



**CITY OF JONESVILLE
COUNCIL AGENDA
NOVEMBER 18, 2020 - 6:30 P.M.**

Pursuant to Section 3a of the Open Meetings Act, Act 267 of 1976, as amended, participation in this meeting will be by Zoom Meeting. The Board, staff and public wishing to participate may do so by logging onto the website or calling the telephone number below. When prompted enter the Meeting ID and Password.

WEB ADDRESS: www.zoom.us
CALL-IN TELEPHONE NUMBERS:
1-312-626-6799 or
1-929-205-6099

**MEETING ID: 854 171 7576
PASSWORD: 358468**

- 1. CALL TO ORDER / PLEDGE OF ALLEGIANCE / A MOMENT OF SILENCE**
- 2. OATH OF OFFICE**
 - A. Mayor
 - B. Council
- 3. APPROVAL OF AGENDA** [ROLL CALL][Action Item]
- 4. PUBLIC COMMENTS / AUDIENCE PRESENTATIONS**


Citizens wanting to address the Council can do so at this time. Persons addressing the Council are requested to give their name and address for the record when called on by the Mayor.
- 5. PRESENTATIONS AND RECOGNITIONS**
 - A. None
- 6. PUBLIC HEARING AND SUBSEQUENT COUNCIL ACTION**
 - A. None
- 7. REPORTS AND RECOMMENDATIONS**
 - A. Selection of Mayor Pro Tem [ROLL CALL][Action Item]
 - B. Receive the June 30, 2020 Audit Report – Bailey, Hodshire & Co. P.C. [ROLL CALL][Action Item]
 - C. City, Village, and Township Revenue Sharing (CVTRS)
Certification of Accountability and Transparency [ROLL CALL][Action Item]
 - D. Consider Amended COVID-19 Preparedness and Response Plan [ROLL CALL][Action Item]
 - E. Board and Commission Appointments [ROLL CALL][Action Item]
 - F. Region 2 Planning Commission FY 2021 Membership [ROLL CALL][Action Item]
 - G. Indoor/Outdoor Facility Use Policy [Discussion Item]
- 8. COUNCIL MINUTES**
 - A. Consider minutes of the October 21, 2020 Regular Meeting [ROLL CALL][Action Item]
 - B. Consider minutes of the October 21, 2020 Closed Session [ROLL CALL][Action Item]
- 9. ACCOUNTS PAYABLE**
 - A. Accounts Payable for November 2020 totalling \$46,820.66 [ROLL CALL][Action Item]

10. DEPARTMENT REPORTS

- A. Fire Department – Chief Adair
- B. Water/Wastewater Treatment Plant – Superintendent Mahoney
- C. Department of Public Works – Superintendent Kyser
- D. Police Department – Chief Lance
- E. Cash Report – Finance Director Spahr

11. ADJOURNMENT



To: Jonesville City Council
From: Jeffrey M. Gray, City Manager 
Date: November 13, 2020
Re: Manager Report and Recommendations – November 18, 2020 Council Meeting

7. A. Selection of Mayor Pro Tem

[ROLL CALL][Action Item]

Section 3.6 of the City Charter provides that Council shall hold its organizational meeting at the first regular meeting following the November city election. At that time, Council shall select a Mayor Pro Tem from its members. The Mayor Pro Tem acts in the place of the Mayor in the event of absence or disability to the Mayor, and serves as interim Mayor in the event of a vacancy until the Mayor returns or the vacancy is filled. Current Mayor Pro Tem Bowman is eligible to continue to serve. A motion is necessary to select the Mayor Pro Tem.

7. B. Receive June 30, 2020 Audit Report – Bailey, Hodshire & Co. P.C.

[ROLL CALL][Action Item]

Greg Bailey will present the June 30, 2020 Audit Report. Per the opinion noted by Bailey, Hodshire & Co. P.C. in the auditor's report on page 1, *"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 of Jonesville, as of June 30, 2020, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended, in accordance with accounting principles generally accepted in the United States of America."* This year's audit also includes a single audit related to the City's receipt of loan funds from USDA-RD for the water system improvement project. Following the presentation, I would recommend a motion to receive the June 30, 2020 Audit Report, as presented. *Please refer to the enclosed Audit Report.*

7. C. City, Village, and Township Revenue Sharing (CVTRS) Certification of Accountability and Transparency

[ROLL CALL][Action Item]

In 2015, the Michigan Legislature established the City, Village, and Township Revenue Sharing (CVTRS) program (a simplified version of the Economic Vitality Incentive Program (EVIP)). These programs replace the statutory revenue sharing program for eligible cities, villages and townships. To qualify for the CVTRS payments, eligible local units must certify and submit to the Department of Treasury by December 1, 2020 that the following have been made available to the public: 1) a citizen's guide to our most recent local finances; 2) a performance dashboard; 3) a debt service report; and 4) a projected budget report of revenues and expenditures comparing the current fiscal year with next fiscal year. Staff can provide an interactive demonstration of these documents and recommends a motion to authorize filing the Certification of Accountability and Transparency with the Department of Treasury. *Please refer to the attached CVTRS Certification form.*

7. D. Consider Amended COVID-19 Preparedness and Response Plan

[ROLL CALL][Action Item]

The City adopted its COVID-19 Preparedness and Response Plan on May 20th. Following expiration of the Executive Order that originally mandated the Plan, the Michigan Occupational Health and Safety Administration (MIOSHA) adopted Emergency Orders regarding workplace safety with regard to COVID-19. The attached plan is updated to meet the expectations of these emergency rules. The plan has been reviewed by the City Attorney. I recommend a motion to adopt the plan and to authorize the

City Manager to execute the certification. *Please refer to the attached COVID-19 Preparedness and Response Plan.*

7. E. Board and Commission Appointments [ROLL CALL][Action Item]

Various Board and Commission appointments are necessary due to the expiration of terms in 2020. All new terms will run through the month of November. A motion to reappoint the following is recommended:

Citizenship Committee: Kathy Adams and Brenda Guyse – Reappoint to a three-year term through 2023.

Local Development Finance Authority: Loretta Blank, Scott Jones, Jim Parker, Rick Schaerer and Kathleen Schmitt – Reappoint to a four-year term through 2024.

Planning Commission: Christine Bowman and Charles Crouch – Reappoint to a three-year term through 2023.

Clifford Schultz is not seeking reappointment to the Board of Review. Ron Gow is not seeking reappointment to the Downtown Development Authority. David Steel is not seeking reappointment to the Zoning Board of Appeals. Staff will be seeking applicants to fill these vacancies in the near future.

7. F. Region 2 Planning Commission FY 2021 Membership [ROLL CALL][Action Item]

The annual renewal of the City's membership in the Region 2 Planning Commission (R2PC) is attached. The organization provides assistance in all manner of planning and zoning matters and issues. Two-thirds of our dues payment is available to us to compensate for services provided and will be eligible for use to offset costs of planning services. The dues rate of \$609.66 remains unchanged from the last several years. Council Member Jerry Drake represents the City on the R2PC board. I recommend a motion to approve continued membership in R2PC and payment of the fiscal year 2021 dues. *Please refer to the attached dues request.*

7. G. Indoor/Outdoor Facility Use Policy [Discussion Item]

At the September meeting, the City Council extended a temporary policy to discontinue reservation of City-owned indoor and outdoor facilities for non-city functions through December 31, 2020, and review the policy each month. This agenda item is reserved for the City Council review of the policy.



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INDEPENDENT AUDITOR'S REPORT

To the City Council
City of Jonesville
Jonesville, 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 Jonesville, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Jonesville, as of June 30, 2020, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3 through 8 and pages 34 through 37 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 of Jonesville's basic financial statements. The combining nonmajor fund financial statements 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 also not a required part of the basic financial statements.

The combining nonmajor fund financial statements 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 the basic financial statement themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining nonmajor fund financial statements are fairly stated in all material respects in relation to the financial statements taken as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 11, 2020, on our consideration of the City of Jonesville'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 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 of Jonesville's internal control over financial reporting and compliance.

Bailey, Hodshire & Company, P.C.

Jonesville, Michigan
November 11, 2020

City of Jonesville, Michigan
Management's Discussion and Analysis (MD&A)
For the year ended June 30, 2020

Introduction

This section of the annual financial report presents management's discussion and analysis of the City's financial performance during the year ended June 30, 2020. Please read it in conjunction with the City's financial statements, which immediately follow this section.

Financial Highlights

- The City's assets exceeded its liabilities by \$13,783,328 (net position) at the close of this fiscal year. Net position at the beginning of the fiscal year totaled \$13,606,616, showing an increase of \$176,712 during the current year.
- The City's governmental funds reported total ending fund balance of \$2,674,210 of which \$1,606,831 is unassigned and unrestricted, and available for spending at the City's discretion. This compares to the prior year ending fund balance of \$2,516,915 showing an increase of \$157,295 during the current year.
- At the end of the current year, fund balance for the General Fund was \$1,677,934 or 153% of General Fund expenditures. This is an increase of \$43,869 from last year's ending fund balance of \$1,634,065.

Overview of the Financial Statements

This MD&A is intended to serve as an introduction to the City's basic financial statements. The basic financial statements include: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. The City also includes in this report additional information to supplement the basic financial statements.

Government-wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the City's finances, similar to that found in private sector business.

Statement of Net Position - This statement presents information of all of the City's assets and liabilities, with the difference being reported as net position. Over time, increases or decreases in net position may serve as a useful indicator as to whether the City's financial condition as a whole is improving or deteriorating.

Statement of Activities - This reports how the City's net position changed during the fiscal year. All current year revenues and expenses are included regardless of when the cash is received or paid. An important purpose of this statement is to show the financial reliance of the City's distinct activities or functions on revenues provided by the taxpayers.

Both of the above statements distinguish governmental activities from business-type activities. Governmental activities include general government, public safety, public services, zoning, and recreation, and are principally supported by property taxes and revenues from other governments. Business-type activities include water and sewer, and are intended to recover all or a significant portion of their costs through user fees and charges.

City of Jonesville, Michigan
Management's Discussion and Analysis (MD&A)
For the year ended June 30, 2020

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. Fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements. All of the City's funds can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds are used to account for essentially the same functions as governmental activities in the government-wide financial statements. However, these statements report short-term fiscal accountability focusing on the use of expendable resources during the year and balances of expendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's short-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 short-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenue, expenditures and changes in fund balances provide reconciliations to the government-wide statements to assist in understanding the differences between these two perspectives.

Budgetary comparison statements are included as required supplementary information for the general fund and major special revenue funds. These statements and schedules demonstrate compliance with the City's adopted and final revised budget.

Proprietary Funds generally report services for which the City charges customers a fee. There are two types of proprietary funds: Enterprise Funds and Internal Service Funds. Enterprise Funds are used to report functions presented as business-type activities, while Internal Service Funds primarily service the governmental unit and are included with governmental activities. The Water and Sewer Funds are Enterprise Funds, and the Motor Vehicle Pool is an Internal Service Fund.

Fiduciary Funds such as the Imprest Payroll fund are reported in the fiduciary fund financial statements, but are excluded from the government-wide reporting. Fiduciary fund financial statements report resources that are not available to fund City Programs.

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

Required Supplementary Information can be found immediately following the notes to the financial statements. This information includes budgetary comparison statements for all major funds.

Other Supplementary Information includes statements for non-major governmental funds.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of the City's financial position. The City's assets exceeded its liabilities by \$13,783,328 (net position) at the close of this fiscal year. Net position at the beginning of the fiscal year totaled \$13,606,616, showing an increase of \$176,712 over the prior year.

City of Jonesville, Michigan
Management's Discussion and Analysis (MD&A)
For the year ended June 30, 2020

The following table provides a summary of the City's net position:

NET POSITION

	Governmental Activities		Business-type Activities		Total Primary Government	
	2019	2020	2019	2020	2019	2020
Current Assets	\$ 2,946,465	\$ 3,113,919	\$ 2,231,630	\$ 2,480,941	\$ 5,178,095	\$ 5,594,860
Non-current Assets	5,640,793	5,468,657	6,818,359	8,821,445	12,459,152	14,290,102
Total Assets	\$ 8,587,258	\$ 8,582,576	\$ 9,049,989	\$ 11,302,386	\$ 17,637,247	\$ 19,884,962
Current Liabilities	\$ 264,511	\$ 201,277	\$ 175,894	\$ 666,878	\$ 440,405	\$ 868,155
Non-current Liabilities	499,101	349,178	3,091,125	4,884,301	3,590,226	5,233,479
Total Liabilities	\$ 763,612	\$ 550,455	\$ 3,267,019	\$ 5,551,179	\$ 4,030,631	\$ 6,101,634
Net Position:						
Net Investment in						
Capital Assets	\$ 5,071,826	\$ 5,038,627	\$ 3,650,339	\$ 3,800,027	\$ 8,722,165	\$ 8,838,654
Restricted	882,850	996,276	0	22,490	882,850	1,018,766
Unrestricted	1,868,970	1,997,218	2,132,631	1,928,690	4,001,601	3,925,908
Total Net Position	\$ 7,823,646	\$ 8,032,121	\$ 5,782,970	\$ 5,751,207	\$ 13,606,616	\$ 13,783,328

The City reported positive net position for governmental and business-type activities. Net position increased \$208,475 for governmental activities and decreased \$31,763 for business-type activities; therefore, the City's overall financial position improved during fiscal year 2020. The decrease in net position for business-type activities is due to a major Water improvement project.

City of Jonesville, Michigan
Management's Discussion and Analysis (MD&A)
For the year ended June 30, 2020

The following table reflects the change in net position of the City's governmental and business-type activities:

CHANGES IN NET POSITION

	Governmental Activities		Business-type Activities		Primary Government	
	2019	2020	2019	2020	2019	2020
Program Revenue						
Charges for Services	\$ 154,740	\$ 133,809	\$ 1,011,057	\$ 1,107,922	\$ 1,165,797	\$ 1,241,731
Operating Grants and Contributions	519,654	494,744	0	25,000	519,654	519,744
Capital Grants and Contributions	0	0	54,135	0	54,135	0
General Revenue						
Property Taxes	704,680	722,580	0	0	704,680	722,580
State Shared Revenue	235,077	225,612	0	0	235,077	225,612
Investment Income	58,252	42,996	46,204	35,751	104,456	78,747
Other	30,009	28,026	29,428	34,013	59,437	62,039
Total Revenue	<u>\$ 1,702,412</u>	<u>\$ 1,647,767</u>	<u>\$ 1,140,824</u>	<u>\$ 1,202,686</u>	<u>\$ 2,843,236</u>	<u>\$ 2,850,453</u>
Expenses						
General Government	\$ 542,331	\$ 520,572	\$ 0	\$ 0	\$ 542,331	\$ 520,572
Public Safety	414,690	387,570	0	0	414,690	387,570
Economic & Community Development	13,273	7,435	0	0	13,273	7,435
Public Works	82,541	93,529	0	0	82,541	93,529
Streets, Highways, Drains	371,511	358,365	0	0	371,511	358,365
Sanitation	5,054	203	0	0	5,054	203
Culture & Recreation	74,602	48,357	0	0	74,602	48,357
Interest on Long-Term Debt	27,660	22,181	0	0	27,660	22,181
Depreciation - Unallocated	70,378	62,208	0	0	70,378	62,208
Water Utility	0	0	275,803	429,122	275,803	429,122
Sewer Utility	0	0	834,530	744,199	834,530	744,199
Total Expenses	<u>\$ 1,602,040</u>	<u>\$ 1,500,420</u>	<u>\$ 1,110,333</u>	<u>\$ 1,173,321</u>	<u>\$ 2,712,373</u>	<u>\$ 2,673,741</u>
Excess (deficiency)	\$ 100,372	\$ 147,347	\$ 30,491	\$ 29,365	\$ 130,863	\$ 176,712
Transfers	<u>(28,000)</u>	<u>61,128</u>	<u>28,000</u>	<u>(61,128)</u>	<u>0</u>	<u>0</u>
CHANGE IN NET POSITION	<u>\$ 72,372</u>	<u>\$ 208,475</u>	<u>\$ 58,491</u>	<u>\$ (31,763)</u>	<u>\$ 130,863</u>	<u>\$ 176,712</u>

Governmental Activities increased the City's net position by \$208,475. This represents an increase from last year's change in net position.

Revenues from governmental activities totaled \$1,647,767. Property tax revenue represented the largest portion of those revenues (43.8%), operating grants and contributions was 30.0%, and state shared revenue was 13.7%.

The largest components of governmental activities' expenses were general government (34.7%), public safety (25.8%), and streets, highways, and drains (23.9%). General government consists of City Council, Administration, Motor Vehicle Pool, etc. Public safety includes police and fire.

Business-type Activities decreased the City's net position by \$31,763. Net position will be used to repay debt on the sewer and water improvements, as well as to plan for future improvements in the water and sewer systems.

City of Jonesville, Michigan
Management's Discussion and Analysis (MD&A)
For the year ended June 30, 2020

Governmental Funds - The focus of the City's governmental funds is to provide information on short-term inflows, outflows, and balances of expendable resources. Such information is useful in assessing the City's financing requirements. In particular, unrestricted fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. As of June 30, 2020, the City's governmental funds reported combined ending fund balances of \$2,674,210. Of this total, approximately 60.1% was unrestricted and unassigned, indicating availability for continuing City service requirements. Although a substantial amount is unrestricted, future plans include street repairs, sidewalk and cemetery improvements, and other projects.

The General Fund is the primary operating fund of the City. At the end of the current fiscal year, the General Fund showed a healthy fund balance of \$1,677,934, representing an increase of \$43,869. Other Major Governmental Funds include Major and Local Streets. Non-major governmental funds include the State Highway and Debt Service funds. The Major Street Fund experienced an increase of \$123,978 in fund balance. The Local Street Fund experienced a decrease of \$11,793 in fund balance.

Proprietary Funds - The proprietary fund statements share the same focus as the government-wide statements, reporting both short-term and long-term information about financial status. The City's proprietary funds consist of the Water Fund, Sewer Fund, and the Motor Vehicle Pool. Total net position of the Water and Sewer Funds was \$5,751,207 at June 30, 2020, a decrease of \$31,763 from the previous fiscal year. The Motor Vehicle Pool's net position at the end of this fiscal year was \$834,487, an increase of \$14,056 from the previous fiscal year.

Major Governmental Funds Budgeting and Operating Highlights

General Fund – The difference between the original and final amended budget for General Fund revenues was \$0. The increase between the appropriations originally budgeted and the final appropriations budget was \$26,700 (\$1,226,515 vs. \$1,253,215). There were minor increases in City Manager, Treasurer, Data Processing, Assessor, Cemetery, Fringe Benefits, Planning & Zoning, Public Works, and Rail/Trail. Capital Outlay was \$125,348, which included the following: Paving Cemetery Drives (\$50,230), New walls, windows, and blinds at the Police Department (\$18,832), Election Equipment (\$1,639) Email Archiver and Exchange Online (\$5,805), Police Department Computers (\$1,838), Police Department guns and equipment (\$3,081), Fire Department Jaws of Life (\$21,385) Fire Department SCBA bottles (\$9,260), and Fire Department radios (\$13,278).

City of Jonesville, Michigan
Management's Discussion and Analysis (MD&A)
For the year ended June 30, 2020

Capital Asset and Debt Administration

Capital assets at year-end were as follows:

	Governmental Activities		Business-type Activities		Primary Government	
	2019	2020	2019	2020	2019	2020
Land	\$ 204,995	\$ 204,995	\$ 2,061	\$ 2,061	\$ 207,056	\$ 207,056
Construction in Progress	\$ 0	\$ 0	\$ 257,261	\$ 0	257,261	0
Land Improvements	133,153	183,383	0	0	133,153	183,383
Buildings and Improvements	944,480	963,312	0	0	944,480	963,312
Facilities and Mains	0	0	14,372,638	16,804,352	14,372,638	16,804,352
Furniture and Equipment	911,317	967,603	754,990	1,029,761	1,666,307	1,997,364
Vehicles	1,386,745	1,386,745	0	0	1,386,745	1,386,745
Infrastructure	6,797,173	6,878,279	0	0	6,797,173	6,878,279
Less: Acc. Depreciation	(4,737,070)	(5,115,660)	(8,568,592)	(9,014,729)	(13,305,662)	(14,130,389)
Total Capital Assets, Net Of Depreciation	<u>\$ 5,640,793</u>	<u>\$ 5,468,657</u>	<u>\$ 6,818,358</u>	<u>\$ 8,821,445</u>	<u>\$ 12,459,151</u>	<u>\$ 14,290,102</u>

Bonds and contracts outstanding at year-end were as follows:

	Governmental Activities		Business-type Activities		Primary Government	
	2019	2020	2019	2020	2019	2020
General Government	\$ 565,000	\$ 427,000	\$ 0	\$ 0	\$ 565,000	\$ 427,000
Revenue Bonds	0	0	242,000	2,185,039	0	2,185,039
General Obligation Bonds	0	0	2,935,000	2,825,000	2,935,000	2,825,000
Total Long-Term Debt	<u>\$ 565,000</u>	<u>\$ 427,000</u>	<u>\$ 3,177,000</u>	<u>\$ 5,010,039</u>	<u>\$ 3,500,000</u>	<u>\$ 5,437,039</u>

Factors Bearing on the City's Future

The City of Jonesville continues to experience modest increases in property values. This stabilization in revenues has assured that the City can maintain quality services. We continue to monitor potential impacts resulting from personal property tax reform.

