b>	<b>10,180</b>	<b>9,716</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 417,953</b>	<b>\$ 776,197</b>	<b>\$ 171,071</b>	<b>\$ 5,523</b>	<b>\$ 10,180</b>	<b>\$ 31,405</b>

**City of Hillsdale  
Combining Balance Sheet  
Nonmajor Governmental Funds  
June 30, 2021**

	<u>Debt Service</u>		<u>Capital Projects</u>			
	<u>Debt Service</u>	<u>Field of Dreams</u>	<u>Stock Park</u>	<u>Airport Improvement</u>	<u>Three Meadows Development</u>	<u>Fire Equipment</u>
<b>ASSETS</b>						
Cash and investments	\$ 1,064,253	\$ 2,067	\$ 56,879	\$ 410,220	\$ --	\$ 237,290
Due from other governmental units	--	--	--	--	--	--
Other receivables	--	--	--	20,000	--	--
Prepaid items	--	--	--	--	--	--
Due from other funds	--	--	--	--	--	--
<b>Total Assets</b>	<b>\$ 1,064,253</b>	<b>\$ 2,067</b>	<b>\$ 56,879</b>	<b>\$ 430,220</b>	<b>\$ --</b>	<b>\$ 237,290</b>
<b>LIABILITIES</b>						
Accounts payable	\$ --	\$ --	\$ 629	\$ 494	\$ --	\$ --
Accrued liabilities	--	--	--	50	--	--
<b>Total Liabilities</b>	<b>--</b>	<b>--</b>	<b>629</b>	<b>544</b>	<b>--</b>	<b>--</b>
<b>FUND BALANCE</b>						
Nonspendable	--	--	--	--	--	--
Restricted	1,064,253	2,067	56,250	429,676	--	237,290
Unassigned	--	--	--	--	--	--
<b>Total Fund Balance</b>	<b>1,064,253</b>	<b>2,067</b>	<b>56,250</b>	<b>429,676</b>	<b>--</b>	<b>237,290</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 1,064,253</b>	<b>\$ 2,067</b>	<b>\$ 56,879</b>	<b>\$ 430,220</b>	<b>\$ --</b>	<b>\$ 237,290</b>

**City of Hillsdale  
Combining Balance Sheet  
Nonmajor Governmental Funds  
June 30, 2021**

	<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	\$ 55,856	\$ 464,133	\$ 84,458	\$ 3,565,596
Due from other governmental units	--	--	--	1,248
Other receivables	--	--	--	238,962
Prepaid items	--	--	--	1,679
Due from other funds	--	282,984	--	282,984
<b><i>Total Assets</i></b>	<b><u>\$ 55,856</u></b>	<b><u>\$ 747,117</u></b>	<b><u>\$ 84,458</u></b>	<b><u>\$ 4,090,469</u></b>
<b>LIABILITIES</b>				
Accounts payable	\$ --	\$ 1,000	\$ --	\$ 52,845
Accrued liabilities	--	--	--	17,258
<b><i>Total Liabilities</i></b>	<b><u>--</u></b>	<b><u>1,000</u></b>	<b><u>--</u></b>	<b><u>70,103</u></b>
<b>FUND BALANCE</b>				
Nonspendable	--	--	--	1,679
Restricted	55,856	746,117	84,458	4,018,687
Unassigned	--	--	--	--
<b><i>Total Fund Balance</i></b>	<b><u>55,856</u></b>	<b><u>746,117</u></b>	<b><u>84,458</u></b>	<b><u>4,020,366</u></b>
<b><i>Total Liabilities and Fund Balance</i></b>	<b><u>\$ 55,856</u></b>	<b><u>\$ 747,117</u></b>	<b><u>\$ 84,458</u></b>	<b><u>\$ 4,090,469</u></b>

**City of Hillsdale**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Nonmajor Governmental Funds**  
**For the Year Ended June 30, 2021**

	<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	\$ --	\$ --	\$ 134,043	\$ --	\$ --	\$ --
Intergovernmental	278,686	900,514	34,188	--	--	--
Contributions from local units	--	--	22,600	--	--	--
Charges for services	--	--	4,401	--	--	30,174
Fines and violations	--	--	28,451	--	3,164	--
Interest and rentals	1,205	3,033	698	20	42	27,601
Miscellaneous	7,400	7,232	38,302	1,173	4,034	6,490
<b>Total Revenues</b>	<u>287,291</u>	<u>910,779</u>	<u>262,683</u>	<u>1,193</u>	<u>7,240</u>	<u>64,265</u>
<b>Expenditures</b>						
General government	--	--	--	--	--	--
Public safety	--	--	--	11,346	6,504	--
Public works	283,854	391,599	--	--	--	--
Recreation and culture	--	--	205,677	--	--	91,130
Capital outlay	--	--	--	--	--	--
<b>Total Expenditures</b>	<u>283,854</u>	<u>391,599</u>	<u>205,677</u>	<u>11,346</u>	<u>6,504</u>	<u>91,130</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u>3,437</u>	<u>519,180</u>	<u>57,006</u>	<u>(10,153)</u>	<u>736</u>	<u>(26,865)</u>
<b>Other Financing Sources (Uses)</b>						
Transfers in	50,000	--	--	--	--	26,830
Transfers out	(26,044)	(263,015)	(2,000)	--	--	--
<b>Net Other Financing Sources (Uses)</b>	<u>23,956</u>	<u>(263,015)</u>	<u>(2,000)</u>	<u>--</u>	<u>--</u>	<u>26,830</u>
<b>Net Change in Fund Balance</b>	<u>27,393</u>	<u>256,165</u>	<u>55,006</u>	<u>(10,153)</u>	<u>736</u>	<u>(35)</u>
<i>Fund Balance at Beginning of Period</i>	378,437	496,520	109,211	11,924	9,444	9,751
<b>Fund Balance at End of Period</b>	<u>\$ 405,830</u>	<u>\$ 752,685</u>	<u>\$ 164,217</u>	<u>\$ 1,771</u>	<u>\$ 10,180</u>	<u>\$ 9,716</u>

**City of Hillsdale**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Nonmajor Governmental Funds**  
**For the Year Ended June 30, 2021**

