




**CITY OF JONESVILLE
COUNCIL AGENDA
NOVEMBER 20, 2019 - 6:30 P.M.
CITY HALL**

- 1. CALL TO ORDER / PLEDGE OF ALLEGIANCE / A MOMENT OF SILENCE**
- 2. APPROVAL OF AGENDA**
- 3. 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.
- 4. PRESENTATIONS AND RECOGNITIONS**
 - A. Proclamation – Jonesville Lumber
- 5. PUBLIC HEARING AND SUBSEQUENT COUNCIL ACTION**
 - A. None
- 6. REPORTS AND RECOMMENDATIONS**
 - A. Receive June 30, 2019 Audit Report – Bailey, Hodshire & Co. P.C. [ROLL CALL][Action Item]
 - B. City, Village, and Township Revenue Sharing (CVTRS) Certification of Accountability and Transparency [Action Item]
 - C. Water System Improvement Project – Contract No. 1 Pay Request [Action Item]
 - D. Street and Cemetery Paving – Pay Request [Action Item]
 - E. Board and Commission Appointments [Action Item]
 - F. Service Agreement – Hillsdale County Equalization Department [Action Item]
 - G. Resolution 2019-21 – Recognition of Service [ROLL CALL][Action Item]
 - H. Update Ordinance No. 218 to No. 220 [Information Item]
 - I. Fiscal Year 2019-20 1st Quarter Budget Comparison [Information Item]
- 7. COUNCIL MINUTES**
 - A. Consider minutes of the October 16, 2019 Regular Meeting [Action Item]
- 8. ACCOUNTS PAYABLE**
 - A. Accounts Payable for November 2019 totalling \$297,942.68 [Action Item]
- 9. 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
- 10. ADJOURNMENT**



To: Jonesville City Council
From: Jeffrey M. Gray, City Manager 
Date: November 14, 2019
Re: Manager Report and Recommendations – November 20, 2019 Council Meeting

6. A. Receive June 30, 2019 Audit Report – Bailey, Hodshire & Co. P.C. [ROLL CALL] [Action Item]

Greg Bailey will present the June 30, 2019 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, 2019, 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."* Following the presentation, I would recommend a motion to receive the June 30, 2019 Audit Report, as presented. *Please refer to the enclosed Audit Report.*

6. B. City, Village, and Township Revenue Sharing (CVTRS) Certification of Accountability and Transparency [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, 2019 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.*

6. C. Water System Improvement Project – Contract No. 1 Pay Request [Action Item]

Attached is the third pay request for the Iron Removal Plant improvements from Parrish Excavating, Inc. Payment is for costs associated with work completed and equipment purchased to date and is in accordance with the bid for the project. Work this period includes building roofs, electrical and communications infrastructure. The request includes a 10% retainage, which will be paid upon satisfactory completion of the project. The project designer, Fleis and Vandenbrink, has reviewed and recommends payment in the amount of \$162,086.72. I recommend a motion to approve the pay request, as stated. *Please refer to the application for payment and progress estimate.*

6. D. Street and Cemetery Paving – Pay Request [Action Item]

Attached is the invoice for the paving completed on Salem Drive, Oak Street, and the Cemetery drives. The final expense of \$131,336.02 represents a savings of approximately \$6,000 under the bid price. Superintendent Kyser is satisfied with the quality of the work and the performance of the contractor, Michigan Paving and Materials Co. and recommends payment. I recommend a motion to approve payment of the invoice, as stated. *Please refer to the attached invoice.*

6. E. Board and Commission Appointments **[Action Item]**

Various Board and Commission appointments are necessary due to the expiration of terms in 2019. All new terms will run through the month of November. A motion to reappoint the following is recommended:

Board of Review: Larry Mix – Reappoint to a three-year term through 2022.

Cemetery Committee: Les Hutchinson and Mike Kyser – Reappoint to a three-year term through 2022.

Downtown Development Authority: Chris Fast, Don German, and Joe Ruden – Reappoint to a four-year term through 2023.

Local Development Finance Authority: Chellie Broesamle and Julie Games – Reappoint to a four-year term through 2023.

Planning Commission: Jim Ackerson, Jerry Drake, Mike Venturini – Reappoint to a three-year term through 2022.

Zoning Board of Appeals: Mike Venturini (Planning Commission Representative) – Reappoint to a three-year term through 2022.