The City looks forward to future growth with potential redevelopment.

Planning and investment in infrastructure remains a priority. Street improvement projects continue to be budgeted. The Traffic Signal Modernization and Water Improvement projects are nearing completion.

The City's Master Plan and Code of Ordinances have been updated. The Recreation Plan is now due to be updated.

The City will continue efforts toward small business development. Increased efficiencies will be explored through public/private partnerships and, where advantageous, with other units of government.

Contacting the City's Financial Management

This report is designed to provide a general overview of the City of Jonesville's finances. Questions or comments concerning any of the information provided in this report should be addressed to Jeff Gray, City Manager, or Lenore Spahr, Finance Director/Treasurer, City of Jonesville, 265 East Chicago Street, Jonesville, Michigan 49250.

CITY OF JONESVILLE
STATEMENT OF NET POSITION
JUNE 30, 2020

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
ASSETS				
Current Assets				
Cash and Cash Equivalents	\$ 89,814	\$ 49,017	\$ 138,831	\$ 6,930
Investments	2,848,927	2,395,836	5,244,763	2,271,594
Accounts Receivable	31,208	21,571	52,779	0
Internal Balances	1,434	(1,434)	0	0
Due from Other Governmental Units	70,435	0	70,435	0
Inventory	4,680	6,634	11,314	0
Prepaid Expense	67,421	9,317	76,738	116
Total Current Assets	<u>\$ 3,113,919</u>	<u>\$ 2,480,941</u>	<u>\$ 5,594,860</u>	<u>\$ 2,278,640</u>
Noncurrent Assets				
Capital Assets - Not Depreciated	\$ 204,995	\$ 2,061	\$ 207,056	\$ 97,544
Other Capital Assets - Net of Depreciation	5,263,662	8,819,384	14,083,046	0
Total Noncurrent Assets	<u>\$ 5,468,657</u>	<u>\$ 8,821,445</u>	<u>\$ 14,290,102</u>	<u>\$ 97,544</u>
Total Assets	<u>\$ 8,582,576</u>	<u>\$ 11,302,386</u>	<u>\$ 19,884,962</u>	<u>\$ 2,376,184</u>
LIABILITIES				
Current Liabilities				
Accounts Payable	\$ 22,435	\$ 490,664	\$ 513,099	\$ 15,336
Internal Balances	0	0	0	0
Accrued Payroll	30,812	12,434	43,246	686
Customer Deposits	0	400	400	0
Interest Payable	3,030	11,380	14,410	0
Unearned Revenue	0	0	0	1,210
Current Portion of Long-Term Debt	145,000	152,000	297,000	0
Total Current Liabilities	<u>\$ 201,277</u>	<u>\$ 666,878</u>	<u>\$ 868,155</u>	<u>\$ 17,232</u>
Noncurrent Liabilities				
Bonds Payable (net of discount)	\$ 282,000	\$ 4,849,558	\$ 5,131,558	\$ 0
Compensated Absences	67,178	34,743	101,921	0
Total Noncurrent Liabilities	<u>\$ 349,178</u>	<u>\$ 4,884,301</u>	<u>\$ 5,233,479</u>	<u>\$ 0</u>
Total Liabilities	<u>\$ 550,455</u>	<u>\$ 5,551,179</u>	<u>\$ 6,101,634</u>	<u>\$ 17,232</u>
NET POSITION				
Net Investment in Capital Assets	\$ 5,038,627	\$ 3,800,027	\$ 8,838,654	\$ 97,544
Restricted for:				
Streets	996,276	0	996,276	0
Bond Covenants	0	22,490	22,490	0
Unrestricted	1,997,218	1,928,690	3,925,908	2,241,408
Total Net Position	<u>\$ 8,032,121</u>	<u>\$ 5,751,207</u>	<u>\$ 13,783,328</u>	<u>\$ 2,338,952</u>

The accompanying notes are an integral part of these financial statements.

**CITY OF JONESVILLE
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2020**

	Expenses	Program Revenues			Net (Expense) Revenue
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Primary Government:					
Governmental Activities:					
General Government	\$ 520,572	\$ 65,289	\$ 166,711	\$ 0	\$ (288,572)
Public Safety	387,570	67,870	0	0	(319,700)
Economic and Community Development	7,435	650	0	0	(6,785)
Public Works	93,529	0	0	0	(93,529)
Streets, Highways, and Drains	358,365	0	325,767	0	(32,598)
Sanitation	203	0	0	0	(203)
Culture and Recreation	48,357	0	2,266	0	(46,091)
Interest on Long-Term Debt	22,181	0	0	0	(22,181)
Depreciation - Unallocated ¹	62,208	0	0	0	(62,208)
Total Governmental Activities	<u>\$ 1,500,420</u>	<u>\$ 133,809</u>	<u>\$ 494,744</u>	<u>\$ 0</u>	<u>\$ (871,867)</u>
Business-type Activities:					
Water	\$ 429,122	\$ 328,937	\$ 25,000	\$ 0	\$ (75,185)
Sewer	744,199	778,985	0	0	34,786
Total Business-type Activities	<u>\$ 1,173,321</u>	<u>\$ 1,107,922</u>	<u>\$ 25,000</u>	<u>\$ 0</u>	<u>\$ (40,399)</u>
Total Primary Government	<u><u>\$ 2,673,741</u></u>	<u><u>\$ 1,241,731</u></u>	<u><u>\$ 519,744</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ (912,266)</u></u>
Component Units:					
Downtown Development Authority	\$ 154,880	\$ 0	\$ 0	\$ 0	\$ (154,880)
Local Development Finance Authority	80,242	0	0	0	(80,242)
Total Component Units	<u><u>\$ 235,122</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ (235,122)</u></u>

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
Change in Net Position:				
Net (Expense) Revenue	<u>\$ (871,867)</u>	<u>\$ (40,399)</u>	<u>\$ (912,266)</u>	<u>\$ (235,122)</u>
General Revenue:				
Property Taxes Levied for General Purposes	\$ 722,580	\$ 0	\$ 722,580	\$ 0
Property Taxes Captured	0	0	0	496,782
State Shared Revenue	225,612	0	225,612	0
Investment Income	42,996	35,751	78,747	34,181
Miscellaneous	28,026	34,013	62,039	18,699
Total General Revenue	<u>\$ 1,019,214</u>	<u>\$ 69,764</u>	<u>\$ 1,088,978</u>	<u>\$ 549,662</u>
Excess (deficiency)	\$ 147,347	\$ 29,365	\$ 176,712	\$ 314,540
Transfers	<u>61,128</u>	<u>(61,128)</u>	<u>0</u>	<u>0</u>
Change in Net Position	<u>\$ 208,475</u>	<u>\$ (31,763)</u>	<u>\$ 176,712</u>	<u>\$ 314,540</u>
Net Position – Beginning	<u>7,823,646</u>	<u>5,782,970</u>	<u>13,606,616</u>	<u>2,044,412</u>
Net Position – Ending	<u><u>\$ 8,032,121</u></u>	<u><u>\$ 5,751,207</u></u>	<u><u>\$ 13,783,328</u></u>	<u><u>\$ 2,358,952</u></u>

¹This amount does not include depreciation that is reported in the direct expenses of the various programs

The accompanying notes are an integral part of these financial statements.

CITY OF JONESVILLE
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2020

	General	Major Streets	Local Streets	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash	\$ 36,709	\$ 26,183	\$ 16,190	\$ 8,883	\$ 87,965
Investments	1,566,304	341,549	556,189	0	2,464,042
Accounts Receivable	30,009	0	1,178	0	31,187
Due from Other Funds	2,048	0	3,193	0	5,241
Due from Other Governmental Units	24,411	30,804	9,629	5,591	70,435
Inventory	4,680	0	0	0	4,680
Prepaid Expenditures	66,423	0	0	0	66,423
Total Assets	<u>\$ 1,730,584</u>	<u>\$ 398,536</u>	<u>\$ 586,379</u>	<u>\$ 14,474</u>	<u>\$ 2,729,973</u>
LIABILITIES					
Accounts Payable	\$ 20,308	\$ 114	\$ 905	\$ 268	\$ 21,595
Due to Other Funds	3,193	0	0	614	3,807
Salaries Payable	29,149	566	646	0	30,361
Total Liabilities	<u>\$ 52,650</u>	<u>\$ 680</u>	<u>\$ 1,551</u>	<u>\$ 882</u>	<u>\$ 55,763</u>
FUND BALANCES					
Nonspendable	\$ 71,103	\$ 0	\$ 0	\$ 0	\$ 71,103
Restricted	0	397,856	584,828	13,592	996,276
Committed	0	0	0	0	0
Assigned	0	0	0	0	0
Unassigned	1,606,831	0	0	0	1,606,831
Total Fund Balances	<u>\$ 1,677,934</u>	<u>\$ 397,856</u>	<u>\$ 584,828</u>	<u>\$ 13,592</u>	<u>\$ 2,674,210</u>
Total Liabilities and Fund Balances	<u>\$ 1,730,584</u>	<u>\$ 398,536</u>	<u>\$ 586,379</u>	<u>\$ 14,474</u>	<u>\$ 2,729,973</u>

The accompanying notes are an integral part of these financial statements.

CITY OF JONESVILLE
 Reconciliation of Fund Balances on the Balance Sheet
 for Governmental Funds to Net Position of
 Governmental Activities on the Statement of Net Position
 June 30, 2020

Fund Balances - total governmental funds	\$ 2,674,210
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	
Add: Capital assets	10,584,317
Deduct: Accumulated depreciation	(5,115,660)
An Internal Service Fund is used by management to charge the cost of equipment and vehicle usage to individual funds. Assets and liabilities of the Internal Service Fund are included in governmental activities in the statement of net position.	
Add: Internal Service Fund assets	387,753
Deduct: Internal Service Fund liabilities	(1,291)
Certain liabilities, such as bonds payable, are not due and payable in the current period and therefore are not reported in the funds.	
Deduct: Bonds and notes payable	(427,000)
Deduct: Accrued interest on bonds and notes payable	(3,030)
Deduct: Compensated absences	(67,178)
Net position of governmental activities	\$ 8,032,121

The accompanying notes are an integral part of these financial statements.

CITY OF JONESVILLE
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2020

	General	Major Streets	Local Streets	Other Governmental Funds	Total Governmental Funds
REVENUE					
Property Taxes	\$ 750,137	\$ 0	\$ 0	\$ 0	\$ 750,137
Licenses and Permits	1,539	0	0	0	1,539
State Shared Revenue	225,612	228,522	71,427	25,075	550,636
Charges and Fees	83,033	0	0	0	83,033
State Highway Contract	0	0	0	0	0
Recreation	2,266	0	0	0	2,266
Rents and Royalties	25,530	0	0	0	25,530
Cemetery Revenue	21,680	0	0	0	21,680
Contributions	13,758	0	0	0	13,758
Interest	28,465	3,937	10,593	1	42,996
Contributions from Component Units	95,053	0	0	57,900	152,953
Miscellaneous	2,257	239	743	0	3,239
Total Revenue	<u>\$ 1,249,330</u>	<u>\$ 232,698</u>	<u>\$ 82,763</u>	<u>\$ 82,976</u>	<u>\$ 1,647,767</u>
EXPENDITURES					
General Government	\$ 505,042	\$ 0	\$ 0	\$ 0	\$ 505,042
Public Safety	348,529	0	0	0	348,529
Economic & Community Development	7,435	0	0	0	7,435
Public Works	50,788	0	0	0	50,788
Streets, Highways, and Drains	33,337	59,925	171,222	21,387	285,871
Sanitation	203	0	0	0	203
Culture and Recreation	25,544	0	0	0	25,544
Capital Outlay	125,348	0	0	0	125,348
Debt Service					
Principal	0	0	0	138,000	138,000
Interest	0	0	0	23,118	23,118
Total Expenditures	<u>\$ 1,096,226</u>	<u>\$ 59,925</u>	<u>\$ 171,222</u>	<u>\$ 182,505</u>	<u>\$ 1,509,878</u>
REVENUE OVER (UNDER) EXPENDITURES	<u>\$ 153,104</u>	<u>\$ 172,773</u>	<u>\$ (88,459)</u>	<u>\$ (99,529)</u>	<u>\$ 137,889</u>

The accompanying notes are an integral part of these financial statements.

CITY OF JONESVILLE
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2020
(continued)

	General	Major Streets	Local Streets	Other Governmental Funds	Total Governmental Funds
OTHER FINANCING SOURCES (USES)					
Operating Transfers In	\$ 136,972	\$ 0	\$ 205,173	\$ 103,218	\$ 445,363
Operating Transfers Out	(246,207)	(48,795)	(128,507)	(2,448)	(425,957)
Total Other Financing Sources (Uses)	\$ (109,235)	\$ (48,795)	\$ 76,666	\$ 100,770	\$ 19,406
NET CHANGE IN FUND BALANCES	\$ 43,869	\$ 123,978	\$ (11,793)	\$ 1,241	\$ 157,295
FUND BALANCES – Beginning	1,634,065	273,878	596,621	12,351	2,516,915
FUND BALANCES – Ending	\$ 1,677,934	\$ 397,856	\$ 584,828	\$ 13,592	\$ 2,674,210

The accompanying notes are an integral part of these financial statements.

CITY OF JONESVILLE
 Reconciliation of Statement of Revenue, Expenditures
 and Changes in Fund Balances of Governmental Funds
 to the Statement of Activities
 For the Year Ended June 30, 2020

Net changes in fund balances - total governmental funds	\$ 157,295
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures, however, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.	
Add: Capital outlay	206,454
Deduct: Depreciation expense	(378,590)
An Internal Service Fund is used by management to charge the cost of equipment and vehicle usage to individual funds. Net revenue of the Internal Service Fund of (before depreciation) is reported with governmental activities in the statement of net position.	
	79,456
Debt proceeds provide current financial resources to governmental funds in the period issued, but issuing debt increases long-term liabilities in the statement of net position. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	
Add: Principal payments on long-term debt	138,000
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the funds.	
Add: Decrease in interest payable on long-term liabilities	937
Add: Decrease in accrual for compensated absences	4,923
	208,475
Change in net position of governmental activities	\$ 208,475

The accompanying notes are an integral part of these financial statements.

CITY OF JONESVILLE
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2020

	Enterprise Funds		Total Enterprise Funds	Internal Service Funds
	Water	Sewer		
ASSETS				
Current Assets				
Cash	\$ 27,134	\$ 21,883	\$ 49,017	\$ 1,849
Investments	849,974	1,545,862	2,395,836	384,885
Accounts Receivable	7,520	14,051	21,571	21
Due from Other Funds	0	0	0	0
Inventory	3,736	2,898	6,634	0
Prepaid Expense	201	9,116	9,317	998
Total Current Assets	<u>\$ 888,565</u>	<u>\$ 1,593,810</u>	<u>\$ 2,482,375</u>	<u>\$ 387,753</u>
Noncurrent Assets				
Capital Assets - Not Depreciated	\$ 2,061	\$ 0	\$ 2,061	\$ 0
Other Capital Assets, Net of Accumulated Depreciation	3,751,347	5,068,037	8,819,384	448,025
Total Noncurrent Assets	<u>\$ 3,753,408</u>	<u>\$ 5,068,037</u>	<u>\$ 8,821,445</u>	<u>\$ 448,025</u>
Total Assets	<u>\$ 4,641,973</u>	<u>\$ 6,661,847</u>	<u>\$ 11,303,820</u>	<u>\$ 835,778</u>
LIABILITIES				
Current Liabilities				
Accounts Payable	\$ 477,588	\$ 13,076	\$ 490,664	\$ 840
Accrued Payroll	6,697	5,737	12,434	451
Due to Other Funds	21	1,413	1,434	0
Customer Deposits	200	200	400	0
Total Current Liabilities	<u>\$ 484,506</u>	<u>\$ 20,426</u>	<u>\$ 504,932</u>	<u>\$ 1,291</u>
Liabilities Payable from Restricted Assets				
Accrued Interest Payable	\$ 11,380	\$ 0	\$ 11,380	\$ 0
Bonds Payable - Current	37,000	115,000	152,000	0
Total Liabilities Payable from Restricted Assets	<u>\$ 48,380</u>	<u>\$ 115,000</u>	<u>\$ 163,380</u>	<u>\$ 0</u>
Noncurrent Liabilities				
Bonds Payable	\$ 2,148,039	\$ 2,710,000	\$ 4,858,039	\$ 0
Bond Discount	0	(8,481)	(8,481)	0
Compensated Absences	19,160	15,583	34,743	0
Total Noncurrent Liabilities	<u>\$ 2,167,199</u>	<u>\$ 2,717,102</u>	<u>\$ 4,884,301</u>	<u>\$ 0</u>
Total Liabilities	<u>\$ 2,700,085</u>	<u>\$ 2,852,528</u>	<u>\$ 5,552,613</u>	<u>\$ 1,291</u>
NET POSITION				
Net Investment in Capital Assets	\$ 1,556,989	\$ 2,243,038	\$ 3,800,027	\$ 448,025
Restricted by Bond Covenants	22,490	0	22,490	0
Unrestricted	362,409	1,566,281	1,928,690	386,462
Total Net Position	<u>\$ 1,941,888</u>	<u>\$ 3,809,319</u>	<u>\$ 5,751,207</u>	<u>\$ 834,487</u>

The accompanying notes are an integral part of these financial statements.

CITY OF JONESVILLE
STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2020

	Enterprise Funds		Total Enterprise Funds	Internal Service Funds
	Water	Sewer		
OPERATING REVENUE				
Sales	\$ 324,487	\$ 707,695	\$ 1,032,182	\$ 0
Equipment Rental	4,450	8,217	12,667	79,245
Other	18,123	15,890	34,013	0
Total Operating Revenue	\$ 347,060	\$ 731,802	\$ 1,078,862	\$ 79,245
OPERATING EXPENSES				
Sewage Disposal	\$ 0	\$ 349,734	\$ 349,734	\$ 0
Water Plant Operation	138,640	0	138,640	0
Water Distribution Expenses	88,685	0	88,685	0
Depreciation	168,572	277,565	446,137	65,400
Motor Vehicle Expense	0	0	0	61,442
Total Operating Expenses	\$ 395,897	\$ 627,299	\$ 1,023,196	\$ 126,842
OPERATING INCOME (LOSS)	\$ (48,837)	\$ 104,503	\$ 55,666	\$ (47,597)
NON-OPERATING REVENUE (EXPENSES)				
Interest Income	\$ 12,765	\$ 22,986	\$ 35,751	\$ 4,965
Interest Expense	\$ (33,225)	\$ (116,900)	(150,125)	\$ 0
Grants	0	63,073	63,073	0
Total Non-operating Revenue (Expense)	\$ (20,460)	\$ (30,841)	\$ (51,301)	\$ 4,965
Income (Loss) Before Contributions and Transfers	\$ (69,297)	\$ 73,662	\$ 4,365	\$ (42,632)
CONTRIBUTIONS AND TRANSFERS				
Contributions from Other Governments	\$ 0	\$ 0	\$ 0	\$ 14,966
Contributions from Component Units	25,000	0	25,000	0
Transfers From Other Funds	0	0	0	49,034
Transfers To Other Funds	(28,564)	(32,564)	(61,128)	(7,312)
Total Contributions and Transfers	\$ (3,564)	\$ (32,564)	\$ (36,128)	\$ 56,688
CHANGE IN NET POSITION	\$ (72,861)	\$ 41,098	\$ (31,763)	\$ 14,056
NET POSITION – Beginning	2,014,749	3,768,221	5,782,970	820,431
NET POSITION – Ending	\$ 1,941,888	\$ 3,809,319	\$ 5,751,207	\$ 834,487

The accompanying notes are an integral part of these financial statements.