	<b>Debt Service</b>		<b>Capital Projects</b>			
	<b>Debt Service</b>	<b>Field of Dreams</b>	<b>Stock Park</b>	<b>Airport Improvement</b>	<b>Three Meadows Development</b>	<b>Fire Equipment</b>
<b>Revenues</b>						
Taxes	\$ 392,018	\$ --	\$ --	\$ --	\$ --	\$ 130,946
Intergovernmental	52,314	--	--	700,933	--	6,712
Contributions from local units	--	--	25,431	--	--	--
Charges for services	--	--	--	159,140	--	--
Fines and violations	--	--	--	--	--	--
Interest and rentals	3,492	9	114	38,127	--	764
Miscellaneous	--	--	--	--	250	576
<b>Total Revenues</b>	<b>447,824</b>	<b>9</b>	<b>25,545</b>	<b>898,200</b>	<b>250</b>	<b>138,998</b>
<b>Expenditures</b>						
General government	--	--	--	--	8,330	--
Public safety	--	--	--	--	--	1,333
Public works	--	--	--	113,956	--	--
Recreation and culture	--	513	23,944	--	--	--
Capital outlay	--	--	--	708,000	--	--
<b>Total Expenditures</b>	<b>--</b>	<b>513</b>	<b>23,944</b>	<b>821,956</b>	<b>8,330</b>	<b>1,333</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>447,824</b>	<b>(504)</b>	<b>1,601</b>	<b>76,244</b>	<b>(8,080)</b>	<b>137,665</b>
<b>Other Financing Sources (Uses)</b>						
Transfers in	--	--	--	--	--	--
Transfers out	(80,000)	--	--	--	--	--
<b>Net Other Financing Sources (Uses)</b>	<b>(80,000)</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Net Change in Fund Balance</b>	<b>367,824</b>	<b>(504)</b>	<b>1,601</b>	<b>76,244</b>	<b>(8,080)</b>	<b>137,665</b>
<i>Fund Balance at Beginning of Period</i>	696,429	2,571	54,649	353,432	8,080	99,625
<b>Fund Balance at End of Period</b>	<b>\$ 1,064,253</b>	<b>\$ 2,067</b>	<b>\$ 56,250</b>	<b>\$ 429,676</b>	<b>\$ --</b>	<b>\$ 237,290</b>

**City of Hillsdale**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Nonmajor Governmental Funds**  
**For the Year Ended June 30, 2021**

	Permanent			Total Nonmajor Governmental Funds
	R.L. Owen Memorial	Cemetery Perpetual Care	Stock Park Maintenance	
<b>Revenues</b>				
Taxes	\$ --	\$ --	\$ --	\$ 657,007
Intergovernmental	--	--	--	1,973,347
Contributions from local units	--	--	--	48,031
Charges for services	--	21,425	--	215,140
Fines and violations	--	--	--	31,615
Interest and rentals	4,985	10,168	183	90,441
Miscellaneous	--	--	15,042	80,499
<b>Total Revenues</b>	4,985	31,593	15,225	3,096,080
<b>Expenditures</b>				
General government	--	--	--	8,330
Public safety	--	--	--	19,183
Public works	--	--	--	789,409
Recreation and culture	--	--	--	321,264
Capital outlay	--	--	--	708,000
<b>Total Expenditures</b>	--	--	--	1,846,186
<b>Excess of Revenues Over (Under) Expenditures</b>	4,985	31,593	15,225	1,249,894
<b>Other Financing Sources (Uses)</b>				
Transfers in	--	(20,000)	--	56,830
Transfers out	--	--	--	(371,059)
<b>Net Other Financing Sources (Uses)</b>	--	(20,000)	--	(314,229)
<b>Net Change in Fund Balance</b>	4,985	11,593	15,225	935,665
<i>Fund Balance at Beginning of Period</i>	50,871	734,524	69,233	3,084,701
<b>Fund Balance at End of Period</b>	\$ 55,856	\$ 746,117	\$ 84,458	\$ 4,020,366

**City of Hillsdale**  
**Combining Statement of Net Position**  
**Internal Service Funds**  
**June 30, 2021**

**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>Insurance</b>	<b>Equipment</b>	<b>Inventory</b>	<b>Service Funds</b>
<b>ASSETS</b>					
<i>Current Assets</i>					
Cash and investments	\$ 19,857	\$ 74,219	\$ 115,446	\$ 27,750	\$ 237,272
Inventory	--	--	--	157,671	157,671
Prepaid items	10,531	--	22,994	--	33,525
<b>Total Current Assets</b>	<b>30,388</b>	<b>74,219</b>	<b>138,440</b>	<b>185,421</b>	<b>428,468</b>
<i>Noncurrent Assets</i>					
Capital assets being depreciated, net	--	--	547,471	--	547,471
<b>Total Assets</b>	<b>30,388</b>	<b>74,219</b>	<b>685,911</b>	<b>185,421</b>	<b>975,939</b>
<b>LIABILITIES</b>					
<i>Current Liabilities</i>					
Accounts payable	409	--	7,735	19,388	27,532
Accrued liabilities	228	--	1,274	--	1,502
<b>Total Current Liabilities</b>	<b>637</b>	<b>--</b>	<b>9,009</b>	<b>19,388</b>	<b>29,034</b>
<i>Noncurrent Liabilities</i>					
Compensated absences	29,751	--	8,934	--	38,685
<b>Total Liabilities</b>	<b>30,388</b>	<b>--</b>	<b>17,943</b>	<b>19,388</b>	<b>67,719</b>
<b>NET POSITION</b>					
Net investment in capital assets	--	--	547,471	--	547,471
<i>Unrestricted</i>	--	74,219	120,497	166,033	360,749
<b>Total Net Position</b>	<b>\$ --</b>	<b>\$ 74,219</b>	<b>\$ 667,968</b>	<b>\$ 166,033</b>	<b>\$ 908,220</b>



**City of Hillsdale**  
**Combining Statement of Revenues, Expenses, and Changes in Net Position**  
**Internal Service Funds**  
**For the Year Ended June 30, 2021**

	<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>Operating Revenues</b>					
Charges for services	\$ --	\$ --	\$ 264,776	\$ 5,901	\$ 270,677
Miscellaneous	146,940	--	45,764	--	192,704
<b>Total Operating Revenues</b>	<b>146,940</b>	<b>--</b>	<b>310,540</b>	<b>5,901</b>	<b>463,381</b>
<b>Operating Expenses</b>					
Salaries	42,497	--	59,819	--	102,316
Fringe benefits	106,550	--	29,037	--	135,587
Supplies	--	--	77,656	8,553	86,209
Contracted services	--	--	18,077	1,927	20,004
Maintenance	--	--	20,537	--	20,537
Insurance	--	9,004	44,411	--	53,415
Utilities	--	--	5,363	--	5,363
Miscellaneous	--	--	1,002	--	1,002
Depreciation	--	--	86,642	--	86,642
<b>Total Operating Expenses</b>	<b>149,047</b>	<b>9,004</b>	<b>342,544</b>	<b>10,480</b>	<b>511,075</b>
<b>Operating Income (Loss)</b>	<b>(2,107)</b>	<b>(9,004)</b>	<b>(32,004)</b>	<b>(4,579)</b>	<b>(47,694)</b>
<b>Non-Operating Revenues (Expenses)</b>					
Interest and investment earnings	133	202	1,911	124	2,370
Loss on disposal of property	--	--	(1,325)	--	(1,325)
Miscellaneous income	--	--	--	114	114
<b>Net Non-Operating Revenues (Expenses)</b>	<b>133</b>	<b>202</b>	<b>586</b>	<b>238</b>	<b>1,159</b>
<b>Income Before Transfers</b>	<b>(1,974)</b>	<b>(8,802)</b>	<b>(31,418)</b>	<b>(4,341)</b>	<b>(46,535)</b>
Transfers in	--	--	40,000	--	40,000
Transfers out	(20,606)	--	--	--	(20,606)
<b>Change In Net Position</b>	<b>(22,580)</b>	<b>(8,802)</b>	<b>8,582</b>	<b>(4,341)</b>	<b>(27,141)</b>
<i>Net Position at Beginning of Period</i>	22,580	83,021	659,386	170,374	935,361
<b>Net Position at End of Period</b>	<b>\$ --</b>	<b>\$ 74,219</b>	<b>\$ 667,968</b>	<b>\$ 166,033</b>	<b>\$ 908,220</b>