CITY OF JONESVILLE
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2020

	Water	Sewer	Total Enterprise Funds	Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from customers	\$ 333,964	\$ 723,849	\$ 1,057,813	\$ 0
Cash received from interfund services provided	0	0	0	85,893
Cash payments to suppliers for goods and services	(109,347)	(229,213)	(338,560)	(44,751)
Cash payments to employees and professional contractors for services	(79,862)	(149,262)	(229,124)	(18,025)
Other operating receipts	18,123	15,890	34,013	0
Net cash provided (used) by operating activities	<u>\$ 162,878</u>	<u>\$ 361,264</u>	<u>\$ 524,142</u>	<u>\$ 23,117</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES				
Contributions from other governments	\$ 0	\$ 63,073	\$ 63,073	\$ 14,966
Contributions from component units	25,000	0	25,000	0
Transfers from other funds	0	0	0	49,034
Transfers to other funds	(28,564)	(32,564)	(61,128)	(7,312)
Net cash provided (used) by non-capital financing activities	<u>\$ (3,564)</u>	<u>\$ 30,509</u>	<u>\$ 26,945</u>	<u>\$ 56,688</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition and construction of capital assets	\$ (2,004,059)	\$ (17,036)	\$ (2,021,095)	\$ 0
Revenue bonds issued	1,979,039	0	1,979,039	0
Principal paid on bonds and loans	(36,000)	(110,000)	(146,000)	0
Interest paid on bonds and loans	(21,845)	(116,401)	(138,246)	0
Net cash provided (used) by capital and related financing activities	<u>\$ (82,865)</u>	<u>\$ (243,437)</u>	<u>\$ (326,302)</u>	<u>\$ 0</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Investment income	\$ 12,765	\$ 22,986	\$ 35,751	\$ 4,965
Net cash provided (used) by investment activities	<u>\$ 12,765</u>	<u>\$ 22,986</u>	<u>\$ 35,751</u>	<u>\$ 4,965</u>
NET INCREASE (DECREASE) IN CASH	<u>\$ 89,214</u>	<u>\$ 171,322</u>	<u>\$ 260,536</u>	<u>\$ 84,770</u>
CASH AND CASH EQUIVALENTS - Beginning	<u>787,894</u>	<u>1,396,423</u>	<u>2,184,317</u>	<u>301,964</u>
CASH AND CASH EQUIVALENTS - Ending	<u><u>\$ 877,108</u></u>	<u><u>\$ 1,567,745</u></u>	<u><u>\$ 2,444,853</u></u>	<u><u>\$ 386,734</u></u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES				
Operating income (loss)	\$ (48,837)	\$ 104,503	\$ 55,666	\$ (47,597)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	168,572	277,565	446,137	65,400
Changes in assets and liabilities:				
(Increase) decrease in accounts receivable	5,027	7,815	12,842	(21)
(Increase) decrease in due from other funds	0	122	122	6,669
(Increase) decrease in inventories	(865)	(2,216)	(3,081)	0
(Increase) decrease in prepaid expense	0	346	346	(115)
Increase (decrease) in accounts payable	33,474	(28,852)	4,622	(407)
Increase (decrease) in wages and benefits payable	3,941	591	4,532	188
Increase (decrease) in due to other funds	(295)	1,413	1,118	(1,000)
Increase (decrease) in customer deposits	100	100	200	0
Increase (decrease) in compensated absences	1,761	(123)	1,638	0
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u><u>\$ 162,878</u></u>	<u><u>\$ 361,264</u></u>	<u><u>\$ 524,142</u></u>	<u><u>\$ 23,117</u></u>

The accompanying notes are an integral part of these financial statements.

CITY OF JONESVILLE
STATEMENT OF ASSETS AND LIABILITIES
AGENCY FUND
JUNE 30, 2020

ASSETS	
Cash	<u>\$ 8,634</u>
LIABILITIES	
Payroll deductions withheld	<u>\$ 8,634</u>

The accompanying notes are an integral part of these financial statements.

CITY OF JONESVILLE
 COMBINING STATEMENT OF NET POSITION
 COMPONENT UNITS
 JUNE 30, 2020

	<u>DDA</u>	<u>LDFA</u>	<u>Total Component Units</u>
ASSETS			
Current Assets			
Cash	\$ 3,921	\$ 3,009	\$ 6,930
Investments	196,238	2,075,356	2,271,594
Prepaid Expense	116	0	116
Total Current Assets	<u>\$ 200,275</u>	<u>\$ 2,078,365</u>	<u>\$ 2,278,640</u>
Noncurrent Assets			
Capital Assets			
Land	\$ 0	\$ 97,544	\$ 97,544
Total Noncurrent Assets	<u>\$ 0</u>	<u>\$ 97,544</u>	<u>\$ 97,544</u>
Total Assets	<u>\$ 200,275</u>	<u>\$ 2,175,909</u>	<u>\$ 2,376,184</u>
LIABILITIES			
Current Liabilities			
Accounts Payable	\$ 454	\$ 455	\$ 909
Due to Primary Government	14,427	0	14,427
Accrued Payroll	686	0	686
Unearned Revenue	0	1,210	1,210
Total Liabilities	<u>\$ 15,567</u>	<u>\$ 1,665</u>	<u>\$ 17,232</u>
NET POSITION			
Net Investment in Capital Assets	\$ 0	\$ 97,544	\$ 97,544
Unrestricted	184,708	2,076,700	2,261,408
Total Net Position	<u>\$ 184,708</u>	<u>\$ 2,174,244</u>	<u>\$ 2,358,952</u>

The accompanying notes are an integral part of these financial statements.

CITY OF JONESVILLE
 COMBINING STATEMENT OF ACTIVITIES
 COMPONENT UNITS
 FOR THE YEAR ENDED JUNE 30, 2020

	DDA	LDFA	Total Component Units
EXPENSES			
Downtown Development	\$ 36,452	\$ 0	\$ 36,452
Industrial Development	0	20,717	20,717
Contributions to City activities	118,428	59,525	177,953
Total Expenses	<u>\$ 154,880</u>	<u>\$ 80,242</u>	<u>\$ 235,122</u>
PROGRAM REVENUE			
Charges for Services	\$ 0	\$ 0	\$ 0
Operating Grants and Contributions	0	0	0
Capital Grants and Contributions	0	0	0
Total Program Revenue	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
NET (EXPENSE) REVENUE	<u>\$ (154,880)</u>	<u>\$ (80,242)</u>	<u>\$ (235,122)</u>
GENERAL REVENUE			
Property Taxes Captured	\$ 141,303	\$ 355,479	\$ 496,782
Land Rent	0	18,699	18,699
Investment Income	3,104	31,077	34,181
Other Income	0	0	0
Total General Revenue	<u>\$ 144,407</u>	<u>\$ 405,255</u>	<u>\$ 549,662</u>
CHANGE IN NET POSITION	<u>\$ (10,473)</u>	<u>\$ 325,013</u>	<u>\$ 314,540</u>
NET POSITION – Beginning	<u>195,181</u>	<u>1,849,231</u>	<u>2,044,412</u>
NET POSITION - Ending	<u><u>\$ 184,708</u></u>	<u><u>\$ 2,174,244</u></u>	<u><u>\$ 2,358,952</u></u>

See Note 1 for descriptions of component units shown in column headings

The accompanying notes are an integral part of these financial statements.

CITY OF JONESVILLE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Jonesville comprises a population of approximately 2,258 residents in Hillsdale County, Michigan. It is governed by a seven-member council with a Mayor as its head. As required by generally accepted accounting principles, these financial statements present the City's primary government and component units over which the City exercises significant influence. Significant influence or accountability is based primarily on operational or financial relationship with the City (as distinct from legal relationships).

The following component units are reported in the City's financial statements:

- The Local Development Finance Authority (LDFA) was created under Public Act 281 of 1986 of the State of Michigan. The LDFA's purpose is to work towards the elimination of the causes of unemployment, underemployment and joblessness, and to promote economic growth in the City of Jonesville.
- The Downtown Development Authority (DDA) was created under Public Act 197 of 1975 of the State of Michigan. The DDA's purpose is to eliminate the causes of deterioration of property values in the business district of the City and to promote economic growth.

The City appoints the majority of the Boards of Directors of the LDFA and DDA. The budgets of both entities require the City's approval, and their main revenue source (tax increment financing) is a financial burden to the City.

The accounting policies of the City of Jonesville conform to accounting principles generally accepted in the United States of America (GAAP) as applicable to governmental units. The following is a summary of significant accounting policies used by City of Jonesville:

Government-Wide and Fund Financial Statements

Government-Wide Financial Statements - The statement of net position and the statement of activities display financial information about the City as a whole, excluding fiduciary activities. The primary government and component units are presented separately within the financial statements with the focus on the primary government. Individual funds are not displayed, but the statements distinguish governmental activities, generally supported by property taxes and City general revenue, from business-type activities, generally financed in whole or in part with fees charged to external customers.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the City's governmental and business-type activities. Direct expenses are those that are specifically associated with a service, program or department and are therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the function and grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Property taxes, State Revenue Sharing, and other items not properly included among program revenues are reported as general revenues. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the City.

Fund Financial Statements - Fund financial statements report detailed information about the City. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. Fiduciary funds are reported by fund type.

CITY OF JONESVILLE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Measurement Focus and Basis of Accounting

The financial statements of the City are prepared in accordance with generally accepted accounting principles (GAAP) and all relevant pronouncements of the Governmental Accounting Standards Board (GASB).

The government-wide statements are prepared using the economic resources measurement focus and the accrual basis of accounting including the reclassification or elimination of internal activity (between or within funds). However, internal eliminations do not include utility services provided to City departments. Proprietary fund and component unit financial statements also report using this same focus and basis of accounting. Revenue is recorded when earned and expenses are recorded when the liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized as revenue in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenue is recognized as soon as it is both measurable and available. Revenue is considered to be available if it is to be collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenue to be available if it is collected within sixty days of the end of the current fiscal period. Expenditures generally are recorded when the liability is incurred, as under accrual accounting. However, debt service expenditures, expenditures relating to compensated absences, and claims and judgments are recorded only when payment is due.

Under the modified accrual basis, property taxes, State revenue sharing, interest, and grants are considered to be both measurable and available at fiscal year-end. Grants and entitlements received before the eligibility requirements are met are recorded as deferred revenue.

Operating income reported in proprietary fund financial statements includes revenue and expenses related to the primary, continuing operations of the fund. Principal operating revenue for proprietary funds is charges to customers for sales or services. Principal operating expenses are the costs of providing goods or services and include administrative expenses and depreciation of capital assets. Other revenue and expenses are classified as non-operating in the financial statements.

Financial Statement Presentation

The City uses funds to maintain its financial records during the fiscal year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain City functions or activities. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts.

The City reports the following major governmental funds:

General Fund - used to account for all financial resources except those required to be accounted for in another fund. The general fund balance is available for any purpose provided it is expended or transferred according to the laws of the State of Michigan.

Special Revenue Funds - used to account for the proceeds of specific revenue sources (other than special assessments, expendable trust, or major capital projects) that are legally restricted to expenditures for specified purposes (i.e. Major Streets and Local Streets).

CITY OF JONESVILLE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

The City reports the following major enterprise funds:

Water Utilities Fund - accounts for the operating activities of the City's water utilities services.

Sewer Utilities Fund - accounts for the operating activities of the City's sewer utilities services.

Additionally, the City reports the following non-major fund types:

Special Revenue Fund – State Highway Fund

Debt Retirement Fund - used to account for the accumulation of resources for and the payment of principal and interest on the City's general obligation debt.

Internal Service Fund - accounts for the financing of goods and services provided by one department to other departments within the City on a cost-reimbursement basis (i.e. equipment and vehicle usage). This is a proprietary fund reported with governmental activities in the government-wide statements.

Agency Fund - accounts for fiduciary assets held by the City in a custodial capacity as an agent on behalf of others (i.e. employee payroll deductions).

Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance

Bank Deposits and Investments - Cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with a maturity of three months or less. Investments in this account are stated at cost which equals market value.

Inventories - Inventories are stated at cost, which approximates market, using the first-in/first-out method.

Capital Assets - General capital assets result from expenditures in the governmental funds. These assets are reported in the governmental activities column of the government-wide statement of net position but are not reported in the fund financial statements. Capital assets paid for by component units are transferred to the primary government and are also reported in the government-wide statements. Proprietary Fund capital assets are reported in their respective fund financial statements. The City has opted to report infrastructure prospectively (not retroactively) as allowed by GASB 34.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated fixed assets are recorded at their fair market values as of the date received. The City maintains a capitalization threshold of \$1,000. Improvements are capitalized; the cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset's life are not. Interest incurred during the construction of capital assets is also capitalized.

All reported capital assets are depreciated. Improvements are depreciated over the remaining useful lives of the related assets. Depreciation is computed using the straight-line method over the following useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Buildings & Improvements	50 years
Furniture & Equipment	5 - 20 years
Vehicles	5 years
Infrastructure	20 – 30 years

CITY OF JONESVILLE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City has no items that qualify for reporting in this category.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City has no items that qualify for reporting in this category.

Compensated Absences (Vacation and Sick Leave) - It is the City's policy to permit employees to accumulate earned but unused sick and vacation pay benefits. Vacation and sick leave are accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignation, retirement, or death.

Interfund Balances - On fund financial statements, receivables and payables resulting from short-term interfund loans are reported as "due to/from other funds." These amounts are eliminated on the government-wide statement of net position.

Long-Term Obligations - In the government-wide financial statements, all payables, accrued liabilities and long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the term of the related debt. In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as 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 are reported as other financing uses. Issuance costs are reported as debt retirement expenditures.

Fund Balance – In accordance with Governmental Account Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund-type Definitions*, the fund financial statements report the following components of fund balance:

- **Nonspendable:** Amounts that are not in a spendable form or are legally or contractually required to be maintained intact.
- **Restricted:** Amounts that are legally restricted by outside parties, constitutional provisions, or enabling legislation for use for a specific purpose.
- **Committed:** Amounts that have been formally set aside by the City Council for use for specific purposes. Commitments are made and can be rescinded only by a resolution of the City Council.
- **Assigned:** Amounts that are intended to be spent on specific purposes, as expressed by the City Council or by a committee or individual designated by the City Council.
- **Unassigned:** Amounts that are available for day-to-day operations.

The City considers restricted funds to be spent first when expenditures are incurred for which both restricted and unrestricted amounts are available.

The City considers that committed amounts would be reduced first, followed by assigned amounts, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

CITY OF JONESVILLE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Interfund Activity - Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Budgetary Information - The budgetary process is prescribed by provisions of the State of Michigan Budget Act and entails the preparation of budgetary documents within an established timetable. The legal level of budgetary control has been established by the City Council at the function level. Any budgetary modifications may only be made by resolution of the City Council. All annual appropriations lapse at fiscal year end.

The City follows these procedures in establishing the budgets for the individual funds as reflected in the financial statements:

- 1) Prior to June 30, the City Manager submits to the City Council a proposed operating budget for the fiscal year commencing on July 1.
- 2) A public hearing is conducted during June to obtain taxpayer comments.
- 3) Prior to June 30, the budget is legally enacted through passage of a resolution.
- 4) For purposes of meeting emergency needs of the City, transfer of appropriations may be made by the authorization of the City Manager. Such transfers appropriations must be approved by the City Council at its next regularly scheduled meeting.
- 5) The City Manager is charged with general supervision of the budget and shall hold the department heads responsible for performance of their responsibilities.
- 6) During the year the budget is monitored, and amendments to the budget resolution are made when deemed necessary.

NOTE 3 - DEPOSITS AND INVESTMENTS

State of Michigan laws authorize the City to invest in bonds, securities and other direct obligations of the United States, or any agency or instrumentality of the United States; United States government or Federal agency obligations; repurchase agreements; bankers' acceptance of United States banks; commercial paper rated by two standard rating agencies within the two highest classifications, which mature not more than 270 days after the date of purchase; obligations of the State of Michigan or its political subdivisions which are rated as investment grade; and mutual funds composed of investment vehicles which are legal for direct investment by local units of government in Michigan. Financial institutions eligible for deposit of public funds must maintain an office in Michigan. The City's investment policy puts no further limits on its investment choices.

CITY OF JONESVILLE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 3 – DEPOSITS AND INVESTMENTS (continued)

Deposits

Following are the components of the City’s bank deposits at June 30, 2020:

	Primary Government	Component Units
Cash on hand	\$ 650	\$ 0
Checking and savings accounts	169,616	6,931
	\$ 170,266	\$ 6,931

Investments

Following are the components of the City’s investments at June 30, 2020:

MBIA CLASS Investment Pool	\$ 5,244,764	\$ 2,271,594
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The City’s deposits and investments are subject to several types of risk, which are examined in more detail as follows:

Interest Rate Risk - In accordance with its investment policy, the City manages its exposure to declines in fair values due to changes in general interest rates by structuring the portfolio to meet cash requirements for ongoing operations, thereby avoiding the need to liquidate securities at a loss prior to maturity.

Credit Risk – The City minimizes credit risk, which is the risk of loss due to the failure of the security issuer or backer, by limiting investments to the safest types of securities, pre-qualifying the financial institutions with which the City will do business, and diversifying the portfolio so that potential losses on individual securities will be minimized. As of June 30, 2020, the City’s investment in the MBIA CLASS Investment Pool was rated AAAM by Standard & Poors.

Concentration of credit risk – The City minimizes the risk associated with placing a large portion of the portfolio with a single issuer by diversifying the portfolio so that the impact of potential losses from any one investment will be minimized.

Custodial credit risk – Custodial credit risk for deposits is the risk that in the event of a bank failure, the City’s deposits may not be returned to it. At June 30, 2020, the carrying amount of the City’s deposits was \$153,847 and the bank balance was \$354,249. Of this bank balance, \$250,000 was covered by federal depository insurance and \$104,249 was uninsured. The City minimizes custodial credit risk by holding all investments in the City’s name.

Foreign currency risk – The City is not authorized to invest in investments which have this type of risk.

NOTE 4 - RECEIVABLES

Receivables at June 30, 2020, consist of State revenue sharing, State highway contract revenue, utility and other receivables. All receivables are considered collectible in full due to the ability to lien for the nonpayment of utility bills and the stable condition of State programs.

CITY OF JONESVILLE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 4 – RECEIVABLES (continued)

A summary of the principal items of receivables follows:

	General Fund	Major Street	Local Street	State Highway Fund	Proprietary Funds	Total
State Revenue Sharing	\$ 24,411	\$ 30,804	\$ 9,629	\$ 0	\$ 0	\$ 64,844
Property Taxes	14,675	0	0	0	0	14,675
State Highway Contract	0	0	0	5,591	0	5,591
Utility customers	0	0	0	0	19,798	19,798
Other Receivables	14,775	0	1,178	0	1,735	17,688
Total	\$ 53,861	\$ 30,804	\$ 10,807	\$ 5,591	\$ 21,533	\$ 122,596

NOTE 5 - CAPITAL ASSETS

Capital asset activity for the fiscal year ended June 30, 2020, was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
PRIMARY GOVERNMENT				
<u>Governmental Activities</u>				
Capital assets not being depreciated				
Land	\$ 204,995	\$ 0	\$ 0	\$ 204,995
Capital assets being depreciated				
Land Improvements	\$ 133,153	\$ 50,230	\$ 0	\$ 183,383
Buildings & Improvements	944,480	18,832	0	963,312
Furniture & Equipment	911,317	56,286	0	967,603
Vehicles	1,386,745	0	0	1,386,745
Infrastructure	6,797,173	81,106	0	6,878,279
Less accumulated depreciation	(4,737,070)	(378,590)	0	(5,115,660)
Total capital assets being depreciated, net	\$ 5,435,798	\$ (172,136)	\$ 0	\$ 5,263,662
Total capital assets, net	\$ 5,640,793	\$ (172,136)	\$ 0	\$ 5,468,657
<u>Business-Type Activities</u>				
Capital assets not being depreciated				
Land	\$ 2,061	\$ 0	\$ 0	\$ 2,061
Construction in Progress	257,261	0	(257,261)	0
Total capital assets not being depreciated, net	\$ 259,322	\$ 0	\$ (257,261)	\$ 2,061
Capital assets being depreciated				
Facilities & Mains	\$ 14,372,638	\$ 2,431,714	\$ 0	\$ 16,804,352
Machinery & Equipment	754,990	274,771	0	1,029,761
Less accumulated depreciation	(8,568,592)	(446,137)	0	(9,014,729)
Total capital assets being depreciated, net	\$ 6,559,036	\$ 2,260,348	\$ 0	\$ 8,819,384
Total capital assets, net	\$ 6,818,358	\$ 2,260,348	\$ (257,261)	\$ 8,821,445
PRIMARY GOVERNMENT				
Total capital assets, net	\$ 12,459,151	\$ 2,088,212	\$ (257,261)	\$ 14,290,102
COMPONENT UNITS				
Capital assets not being depreciated				
Land	\$ 97,544	\$ 0	\$ 0	\$ 97,544

CITY OF JONESVILLE
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2020

NOTE 5 - CAPITAL ASSETS (continued)

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

Governmental Activities:		Business-Type Activities:	
General Government	\$ 20,453	Water	\$ 168,572
Public Safety	39,041	Sewer	277,565
Public Improvements	42,741	Total	<u>\$ 446,137</u>
Streets, Highways and Drains	191,334		
Culture and Recreation	22,813		
Unallocated	62,208		
Total	<u>\$ 378,590</u>		

NOTE 6 - INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

The composition of interfund balances at June 30, 2020, is as follows:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Fund</u>	<u>Interfund Payable</u>
General Fund	\$ 614	State Highway	\$ 614
General Fund	1,413	Sewer Fund	1,413
General Fund	21	Water Fund	21
Local Streets	3,193	General Fund	3,193
	<u>\$ 5,241</u>		<u>\$ 5,241</u>

Interfund transfers during the year consisted of the following:

	<u>Transfer From</u>							<u>Total</u>
	<u>General Fund</u>	<u>Major Streets</u>	<u>Local Streets</u>	<u>State Highway</u>	<u>Sewer</u>	<u>Water</u>	<u>Motor Vehicle Pool</u>	
Transfer to:								
General Fund	\$ 0	\$ 11,747	\$ 62,337	\$ 2,448	\$ 26,564	\$ 26,564	\$ 7,312	\$ 136,972
Local Streets	205,173	0	0	0	0	0	0	205,173
Debt Service	0	37,048	66,170	0	0	0	0	103,218
Motor Vehicle Pool	41,034	0	0	0	6,000	2,000	0	49,034
Total	<u>\$ 246,207</u>	<u>\$ 48,795</u>	<u>\$ 128,507</u>	<u>\$ 2,448</u>	<u>\$ 32,564</u>	<u>\$ 28,564</u>	<u>\$ 7,312</u>	<u>\$ 494,397</u>

Transfers are used to (1) account for overhead services provided by the General Fund to other funds, (2) move resources for the payment of long-term debt, and (3) to provide for future acquisition of capital assets.