**City of Hillsdale**  
**Combining Statement of Cash Flows**  
**Internal Service Funds**  
**For the Year Ended June 30, 2021**

	<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 benefits	\$ (146,936)	\$ -	\$ (86,809)	\$ -	\$ (233,745)
Cash payments to suppliers for goods and services	202	(9,124)	(163,351)	(11,612)	(183,885)
Payments for interfund activity	146,940	-	310,540	5,901	463,381
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>206</u>	<u>(9,124)</u>	<u>60,380</u>	<u>(5,711)</u>	<u>45,751</u>
<b>Cash Flows from Non-Capital Financing Activities</b>					
Transfers (to)/from other funds	(20,606)	-	40,000	-	19,394
Other non-operating income	-	-	-	114	114
<b>Net Cash Provided (Used) by Non-Capital Financing Activities</b>	<u>(20,606)</u>	<u>-</u>	<u>40,000</u>	<u>114</u>	<u>19,508</u>
<b>Cash Flows from Capital and Related Financing Activities</b>					
Net disposal capital assets	-	-	5,711	-	5,711
Purchase of capital assets	-	-	(34,675)	-	(34,675)
<b>Net Cash Used by Capital and Related Financing Activities</b>	<u>-</u>	<u>-</u>	<u>(28,964)</u>	<u>-</u>	<u>(28,964)</u>
<b>Cash Flows from Investing Activities</b>					
Interest and investment earnings	133	202	1,911	124	2,370
<b>Net Cash Provided by Investing Activities</b>	<u>133</u>	<u>202</u>	<u>1,911</u>	<u>124</u>	<u>2,370</u>
<b>Net Increase (Decrease) in Cash and Investments</b>	(20,267)	(8,922)	73,327	(5,473)	38,665
<i>Cash and Investments - Beginning of Year</i>	40,124	83,141	42,119	33,223	198,607
<b>Cash and Investments - End of Year</b>	<u>\$ 19,857</u>	<u>\$ 74,219</u>	<u>\$ 115,446</u>	<u>\$ 27,750</u>	<u>\$ 237,272</u>

**City of Hillsdale**  
**Combining Statement of Cash Flows**  
**Internal Service Funds**  
**For the Year Ended June 30, 2021**

	<b>Internal Service</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>Total Internal Service Funds</b>
<b>Reconciliation of Operating Loss to</b>					
<b>Net Cash Provided by (Used in) Operating Activities</b>					
<b>Operating Loss</b>	\$ (2,107)	\$ (9,004)	\$ (32,004)	\$ (4,579)	\$ (47,694)
<b>Adjustments to Reconcile Operating Loss to</b>					
<b>Net Cash Provided by (Used in) Operating Activities</b>					
Depreciation expense	-	-	86,642	-	86,642
<b>Changes in Assets and Liabilities</b>					
Inventory	-	-	-	(17,708)	(17,708)
Prepaid items	(101)	-	801	-	700
Accounts payable	75	(120)	2,894	16,576	19,425
Accrued liabilities	228	-	465	-	693
Compensated absences	2,111	-	1,582	-	3,693
<b>Net Cash Provided (Used) by Operating Activities</b>	<b>\$ 206</b>	<b>\$ (9,124)</b>	<b>\$ 60,380</b>	<b>\$ (5,711)</b>	<b>\$ 45,751</b>

**City of Hillsdale  
Dial-A-Ride Fund  
Schedule 1 - Schedule of Local Revenues  
For the Year Ended June 30, 2021**

	<u>Jul. 1, 2020 to Sep. 30, 2020</u>	<u>Oct. 1, 2020 to Jun. 30, 2021</u>	<u>Total</u>
<b>Local Revenues</b>			
Demand Response (Farebox)			
Regular Service	\$ 7,135	\$ 27,270	\$ 34,405
Transfers in from General Fund	-	94,615	94,615
<b>Total Local Revenues</b>	<u>\$ 7,135</u>	<u>\$ 121,885</u>	<u>\$ 129,020</u>

**City of Hillsdale  
Dial-A-Ride Fund  
Schedule 1A - Schedule of Local Revenues  
For the Year Ended September 30, 2020**

	<u>Oct. 1, 2019 to Jun. 30, 2020</u>	<u>Jul. 1, 2020 to Sep. 30, 2020</u>	<u>Total</u>
<b>Local Revenues</b>			
Demand Response (Farebox)			
Regular Service	\$ 29,413	\$ 7,135	\$ 36,548
Transfers in from General Fund	50,000	-	50,000
<b>Total Local Revenues</b>	<u>\$ 79,413</u>	<u>\$ 7,135</u>	<u>\$ 86,548</u>

**City of Hillsdale**  
**Schedule of Expenditures of Federal and State Awards**  
**For the Year Ended June 30, 2021**

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>						
2019 Local Bus Operating Assistance (Act 51)			(3,183)	\$ (3,183)	\$ -	\$ (3,183)
2020 Local Bus Operating Assistance (Act 51)			29,731	29,731	-	29,731
2021 Local Bus Operating Assistance (Act 51)			104,434	104,434	-	104,434
Mobility Management (FY 20) - Section 5311		2017-0063 - P9	1,750	1,750	-	1,750
Mobility Management (FY 21) - Section 5311		2017-0063 - P11	3,193	3,193	-	3,193
<b>Total State Assistance</b>				<u>135,924</u>	<u>-</u>	<u>135,924</u>
<b>U.S. Department of Transportation</b>						
Passed Through MDOT						
Mobility Management (FY 20) - Section 5311	20.516	2017-0063 - P9	7,000	7,000	7,000	-
Mobility Management (FY 21) - Section 5311	20.509	2017-0063 - P11	12,773	12,773	12,773	-
Operating Assistance (FY 20 CARES Adjustment)	20.509	2017-0063 - P10	47,245	47,245	47,245	-
Operating Assistance (FY 20)	20.509	2017-0063 - P10	25,327	25,327	25,327	-
Operating Assistance (FY 21)	20.509	2017-0063 - P12	99,787	99,787	99,787	-
Operating Assistance (FY 21) - FLEX	20.509	2017-0063 - P13	24,115	24,115	24,115	-
<b>Total Federal Assistance</b>				<u>216,248</u>	<u>216,248</u>	<u>-</u>
<b>Total State and Federal Assistance</b>				<u>\$ 352,172</u>	<u>\$ 216,248</u>	<u>\$ 135,924</u>