CITY OF JONESVILLE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 7 - LONG-TERM DEBT

The City issues bonds to provide for the acquisition and construction of major capital facilities. General obligation bonds are direct obligations and pledge the full faith and credit of the government.

North Parking Lot Bonds - During the year 2011-12, the City issued bonds in the amount of \$550,000 for improvements to the parking lot on the north side of the downtown district. The bond payments are to be made from the tax increment revenues of the DDA; however, they are also backed by the full faith and credit of the City.

East Street Bonds – During the year 2007-08, the City issued bonds in the amount of \$700,000 for the reconstruction of East Street between Liberty Street and Adrian Street.

Murphy Street Bonds – During the year 2010-11, the City issued bonds in the amount of \$300,000 for the reconstruction of Murphy Street between US-12 and the City limits.

Refunding Bonds - During the year 2005-06, the City completed construction on a new sewage treatment plant, funded partially by a \$4,065,000 loan from the USDA Rural Development Office. In March, 2014, the City issued \$3,485,000 in general obligation bonds to refund the USDA loan.

Water Revenue Bonds – During the year 2019-19, the City issued revenue bonds in the amount of \$2,765,000 for the acquisition, construction, and equipping of improvements to the water supply system. A total of \$2,185,039 has been drawn for the project as of June 30, 2020.

The following is a summary of changes in long-term debt for the year ended June 30, 2020:

	Balance 6/30/2019	Increases	Decreases	Balance 6/30/2020
Primary Government				
<i>Governmental Activities</i>				
North Parking Lot Bonds	\$ 260,000	\$ 0	\$ (48,000)	\$ 212,000
East Street Bonds	235,000	0	(55,000)	180,000
Murphy Street Bonds	70,000	0	(35,000)	35,000
Compensated Absences	72,101	0	(4,923)	67,178
Total Governmental Activities	<u>\$ 637,101</u>	<u>\$ 0</u>	<u>\$ (142,923)</u>	<u>\$ 494,178</u>
<i>Business-type Activities</i>				
Refunding Bonds – Sewer Fund	\$ 2,935,000	\$ 0	\$ (110,000)	\$ 2,825,000
Revenue Bonds - Water Fund	242,000	1,979,039	(36,000)	2,185,039
Compensated Absences	33,105	1,638	0	34,743
Total Business-type Activities	<u>\$ 3,210,105</u>	<u>\$ 1,980,677</u>	<u>\$ (146,000)</u>	<u>\$ 5,044,782</u>
Total Primary Government Long-Term Debt	<u>\$ 3,847,206</u>	<u>\$ 1,980,677</u>	<u>\$ (288,923)</u>	<u>\$ 5,538,960</u>

CITY OF JONESVILLE
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2020

NOTE 7 - LONG-TERM DEBT (continued)

Interest rates, maturity dates, and current portions for the above obligations are as follows:

	<u>Interest Rate(s)</u>	<u>Maturity Date</u>	<u>Current Portion</u>
North Parking Lot Bonds	2.9% - 4.0%	5/1/2024	\$ 50,000
East Street Bonds	3.00% - 4.90%	5/1/2023	60,000
Murphy Street Bonds	3.50% - 3.90%	11/1/2020	35,000
Refunding Bonds – Sewer Fund	2.00% - 4.15%	1/1/2038	115,000
Revenue Bonds – Water Fund	3.125%	5/1/2059	37,000
			<u>\$ 297,000</u>

Annual debt service requirements to maturity for the above obligations are as follows:

<u>Year Ending June 30</u>	<u>Governmental Activities</u>		<u>Business-Type Activities*</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2021	\$ 145,000	\$ 17,494	\$ 115,000	\$ 114,551
2022	112,000	12,142	115,000	111,101
2023	114,000	7,286	120,000	107,651
2024	56,000	2,240	125,000	102,851
2025	0	0	125,000	97,851
2026-2030	0	0	720,000	409,056
2031-2035	0	0	880,000	251,289
2036-2038	0	0	625,000	55,345
Total	<u>\$ 427,000</u>	<u>\$ 39,162</u>	<u>\$ 2,825,000</u>	<u>\$ 1,249,695</u>

*Debt service requirements for the Water Revenue Bonds are not included here since the Bonds have not yet been fully drawn.

NOTE 8 – COMPONENT UNIT CONTRIBUTIONS

During the year, the City’s Local Development Finance Authority (LDFA) and Downtown Development Authority (DDA) contributed the following amounts to support the City’s operations:

<u>LDFA:</u>		<u>DDA:</u>	
<u>General Fund</u>		<u>General Fund</u>	
Salaries and wages	\$ 28,021	Salaries and wages	\$ 26,501
Street light electricity	5,304	Parking Lot Maintenance	16,000
Other	1,200	Capital Outlay	18,027
<u>Water Fund</u>		<u>Debt Service Fund</u>	
Debt service	25,000	Bond payments	57,900
TOTAL	<u>\$ 59,525</u>	TOTAL	<u>\$ 118,428</u>

NOTE 9 - COMPENSATED ABSENCES

Vested or accumulated vacation days and sick leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. The entire compensated absence liability is reported on the government-wide financial statements. Employees of the City can accumulate vacation pay up to a maximum of 16 to 39 days depending on years of service, and

CITY OF JONESVILLE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 9 - COMPENSATED ABSENCES (continued)

employees have a vested right of 100% of allowable accumulated vacation pay upon termination. Accumulated sick time is vested based on years of service and the vested amount is payable upon termination.

NOTE 10 - PROPERTY TAXES

Real estate and personal property taxes are recorded as revenue in amounts equal to the total taxes levied. The total levy for 2019 was 16.388 mills. From this total, 4.6823 was transferred to the Local Streets Fund by vote of the City Council. The 2019 total state taxable value was approximately \$54,090,000 (\$51,246,000 ad valorem and \$2,844,000 industrial facilities tax). City properties are assessed as of December 31 (the lien date) - taxes levied July 1 of the succeeding year and are due without interest to September 15. After the final collection date, unpaid real property taxes are added to the county delinquent tax rolls. Personal property taxes unpaid continue to be collected by the City Treasurer.

NOTE 11 - SEGMENT INFORMATION

The City issues separate revenue bonds to finance its water and sewer departments. The fund financial statements report major funds with revenue - supported debt for the water and sewer funds. Services provided by these funds are described in Note 1.

NOTE 12 - DEFINED CONTRIBUTION PENSION PLAN

The City of Jonesville provides pension benefits for all of its full-time employees through a defined contribution money purchase plan administered by the International City Managers Association Retirement Corporation (ICMA-RC). All full-time employees are eligible to participate in the plan after 6 months of full-time service. Participants are vested incrementally, with full vesting after four years of continuous full-time service. The City is required to contribute 5% of covered payroll. If the employee makes a voluntary contribution of 5%, then the City contributes an additional 2%. Employees hired after January 1, 2010, must contribute at least 5% to be eligible for the 5% employer match.

The activity in the plan for 2019-20 is as follows:

Asset Value - June 30, 2019	\$ 2,068,544
Employer Contributions	40,951
Employee Contributions	40,365
Investment Gain (Loss)	73,190
Distributions	<u>(155,114)</u>
Asset Value - June 30, 2020	<u>\$ 2,067,936</u>

NOTE 13 - RISK MANAGEMENT

The City is exposed to various risks of loss related to property loss, torts, errors and omissions, employee injuries, as well as medical benefits provided to employees. The City has purchased commercial insurance for each of these areas of risk and there have been no significant reduction in insurance coverages. Settled claims have not exceeded the amount of insurance coverage for the current or the three prior years.

NOTE 14 - UNEMPLOYMENT TAXES

The City is a reimbursing employer to the Michigan Unemployment Insurance Agency and, as such, is responsible to pay the Agency for those benefits paid and charged to its account. As of June 30, appropriate liabilities have been recorded for all claims paid by the Agency. However, no provision has been made for future payments that might result from claims in process or not filed.

CITY OF JONESVILLE
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2020

NOTE 15 – FUND BALANCE CONSTRAINTS

Fund balances have been constrained for the following purposes:

	General Fund	Major Streets	Local Streets	State Highway	Debt Service
Nonspendable:					
Inventory	\$ 4,680	\$ 0	\$ 0	\$ 0	\$ 0
Prepaid Expenditures	66,424	0	0	0	0
Restricted:					
Streets	0	397,856	584,828	13,592	0

NOTE 16 – SUBSEQUENT EVENTS

Management has evaluated subsequent events through November 11, 2020, the date on which the financial statements were available to be issued.

NOTE 17 – TAX ABATEMENTS

Governmental Accounting Standards Board (GASB) Statement No. 77, *Tax Abatement Disclosures*, requires the disclosure of tax abatement information about (1) a reporting government’s own tax abatement agreements and (2) those that are entered into by other governments and that reduce the reporting government’s tax revenue. Disclosure of information about the nature and magnitude of tax abatements is intended to make these transactions more transparent to financial statement users.

The City receives reduced property tax revenues as a result of Industrial Facilities Tax exemptions they have granted. Industrial facility exemptions are intended to promote construction of new industrial facilities, or to rehabilitate historical facilities. The property taxes abated for all funds under this program totaled \$23,638.

NOTE 18 – UPCOMING ACCOUNTING PRONOUNCEMENTS

GASB Statement No. 84, *Fiduciary Activities*, was issued in January, 2017 and will be effective for the City’s 2021 year-end. The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. This Statement establishes criteria for identifying fiduciary activities for all state and local governments. The focus on the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. An activity meeting the criteria should be reported in a fiduciary fund in the basic financial statements. Governments with activities meeting the criteria should present a statement of fiduciary net position and a statement of changes in fiduciary net position.

GASB Statement No. 87, *Leases*, was issued in June 2017 and will be effective for the City’s 2022 year-end. The objective of the Statement is to increase the usefulness of governments’ financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows and of resources of outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use the underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments’ leasing activities.

CITY OF JONESVILLE
SCHEDULE OF REVENUE, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2020

	Budget Amounts		Actual	Actual
	Original	Final		Over (Under) Final Budget
REVENUE				
Property Taxes	\$ 731,292	\$ 731,292	\$ 750,137	\$ 18,845
Licenses and Permits	1,060	1,060	1,539	479
State Shared Revenue	237,339	237,339	225,612	(11,727)
Charges and Fees	71,450	71,450	83,033	11,583
Recreation	41,000	41,000	2,266	(38,734)
Rents and Royalties	26,000	26,000	25,530	(470)
Cemetery Revenue	21,000	21,000	21,680	680
Contributions	15,000	15,000	13,758	(1,242)
Interest	32,000	32,000	28,465	(3,535)
Contributions from Component Units	152,534	152,534	95,053	(57,481)
Miscellaneous	2,000	2,000	2,257	257
Total Revenue	<u>\$ 1,330,675</u>	<u>\$ 1,330,675</u>	<u>\$ 1,249,330</u>	<u>\$ (81,345)</u>
EXPENDITURES				
General Government				
City Council	\$ 24,500	\$ 24,500	\$ 17,841	\$ (6,659)
City Manager	107,690	110,690	109,527	(1,163)
Elections	3,450	2,150	1,524	(626)
General Office	210,318	210,318	200,391	(9,927)
Board of Review	1,575	1,575	859	(716)
Treasurer	2,900	16,900	16,793	(107)
Data Processing	11,725	12,425	11,895	(530)
Assessor	22,100	22,200	22,197	(3)
City Hall	15,367	15,367	10,926	(4,441)
Cemetery	51,828	63,328	62,184	(1,144)
Freedom Memorial	1,950	1,950	609	(1,341)
Fringe Benefits	32,220	36,570	36,478	(92)
Insurance	14,000	14,000	13,818	(182)

The accompanying notes are an integral part of these financial statements.

CITY OF JONESVILLE
SCHEDULE OF REVENUE, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2020
(continued)

	Budget Amounts		Actual	Actual
	Original	Final		Over (Under) Final Budget
Public Safety				
Police	302,920	269,920	260,651	(9,269)
Fire	88,253	88,253	87,878	(375)
Economic & Community Development				
Planning & Zoning	5,101	7,801	7,435	(366)
Public Works				
Parking Lots	18,415	18,415	16,690	(1,725)
Sidewalks	1,405	1,405	305	(1,100)
Other	18,370	33,870	33,793	(77)
Streets, Highways, and Drains				
Street Lighting	35,000	35,000	33,337	(1,663)
Sanitation				
Landfill	6,290	6,290	203	(6,087)
Culture and Recreation				
Recreation	44,715	44,715	6,488	(38,227)
Parks	14,525	14,525	13,014	(1,511)
Rail/Trail	6,025	6,125	6,042	(83)
Capital Outlay	185,873	194,923	125,348	(69,575)
Total Expenditures	<u>\$ 1,226,515</u>	<u>\$ 1,253,215</u>	<u>\$ 1,096,226</u>	<u>\$ (156,989)</u>
REVENUE OVER (UNDER)				
EXPENDITURES	<u>\$ 104,160</u>	<u>\$ 77,460</u>	<u>\$ 153,104</u>	<u>\$ 75,644</u>
OTHER FINANCING				
SOURCES (USES)				
Operating Transfers In	\$ 136,524	\$ 136,524	\$ 136,972	\$ 448
Operating Transfers Out	<u>(243,000)</u>	<u>(249,000)</u>	<u>(246,207)</u>	<u>2,793</u>
Total Other				
Financing Sources (Uses)	<u>\$ (106,476)</u>	<u>\$ (112,476)</u>	<u>\$ (109,235)</u>	<u>\$ 3,241</u>
NET CHANGE IN FUND BALANCES	\$ (2,316)	\$ (35,016)	\$ 43,869	\$ 78,885
FUND BALANCES - Beginning	<u>1,634,065</u>	<u>1,634,065</u>	<u>1,634,065</u>	<u>0</u>
FUND BALANCES - Ending	<u><u>\$ 1,631,749</u></u>	<u><u>\$ 1,599,049</u></u>	<u><u>\$ 1,677,934</u></u>	<u><u>\$ 78,885</u></u>

The accompanying notes are an integral part of these financial statements.

CITY OF JONESVILLE
SCHEDULE OF REVENUE, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
MAJOR STREETS FUND
FOR THE YEAR ENDED JUNE 30, 2020

	Budget Amounts		Actual	Actual
	Original	Final		Over (Under) Final Budget
REVENUE				
State Shared Revenue	\$ 214,565	\$ 214,565	\$ 228,522	\$ 13,957
Interest	3,700	3,700	3,937	237
Grants	0	0	0	0
Miscellaneous	0	0	239	239
Total Revenue	<u>\$ 218,265</u>	<u>\$ 218,265</u>	<u>\$ 232,698</u>	<u>\$ 14,433</u>
EXPENDITURES				
Street Construction	\$ 0	\$ 0	\$ 0	\$ 0
Routine Maintenance	78,100	78,100	44,286	(33,814)
Traffic Control	3,400	3,400	2,342	(1,058)
Winter Maintenance	22,565	22,565	13,297	(9,268)
Total Expenditures	<u>\$ 104,065</u>	<u>\$ 104,065</u>	<u>\$ 59,925</u>	<u>\$ (44,140)</u>
REVENUE OVER (UNDER) EXPENDITURES	<u>\$ 114,200</u>	<u>\$ 114,200</u>	<u>\$ 172,773</u>	<u>\$ 58,573</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ 5,000	\$ 5,000	\$ 0	\$ (5,000)
Transfers Out	(48,795)	(48,795)	(48,795)	0
Total Other Financing Sources (Uses)	<u>\$ (43,795)</u>	<u>\$ (43,795)</u>	<u>\$ (48,795)</u>	<u>\$ (5,000)</u>
NET CHANGE IN FUND BALANCES	<u>\$ 70,405</u>	<u>\$ 70,405</u>	<u>\$ 123,978</u>	<u>\$ 53,573</u>
FUND BALANCES - Beginning	<u>273,878</u>	<u>273,878</u>	<u>273,878</u>	<u>0</u>
FUND BALANCES - Ending	<u><u>\$ 344,283</u></u>	<u><u>\$ 344,283</u></u>	<u><u>\$ 397,856</u></u>	<u><u>\$ 53,573</u></u>

The accompanying notes are an integral part of these financial statements.

CITY OF JONESVILLE
SCHEDULE OF REVENUE, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
LOCAL STREETS FUND
FOR THE YEAR ENDED JUNE 30, 2020

	Budget Amounts		Actual	Actual
	Original	Final		Over (Under) Final Budget
REVENUE				
State Shared Revenue	\$ 67,485	\$ 67,485	\$ 71,427	\$ 3,942
Grants	0	0	0	0
Interest	15,900	15,900	10,593	(5,307)
Miscellaneous	0	0	743	743
Total Revenue	<u>\$ 83,385</u>	<u>\$ 83,385</u>	<u>\$ 82,763</u>	<u>\$ (622)</u>
EXPENDITURES				
Street Construction	\$ 112,770	\$ 112,770	\$ 81,106	\$ (31,664)
Routine Maintenance	100,705	100,705	71,747	(28,958)
Traffic Control	2,214	2,214	1,273	(941)
Winter Maintenance	18,030	18,030	13,889	(4,141)
Administration	0	3,210	3,207	(3)
Total Expenditures	<u>\$ 233,719</u>	<u>\$ 236,929</u>	<u>\$ 171,222</u>	<u>\$ (65,707)</u>
REVENUE OVER (UNDER) EXPENDITURES	<u>\$ (150,334)</u>	<u>\$ (153,544)</u>	<u>\$ (88,459)</u>	<u>\$ 65,085</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ 203,000	\$ 203,000	\$ 205,173	\$ 2,173
Transfers Out	(128,507)	(128,507)	(128,507)	0
Total Other Financing Sources (Uses)	<u>\$ 74,493</u>	<u>\$ 74,493</u>	<u>\$ 76,666</u>	<u>\$ 2,173</u>
NET CHANGE IN FUND BALANCES	<u>\$ (75,841)</u>	<u>\$ (79,051)</u>	<u>\$ (11,793)</u>	<u>\$ 67,258</u>
FUND BALANCES - Beginning	<u>596,621</u>	<u>596,621</u>	<u>596,621</u>	<u>0</u>
FUND BALANCES - Ending	<u><u>\$ 520,780</u></u>	<u><u>\$ 517,570</u></u>	<u><u>\$ 584,828</u></u>	<u><u>\$ 67,258</u></u>

The accompanying notes are an integral part of these financial statements.