**City of Hillsdale  
Dial-A-Ride Fund  
Schedule 2A - Schedule of Federal & State Awards  
For the Year Ended June 30, 2021**

	<u>Jul. 1, 2020 to Sep. 30, 2020</u>	<u>Oct. 1, 2020 to Jun. 30, 2021</u>	<u>Total</u>
<b>Michigan Department of Transportation</b>			
Local Bus Operating (Act 51)	\$ 29,731	\$ 104,434	\$ 134,164
Mobility Management	1,750	3,193	4,943
Prior Year Settlement	-	(3,183)	(3,183)
<b>Federal Transit Administration</b>			
Section 5311 - Operating	25,327	99,787	125,114
Section 5311 - Operating (FLEX)	-	24,115	24,115
Mobility Management	7,000	12,773	19,773
Prior Year Settlement	-	47,245	47,245
<b>Total</b>	<u>\$ 63,808</u>	<u>\$ 288,364</u>	<u>\$ 352,172</u>

**City of Hillsdale  
Dial-A-Ride Fund  
Schedule 2B - Schedule of Federal & State Awards  
For the Year Ended September 30, 2020**

	<u>Oct. 1, 2019 to Jun. 30, 2020</u>	<u>Jul. 1, 2020 to Sep. 30, 2020</u>	<u>Total</u>
<b>Michigan Department of Transportation</b>			
Local Bus Operating (Act 51)	\$ 96,948	\$ 29,731	\$ 126,679
Local Bus Operating (Act 51) Adjustment	14,504	-	14,504
Mobility Management	5,250	1,750	7,000
Capital Grants	19,206	-	19,206
Prior Year Settlement	(10,246)	-	(10,246)
<b>Federal Transit Administration</b>			
Section 5311 - Operating	47,245	25,327	72,572
Section 5311 Adjustment	47,924	-	47,924
Mobility Management	21,000	7,000	28,000
Capital Grants	76,824	-	76,824
Prior Year Settlement	-	-	-
<b>Total</b>	<u>\$ 318,655</u>	<u>\$ 63,808</u>	<u>\$ 382,463</u>

**City of Hillsdale  
Dial-A-Ride Fund  
Schedule 3 - Operating & Contract Expenses  
For the Year Ended June 30, 2021**

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		Nonurban
<b>Expenses</b>		
Labor	\$	194,956
Fringe Benefits		89,763
Services		38,314
Materials and Supplies		21,959
Utilities		7,339
Insurance		19,437
Operating Lease and Rentals		848
Miscellaneous		1,032
Depreciation		46,894
<b><i>Total Expenses</i></b>	<b>\$</b>	<b>420,542</b>

**City of Hillsdale  
Dial-A-Ride Fund  
Schedule 3A - Operating Expenses By Program  
For the Year Ended June 30, 2021**

	<b>Nonurban</b>		Total
	July 1, 2020 to Sept. 30, 2020	Oct. 1, 2020 to June 30, 2021	
<b>Expenses</b>			
Labor	\$ 38,270	\$ 156,687	\$ 194,957
Fringe Benefits	23,185	66,578	89,763
Services	2,827	35,487	38,314
Materials and Supplies	3,706	18,253	21,959
Utilities	1,208	6,131	7,339
Insurance	1,309	18,128	19,437
Operating Lease and Rentals	97	750	847
Miscellaneous	100	932	1,032
Depreciation	-	46,894	46,894
<b>Total Expenses</b>	<b>\$ 70,702</b>	<b>\$ 349,840</b>	<b>\$ 420,542</b>

**City of Hillsdale  
Dial-A-Ride Fund  
Schedule 3B - Operating Expenses by Program  
For the Year Ended September 30, 2020**

	<b>Nonurban</b>		Total
	Oct. 1, 2019 to June 30, 2020	July 1, 2020 to Sept. 30, 2020	
<b>Expenses</b>			
Labor	\$ 153,056	\$ 38,270	\$ 191,326
Fringe Benefits	53,623	23,185	76,808
Services	34,333	2,827	37,160
Materials and Supplies	18,366	3,706	22,072
Utilities	6,721	1,208	7,929
Insurance	21,872	1,309	23,181
Operating Lease and Rentals	463	97	560
Miscellaneous	1,323	100	1,423
Depreciation	46,894	-	46,894
<b>Total Expenses</b>	<b>\$ 336,651</b>	<b>\$ 70,702</b>	<b>\$ 407,353</b>



**City of Hillsdale  
Dial-A-Ride Fund  
Schedule 4R - Nonurban Regular Service Revenue Report  
For the Year Ended September 30, 2020**

<b>Code</b>	<b>Description</b>	<b>Amount</b>
<b>401</b>	<b>Farebox Revenue</b>	
40100	Passenger Fares	\$ 36,548
<b>409</b>	<b>Local Revenues</b>	
40910	Local Operating Assistance	50,000
<b>411</b>	<b>State Formula and Contracts</b>	
41101	State Operating Assistance	141,183
<b>413</b>	<b>Federal Contracts</b>	
41301	Federal Section 5311 (operating funds only)	120,496
	<b><i>Total Regular Service Revenues</i></b>	<b><u>\$ 348,227</u></b>

**City of Hillsdale  
Dial-A-Ride Fund  
Schedule 4E - Regular Service Operating and Contract Expenses  
For the Year Ended September 30, 2020**

	<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	\$ 124,762	\$ -	\$ -	\$ 124,762
50102 Other Salaries and Wages	-	3,661	22,146	25,807
50103 Dispatchers' Salaries and Wages	40,757	-	-	40,757
<b>502 Fringe Benefits</b>				
50200 Fringe Benefits	61,757	1,836	13,215	76,808
<b>503 Services</b>				
50305 Audit Costs	-	-	1,032	1,032
50399 Other Services	6,857	-	29,271	36,128
<b>504 Materials and Supplies</b>				
50401 Fuel and Lubricants	13,278	-	-	13,278
50402 Tires and Tubes	2,060	-	-	2,060
50499 Other Materials and Supplies	2,142	4,592	-	6,734
<b>505 Utilities</b>				
50500 Utilities	7,929	-	-	7,929
<b>506 Insurance</b>				
50603 Liability Insurance	23,181	-	-	23,181
<b>509 Miscellaneous Expenses</b>				
50902 Travel, Meetings, and Training	36	-	-	36
50999 Other Miscellaneous Expenses	-	-	1,387	1,387
<b>512 Operating Leases and Rentals</b>				
51200 Operating Leases and Rentals	560	-	-	560
<b>513 Depreciation</b>				
51300 Depreciation	46,894	-	-	46,894
<b>Total Operating Expenses</b>	<u>330,213</u>	<u>10,089</u>	<u>67,051</u>	<u>407,353</u>
<b>550 Ineligible Expense</b>				
55007 Ineligible Depreciation	46,894	-	-	46,894
<b>604 Ineligible Expense</b>				
57604 Ineligible Mobility Management	-	-	24,716	24,716
<b>Total Ineligible Expenses</b>	<u>\$ 46,894</u>	<u>\$ -</u>	<u>\$ 24,716</u>	<u>71,610</u>
<b>Total Eligible Expenses</b>				<u>\$ 335,743</u>

**City of Hillsdale  
Dial-A-Ride Fund  
Schedule 5 - Operating Assistance Calculation  
For the Year Ended September 30, 2020**

	<b>Nonurban</b>
Total Expenses	\$ 407,353
Less Ineligible Expenses	
Depreciation	46,894
Ineligible Mobility Management	24,716
Total Ineligible Expenses per R&E Manual	71,610
Total State Eligible Expenses	335,743
Eligible Expenses for State Reimbursement	335,743
Reimbursement Rate	42.0509%
State Operating Assistance	\$ 141,183
Total Federal Eligible Expenses	
State Eligible Expense (per above)	\$ 335,743
Less: Additional Federal Ineligible Expenses - Audit Costs	1,032
Eligible Expenses for Federal Reimbursement	334,711
Reimbursement Rate	36.00%
Federal Operating Assistance	\$ 120,496

**City of Hillsdale  
Dial-A-Ride Fund  
Schedule 4N of Nonfinancial Information  
For the Year Ended September 30, 2020**

	<u>Weekday</u>	<u>Saturday</u>	<u>Sunday</u>	<u>Total</u>
Vehicle Hours	4,531	-	-	4,531
Vehicle Miles	43,455	-	-	43,455
Passengers, Regular	6,167	-	-	6,167
Passengers, Elderly	5,104	-	-	5,104
Passengers, Persons w/Disabilities	5,055	-	-	5,055
Passengers, Elderly Persons w/Disabilities	4,078	-	-	4,078
<b><i>Total Demand Response</i></b>	<b>20,404</b>	<b>-</b>	<b>-</b>	<b>20,404</b>
Days Operated	251	-	-	251
		<u>Quantity</u>		
Total Demand Response Vehicles		4		
Demand Response Vehicles with Lifts		4		
Diesel/Gasoline Gallons Consumed		8,063		
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, 2021**

**City of Hillsdale**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2021**

<b>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</b>	<b>Federal CFDA Number</b>	<b>Pass-through / Grantor Number</b>	<b>Federal Expenditures</b>
<b>U.S. Department of Housing and Urban Development</b>			
<b>Passed-through the Michigan Strategic Fund:</b>			
Community Development Block Grant Program - Dawn Theater Grant	14.228	MSC 218006-SBS	\$ 1,173,354
<b>Total U.S. Department of Housing and Urban Development</b>			<u>1,173,354</u>
<b>U.S. Department of Treasury</b>			
<b>Passed-through the Michigan Department of Treasury:</b>			
Coronavirus Relief Local Government Grants	21.019	N/A	59,613
Public Safety Public Health Payroll Reimbursement Program	21.019	N/A	157,808
First Responder Hazard Pay Premiums	21.019	N/A	34,000
<b>Total U.S. Department of Treasury</b>			<u>251,421</u>
<b>U.S. Department of Justice</b>			
<b>Passed-through the Michigan State Police:</b>			
COVID-19 BJA FY2020 Coronavirus Emergency Supplemental Funding Program	16.034	2020-VD-BX-0434	2,861
<b>Total U.S. Department of Justice</b>			<u>2,861</u>
<b>U.S. Department of Transportation</b>			
<b>Passed-through the Michigan Department of Transportation</b>			
Mobility Management (FY 20) - Section 5311	20.516	2017-0063 - P9	7,000
Mobility Management (FY 21) - Section 5311	20.509	2017-0063 - P11	12,773
COVID-19 Operating Assistance (FY 20 CARES Adjustment)	20.509	2017-0063 - P10	47,245
Operating Assistance (FY 20)	20.509	2017-0063 - P10	25,327
Operating Assistance (FY 21)	20.509	2017-0063 - P12	99,788
Operating Assistance (FY 21) - FLEX	20.509	2017-0063 - P13	24,115
COVID-19 Airport Improvement Program - CARES Act	20.106	3-26-SBGP-117-2020	20,000
<b>Total U.S. Department of Transportation</b>			<u>236,248</u>
<b>Total Expenditures of Federal Awards</b>			<u>\$ 1,663,884</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, 2021. 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:	\$ 3,389,578
Subtract: state and local sources	(1,941,942)
Add: federal sources of non-operating revenues in the proprietary fund financial statements:	<u>216,248</u>
<i>Total expenditures of federal awards:</i>	<u>\$ 1,663,884</u>

**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, 2021, and the related notes to the financial statements, which collectively comprise the City’s basic financial statements, and have issued our report thereon dated November 19, 2021.

**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) as a basis for designing 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. However, as described in the accompanying schedule of findings and questioned costs, we did identify a certain deficiency in internal control that we consider to be a material weakness, listed as finding 2021-001.



## **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 financial statements. 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*.

## **Response to Findings**

The City's responses to the findings identified in our audit is described in the accompanying schedule of findings and responses. The City's response was not subjected to the auditing procedures applied in the audit of the financial statement and, accordingly, we express no opinion on it.

## **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.



Gabridge & Company, PLC  
Grand Rapids, MI  
November 19, 2021

**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, 2021. 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, 2021.

## **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; and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying schedule of federal award findings and questions costs, we did identify a certain deficiency in internal control that we consider to be a material weakness, listed as finding 2021-002.

### ***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  
November 19, 2021

**City of Hillsdale  
Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2021**

<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?	Yes
Significant deficiencies identified not considered to be material weaknesses?	No
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs	
Material weaknesses identified?	Yes
Significant deficiencies identified not considered to be material weaknesses?	No
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)?	Yes

Identification of Major Programs

Name of Federal Program or Cluster	CFDA Number
Community Development Block Grants	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>
--

Item 2021-001.

<b>SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS</b>
--

Item 2021-002.

<b>SECTION IV - SUMMARY OF PRIOR AUDIT FINDINGS</b>
---

No matters were reported.

**2021-001 – Material Audit Adjustments, Financial Statement Preparation, and Preparation of the Schedule of Expenditures of Federal Awards**

Finding Type: Material weakness over financial reporting.

Criteria: Management is responsible for establishing, maintaining, and monitoring internal controls, and for the fair presentation in the financial statements of financial position, results of operations, and cash flows, including the recording of all appropriate journal entries, so that the trial balances from which the audited financial statements are prepared, reflect amounts that are in conformity with U.S. generally accepted accounting principles. In addition, the City is required to prepare appropriate financial statements, including the Schedule of Expenditures of Federal Awards (the “Schedule”).

Condition/Finding: We prepared, and management approved of, significant adjustments to the City’s general ledger. Material adjustments were discovered during the audit process and because of this condition, the City is not in compliance with the required written procedures under the Uniform Guidance. During the audit we proposed entries to record:

- \$53,343 increase to grant revenues and receivables in the Dial-A-Ride fund.
- \$60,939 increase to grant revenues and receivables in the Tax Increment Finance Authority fund.