CITY OF JONESVILLE
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2020

	Debt Service Fund	Special Revenue State Highway Fund	Total
ASSETS			
Cash	\$ 0	\$ 8,883	\$ 8,883
Due from Other Governmental Units	0	5,591	5,591
Total Assets	<u>\$ 0</u>	<u>\$ 14,474</u>	<u>\$ 14,474</u>
LIABILITIES			
Due to Other Funds	\$ 0	\$ 614	\$ 614
Accounts Payable	0	268	268
Total Liabilities	<u>\$ 0</u>	<u>\$ 882</u>	<u>\$ 882</u>
FUND BALANCE			
Nonspendable	\$ 0	\$ 0	\$ 0
Restricted	0	13,592	13,592
Committed	0	0	0
Assigned	0	0	0
Unassigned	0	0	0
Total Fund Balances	<u>\$ 0</u>	<u>\$ 13,592</u>	<u>\$ 13,592</u>
Total Liabilities and Fund Balances	<u>\$ 0</u>	<u>\$ 14,474</u>	<u>\$ 14,474</u>

The accompanying notes are an integral part of these financial statements.

CITY OF JONESVILLE
 COMBINING STATEMENT OF REVENUE, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED JUNE 30, 2020

	Debt Service Fund	State Highway Fund	Total
REVENUE			
State Highway Contract	\$ 0	\$ 25,075	\$ 25,075
Contribution from Component Units	57,900	0	57,900
Interest Income	0	1	1
Total Revenue	<u>\$ 57,900</u>	<u>\$ 25,076</u>	<u>\$ 82,976</u>
EXPENDITURES			
Streets, Highways, Drains			
Routine Maintenance	\$ 0	\$ 12,522	\$ 12,522
Traffic Control	0	573	573
Winter Maintenance	0	8,292	8,292
Debt Service			
Principal	138,000	0	138,000
Interest	23,118	0	23,118
Total Expenditures	<u>\$ 161,118</u>	<u>\$ 21,387</u>	<u>\$ 182,505</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>\$ (103,218)</u>	<u>\$ 3,689</u>	<u>\$ (99,529)</u>
OTHER FINANCING SOURCES (USES)			
Operating Transfers In	\$ 103,218	\$ 0	\$ 103,218
Operating Transfers Out	0	(2,448)	(2,448)
Total Other Financing Sources (Uses)	<u>\$ 103,218</u>	<u>\$ (2,448)</u>	<u>\$ 100,770</u>
NET CHANGES IN FUND BALANCES	<u>\$ 0</u>	<u>\$ 1,241</u>	<u>\$ 1,241</u>
FUND BALANCES - Beginning	<u>0</u>	<u>12,351</u>	<u>12,351</u>
FUND BALANCES - Ending	<u><u>\$ 0</u></u>	<u><u>\$ 13,592</u></u>	<u><u>\$ 13,592</u></u>

The accompanying notes are an integral part of these financial statements.

CITY OF JONESVILLE
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDED JUNE 30, 2020

Federal Grantor/Pass-Through Agency <u>Program Title</u>	<u>CFDA#</u>	Receipts/ Revenue <u>Recognized</u>	Disbursements/ <u>Expenditures</u>
U.S. DEPARTMENT OF AGRICULTURE Waste and Waste Disposal Systems for Rural Communities	10.760	<u>\$ 2,391,905</u>	<u>\$ 2,391,905</u>

NOTES:

1. This schedule includes the federal grant activity of the City of Jonesville and is presented on the accrual basis of accounting. 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) and reconciles with the amounts presented in the financial statements.
2. There was only one program (CFDA #10.760 – Waste and Waste Disposal Systems for Rural Communities) and it was tested as a major program.
3. The City of Jonesville has elected not to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.

CITY OF JONESVILLE
 SCHEDULE OF FINDINGS AND QUESTIONS COSTS
 JUNE 30, 2020

SECTION I – SUMMARY OF AUDITOR’S RESULTS

Financial Statements

Type of auditor’s report issued:	Unmodified		
Internal control over financial reporting:			
Material weakness(es) identified?	_____	Yes	_____ <u>X</u> _____ No
Significant deficiency(ies) identified?	_____	Yes	_____ <u>X</u> _____ No
Noncompliance material to financial statements noted?	_____	Yes	_____ <u>X</u> _____ No

Federal Awards

Internal control over major programs:			
Material weakness(es) identified?	_____	Yes	_____ <u>X</u> _____ No
Significant deficiency(ies) identified?	_____	Yes	_____ <u>X</u> _____ No

Type of auditor’s report issues on compliance for major programs:	Unmodified		
Any audit findings disclosed that are required to be reported in accordance with 2CFR Section 200.516(a)?	_____	Yes	_____ <u>X</u> _____ No

Major Programs

<u>CFDA Numbers</u> 10.760	<u>Name of Federal Program or Cluster</u> Waste and Waste Disposal Systems for Rural Communities
Dollar threshold to distinguish between Type A and Type B programs:	\$750,000
Auditee qualifies as low-risk auditee?	_____ Yes _____ <u>X</u> _____ No

SECTION II – FINANCIAL STATEMENT FINDINGS

No matters were reported.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.

SECTION IV – SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS

Federal awards did not exceed \$750,000 in the prior year



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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*

To the City Council
City of Jonesville
Jonesville, 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 Jonesville as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the City of Jonesville's basic financial statements and have issued our report thereon dated November 11, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of Jonesville's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Jonesville's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Jonesville'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 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 over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Jonesville's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Bailey, Hodshire & Company, P.C.

Jonesville, Michigan

November 11, 2020



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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND
ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the City Council
City of Jonesville
Jonesville, Michigan

Report on Compliance for Each Major Federal Program

We have audited the City of Jonesville's 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 Jonesville's major federal programs for the year ended June 30, 2020. The City of Jonesville'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 of Jonesville'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* (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 of Jonesville'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 on the City of Jonesville's compliance.

Opinion on Each Major Federal Program

In our opinion, the City of Jonesville complied, in all material respects, with the types compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2020.

Report On Internal Control Over Compliance

Management of the City of Jonesville 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 of Jonesville'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 of Jonesville'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 a 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 the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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.

Bailey, Hodshire & Company, P.C.

Jonesville, Michigan
November 11, 2020



479 E. CHICAGO STREET
P.O. BOX 215
JONESVILLE, MI 49250

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November 11, 2020

To the City Council
City of Jonesville
Jonesville, 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 Jonesville as of and for the year ended June 30, 2020. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, 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 27, 2020. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City of Jonesville are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year. We noted no transactions entered into by the governmental unit 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 estimate affecting the financial statements was the calculation of depreciation expense on capital assets.

Management's estimate of the depreciation expense is based on estimating the useful lives of capital assets and spreading the assets cost out over their useful lives as depreciation expense. We evaluated the key factors and assumptions used to develop this estimate 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 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 11, 2020.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City of Jonesville's financial statements or a determination of the type of auditor's opinion that may be expressed on those statement, 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 of Jonesville's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the Management's Discussion And Analysis and the Budgetary Comparison 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 not engaged to report on the combining statements, 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 of Jonesville and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,

Bailey, Hodshire & Company, P.C.

Bailey, Hodshire & Company, P.C.

City, Village, and Township Revenue Sharing and County Incentive Program Certification

Issued under authority of 2020 Public Act 166. Filing is mandatory to qualify for payments.

Each city/village/township/county applying for City, Village, and Township Revenue Sharing or County Incentive Program payments must:

1. Certify to the Michigan Department of Treasury (Treasury) that the local unit listed below has produced and made available to the public a Citizen's Guide, a Performance Dashboard, a Debt Service Report, and a Projected Budget Report as required by 2020 Public Act 166. The local unit must include in any mailing of general information to its citizens, the Internet website address or the physical location where all the documents are available for public viewing in the clerk's office.
2. Submit to Treasury a Citizen's Guide, a Performance Dashboard, a Debt Service Report, and a Projected Budget Report.

This certification, along with a Citizen's Guide, a Performance Dashboard, a Debt Service Report, and a Projected Budget Report, **must be received by December 1, 2020**, (or the first day of a payment month) in order to qualify for that month's payment. Postmark dates will not be considered. For questions, call 517-335-7484.

PART 1: LOCAL UNIT INFORMATION			
Local Unit Name City of Jonesville		Local Unit County Name Hillsdale	
Local Unit Code 30-2015		Contact E-Mail Address jgray@jonesville.org	
Contact Name Jeff Gray	Contact Title City Manager	Contact Telephone Number (517) 849-2104	Extension
Website Address, if reports are available online www.jonesville.org		Current Fiscal Year End Date 6/30/2021	
PART 2: CITIZEN'S GUIDE			
Check any of the following that apply:			
<input checked="" type="checkbox"/> The local unit has elected to use Treasury's online Citizen's Guide to comply with the legislative requirements. Therefore, a copy of the Citizen's Guide will not be submitted to Treasury.			
<input checked="" type="checkbox"/> The local unit does not have any unfunded liabilities (pensions or other postemployment benefits (OPEB)).			
PART 3: CERTIFICATION			
<i>In accordance with 2020 Public Act 166, the undersigned hereby certifies to Treasury that the above mentioned local unit 1) has produced a Citizen's Guide, a Performance Dashboard, a Debt Service Report, and a Projected Budget Report and 2) will include in any mailing of general information to our citizens, the Internet website address or the physical location where all the documents are available for public viewing in the clerk's office. The Citizen's Guide, Performance Dashboard, Debt Service Report, and Projected Budget Report are attached to this signed certification, unless otherwise noted in Part 2.</i>			
Chief Administrative Officer Signature (as defined in MCL 141.422b)		Printed Name of Chief Administrative Officer (as defined in MCL 141.422b) Jeffrey M. Gray	
Title City Manager	Date 11/20/2020		

Completed and signed form (including required attachments) should be e-mailed to: TreasRevenueSharing@michigan.gov. If you are unable to submit via e-mail, fax to 517-335-3298 or mail the completed form and required attachments to:

Michigan Department of Treasury
Revenue Sharing and Grants Division
PO Box 30722
Lansing MI 48909

TREASURY USE ONLY		
CVTRS/CIP Eligible Y N	Certification Received	Citizen's Guide Received
Performance Dashboard Received	Debt Service Report Received	Projected Budget Report Received
Final Certification	CVTRS/CIP Notes	



City of Jonesville

Quick Links

- [Forms and Permits](#)
- [Online Bill Payment](#)
- [Submit Lawn Meter Reading](#)
- [Ordinances and Charter](#)
- [Event & Meeting Calendar](#)
- [Public Hearing Notices](#)
- [Pending Ordinances](#)
- [Municipal Dashboard & CVTRS](#)
- [FOIA - Freedom of Information Act](#)
- [Title VI Non-Discrimination Plan](#)

News & Announcements

Click here for DDA Notice of Public Act 57 Informational Meeting Scheduled Tuesday, November 17th at 8:30AM

2020 Cemetery Fall Clean Up

The City of Jonesville will begin fall clean up in the Sunset View Cemetery after November 1st - Please remove flowers and decorations from lots by this date. Items that remain after this date will be removed and discarded.

Deteriorating and neglected flower urns will be removed after this date, as well. Owners are asked to please tend to weeds and damage on urns that they intend to remain at lots. It is recommended that visitors refrain from placing new décor until after Monday, November 16th so that it is not inadvertently removed.

Cemetery Rules and Regulations may be found on the City's website, www.jonesville.org or by visiting City Hall. Please contact City Hall at (517) 849-2104 with any questions or concerns.

Jonesville City Hall Open to the Public

The Jonesville City Hall lobby is open to the public for services like bill payments and permits. For the safety of city staff and residents, a partition has been installed at the front counter and barriers are in place.

- Please follow signs and floor markings when visiting City Hall.
- Face coverings are required inside of City buildings and disposable masks are available for those needing them.
- All are asked to not enter City Hall when sick or displaying symptoms.
- Meetings with City staff are by appointment only; health screenings and a temperature check are required, prior to meeting.
- The City strongly encourages residents to continue to utilize online services, phone, email, and the Evans Street drop box, and to conduct business in person only when necessary. Online services are available on the City's website, at www.jonesville.org.
- **View additional information regarding the City's response to the COVID-19 outbreak.**
- You will find important resources regarding COVID-19 at www.michigan.gov/coronavirus or www.CDC.gov/coronavirus.

We extend our thanks and appreciation for the patience of all that we serve.

Please contact City Hall with any questions at (517) 849-2104, or visit the website for a staff email directory.

City of Jonesville

265 E Chicago Street

Jonesville MI 49250

(517) 849-2104

(517) 849-9037

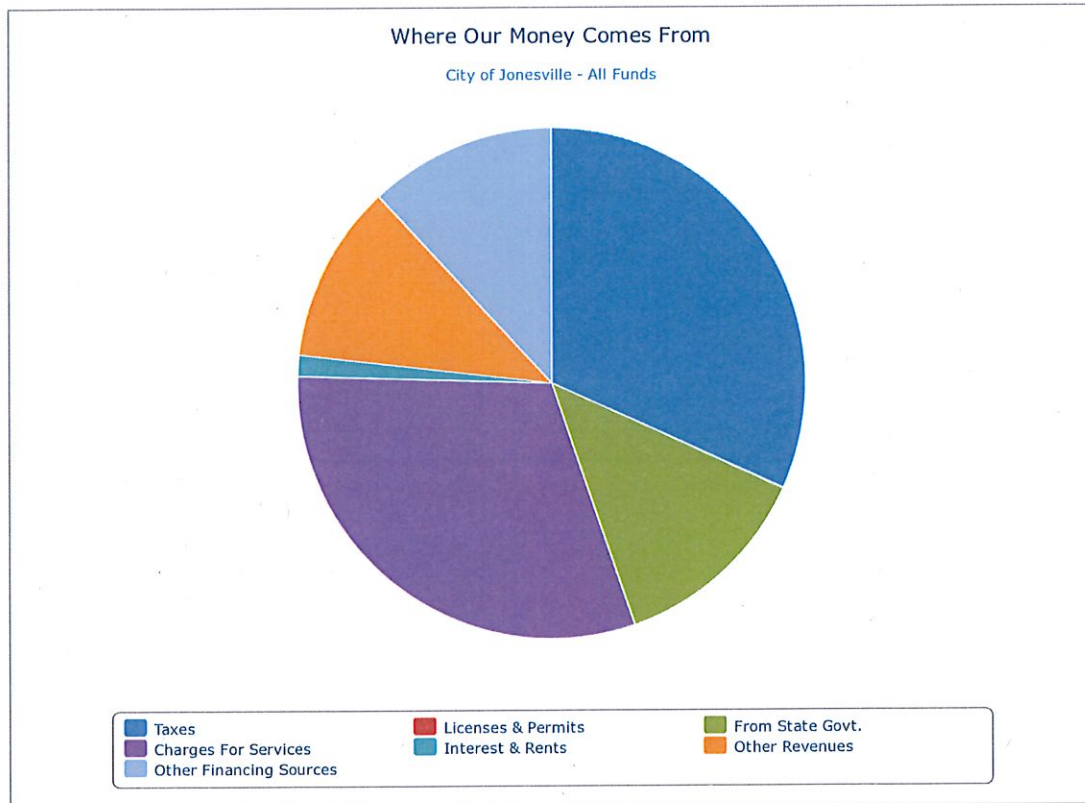
Monday - Friday | 8:00 a - 4:30 p



City of Jonesville

Municipal Dashboard and CVTRS Information

For Fiscal Year 2021, the Michigan Legislature is continuing the City, Village, and Township Revenue Sharing (CVTRS) program (a simplified version of the Economic Vitality Incentive Program (EVIP)). These programs replace the statutory revenue sharing program for eligible cities, villages and townships. To qualify for the CVTRS payments, eligible local units must certify and submit to the Department of Treasury by December 1, 2020 that the following have been made available to the public: 1) a citizen's guide to our most recent local finances; 2) a performance dashboard; 3) a debt service report; and 4) a projected budget report of revenues and expenditures comparing the current fiscal year with next fiscal year. This information is included for public review below.



Municipal Dashboard - [Click Here](#)

Financial Summary - [Click Here](#)

Performance Data - [Click Here](#)

Current Fiscal Year Reports:

[City of Jonesville Fiscal Year 2022 Budget Projection Report](#)

[City of Jonesville Fiscal Year 2021 Debt Requirement Schedule](#)

Municipal Financial Summary



MI Community Financial Dashboard

The MI Community Financial Dashboard is provided by the Michigan Department of Treasury using data collected off the Annual Financial Report (F65) submitted by local units of government.

[Click here to view Municipal Financial Data from the State of Michigan](#)

Welcome

Welcome to BS&A Online, powered by BS&A Software. This page is filled with customizable widgets that allow you to interact with the BS&A data provided by the online and desktop applications.

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Weather Forecast

Forecast For: [Jonesville, MI](#)



42°F

Current: Partly Sunny
Wind: 6 mph Southwest
Humidity: 80

Thursday



Mostly Cloudy

49° | 32°

Friday



Partly Sunny

42° | 23°

Saturday



Sunny

43° | 38°

Sunday



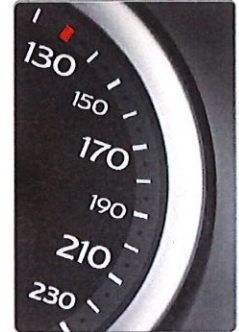
Rain Showers

49° | 32°

Municipal Performance Dashboard

Municipal Performance Dashboard

The Municipal Performance Dashboard includes financial and operating measures important to the government and its citizens. This data includes a current and prior year overview comparison as well as charts and graphs that allow you to view trends over multiple years. Areas of focus include the following:



- > Fiscal Stability
- > Economic Strength
- > Public Safety
- > Quality of Life

[Click here to view the Municipal Performance Dashboard](#)

****Disclaimer:** BS&A Software provides BS&A Online as a way for municipalities to display information online and is not responsible for the content or accuracy of the data herein. This data is provided for reference only and WITHOUT WARRANTY of any kind, expressed or inferred. Please contact your local municipality if you believe there are errors in the data.

AccessMyGov.com is now bsaonline.com. Please change your bookmarks and website links.

Municipal Performance Dashboard

Fiscal Stability

	2019	2020	Progress
Annual general fund expenditures per capita <i>Notes: 2020: Police Dept computers/equipment/improvements, Fire Dept equipment, pave Cemetery drives, etc.</i> <i>2019: Cemetery retaining wall/computer replacements</i>	\$587	\$485	↓
Fund balance as a percent of annual general fund expenditures	123.2%	153.1%	↑
Unfunded other post employment benefits (OPEB) liability as a percent of annual general fund revenue <i>Notes: 2020: No post-employment benefits are offered to retirees.</i>	0%	0%	→
Debt burden per capita <i>Notes: 2020: \$494,178</i> <i>2019: \$637,101</i>	\$282	\$219	↓
Percentage of road funding provided by the general fund	0.0%	0.0%	→
Ratio of pensioners to employees	0.00	0.00	→
Number of services delivered via cooperative venture	9	9	→

Economic Strength

	2019	2020	Progress
Percent of community with access to high speed broadband	100%	100%	→
Percent of community age 25+ with a Bachelor Degree or higher	14%	14%	→
Average age of critical infrastructure (years) <i>Notes: 2019: Mill/Fill Oak and Salem</i>	25.0	25.0	→

Quality of Life

	2019	2020	Progress
Miles of sidewalks and non-motorized trails per mile of local roads	0.7	0.7	→
Percent of general fund budget committed to arts, culture and recreation <i>Notes: 2020: \$25,544</i> <i>2019: \$51,789</i>	5%	2%	↓
Acres of park per thousand residents	3.5	3.5	→
Percent of community with curbside recycling	100%	100%	→

Public Safety

	2018	2019	Progress
Violent crimes per thousand <i>Notes: 2019: 7</i> <i>2018: 10</i>	4.4	3.1	↓
Property crimes per thousand <i>Notes: 2019: 101</i> <i>2018: 84</i>	37	45	↑
Traffic injuries or fatalities <i>Notes: 2019: 21 total injuries/fatalities reported</i> <i>2018: 12 injuries/4 fatalities</i>	16	21	↑

- ↓ Trend is down, performance improving ↑ Trend is up, performance improving
- ↓ Trend is down, performance declining ↑ Trend is up, performance declining
- ↔ Trend is down, performance neutral ↔ Trend is up, performance neutral
- ↔ Trend is neutral, performance neutral * 1.0% threshold is allowed

****Disclaimer:** BS&A Software provides BS&A Online as a way for municipalities to display information online and is not responsible for the content or accuracy of the data herein. This data is provided for reference only and WITHOUT WARRANTY of any kind, expressed or inferred. Please contact your local municipality if you believe there are errors in the data.

Debt Service Requirements

Local Government Name: CITY OF JONESVILLE
 Local Unit Code: 302015
 Current Fiscal Year End Date: 30-Jun-21

LTGO BONDS, SERIES 2010 (MAJOR - MURPHY ST)
 Paid through State shared revenue and property taxes
 10/14/2010
 \$300,000

Years Ending	Principal	Interest	Int Rate	Total
6/30/2021	\$ 35,000	\$ 682	3.9%	\$ 35,682
Totals	\$ 35,000	\$ 682		\$ 35,682

2008 CAPITAL IMPROVEMENT (LTGO) BONDS (LOCAL - EAST ST)
 Paid through State shared revenue and property taxes
 6/19/2008
 \$700,000

Years Ending	Principal	Interest	Int Rate	Total
6/30/2021	\$ 60,000	\$ 8,640	4.7%	\$ 68,640
6/30/2022	\$ 60,000	\$ 5,820	4.8%	\$ 65,820
6/30/2023	\$ 60,000	\$ 2,940	4.9%	\$ 62,940
Totals	\$ 180,000	\$ 17,400		\$ 197,400

2012 DOWNTOWN DEVELOPMENT BONDS (LTGO)
 Paid through property tax revenue
 5/16/2012
 \$550,000

Years Ending	Principal	Interest	Int Rate	Total
6/30/2021	\$ 50,000	\$ 8,172	3.7%	\$ 58,172
6/30/2022	\$ 52,000	\$ 6,322	3.8%	\$ 58,322
6/30/2023	\$ 54,000	\$ 4,346	3.9%	\$ 58,346
6/30/2024	\$ 56,000	\$ 2,240	4.0%	\$ 58,240
Totals	\$ 212,000	\$ 21,080		\$ 233,080

VILLAGE (CITY) OF JONESVILLE SEWER REFUNDING BONDS
 Paid through service charge revenue
 4/14/2014
 \$3,485,000

Years Ending	Principal	Interest	Int Rate	Total
6/30/2021	\$ 115,000	\$ 114,551	3.000%	\$ 229,551
6/30/2022	\$ 115,000	\$ 111,101	3.000%	\$ 226,101
6/30/2023	\$ 120,000	\$ 107,651	4.000%	\$ 227,651
6/30/2024	\$ 125,000	\$ 102,851	4.000%	\$ 227,851
6/30/2025	\$ 125,000	\$ 97,851	4.000%	\$ 222,851
6/30/2026	\$ 130,000	\$ 92,851	4.000%	\$ 222,851
6/30/2027	\$ 140,000	\$ 87,651	4.000%	\$ 227,651
6/30/2028	\$ 145,000	\$ 82,051	4.000%	\$ 227,051
6/30/2029	\$ 150,000	\$ 76,251	4.000%	\$ 226,251
6/30/2030	\$ 155,000	\$ 70,251	4.000%	\$ 225,251
6/30/2031	\$ 160,000	\$ 64,051	4.000%	\$ 224,051
6/30/2032	\$ 170,000	\$ 57,651	4.150%	\$ 227,651
6/30/2033	\$ 175,000	\$ 50,596	4.150%	\$ 225,596
6/30/2034	\$ 185,000	\$ 43,334	4.150%	\$ 228,334
6/30/2035	\$ 190,000	\$ 35,656	4.375%	\$ 225,656
6/30/2036	\$ 200,000	\$ 27,344	4.375%	\$ 227,344
6/30/2037	\$ 210,000	\$ 18,594	4.375%	\$ 228,594
6/30/2038	\$ 215,000	\$ 9,406	4.375%	\$ 224,406
Totals	\$ 2,825,000	\$ 1,249,695		\$ 4,074,695

Debt Service Requirements

Local Government Name: CITY OF JONESVILLE
 Local Unit Code: 302015
 Current Fiscal Year End Date: 30-Jun-21

CITY OF JONESVILLE WATER BONDS
 Paid through service charge revenue
 5/28/2019
 \$2,765,000

Years Ending	Principal	Interest	Int Rate	Total
6/30/2021	\$ 37,000	\$ 85,281	3.125%	\$ 122,281
6/30/2022	\$ 38,000	84,125	3.125%	\$ 122,125
6/30/2023	\$ 39,000	82,938	3.125%	\$ 121,938
6/30/2024	\$ 40,000	81,719	3.125%	\$ 121,719
6/30/2025	\$ 42,000	80,469	3.125%	\$ 122,469
6/30/2026	\$ 43,000	79,156	3.125%	\$ 122,156
6/30/2027	\$ 44,000	77,813	3.125%	\$ 121,813
6/30/2028	\$ 46,000	76,438	3.125%	\$ 122,438
6/30/2029	\$ 47,000	75,000	3.125%	\$ 122,000
6/30/2030	\$ 49,000	73,531	3.125%	\$ 122,531
6/30/2031	\$ 50,000	72,000	3.125%	\$ 122,000
6/30/2032	\$ 52,000	70,438	3.125%	\$ 122,438
6/30/2033	\$ 53,000	68,813	3.125%	\$ 121,813
6/30/2034	\$ 55,000	67,156	3.125%	\$ 122,156
6/30/2035	\$ 57,000	65,438	3.125%	\$ 122,438
6/30/2036	\$ 58,000	63,656	3.125%	\$ 121,656
6/30/2037	\$ 60,000	61,844	3.125%	\$ 121,844
6/30/2038	\$ 62,000	59,969	3.125%	\$ 121,969
6/30/2039	\$ 64,000	58,031	3.125%	\$ 122,031
6/30/2040	\$ 66,000	56,031	3.125%	\$ 122,031
6/30/2041	\$ 68,000	53,969	3.125%	\$ 121,969
6/30/2042	\$ 70,000	51,844	3.125%	\$ 121,844
6/30/2043	\$ 72,000	49,656	3.125%	\$ 121,656
6/30/2044	\$ 75,000	47,406	3.125%	\$ 122,406
6/30/2045	\$ 77,000	45,063	3.125%	\$ 122,063
6/30/2046	\$ 79,000	42,656	3.125%	\$ 121,656
6/30/2047	\$ 82,000	40,188	3.125%	\$ 122,188
6/30/2048	\$ 84,000	37,625	3.125%	\$ 121,625
6/30/2049	\$ 87,000	35,000	3.125%	\$ 122,000
6/30/2050	\$ 90,000	32,281	3.125%	\$ 122,281
6/30/2051	\$ 93,000	29,469	3.125%	\$ 122,469
6/30/2052	\$ 95,000	26,563	3.125%	\$ 121,563
6/30/2053	\$ 98,000	23,594	3.125%	\$ 121,594
6/30/2054	\$ 102,000	20,531	3.125%	\$ 122,531
6/30/2055	\$ 105,000	17,344	3.125%	\$ 122,344
6/30/2056	\$ 108,000	14,063	3.125%	\$ 122,063
6/30/2057	\$ 111,000	10,688	3.125%	\$ 121,688
6/30/2058	\$ 115,000	7,219	3.125%	\$ 122,219
6/30/2059	\$ 116,000	3,625	3.125%	\$ 119,625
Totals	\$ 2,729,000	\$ 2,028,625		\$ 4,757,625

Projected Budget Report

Local Government Name: CITY OF JONESVILLE
 Local Unit Code: 302015
 Current Fiscal Year End Date: 30-Jun-21
 Fund Name: GENERAL FUND

REVENUES	Fiscal Year 2021	Percent Change	Fiscal Year 2022	Assumptions
Property Taxes	\$ 747,225	1 %	\$ 754,697	Historical trend
Other Taxes	\$ 2,500	- %	\$ 2,500	
State Revenue Sharing	\$ 223,595	1 %	\$ 225,831	Historical trend
Charges for Services	\$ 59,450	1 %	\$ 60,045	Historical trend
Recreation	\$ 22,500	5 %	\$ 23,625	Based on fees and participation
Cemetery/Freedom Memorial	\$ 21,000	- %	\$ 25,000	Historical trend
Fines & Fees	\$ 36,600	- %	\$ 36,600	Historical trend
Licenses & Permits	\$ 1,600	- %	\$ 1,600	Historical trend
Interest and Rents	\$ 31,000	- %	\$ 6,000	Historical trend
Grant Revenues	\$ -	- %	\$ -	
Other Revenues	\$ 2,000	- %	\$ 2,000	Freedom Memorial
Interfund Transfers (In)	\$ 241,327	2 %	\$ 246,154	Historical trend
Total Revenues	\$ 1,388,797		\$ 1,384,051	
EXPENDITURES				
City Council	\$ 26,000	1 %	\$ 26,260	Historical trend
City Manager	\$ 111,990	2 %	\$ 114,230	Historical trend
Elections	\$ 5,800	- %	\$ 0	No elections
General Office	\$ 215,362	2 %	\$ 219,669	Historical trend
Board of Review	\$ 1,575	- %	\$ 1,575	Historical trend
Treasurer	\$ 2,900	- %	\$ 2,900	Historical trend
Assessor	\$ 22,100	- %	\$ 22,100	Historical trend
Data Processing/Computer Dept	\$ 11,725	1 %	\$ 20,000	New equipment
City Hall	\$ 46,117	1 %	\$ 46,578	Historical trend
Cemetery	\$ 70,128	- %	\$ 50,000	No capital improvements
Freedom Memorial	\$ 1,900	- %	\$ 1,900	Historical trend
Police Department	\$ 339,412	2 %	\$ 346,201	Historical trend
Fire Department	\$ 117,294	1 %	\$ 118,467	Historical trend
Planning & Zoning Commissions	\$ 11,421	1 %	\$ 11,535	Historical trend
Parking Lots	\$ 16,015	1 %	\$ 16,175	Historical trend
Sidewalks	\$ 1,405	1 %	\$ 1,419	Historical trend
Department of Public Works	\$ 18,120	2 %	\$ 18,482	Historical trend
Street Lighting	\$ 40,000	1 %	\$ 35,000	No additions
Sanitary Land Fill	\$ 6,290	1 %	\$ 6,353	Historical trend
Recreation Department	\$ 44,853	1 %	\$ 45,301	Based on participation
Parks	\$ 14,225	1 %	\$ 14,367	Historical trend
Rail Trail	\$ 6,275	1 %	\$ 6,338	Historical trend
Fringe Benefits	\$ 32,220	2 %	\$ 32,864	DPW paid time off
Insurance	\$ 14,000	1 %	\$ 14,140	Historical trend
Contributions to Local Streets	\$ 208,000	1 %	\$ 210,080	Property taxes
Total Expenditures	\$ 1,385,127		\$ 1,381,935	
Net Revenues (Expenditures)	\$ 3,670		\$ 2,116	
Beginning Fund Balance	\$ 1,349,782		\$ 1,353,452	
Ending Fund Balance	\$ 1,353,452		\$ 1,355,568	

City of Jonesville
COVID-19 Preparedness and Response Plan



City of
Jonesville

Date Implemented: May 20, 2020
Amended: _____

City of Jonesville
COVID-19 Preparedness and Response Plan
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INTRODUCTION

In order to respond to the novel coronavirus (“COVID-19”) and to comply with relevant state and local orders related to COVID-19, the City of Jonesville has prepared the following COVID-19 Preparedness and Response Plan (“Plan”). This Plan may be updated as this situation evolves or as state or local orders related to COVID-19 are issued or amended.

I. GENERAL OVERVIEW

The following COVID-19 Preparedness and Response Plan has been established for the City of Jonesville in accordance with the guidance concerning employee safety and health, and all requirements therein are in accordance with *Guidance on Preparing Workplaces for COVID-19*, developed by the Occupational Health and Safety Administration (OSHA) and with the *Emergency Rules for Coronavirus Disease 2019 (COVID-19)* prepared by the Michigan Occupational Safety and Health Administration (MIOSHA) filed with the Michigan Secretary of State on October 14, 2019.

II. BASIC INFECTION PREVENTION MEASURES

Hygiene

Employees are instructed to wash their hands frequently, to cover their coughs and sneezes with tissue, and to avoid touching their faces. Employees will be provided with access to places to frequently wash hands or to access hand sanitizer. Employees will also be provided with access to tissues and to places to properly dispose of them. Signs regarding proper hand washing methods will be posted in all restrooms. Hand shaking is also prohibited to ensure good hand hygiene.

Sick Leave

Employees are permitted to take paid leave as provided for and consistent with all applicable provisions of the Families First Coronavirus Response Act and the City of Jonesville’s applicable vacation, sick leave, and personal time policies. Any on-site employee who appears to have a respiratory illness may be separated from other employees and sent home.

Remote Work

All employees who are not essential to operations, and whose job duties reasonably allow to them to work from home, will work remotely. All City employees working remotely shall conduct their work in conformity with guidance provided by the City Manager and with applicable City policies and procedures, to the extent possible.

Personal Protective Equipment

The City shall provide and make available to all employees performing in-person work, personal protective equipment (PPE) such as gloves, goggles, face shields, and face masks as appropriate for the activity being performed by the employee. PPE shall be consistently and properly worn when required, shall be regularly inspected, maintained, and replaced, as necessary, and shall be properly removed, cleaned, and stored or disposed of, as applicable, to avoid contamination of self, others, or the environment.

All employees able to medically tolerate a face covering must wear a covering over his or her nose and mouth when in any enclosed public space and/or when interacting within 6 feet of any other individual. Exceptions may apply for employees actively engaged in public safety activities, as permitted in the Michigan Department of Health and Human Services emergency order regarding the wearing of face masks, provided that the employee is performing work in accordance with approved Departmental procedures.

Acceptable examples of cloth face masks include, but are not limited to, bandanas, homemade cloth facemasks, and gaiter scarves. The City will make available cloth face coverings to for use by any employee who notifies the City Manager that they are not able to procure their own cloth face covering.

Social Distancing

Employees are to perform their work in such a way so as to reasonably avoid coming within six feet of other individuals. Where possible, employees may be relocated or provided additional resources in order to avoid shared use of offices, desks, telephones, and tools/equipment. The number of employees permitted in any room shall be limited to ensure social distancing restrictions can be followed. Employees should remain in their assigned work areas as much as possible. Employees will be provided with appropriate personal protective equipment as required and physical barriers may be installed for employees commensurate with their level of risk of exposure to COVID-19 and as appropriate.

Cleaning and Disinfecting

Increased cleaning and disinfecting of surfaces, equipment, and other elements of the work environment will be performed regularly using disinfectant products with EPA-approved emerging viral pathogens claims, to the extent available. Employees will be provided with access to disposable disinfectant wipes, when they are available, so that any commonly used surfaces can be wiped down before each use. In the absence of disinfectant wipes, approved disinfecting sprays and paper towels will be used. In the event that an employee that has been in the workplace in the past 14 days tests positive for COVID-19, a deep cleaning of that person's work station and immediate area will be conducted by custodial staff prior to opening the next business day. All City vehicles should be regularly cleaned pursuant to the procedures attached as Appendix E.

Tools and Equipment

The sharing of tools and equipment (including, but not limited to, desks, telephones, and office equipment) among employees should be avoided as much as possible. Should any sharing of tools be required, employees must disinfect and clean each tool or piece of equipment following their use of same and before any other employee uses the tool or piece of equipment. The City will provide employees with disinfectant wipes and/or other disinfecting products for this purpose.

III. IDENTIFICATION AND ISOLATION OF SICK INDIVIDUALS

Employee Screening Before Entering the Workplace

A sample Employee Entry Screening Questionnaire is attached as Appendix A. The screening questionnaire should be completed by all City employees before entering their workplace. Employees may also be required to comply with any additional screening process required by applicable state or county authorities. If an employee fails any screening process, he or she should be sent home until allowed to return to work under the relevant executive orders or public health orders, which requirements are explained in detail in the Return to Work Plan, attached as Appendix C.

Suspected Cases

An employee will be considered to have a Suspected Case of COVID-19 if:

- They are experiencing any of the following COVID-19 symptoms:
 - Fever;
 - Shortness of breath; and/or
 - Continuous cough.
- OR**
- They are experiencing at least two of the following symptoms:
 - Fever

- Chills
 - Repeated shaking with chills
 - Muscle pain
 - Headache
 - Sore throat and/or
 - New loss of taste or smell
- They have been exposed to a COVID-19 positive person, meaning:
 - An immediate family member has tested positive for or exhibited symptoms of COVID-19; or
 - In the last 14 days, the employee came in close contact with someone who has tested positive for COVID-19.

If an employee believes that he or she qualifies as a Suspected Case (as described above), he or she must:

- Immediately notify their supervisor and/or the City Manager;
- Self-quarantine for 14 days; and
- Seek immediate medical care or advice.

If an employee qualifies as a Suspected Case, then the City will:

- Notify all employees who may have come into close contact (being within approximately six feet for more than 15 minutes) with the employee in the past 14 days (while not disclosing the identity of the employee to ensure the individual's privacy); and
- Ensure that the employee's work area is thoroughly cleaned.

An employee who displays the symptoms of COVID-19 may be asked to obtain a test for COVID-19. The employee shall make a reasonable effort to schedule a test within 3 days after receiving the request to get tested.

Confirmed Cases

An employee will be considered a Confirmed Case of COVID-19 if the employee has been performing in-person operations in the past 14 days and that person tested positive for COVID-19.

If an employee believes that he or she qualifies as a Confirmed Case (as described above), he or she must:

- Immediately notify their supervisor and/or the City Manager of his or her diagnosis; and
- Remain out of the workplace until they are cleared to return to work.

If an employee qualifies as a Confirmed Case, then the City will:

- Within 24 hours, notify the local health department and all employees, contractors, or suppliers who may have come into close contact with the employee (being within approximately six feet for more than 15 minutes) in the past 14 days (while not disclosing the identity of the employee to ensure the individual's privacy);
- Ensure that the entire workplace, or affected parts thereof (depending on employee's presence in the workplace), is thoroughly cleaned and disinfected;
- If necessary, close the work area or workplace, until all necessary cleaning and disinfecting is completed; and

- Communicate with employees about the presence of a confirmed case, the cleaning/disinfecting plans, and when the workplace will reopen.

IV. ADDITIONAL WORKPLACE PROTECTIONS

Engineering Controls

The City will implement the following engineering controls:

- Installing physical barriers, such as clear plastic sneeze guards.
- Installing traffic control markers and barricades (6 feet separation markers on floor, traffic direction markers, roping off to discourage public entering certain areas).
- Providing additional hand sanitizer stations for customer and employee use.

Administrative Controls

The City will review and implement necessary administrative controls as appropriate and has implemented the following administrative controls:

- Limiting customers' and the public's access to the worksite and restricting access to only certain workplace areas.
- Minimize face-to-face contact by providing phone-based communication, tele-meetings and video conferencing, encouraging online, phone or drop box payments for utility bills and other customer payments.
- Posting signs reminding of the symptoms of COVID-19 and appropriate hygiene measures to prevent its spread.

Visitors

No visitors should be allowed in the workplace unless they are deemed essential to address an issue related to critical functions. All visitors entering a City workplace shall be screened prior to entering the workplace. A screening questionnaire should be utilized to decide if the visitor can enter the workplace. A sample Visitor Entry Screening Questionnaire is attached as Appendix B. If a visitor presents with symptoms of COVID-19 or answers yes to any of the screening questions, they should not be allowed into the workplace. All visitors that are permitted to enter the workplace shall wear all appropriate PPE prior to entering the workplace.

The City requires that any member of the public able to medically tolerate a face covering must wear a covering over his or her nose and mouth, such as a scarf, bandana, handkerchief, or homemade mask, while present in any enclosed public space within a City-owned building. An exception applies to those at a polling place for the purpose of voting in an election, as permitted by the Michigan Department of Health and Human Services emergency order related to the wearing of face masks.

Training

The City will coordinate and provide training to employees related to COVID-19. At minimum, the City will provide training as required under state executive orders and the following:

- Workplace infection-control practices.
- The proper use of PPE.
- Routes by which the virus causing COVID-19 is transmitted from person to person.
- Distance that the virus can travel in the air, as well as the time it remains viable in the air and on environmental surfaces.
- Symptoms of COVID-19.
- Steps worker must take to notify the business or operation of any symptoms of COVID-19 or a suspected or confirmed diagnosis of COVID-19.

- Measures that the facility is taking to prevent worker exposure to the virus, as described in this plan.
- Rules that the worker must follow in order to prevent exposure to and spread of the virus.
- The use of personal protective equipment, including the proper steps for putting it on and taking it off.
- How to report unsafe working conditions.

Recordkeeping

The City shall maintain the required recordkeeping under state executive orders, emergency workplace and health orders and state acts.