As is the case with many small and medium-sized governmental units, the City has historically relied on its independent external auditor to assist with the preparation of the financial statements, the related notes, the management’s discussion and analysis, and, when applicable, the Schedule as part of its external financial reporting process. Accordingly, the City’s ability to prepare financial statements in accordance with GAAP is based, in part, on its reliance on its external auditor, who cannot, by definition, be considered part of the City’s internal controls. Having the auditor draft the annual financial statements is allowable under current auditing standards and ethical guidelines and may be the most efficient and effective method for preparation of the City’s financial statements. However, when an entity (on its own) lacks the ability to produce financial statements that conform to GAAP, or when material audit adjustments are identified by the auditor, auditing standards require that such conditions be communicated in writing as material weaknesses.

Cause: Required journal entries were not detected by the City’s internal control

over financial reporting.

**Effect:** The financial statements and Schedule of Expenditures of Federal Awards, were initially materially misstated until adjusting entries were proposed during the audit.

**Recommendation:** The City should evaluate their process currently used to identify and record accounts receivable at year-end. Additional controls or modification to the existing controls may be necessary. Correctly identifying year-end receivables will lead to management having to spend less time making modifications to the general ledger and the financial statements and will provide the City Council with more accurate financial information in a timelier manner.

**View of Responsible  
Officials**

**(Corrective Action):** See corrective action plan.

## **2021-002 - Compliance Finding over Period of Performance and Reporting**

Finding Type:	Material weakness
Programs:	Community Development Block Grant (CFDA #14.228)
Criteria:	Federal award grant reimbursement revenues should be recorded in the same year the expense was incurred. The reimbursement forms should also include the City's local match amount, to be properly reimbursed appropriately by the grantor within the allowable and reasonable timeframe.
Condition/Finding:	During our testing, we identified a \$60,939 grant reimbursement that the City was entitled to but was not submitted for reimbursement nor included on applicable reports. Controls over preparing and submitting the reimbursement requests / reports to the grant administrator did not detect the oversight. The period of performance expired on April 30, 2021, and the grant reporting and administrative procedures were set to expire 120 days after the grant term. The City was able to receive the full \$60,939 reimbursement in November 2021, but there was a risk that the grant could have been closed without the City receiving full reimbursement.
Cause:	The City's control activities over cash management for grants were not designed in a manner to prevent and / or detect expenses eligible for reimbursement that were omitted from the monthly reimbursement reports.
Effect:	The financial statements, and the schedule of expenditures of federal awards, were materially misstated prior to adjusting entries proposed during the audit. Further, the City could have been denied reimbursement if the correction was not completed within an allowable timeframe.
Recommendation:	The City should update its procedures over cash management over grants to ensure that: 1) all eligible expenses are properly reimbursed, 2) all receivables and revenues are recorded into the correct reporting period, and 3) all expenses are reported and submitted for reimbursement within the allowable and reasonable timeframe to minimize the amount of time that lapses between the expenditure and reimbursement of City funds.
View of Responsible Officials	
(Corrective Action):	See corrective action plan.

November 19, 2021

## CORRECTIVE ACTION PLAN

Pursuant to federal regulations, Uniform Administrative Requirements Section 200.511, the following are the findings, as noted in the City of Hillsdale, Michigan's Single Audit report for the year ended June 30, 2021, and corrective actions to be completed.

### **Finding: 2021-001 - Material Audit Adjustments, Financial Statement Preparation, and Preparation of the Schedule of Expenditures of Federal Awards**

**Auditor Description of Condition and Effect:** We prepared, and management approved of, significant adjustments to the City's general ledger. Material adjustments were discovered during the audit process and because of this condition, the City is not in compliance with the required written procedures under the Uniform Guidance. During the audit we proposed entries to record:

- \$53,343 increase to grant revenues and receivables in the Dial-A-Ride fund.
- \$60,939 increase to grant revenues and receivables in the Tax Increment Finance Authority fund.

As is the case with many small and medium-sized governmental units, the City has historically relied on its independent external auditor to assist with the preparation of the financial statements, the related notes, the management's discussion and analysis, and, when applicable, the schedule of expenditures of federal awards, as part of its external financial reporting process. Accordingly, the City's ability to prepare financial statements in accordance with GAAP, as well as the Uniform Guidance, is based, in part, on its reliance on its external auditor, who cannot, by definition, be considered part of the City's internal controls. Having the auditor draft the annual financial statements is allowable under current auditing standards and ethical guidelines and may be the most efficient and effective method for preparation of the City's financial statements. However, when an entity (on its own) lacks the ability to produce financial statements that conform to GAAP, or when material audit adjustments are identified by the auditor, auditing standards require that such conditions be communicated in writing as material weaknesses.

**Auditor Recommendation:** The City should evaluate their process currently used to identify and record accounts receivable at year-end. Additional controls or modification to the existing controls may be necessary. Correctly identifying year-end receivables will lead to management having to spend less time making modifications to the general ledger and the financial statements and will provide the City Council with more accurate financial information in a timelier manner.

**Corrective Action:** We concur with the finding and will ensure grant receivables are appropriately documented by implementing grant administration as part of the adoption of a grant policy. Federal grants will have additional review and internal controls in place that include Finance as part of the grant process.



Responsible Person: Karen Lancaster, Interim Finance Director or Finance Director, when hired  
Anticipated Completion Date: June 30, 2022

**Finding: 2021-002 - Compliance Finding over Period of Performance and Reporting**

**Auditor Description of Condition and Effect:** During our testing, we identified a \$60,939 grant reimbursement that the City was entitled to but was not submitted for reimbursement nor included on applicable reports. Controls over preparing and submitting the reimbursement requests / reports to the grant administrator did not detect the oversight. The period of performance expired on April 30, 2021, and the grant reporting and administrative procedures were set to expire 120 days after the grant term. The City was able to receive the full \$60,939 reimbursement in November 2021, but there was a risk that the grant could have been closed without the City receiving full reimbursement. The financial statements, and the schedule of expenditures of federal awards, were materially misstated prior to the adjustments that occurred during the audit.

**Auditor Recommendation:** The City should update its procedures over cash management over grants to ensure that: 1) all eligible expenses are properly reimbursed, 2) all receivables and revenues are recorded into the correct reporting period, and 3) all expenses are reported and submitted for reimbursement within the allowable and reasonable timeframe to minimize the amount of time that lapses between the expenditure and reimbursement of City funds.

**Corrective Action:** We agree with the finding and will be implementing a grant policy in FY2022. The grant policy provides for internal controls over federal grants including allowability of costs, review and recording of reimbursements, and reconciliation to the general ledger. Each department will be required to work with Finance on their grant applications and administration.

Responsible Person: Karen Lancaster, Interim Finance Director or Finance Director, when hired  
Anticipated Completion Date: June 30, 2022

November 19, 2021

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, 2021. 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 October 13, 2021. 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. There were no new accounting policies adopted and, except as stated in Note 18 to the financial statements, the application of existing policies was not changed during the fiscal year ended June 30, 2021. 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 November 19, 2021.

#### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to 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.