The following records are required to be maintained:

1. Required employee training.
2. A record of daily entry self-screening protocol for all employees or contractors entering the workplace, including, at a minimum, a questionnaire covering symptoms and suspected or confirmed exposure to people with possible COVID-19.
3. When an employee is identified with a confirmed case of COVID-19, any required notifications that are made.

Workplace Coordinator

The City hereby designates the Department Heads at each worksite to be the Workplace Coordinator. Department Heads will be responsible for maintaining the COVID-19 control strategies developed under this COVID-19 Preparedness and Response Plan for each worksite.

V. EMPLOYEE CLASSIFICATIONS

OSHA has divided job tasks into four exposure levels: very high, high, medium, and lower risk. The City has evaluated employee risk levels and has determined that we have employees in the following risk categories:

- Police Officers, Police Sergeant and Police Chief; Fire Officers and On-Call Firefighters: While performing their daily routine activities the immediate health risk is low.
- All other City Employees: Are considered low risk.

We will implement appropriate protections based on each job classification’s risk level. *See* Appendix G for OSHA’s classification system and How to Protect Workers at Different Classifications.

VI. EMERGENCY COMMUNICATION PLAN

All communications will be directed through the City Manager’s office.

VII. BUSINESS CONTINUITY PLANS

The COVID-19 Workplace Coordinator will: (1) work with management to cross-train employees to perform essential functions so the workplace can operate even if key employees are absent; (2) identify alternate supply chains for critical goods and services in the event of disruption; and (3) develop an emergency communication plan to communicate important messages to employees and constituents.

APPENDIX A

**CITY OF JONESVILLE
COVID-19 WORKPLACE HEALTH SCREENING QUESTIONNAIRE**

Employee Name: _____

Date: _____ Time: _____

In the past 24 hours, have you experienced:

New or worsening shortness of breath: Yes No
New or worsening cough: Yes No

Or at least two of the following:

Felt feverish Yes No
Chills Yes No
Repeated shaking with chills Yes No
Muscle pain Yes No
Headache Yes No
Sore throat Yes No
New loss of taste or smell Yes No

If you answer “yes” to the symptoms listed above, or if your temperature is 100.4°F or higher, please do not go into work. Self-isolate at home and contact your primary care physician’s office for direction.

- You should isolate at home for a minimum of 7 days from when symptoms first appear.
- You must also have 3 days without fevers and improvement in respiratory systems.

In the past 14 days have you:

Had close contact with an individual diagnosed with COVID-19? Yes No
Traveled internationally or domestically? Yes No

If you answer “yes” to either of these questions, please do not go into work (unless exempt). Self-quarantine at home for 14 days.

APPENDIX B

**CITY OF JONESVILLE
COVID-19 WORKPLACE VISITOR HEALTH SCREENING QUESTIONNAIRE**

Visitor Name: _____

Person/Office Visiting: _____ Date: _____ Time: _____

Current Temperature: _____ (If 100°F or greater, visitor is not permitted access)

In the past 24 hours, have you experienced:

New or worsening shortness of breath: Yes No

New or worsening cough: Yes No

Or at least two of the following:

Felt feverish Yes No

Chills Yes No

Repeated shaking with chills Yes No

Muscle pain Yes No

Headache Yes No

Sore throat Yes No

New loss of taste or smell Yes No

If the visitor answers “yes” to the symptoms listed above, access is not permitted.

In the past 14 days have you:

Had close contact with an individual diagnosed with COVID-19? Yes No

Traveled internationally? Yes No

If the visitor answers “yes” to either of these questions, access is not permitted.

APPENDIX C

EMPLOYEE RETURN TO WORK PLAN

Consistent with Public Act 238 of 2020, employees who are found to be a Confirmed or Suspected Case of COVID-19, as described herein will only be permitted to return to work under the following circumstances.

Confirmed Cases

An employee who tests positive for COVID-19 or displays one or more of the principal symptoms of COVID-19 (fever, atypical cough, or atypical shortness of breath) will not be permitted to return to work until all of the following conditions are met:

1. If the employee has a fever, 24 hours have passed since the fever has stopped without the use of fever-reducing medications.
2. Ten days have passed since either of the following, whichever is later:
 - a. The date their symptoms first appeared.
 - b. The date the employee received the test that yielded the positive result for COVID-19.
3. The employee's principal symptoms of COVID-19 have improved.

Suspected Cases

Except for those employees described below, an employee who has been in "close contact" (being within six feet for 15 minutes or longer) with an individual who tests positive for COVID-19 or with an individual who displays one or more of the principal symptoms of COVID-19 will not be permitted to return to work until either:

1. 14 days have passed since the last close contact with the sick or symptomatic individual; or
2. The individual with whom the employee had close contact receives a medical determination that they did not have COVID-19 at the time of the close contact with the employee.

*The "close contact" rule does not apply to the following classes of workers: health care professionals; workers at a health care facility (including hospitals, surgical centers, health maintenance organizations, nursing homes, hospice, and veteran's facilities); first responders (*e.g.*, police officers, fire fighters, paramedics); child protective service employees; workers at child caring institutions, as defined in MCL 722.111; workers at adult foster care facilities, as defined in MCL 400.703; and workers at correctional facilities.

APPENDIX D
SIGNS FOR BUILDINGS



ONLY ENTER THIS BUILDING IF YOU:

- Are wearing a mask.
- Are a healthy visitor.
- Have an appointment.
- Are a City employee.



ONLY ONE PERSON INSIDE AT A TIME

- Please wait your turn outside of the building OR
- You may utilize payment drop box on Evans Street.



PRACTICE PROPER HYGIENE

Avoid touching eyes, nose and mouth with unwashed hands. Use hand sanitizer that contains at least 60% alcohol.

More Information:

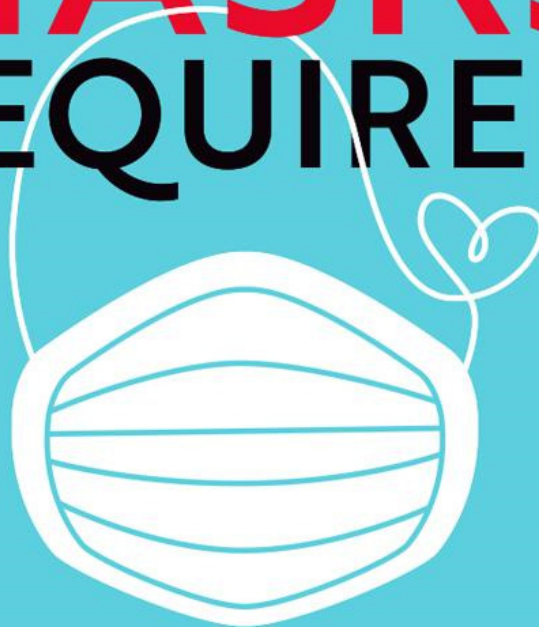
www.cdc.gov/coronavirus

www.michigan.gov/coronavirus



City of
Jonesville

**FACE
MASKS
REQUIRED**



PRIOR TO ENTRY

*THANK YOU FOR HELPING
KEEP THE COMMUNITY SAFE!*



City of
Jonesville

Symptoms of Coronavirus (COVID-19)

Know the symptoms of COVID-19, which can include the following:



Symptoms can range from mild to severe illness, and appear 2-14 days after you are exposed to the virus that causes COVID-19.

***Seek medical care immediately if someone has emergency warning signs of COVID-19.**

- Trouble breathing
- Persistent pain or pressure in the chest
- New confusion
- Inability to wake or stay awake
- Bluish lips or face

This list is not all possible symptoms. Please call your medical provider for any other symptoms that are severe or concerning to you.



[cdc.gov/coronavirus](https://www.cdc.gov/coronavirus)

10/14/2020 10:00 AM

APPENDIX E

VEHICLE SANITATION GUIDELINES

PURPOSE

Proper cleaning and disinfection of city vehicles and equipment is necessary to reduce the bioburden of disease and prevent secondary transmission of a known or unknown highly contagious disease.

Note: All disinfection should use a U.S. Environmental Protection Agency (EPA) registered disinfectant with a label claim for a non-enveloped virus (norovirus, rotavirus, adenovirus, poliovirus) to disinfect environmental surfaces at appropriate concentration and contact time.

PERSONAL PROTECTIVE EQUIPMENT AND HEALTH

All personnel should wear gloves for decontamination of the vehicle. Maintain doors open during cleaning for ventilation.

DRIVERS COMPARTMENT

Maintain doors open during cleaning. Wipe down the dashboard and console with disinfectant. This is best accomplished by spraying the disinfectant on the towel first and then wiping. Do not spray the disinfectant directly on the dashboard, console, radio, or any other electrical equipment. The dashboard and console should be dust free. Disinfect the steering wheel, door handles, and radio microphone. These areas need special attention due to the amount of use they get. Think about how many different people use the radio, get in the truck with their gloves, on or fail to wash their hands after each call.

Clean all the interior windows.

Clean up any loose trash. There should not be any used gloves or trash in the cab, between the seats, or in the door pockets.

The floorboards should be wiped out with the cleaner if necessary.

Note: If you are debating what needs to be disinfected, think about what your gloved hand or passengers/equipment operators routinely touch. These things should all be wiped down.

Note: Disinfectant should **NOT** be sprayed on any surface and left to dry completely.

EQUIPMENT

There are numerous pieces of equipment that need to be decontaminated on a regular basis.

ADDITIONAL NOTES

Once the program is up and running, the trucks should stay fairly clean. Remember you must replace any equipment used during your shift. Checking and cleaning the truck should be a team effort. Take pride in the unit that you are using, you will be responsible for its condition at the end of your shift.

APPENDIX F
OTHER RESOURCES

Occupational Safety and Health Administration website: www.osha.gov

Centers for Disease Control and Prevention website: www.cdc.gov

National Institute for Occupational Safety and Health website: www.cdc.gov/niosh

Helpful CDC Guidance:

<https://www.cdc.gov/coronavirus/2019-ncov/community/guidance-business-response.html>

CDC Handwashing Fact Sheet:

<https://www.cdc.gov/handwashing/pdf/hand-sanitizer-factsheet.pdf>

CDC Fact Sheet and Poster on Preventing the Spread of Germs:

<https://www.cdc.gov/coronavirus/2019-ncov/prevent-getting-sick/prevention-H.pdf>

<https://www.cdc.gov/coronavirus/2019-ncov/downloads/stop-the-spread-of-germs-11x17-en.pdf>

CDC Fact Sheet on What to Do if You Are Sick:

<https://www.cdc.gov/coronavirus/2019-ncov/downloads/sick-with-2019-nCoV-fact-sheet.pdf>

CDC Poster for Entrance Reminding Employees Not to Enter When Sick:

<https://www.cdc.gov/coronavirus/2019-ncov/downloads/stayhomefromwork.pdf>

CDC Guidance on Reopening Businesses:

<https://www.cdc.gov/coronavirus/2019-ncov/community/reopen-guidance.html>

APPENDIX G

OSHA GUIDANCE FOR CLASSIFICATIONS

(See OSHA Guidance on Preparing Workplaces for COVID-19, pp 19-25)

Very High Exposure Risk:

Very high exposure risk jobs are those with high potential for exposure to known or suspected sources of COVID-19 during specific medical, postmortem, or laboratory procedures. Workers in this category include:

- Healthcare workers (e.g., doctors, nurses, dentists, paramedics, emergency medical technicians) performing aerosol-generating procedures (e.g., intubation, cough induction procedures, bronchoscopies, some dental procedures and exams, or invasive specimen collection) on known or suspected COVID-19 patients.
- Healthcare or laboratory personnel collecting or handling specimens from known or suspected COVID-19 patients (e.g., manipulating cultures from known or suspected COVID-19 patients).
- Morgue workers performing autopsies, which generally involve aerosol-generating procedures, on the bodies of people who are known to have, or suspected of having, COVID-19 at the time of their death.

High Exposure Risk:

High exposure risk jobs are those with high potential for exposure to known or suspected sources of COVID-19. Workers in this category include:

- Healthcare delivery and support staff (e.g., doctors, nurses, and other hospital staff who must enter patients' rooms) exposed to known or suspected COVID-19 patients. (Note: when such workers perform aerosol-generating procedures, their exposure risk level becomes very high.)
- Medical transport workers (e.g., ambulance vehicle operators) moving known or suspected COVID-19 patients in enclosed vehicles.
- Mortuary workers involved in preparing (e.g., for burial or cremation) the bodies of people who are known to have, or suspected of having, COVID-19 at the time of their death.

Medium Exposure Risk:

Medium exposure risk jobs include those that require frequent and/or close contact with (i.e., within 6 feet) people who may be infected with COVID-19, but who are not known or suspected COVID-19 patients. In areas without ongoing community transmission, workers in this risk group may have frequent contact with travelers who may return from international locations with widespread COVID-19 transmission. In areas where there is ongoing community transmission, workers in this category may have contact with the general public (e.g., schools, high-population density work environments, some high-volume retail settings).

Lower Exposure Risk (Caution):

Lower exposure risk (caution) jobs are those that do not require contact with people known to be, or suspected of being, infected with COVID-19 nor frequent close contact with (i.e., within 6 feet of) the general public. Workers in this category have minimal occupational contact with the public and other coworkers.

Jobs Classified at Lower Exposure Risk: What to Do to Protect Workers

For workers who do not have frequent contact with the general public, employers should follow the guidance in “Steps All Employers Can Take to Reduce Workers’ Risk of Exposure to SARS-CoV-2” in OSHA’s Guidance, beginning on page 7, and implement control measures described in this section.

Engineering Controls:

Additional engineering controls are not recommended for workers in the lower exposure risk group. Employers should ensure that engineering controls, if any, used to protect workers from other job hazards continue to function as intended.

Administrative Controls:

- Monitor public health communications about COVID-19 recommendations and ensure that workers have access to that information. Frequently check the CDC COVID-19 website: www.cdc.gov/coronavirus/2019-ncov.
- Collaborate with workers to designate effective means of communicating important COVID-19 information.

Personal Protective Equipment:

Additional PPE is not recommended for workers in the lower exposure risk group. Workers should continue to use the PPE, if any, that they would ordinarily use for other job tasks.¹

Jobs Classified as Medium Exposure Risk: What to Do to Protect Workers

In workplaces where workers have medium exposure risk, employers should follow the guidance in “Steps All Employers Can Take to Reduce Workers’ Risk of Exposure to SARS-CoV-2” in OSHA’s Guidance, beginning on page 7, and implement control measures described in this section.

Engineering Controls

- Install physical barriers, such as clear plastic sneeze guards, where feasible.

Administrative Controls:

- Consider offering face masks to ill employees and customers to contain respiratory secretions until they are able leave the workplace (i.e., for medical evaluation/care or to return home). In the event of a shortage of masks, a reusable face shield that can be decontaminated may be an acceptable method of protecting against droplet transmission. See CDC/ NIOSH guidance for optimizing respirator supplies, which discusses the use of surgical masks, at: www.cdc.gov/coronavirus/2019-ncov/hcp/respirators-strategy.
- Keep customers informed about symptoms of COVID-19 and ask sick customers to minimize contact with workers until they are healthy again, such as by posting signs about COVID-19 in stores where sick customers may visit (e.g., pharmacies) or including COVID-19 information in automated messages sent when prescriptions are ready for pick up.
- Where appropriate, limit customers’ and the public’s access to the worksite, or restrict access to only certain workplace areas.
- Consider strategies to minimize face-to-face contact (e.g., drive through windows, phone-based communication, telework).
- Communicate the availability of medical screening or other worker health resources (e.g., on-site nurse; telemedicine services).

Personal Protective Equipment (PPE)

When selecting PPE, consider factors such as function, fit, decontamination ability, disposal, and cost. Sometimes, when PPE will have to be used repeatedly for a long period of time, a more expensive and

¹ Michigan currently requires employers to require that employees wear face coverings when employees cannot consistently maintain six feet of separation from other individuals regardless of classification.

durable type of PPE may be less expensive overall than disposable PPE. Each employer should select the combination of PPE that protects workers specific to their workplace.

Workers with medium exposure risk may need to wear some combination of gloves, a gown, a face mask, and/or a face shield or goggles. PPE ensembles for workers in the medium exposure risk category will vary by work task, the results of the employer's hazard assessment, and the types of exposures workers have on the job.

In rare situations that would require workers in this risk category to use respirators, see the PPE section beginning on page 14 of [OSHA's] booklet, which provides more details about respirators. For the most up-to-date information, visit OSHA's COVID-19 webpage: www.osha.gov/covid-19

Jobs Classified at High or Very High Exposure Risk: What to Do to Protect Workers.

In workplaces where workers have high or very high exposure risk, employers should follow the guidance in "Steps All Employers Can Take to Reduce Workers' Risk of Exposure to SARS-CoV-2" in OSHA's Guidance, beginning on page 7, and implement control measures described in this section.

Engineering Controls:

- Ensure appropriate air-handling systems are installed and maintained in healthcare facilities. See "Guidelines for Environmental Infection Control in Healthcare Facilities" for more recommendations on air handling systems at: www.cdc.gov/mmwr/preview/mmwrhtml/rr5210a1.htm
- CDC recommends that patients with known or suspected COVID-19 (i.e., person under investigation) should be placed in an airborne infection isolation room (AIIR), if available.
- Use isolation rooms when available for performing aerosol-generating procedures on patients with known or suspected COVID-19. For postmortem activities, use autopsy suites or other similar isolation facilities when performing aerosol-generating procedures on the bodies of people who are known to have, or suspected of having, COVID-19 at the time of their death. See the CDC postmortem guidance at: <https://www.cdc.gov/coronavirus/2019-ncov/hcp/guidance-postmortem-specimens.html>. OSHA also provides guidance for postmortem activities on its COVID-19 webpage: www.osha.gov/covid-19
- Use special precautions associated with Biosafety Level 3 when handling specimens from known or suspected COVID-19 patients. For more information about biosafety levels, consult the U.S. Department of Health and Human Services (HHS) "Biosafety in Microbiological and Biomedical Laboratories" at: https://www.cdc.gov/labs/BMBL.html?CDC_AA_refVal=https%3A%2F%2Fwww.cdc.gov%2Fbiosafety

Administrative Controls

If working in a healthcare facility, follow existing guidelines and facility standards of practice for identifying and isolating infected individuals and for protecting workers.

- Develop and implement policies that reduce exposure, such as cohorting (i.e., grouping) COVID-19 patients when single rooms are not available.
- Post signs requesting patients and family members to immediately report symptoms of respiratory illness on arrival at the healthcare facility and use disposable face masks.
- Consider offering enhanced medical monitoring of workers during COVID-19 outbreaks.
- Provide all workers with job-specific education and training on preventing transmission of COVID-19, including initial and routine/refresher training.
- Ensure that psychological and behavioral support is available to address employee stress.

Safe Work Practices

- Provide emergency responders and other essential personnel who may be exposed while working away from fixed facilities with alcohol-based hand rubs containing at least 60% alcohol for decontamination in the field.

Personal Protective Equipment (PPE):

Most workers at high or very high exposure risk likely need to wear gloves, a gown, a face shield or goggles, and either a face mask or a respirator, depending on their job tasks and exposure risks.

Those who work closely with (either in contact with or within 6 feet of) patients known to be, or suspected of being, infected with [COVID-19], should wear respirators. In these instances, see the PPE section beginning on page 14 of [OSHA's] booklet, which provides more details about respirators. For the most up-to-date information, also visit OSHA's COVID-19 webpage:

www.osha.gov/covid-19

PPE ensembles may vary, especially for workers in laboratories or morgue/mortuary facilities who may need additional protection against blood, body fluids, chemicals, and other materials to which they may be exposed. Additional PPE may include medical/surgical gowns, fluid-resistant coveralls, aprons, or other disposable or reusable protective clothing. Gowns should be large enough to cover the areas requiring protection. OSHA may also provide updated guidance for PPE use on its website:

www.osha.gov/covid-19.

NOTE: Workers who dispose of PPE and other infectious waste must also be trained and provided with appropriate PPE. The CDC webpage "Healthcare-associated Infections" (www.cdc.gov/hai) provides additional information on infection control in healthcare facilities.

APPENDIX H

**CITY OF JONESVILLE
COVID-19 PREPAREDNESS AND RESPONSE PLAN**

Certification by Responsible Public Official

This is to certify that I have reviewed the City of Jonesville COVID-19 Preparedness and Response Plan attached hereto and to the best of my knowledge and belief:

1. The plan is consistent with the guidance from U. S. Department of Labor, Occupational Health and Safety Administration publication OSHA 3990-03-2020, Guidance on Preparing Workplaces for COVID-19.
2. The plan is consistent with Emergency Rules for Coronavirus Disease 2019 (COVID-19) developed by the Michigan Occupational Health and Safety and Health Administration, filed with the Michigan Secretary of State on October 14, 2020.
3. The plan is available on the City website at www.jonesville.org and at each City facility where in-person operations take place during the COVID-19 emergency.