As required by the OMB Uniform Guidance, we have also completed an audit of the federal programs administered by the City. The results of that audit are provided to the City Council in our report on compliance with requirements applicable to each major program and on internal control over compliance in accordance with the OMB Uniform Guidance dated November 19, 2021.

### **Other Matters**

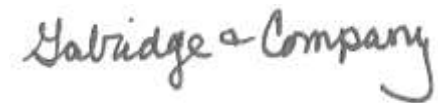
We applied certain limited procedures to management's discussion and analysis, budgetary comparison schedules, and the required pension schedules, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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, the Dial-A-Ride transportation fund transit schedules, and 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,



Gabridge & Company, PLC  
Grand Rapids, MI

# City of Hillsdale Agenda Item Summary

**Meeting Date:** December 6, 2021  
**Agenda Item:** New Business  
**SUBJECT:** 2022 Council Meeting Dates

**BACKGROUND PROVIDED BY STAFF (Katy Price, City Clerk)**

Attached are the recommended regular meeting dates for the Hillsdale City Council for 2022.

The January 18, 2022, July 5, 2022 and September 6, 2022 council meetings would be held on Tuesday following the Martin Luther King, Independence and Labor Day holidays.

January	18
February	7 & 21
March	7 & 21
April	4 & 18
May	2 & 16
June	6 & 20
July	5 & 18
August	1 & 15
September	6 & 19
October	3 & 17
November	7 & 21
December	5 & 19

**RECOMMENDATION:**

I recommend Council discuss and approve the presented dates.

# City of Hillsdale

## Agenda Item Summary

**Meeting Date:** December 6, 2021  
**Agenda Item:** New Business  
**Subject:** Application for new Micro Brewer

**Background:**

Carlin Edwards Brown PLLC on behalf of Lennox Distilling LLC is requesting approval from the City of Hillsdale to operate a new Micro Brewer, Small Wine Maker and Small Distillery with On-Premises Tasting Room Permit to be located and operated at 181 Uran Street Hillsdale, Michigan.

The Michigan Liquor Control Commission requires local governing body approval for these types of licenses.

**Recommendation:**

It is my understanding that specific approval of City Council is required for the State to begin its process of approval for the On-Premises Tasting Room Permit. The Local Government Approval form is attached.

Scott A. Hephner

Chief of Police / Fire Chief

# *Carlin Edwards Brown PLLC*

Attorneys & Counselors at Law

**John B. Carlin, Jr. (1939-2018)**  
**Scott D. Edwards (Of Counsel)**  
**Michael J. Brown**  
**Steven J. Grobbel**  
**James V. Bellanca, III**

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F. (248) 816-5115  
Northern Michigan  
145 North Otsego Avenue  
Gaylord, Michigan 49735  
P. (989) 251-1041  
F. (989) 688-5901

October 14, 2021

City of Hillsdale  
City Hall  
Attn: Katy Price, City Clerk  
97 N. Broad St.  
Hillsdale, MI 49242

Re: Application for new Micro Brewer, Small Wine Maker and Small Distiller license  
with On-Premises Tasting Room Permit  
Applicant: Lennox Distilling LLC  
Address: 181 Uran St. Hillsdale, MI 49242 Hillsdale County

Dear Ms. Price:

On behalf of our client Lennox Distilling LLC, we are applying to the City of Hillsdale for approval to operate a new Micro Brewer, Small Wine Maker and Small Distillery with On-Premises Tasting Room Permit to be located at: 181 Uran St. Hillsdale, Michigan 49242 Hillsdale County.

The Michigan Liquor Control Commission ("MLCC") requires local governing body approval for these types of licenses.

We are enclosing the Local Government Approval (LCC-106a) form required by the MLCC.

Thank you for your assistance in this matter. Please don't hesitate to contact our office if you need any additional information.

Very truly yours,

CARLIN EDWARDS BROWN PLLC

*Michael J. Brown*  
Michael J. Brown  
Direct: 517-321-4616  
e-mail: [MBrown@cebhlaw.com](mailto:MBrown@cebhlaw.com)



Michigan Department of Licensing and Regulatory Affairs  
Liquor Control Commission (MLCC)  
Toll Free: 866-813-0011 • www.michigan.gov/lcc

Business ID: \_\_\_\_\_

Request ID: \_\_\_\_\_

(For MLCC use only)

**Local Government Approval For On-Premises Tasting Room Permit**  
(Authorized by MCL 436.1536)

**Instructions for Applicants:**

- You must obtain a recommendation from the local legislative body for a new On-Premises Tasting Room Permit application.

**Instructions for Local Legislative Body:**

- Complete this resolution or provide a resolution, along with certification from the clerk or adopted minutes from the meeting at which this request was considered.

At a Regular meeting of the \_\_\_\_\_ City \_\_\_\_\_ council/board  
(regular or special) (township, city, village)  
called to order by \_\_\_\_\_ on \_\_\_\_\_ at \_\_\_\_\_  
the following resolution was offered: (date) (time)  
Moved by \_\_\_\_\_ and supported by \_\_\_\_\_  
that the application from LENNOX DISTILLING LLC  
(name of applicant - if a corporation or limited liability company, please state the company name)

for a **NEW ON-PREMISES TASTING ROOM PERMIT**

to be located at: 181 Uran St. Hillsdale, Michigan 49242 Hillsdale County

It is the consensus of this body that it \_\_\_\_\_ this application be considered for  
(recommends/does not recommend)  
approval by the Michigan Liquor Control Commission.

If disapproved, the reasons for disapproval are \_\_\_\_\_

**Vote**

Yeas: \_\_\_\_\_

Nays: \_\_\_\_\_

Absent: \_\_\_\_\_

I hereby certify that the foregoing is true and is a complete copy of the resolution offered and adopted by the \_\_\_\_\_ City  
council/board at a Regular meeting held on December 6, 2021 \_\_\_\_\_  
(regular or special) (date) (township, city, village)

Print Name of Mayor

Signature of Mayor

Date

Print Name of Clerk

Signature of Clerk

Date

Under Article IV, Section 40, of the Constitution of Michigan (1963), the Commission shall exercise complete control of the alcoholic beverage traffic within this state, including the retail sales thereof, subject to statutory limitations. Further, the Commission shall have the sole right, power, and duty to control the alcoholic beverage traffic and traffic in other alcoholic liquor within this state, including the licensure of businesses and individuals.

Please return this completed form along with any corresponding documents to:

Michigan Liquor Control Commission

Mailing address: P.O. Box 30005, Lansing, MI 48909

Hand deliveries: Constitution Hall - 525 W. Allegan Street, Lansing, MI 48933

Overnight deliveries: 2407 N. Grand River Avenue, Lansing, MI 48906

Fax to: 517-763-0059



# City of Hillsdale

## Agenda Item Summary

**Meeting Date:** December 6, 2021

**Agenda Item #:** New Business

**SUBJECT:** Storm Water Investigations

**BACKGROUND PROVIDED BY STAFF:** Kristin Bauer, City Engineer  
Jake Hammel, Dir. Of Public Services

### **PROJECT BACKGROUND:**

The City Engineer developed a Request for Proposal (RFP) for the investigation and evaluation of storm water drainage on S. Manning Street, south of Bacon Street. Pricing related to this RFP was sought from five (5) Engineering Consultants with proposals returned from two (2) of these Consultants on November 10, 2021 as presented below:

<b>ENGINEERING CONSULTANT</b>	<b>PRICING</b>
Tetra Tech, Inc.	\$14,500.00
Fleis & Vandenbrink	\$20,800.00

This investigation is intended to evaluate the immediate area of the drainage on S. Manning St. and the Consultant will conduct a capacity analysis of the storm sewer system along Bacon Street to its outlet. Once data has been gathered and evaluated the Consultant will develop two alternatives that may potentially help drainage in this area. Future implementation of any proposed alternatives will be dependent on available funding.

Following receipt of these proposals City Staff identified two other areas with long standing drainage and/or other issues related to storm water conveyance. As such pricing was requested from the low bidder, Tetra Tech, for additional evaluation work related to these areas. The first area is near the intersection of Morry and S. Howell Street where no storm sewer system exists currently. The second area is near the intersection of Oak & Willow Streets where an existing storm system is possibly failing and creating an issue on a piece of private property. Pricing for this work was received from Tetra Tech on November 29, 2021 for an additional amount of \$21,900 total for evaluation at both additional areas.

### **RECOMMENDATION:**

Staff recommends City Council award this bid to Tetra Tech, Inc. of Ann Arbor, MI in the base amount of \$14,500 for the work on Manning Street and also award the additional requested work for Howell Street and Oak Street for the additional amount of \$21,900 for a total of contract of \$36,400. The City Engineer has worked with Tetra Tech in the past on similar storm water assessments with very positive results.

These investigations will be funded utilizing monies received as a result of the American Rescue Act (ARA) of 2021.

# City of Hillsdale

## Agenda Item Summary

**Meeting Date:** December 6, 2021

**Agenda Item #:** New Business

**SUBJECT:** Westwood Area Engineering Services

**BACKGROUND PROVIDED BY STAFF:** Kristin Bauer, City Engineer  
Jake Hammel, Dir. Of Public Services

### PROJECT BACKGROUND:

The City Engineer developed a Request for Proposal (RFP) for Engineering Services associated with a potential future project in the Westwood Area. This RFP requested the Consultant provide all services necessary to develop the construction drawings and specifications related to a utility and road construction project associated with the following streets within the City; Westwood Drive, Picardy Place, Azalea Court, Corona Court, Scenic Drive, Sumac Drive, Cold Springs Circle, and Westwood Street (from Cold Springs to Lewis). We also requested design work for Highland and Glendale Avenues as additional potential design work in this RFP. Pricing requested was in a “not to exceed” framework, meaning the Consultant will bill the city only for services provided within the scope of work provided in the RFP documents. Should the scope of work change occur during design some additional costs may be incurred, which will be negotiated with the Consultant based on their published hourly rates.

Pricing related to this RFP was sought from five (5) Engineering Consultants. The “not to exceed” pricing was received from three (3) of these Consultants on November 10, 2021 and are presented below:

<b>ENGINEERING CONSULTANT</b>	<b>WESTWOOD AREA</b>	<b>HIGHLAND</b>	<b>GLENDALE</b>	<b>GRAND TOTAL</b>
Mannik & Smith Group	\$109,041.00	\$16,152.40	\$16,152.40	\$141,345.80
Fleis & Vandenbrink	\$151,900.00	\$23,900.00	\$23,900.00	\$199,700.00
Rowe Professional Services	\$156,900.00	\$21,080.00	\$21,800.00	\$199,780.00

It is intended that this design work will be completed in the 2022 calendar year. The preliminary construction estimate for this project is \$4.5 Million, in 2021 dollars. Assuming all needed funding can be secured during 2022 this construction project would be completed during the 2023 calendar year. Funding will be sought through multiple avenues for this project including, but not limited to, bonding, the street millage and Act 51 funds, the water and sanitary sewer enterprise funds and a Special Assessment District.

**RECOMMENDATION:**

Staff recommends City Council award this design work to Mannik & Smith Group of Adrian, MI in the base “not to exceed” amount of \$109,041.00 for the design work in the Westwood Area. Staff also recommend City Council award the additional requested design work for Highland and Glendale Avenue in the amounts of \$16,152.40 and \$16,152.40, respectfully for a total design cost of \$141,345.80. Should it be determined that construction of Highland & Glendale Avenues cannot be completed with the Westwood project, due to funding, these designs can be removed from the construction project documents and utilized for a construction project in a future year.

The City Engineer has worked with the personnel of Mannik & Smith Group in the past on similar projects with successful results.

This design project will be funded utilizing monies received as a result of the American Rescue Act (ARA) of 2021

# City of Hillsdale

**SUBJECT:** Proposed 2022 Special Assessment Districts for Street Projects

**PREPARED BY:** Kristin Bauer, City Engineer

**APPROVED BY:** David Mackie, City Manager

**DATE:** December 6, 2021

City Council has noted that one of their primary goals is to address the declining quality of the city's street system. To that end city staff, in 2021, utilized the Special Assessment process as delineated in the City of Hillsdale's Code of Ordinances, Article V.-Finances, Division 3.-Special Assessments and any other applicable sections of the City Charter and/or Code of Ordinances to facilitate rehabilitation projects on several city streets.

The Department of Public Services (DPS) Director, City Engineer and City Manager recommend the following streets for inclusion in proposed Special Assessment Districts (SAD) for street rehabilitation projects and associated utility work during the 2022 calendar year.

**SAD 22-5 – Uran Street - 0.353 mile (8 Prop. in SAD):** Industrial Drive to Arch Avenue, may include ditch line work for storm water movement.

**SAD 22-6 – S. Howell Area, including the following streets and limits – 0.825 mile (58 Prop. in SAD):**

- S. Howell Street (0.256 mile): E. Hallett Street to Southern City Limits, may include storm water and road base work.
- Lynwood Avenue (0.508 mile): Reading Avenue to S. Howell Street, may include storm water work.
- Morry Street (0.061 mile): Walnut Street to S. Howell Street, may include storm water, curb, water main, and road base work.

## **Recommendation:**

Per City Ordinance Sec. 2-333 City Council directs the City Engineer to develop plans, specifications and cost estimates for submittal to City Council on or before March 7, 2022 for consideration of establishment of SAD's for each of the above areas.



Describe any previous activities related to government: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Please explain why you would be interested in serving on the council or committee:

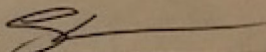
I feel with my knowledge in Construction + the laws  
that I can add quality insight into an Appeal.

Please explain your understanding of the City of Hillsdale:

I have worked with and around many members of  
the City Councils it have also dealt with local zoning and  
Building affairs within the city.

Additional comments: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Please send your completed application to City of Hillsdale, City Manager at 97 North Broad Street,  
Hillsdale, MI 49242.



Applicant Signature

2/11/21

Date