I declare that the foregoing is true and correct.

This update to the COVID-19 Preparedness and Response Plan was formally adopted at the regular meeting of the City of Jonesville, City Council on Wednesday, _____.

Signature: _____

Name of Official: Jeffrey M. Gray, City Manager

Date: _____

Region 2 Planning Commission

Serving Hillsdale, Jackson and Lenawee Counties

October 20, 2020

Ms. Cindy Means, Clerk
City of Jonesville
265 E. Chicago Street
Jonesville, MI 49250

RECEIVED
OCT 26 2020

BY: _____

Dear Ms. Means,

I would like to take this opportunity to thank you for your membership in the Region 2 Planning Commission (R2PC) over this past fiscal year (October 2019 - September 2020). The R2PC, one of fourteen multi-county regional commissions covering the state of Michigan, is a voluntary association of local governments which provides a wide range of planning services to our member communities. These services include, but are not limited to, the preparation of land use/master plans; parks and recreations plans; zoning ordinances, zoning recommendations, and site plan reviews; and grant application assistance. Our staff also conducts area-wide planning activities such as preparing population and demographic analyses; coordinating state and federal transportation planning programs; preparing economic development plans and studies; as well as providing professional staff assistance to local boards and commissions.

Your continued support and participation has enabled the Region 2 Planning Commission to maintain the technical expertise required to assist local governments address both current and future planning issues and decisions. Dues for membership remain at the same level they have been for the past several years, \$0.27 per capita, applied to population based upon the 2010 U.S. Census. While a portion of the dues are used for area-wide planning activities, two-thirds of the dues are returned to your community in the form of direct services provided by R2PC staff. Membership also entitles your community to representation on the Region 2 Board of Commissioners and provides you the opportunity to participate in the decisions that govern our area-wide planning activities.

The staff of the Region 2 Planning Commission is available to discuss our planning services and how we can best assist your community in the new fiscal year. If you have any questions regarding your membership or the services the R2PC can provide, please call me at (517) 768-6706 or visit our website at www.region2planning.com.

Sincerely,



Steven M. Duke
Executive Director

Enclosure



Region 2 Planning Commission

**120 W. Michigan Avenue
Jackson, MI 49201**

Invoice

DATE: September 25, 2020
INVOICE NO.: HC - 24
FOR: FY 2021 Membership
 Dues

Cindy Means, Clerk
 City of Jonesville
 265 East Chicago Street
 Jonesville, MI 49250-1002

RECEIVED
 OCT 26 2020
 BY: _____

DESCRIPTION	AMOUNT
FY 2021 Membership Dues Based on the 2010 Census Population of 2,258 Membership Dues are calculated on \$.27 per capita	\$ 609.66
TOTAL	\$ 609.66

Make all checks payable to the Region 2 Planning Commission.
 If you have any questions concerning this invoice, please contact
 Jill Liogghio, Bookkeeper at 517.768.6701 or email to jliogghio@mijackson.org

Thank you.

****Subject to Council Approval****

**JONESVILLE CITY COUNCIL
Minutes of October 21, 2020**

A meeting of the Jonesville City Council was held on Wednesday, October 21, 2020 at the Jonesville Fire Station, 114 W. Chicago Street, Jonesville, MI. Mayor Gerry Arno called the meeting to order at 6:30 p.m. Council members present were: Tim Bowman, Jerry Drake, Brenda Guyse, George Humphries Jr., Delesha Padula and Andy Penrose.

Also present: Manager Gray, Treasurer Spahr, WWTP Supt. Mahoney, DPW Supt. Kyser, Fire Chief Adair, Attorney Lovinger, Megan Stiverson, Brendan Sanger, Stephen Daniell (Ferguson Waterworks) and Julie Games.

Councilman Bowman led the Pledge of Allegiance and moment of silence.

A motion was made by Brenda Guyse and supported by Jerry Drake to approve the agenda as presented. All in favor. Motion carried.

Megan Stiverson, Candidate for District Court Judge, gave a brief presentation.

Brendan Sanger, Candidate for District Court Judge, gave a brief presentation.

Julie Games, Hillsdale County Commissioner, gave a brief update of the Hillsdale County Commission.

Mayor Gerry Arno presented Rick Mahoney with a Proclamation recognizing his 20 years of distinguished service to the citizens of Jonesville as the Superintendent of the Wastewater Treatment Plant. Rick has been an example to others and has garnered the respect of his peers in water and wastewater and will be missed by all. The Council wished Rick the best of success in his retirement and all the years to come.

Stephen Daniell, AMI Specialist for Ferguson Waterworks, provided information regarding the agreement for replacement of the remote water meter reading and access equipment. Mr. Daniell advised that after investigating the source of disruptions in the system it was determined that the installation of an additional gateway R900 on the existing radio tower located at 473 E. Chicago Street. Mr. Daniels stated that the total cost of the equipment and installation would be \$24,855.18 which Ferguson and suppliers are willing to pay \$19,855.18 and Jonesville has agreed to pay \$5,000.00 in two installments. The first installment of \$2,500 shall be within 90 days of completion of the installation and the second half to be paid 120 days after completion.

A motion was made by Delesha Padula and supported by Brenda Guyse to authorize the City Manager to execute the agreement between City of Jonesville and Ferguson Enterprises LLC for the replacement of remote water meter reading and access equipment. All in favor. Motion carried.

Jerry Drake made a motion and was supported by Brenda Guyse to approve an additional payment that was an inadvertent invoicing error for a subcontractor on the Iron Removal Plant Project in the amount of \$2,146.80. The error was an honest mistake with the general contractor, Parrish Excavating. All in favor. Motion carried.

A motion was made by Andy Penrose and supported by Brenda Guyse to cast a vote for the proposed candidates for election to the MML Liability and Property Pool Board of Directors. All in favor. Motion carried.

The Fiscal Year 2020-21 1st quarter budget comparison (July 1, 2020 – September 30, 2020) was provided for Council.

The temporary policy to discontinue reservation of City-owned indoor and outdoor facilities for non-city functions through December 31, 2020 will remain in effect.

A motion was made by Jerry Drake and Brenda Guyse to approve the Accounts Payable for October 2020 totaling \$79,209.34. All in favor. Motion carried.

Brenda Guyse made a motion to approve the Council Minutes of September 16, 2020. Andy Penrose supported the motion. All in favor. Motion carried.

A motion was made by Brenda Guyse and supported by Delesha Padula to approve the Closed Session Council Minutes of September 16, 2020. All in favor. Motion carried.

Updates were given by Department Heads, Manager Gray and Council.

At 7:36 p.m. a motion was made by Jerry Drake and supported by Brenda Guyse to move into closed session in accordance with the Michigan Open Meetings Act Section 15.268(e), to allow Council to consult with its attorney regarding trial or settlement strategy in connection with specific pending litigation. Roll Call Vote: Ayes: Delesha Padula, Andy Penrose, Tim Bowman, Gerry Arno, Jerry Drake, Brenda Guyse and George Humphries Jr. Nays: None. Motion carried.

The meeting returned to open session at 7:48 p.m.

Brenda Guyse made a motion to approve the proposed stipulation in the matter of Wal-Mart Real Estate Business Trust vs City of Jonesville, and authorize the City Manager and City Assessor to execute the same. The motion was supported by Andy Penrose. Roll Call Vote: Ayes: Delesha Padula, Andy Penrose, Tim Bowman, Gerry Arno, Jerry Drake, Brenda Guyse and George Humphries Jr. Motion carried.

Mayor Arno adjourned the meeting at 8:03 p.m.

Submitted by:

Cynthia D. Means
Clerk

Gerald E. Arno
Mayor

<u>Vendor</u>	<u>Description</u>	<u>Amount</u>
APOLLO FIRE EQUIPMENT CO.	JFD - FIRE GLOVES	1,730.90
ARNO, VICKY L.	NOV 2020 ELECTION	248.45
BAILEY, HODSHIRE & CO, PC	FY 2020 AUDIT/SINGLE AUDIT SERVICES	8,800.00
BARRETT, JILL ANN	NOV 2020 ELECTION	277.98
BIOLOGICAL RESEARCH SOLUTIONS	WATER - TESTING	100.00
BRINER OIL CO., INC.	MVP - BULK TANK	141.00
	MVP - BULK TANK	178.94
		319.94
BS&A SOFTWARE	ANNUAL ASSESSING SUPPORT FEE	776.00
BUTTERS EXCAVATING & LAWN CARE	CEMETERY - MAINT/SEXTON SERVICES	5,016.20
CONSUMERS ENERGY	CEMETERY ELECTRICITY	36.18
	DDA BUILDING ELECTRICITY	437.97
	CITY HALL ELECTRICITY	208.38
	CITY HALL SECOND FLOOR ELECTRICITY	28.85
	FREEDOM MEMORIAL ELECTRICITY	42.83
	JPD ELECTRICITY	236.66
	JFD TRUCK BAY ELECTRICITY	132.32
	JFD TRAINING ROOM ELECTRICITY	66.31
	JFD - EMERGENCY SIREN ELECTRICITY	29.53
	RADIO TOWER ELECTRICITY	34.85
	DDA - METERED PARKING LOT LIGHT	80.46
	LDFA - 100 DEAL PKWY SPRINKLER METER ELECTRICITY	32.72
	LDFA - 598 IND PKWY SPRINKLER METER ELECTRICITY	29.11
	WATER TOWER ELECTRICITY	84.72
	DPW ELECTRICITY	88.18
	WWTP ELECTRICITY	4,716.06
	LDFA - 500 IND PKWY SPRINKLER METER ELECTRICITY	32.01
		6,317.14
CURRENT OFFICE SOLUTIONS	COPIER MAINTENANCE	75.67
	OPERATING SUPPLIES	14.34
		90.01
ENMET, LLC	WWTP - GAS METER CALIBRATION	122.37
FERGUSON WATERWORKS	WATER - METER READER BOXES	632.37
FLEIS & VANDENBRINK ENG, INC.	WATER IMPROVEMENT PROJECT	4,378.65
FLINT, MARCIA J	NOV 2020 ELECTION	209.81
G & G GLASS, INC.	JFD - MEETING ROOM DOOR REPLACEMENT	1,850.00
GALLS	JPD - UNIFORMS	109.71
GERKEN MATERIALS	WATER - REPAIRS	330.00
GRIFFITHS MECH CONTRACTING,	IWWTP - AIR MAKE UP REPAIRS	278.75
HART, TRISTA	REPURCHASE CEMETERY LOT L34 SOUTH	250.00
HYDROCORP, INC	WATER CROSS CONNECTION PROGRAM	520.00
I.T. RIGHT	WIDE ANGLE WEBCAM	75.00
JONESVILLE HARDWARE	SUPPLIES/REPAIRS	248.96
JONESVILLE, CITY OF	CITY HALL WATER/SEWER	48.43
	JFD WATER/SEWER	58.47
	JPD WATER/SEWER	48.43
	DPW WATER/SEWER	48.43
	WWTP WATER/SEWER	201.74
	WRIGHT ST PARK WATER/SEWER	36.44
		441.94
LEWIS DONNA	UB refund for account: 000866-01	49.47
LOVINGER & THOMPSON, P.C.	LEGAL FEES	351.50
MICHIGAN GAS UTILITIES	JPD GAS/HEAT SERVICE	38.85
	CITY HALL GAS/HEAT SERVICE	43.96
	DPW BUILDING GAS/HEAT SERVICE	48.32
	WWTP GAS/HEAT SERVICE	623.11
	GAS LIGHT SERVICE	161.19
		915.43
MICHIGAN LAWN & LANDSCAPE	MOWING SERVICES	1,970.11
MICHIGAN MUNICIPAL LEAGUE	CDL CONSORTIUM	375.00
MML WORKERS COMPENSATION FUN	WORK COMP QUARTERLY INVOICE	2,222.00
MODERN WASTE SYSTEMS	CEMETERY - DEMOLISH OLD BLDG	520.00

<u>Vendor</u>	<u>Description</u>	<u>Amount</u>
MUNICIPAL SUPPLY CO.	WATER - SUPPLIES	84.67
NORTH EAST FABRICATION CO,	INMVP - LEAF VAC TANK REPAIRS	45.00
NSI LAB SOLUTIONS	WATER - TESTING	125.00
POSTMASTER	POSTAGE - WATER/SEWER BILLS	231.42
QUALITY OVERHEAD DOOR, INC.	WWTP - OVERHEAD DOOR REPAIR	448.00
SCHARP, JO ANN	NOV 2020 ELECTION	260.40
SLOVACEK, QUINTON B/DBA CLEAF	CITY HALL/JPD OUTSIDE WINDOW CLEANING	33.00
STIDHAM, DAVID/ULTIMATE LAWN	LOCAL ST - CUT TREES & GRIND STUMPS	3,750.00
SUPERFLEET MASTERCARD PROGRAM	GASOLINE	636.11
UNIFIRST CORPORATION	WWTP - UNIFORM RENTAL	36.79
	MVP - SHOP TOWELS	26.22
	WWTP - UNIFORM RENTAL	36.79
	CITY HALL/JPD - FLOOR MATS	29.50
	WWTP - UNIFORM RENTAL	36.79
	MVP - SHOP TOWELS	26.22
	WWTP - UNIFORM RENTAL	132.06
		324.37
VERIZON WIRELESS	DPW CELL PHONE	50.00
WATKINS, LEVI/DBA WATKINS FEN	WATER TOWER GATES	1,200.00
WORKHEALTH QUINCY	DPW - CDL PHYSICALS	105.00
	Total:	46,820.66

DATE	TYPE OF CALL	LOCATION	MEMBERS
1-Oct	Lift Assist	148 Jermaine St (Mutual Aid) REU	8
2-Oct	Lift Assist	148 Jermaine St (Mutual Aid) REU	6
3-Oct	PI Accident	Jonesville Rd & Jermaine St (Fayette)	10
6-Oct	Wire Down	E Chicago/Dobson (Fayette)	4
7-Oct	PI Accident	Homer Rd/ Genesee (Fayette)	12
12-Oct	Vehicle Fire	E Chicago St/Maumee (City)	8
14-Oct	Meeting	Station (Meeting)	12
15-Oct	Welfare Check	316 Wright St (City)	4
15-Oct	Fire Odor	410 Beck St (City)	6
18-Oct	CPR	6511 Half Moon Lake Rd (Mutual Aid) REU	12
18-Oct	Lift Assist	1551 E Chicago RD (Mutual Aid) REU	8
19-Oct	Lift Assist	516 W Chicago Rd (Mutual Aid) REU	8
23-Oct	Training	Jonesville Elementary (Training)	5
24-Oct	Training	Department (Training)	12
27-Oct	PI Accident	US12/ Sweet Clover Hills (Fayette)	8
28-Oct	Clean Up	Department (Training)	12
30-Oct	Misc-Fire	1751 E Chicago Rd (Fayette)	9

Month	City	Scipio	Fayette	Mutual aid	Training/Meetings	Total
MONTH	CITY	Scipio	Fayette	Mutual aid	Training/Meeting	
JANUARY	6	3	1	3	3	16
FEBRUARY	5	0	2	8	3	18
MARCH	5	1	0	5	2	13
Quarter total						47
APRIL`	4	0	2	3	1	10
MAY	3	1	1	2	1	8
JUNE	7	0	5	3	5	20
Quarter total						38
JULY	4	1	0	2	3	10
AUGUST	4	3	2	7	3	19
SEPTEMBER	2	1	4	7	3	17
Quarter total						46
OCTOBER	3	0	5	5	4	17
NOVEMBER						0
DECEMBER`						0
Quarter total						17
YEAR TOTAL						148

Jonesville Dept of Public Works
 October 2020
 Monthly Report

	Maintenance	White Paint	Top Dirt	Yellow Paint	COLD MIX
STATE HIGHWAYS	0 HR DT 0 HR OT				0 Ton
MAJOR STREETS	0 HR DT 0 HR OT	1 Gal	.25 Yds.	0 Gal	0 Ton
LOCAL STREETS	2 HR DT 0 HR OT	0 Gal	3.25 Yds.	0 Gal	0 Ton
PARKING LOTS	0 HR DT 0 HR OT	0 Gal		0 Gal	0 Ton
POLICE STATION	0 HR OT	0 Gal		0 Gal	
FIRE DEPARTMENT	0 HR OT	0 Gal		0 Gal	
DPW DEPT	0 HR OT				
LDFA	0 HR OT	2 Gal's			
WATER	0 HR DT 0 HR OT				0 Ton
Cemetery	0 HR OT		5 Yds		

There were no call outs.

We have been doing the Yard Waste Collection Program.

We have been picking up leaves with the leaf vac.

We finished painting the cross walks around town.

The Rail Trail was mowed.

The small building at the Cemetery was demolished and top dirt and grass seed put down.

The water system at the Cemetery was winterized.

Superior Sweeping was in and swept all of the curbs around town.

The Transportation Asset Management report was turned into the State.

Mike Kyser

Jonesville Police Department

116 West Chicago Road
Jonesville, Michigan. 49250

911 Police Service Administration (517) 849-2101

FAX (517) 849-2520

ACTIVITY SUMMARY FOR OCTOBER 2020

Total reports written: 56

Assault and Battery: 1

Aggravated Assault: 1

Poss. Stolen Motor Vehicle: 1

Larceny from Building: 0

Drug Offense: 3

Driving Law Violations (MISD): 13

Non-Violent Domestic: 3

Malicious Destruction of Property: 0

Fraud: 1

Retail Fraud: 2

Obstructing Justice: 2

Public Roadway Accidents: 6

Private Property Accidents: 4

OWI: 0

Other Arrests: 14 (warrants, traffic-DWLS/Revoked, etc.)

Civil Matter/Family Disputes: 4

Medical Emergency: 2

Alarms: 0

Ordinance Violation: 0

Suspicious Situations: 5

Lost and Found Property: 2

General Assistance: 6

Traffic/Moving Violations: 137

Warrants Received from Prosecutor: 15

October Patrol Shift Coverage: 66%

NOVEMBER FOCUS

Walmart Shopping Detail

Part-Time Job Posting

**CITY OF JONESVILLE
CASH BALANCES**

	September-2020	BANK BALANCE
GENERAL FUND:		
General Fund Now Checking	101-000-001	78,664.27
General Fund CLASS Acct	101-000-007	1,375,061.94
General Fund Cemetery CLASS Acct	101-000-007.100	93,060.04
General Fund Alloc of Assets CLASS	101-000-007.200	413,409.27
MAJOR STREETS:		
Major Streets Now Checking	202-000-001	40,556.22
Major Streets CLASS Acct	202-000-007	391,724.49
LOCAL STREETS:		
Local Streets Now Checking	203-000-001	27,562.40
Local Streets CLASS Acct	203-000-007	758,483.14
STATE HIGHWAY:		
State Highway Now Checking	211-000-001	11,200.02
L.D.F.A.:		
LDFA Operating Now Checking	247-000-001	2,598.69
LDFA Operating CLASS Acct	247-000-007	2,077,433.69
D.D.A.:		
DDA Now Checking	248-000-001	1,961.03
DDA Operating CLASS Acct	248-000-007	173,906.55
SEWER FUND:		
Sewer Receiving Now Checking	590-000-001	75,033.23
Sewer Bond & Interest Checking	590-000-001.300	10.00
Sewer Receiving CLASS Acct	590-000-007	377,157.63
Sewer Plant Improv. CLASS Acct	590-000-007.200	1,219,510.66
WATER FUND:		
Water Receiving Now Checking	591-000-001	80,311.39
Water Receiving CLASS Acct	591-000-007	308,904.29
Water Plant Improvement CLASS Acct	591-000-007.100	384,645.93
Water Bond Reserve CLASS	591-000-007.200	12,228.46
Water RR&I Reserve CLASS	591-000-007.250	10,273.89
Water Tower Maint CLASS Acct	591-000-007.300	52,147.49
Water Maint CLASS Acct	591-000-007.400	32,208.36
MOTOR VEHICLE POOL:		
Motor Vehicle Pool Now Checking	661-000-001	7,595.03
Equip. Replace CLASS - Police Car	661-000-007.301	40,827.41
Equip. Replace CLASS - Fire Truck	661-000-007.336	214,576.92
Equip. Replace CLASS - DPW Equip	661-000-007.463	101,101.77
Equip. Replace CLASS - WWTP/Vactor	661-000-007.590	28,578.44
CURRENT TAX:		
Current Tax Checking	703-000-001	26,997.47
Current Tax Savings Account	703-000-002	185,152.85
PAYROLL FUND CHECKING:		
	750-000-001	6,508.39
GRAND TOTAL		8,609,391.36