Barb Smith and Ken Hodge are not seeking reappointment to the Cemetery Committee. Staff has received an application from Brenda Rathbun, City resident. I recommend a motion to appoint Brenda Rathbun to a three-year term on the Cemetery Committee through 2022. That will leave a vacancy on the Cemetery Committee. Staff has recently received the attached resignation from the LDFA from Alyssa Binkowski, Martinrea representative. Staff has reached out to the company regarding a potential replacement to complete her term ending in 2020. *Please refer to the attached application from Brenda Rathbun and resignation from Alyssa Binkowski.*

6. F. Service Agreement – Hillsdale County Equalization Department **[Action Item]**

A three-year agreement is attached for assessing related services. The contract includes a net increase of \$0.30 per parcel for services. This change will increase our fee for services by approximately \$315. The agreement also includes an option to pay for increased resolution for a planned aerial photograph fly-over. The resolution provided on the County GIS site has been sufficient to meet staff needs. I recommend a motion to approve the agreement, with the selection of Option 2, and authorize the Mayor and Clerk to execute the same. *Please refer to the proposed service agreement.*

6. G. Resolution 2019-21 – Recognition of Service **[ROLL CALL][Action Item]**

A reception will be held on the afternoon of Friday, December 13th at the Police Department for Corporal Frank Young's retirement. The attached proclamation would be presented at the reception on behalf of Council in recognition of Frank's record of service to the City. A motion and roll call vote are necessary to approve the resolution. *Please refer to the attached Resolution 2019-21.*

6. H. Update Ordinance No. 218 to No. 220 **[Information Item]**

Prior to publication of the recently approved amendment to the Zoning Ordinance that allows covered porch encroachments and electronic message signs, it was determined that the Ordinance had been inadvertently mis-numbered No. 218. An Ordinance No. 218 had previously been approved by Council. The ordinance has been since updated and was published with the amended number. No action is

required by Council; Attorney Lovinger has recommended that staff provide notice of the correction of the typographical error on the record. *A copy of Ordinance 220 is attached for reference.*

6. I. Fiscal Year 2019-20 1st Quarter Budget Comparison [Information Item]

The Fiscal Year 2019-20 three-month budget comparison (July 1, 2019-September 30, 2019) is attached. Where revenues or expenditures exceed the 25% level for the quarter, notes are provided. Overall, revenues and expenditures are tracking as expected. Finance Director Spahr can address any questions or comments at the meeting. *Please refer to the attached Budget Comparison.*

Correspondence:

- Comcast re: channel lineup and access to services



PROCLAMATION

The City of Jonesville wishes to
formally recognize and appropriately honor

Jonesville Lumber

for more than a century of service to the citizens of Jonesville.

For 100 years and five generations, the Graves family
has contributed to the growth and development of this city,
as well as the county, region, the State of Michigan,
and communities in surrounding states.

While accomplishing this notable milestone, you have provided
consistent, quality service to your customers
and demonstrated innovation in your industry.

On behalf of the people of the City of Jonesville,
the Jonesville City Council
hereby expresses its congratulations for your accomplishments
and offers its best wishes for
your continued success and prosperity.

JONESVILLE CITY COUNCIL

Gerald Arno, Mayor



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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, 2019, 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, 2019, 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 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 13, 2019, 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 13, 2019

City of Jonesville, Michigan
Management's Discussion and Analysis (MD&A)
For the year ended June 30, 2019

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, 2019. 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 \$13,606,616 (net position) at the close of this fiscal year. Net position at the beginning of the fiscal year totaled \$13,475,753, showing an increase of \$130,863 during the current year.
- The City's governmental funds reported total ending fund balance of \$2,516,915 of which \$1,573,492 is unassigned and unrestricted, and available for spending at the City's discretion. This compares to the prior year ending fund balance of \$2,261,391 showing an increase of \$255,524 during the current year.
- At the end of the current year, fund balance for the General Fund was \$1,573,492 or 152% of General Fund expenditures, (net of capital outlay totaling \$39,949). This is an increase of \$31,859 from last year's ending fund balance of \$1,541,633.

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, 2019

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 \$13,606,616 (net position) at the close of this fiscal year. Net position at the beginning of the fiscal year totaled \$13,475,753, showing an increase of \$130,863 over the prior year.

City of Jonesville, Michigan
Management's Discussion and Analysis (MD&A)
For the year ended June 30, 2019

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

NET POSITION

	Governmental Activities		Business-type Activities		Total Primary Government	
	2018	2019	2018	2019	2018	2019
Current Assets	\$ 2,740,652	\$ 2,946,465	\$ 2,071,006	\$ 2,231,630	\$ 4,811,658	\$ 5,178,095
Non-current Assets	5,899,531	5,640,793	6,748,134	6,818,359	12,647,665	12,459,152
Total Assets	<u>\$ 8,640,183</u>	<u>\$ 8,587,258</u>	<u>\$ 8,819,140</u>	<u>\$ 9,049,989</u>	<u>\$ 17,459,323</u>	<u>\$ 17,637,247</u>
Current Liabilities	\$ 259,115	\$ 264,511	\$ 138,296	\$ 175,894	\$ 397,411	\$ 440,405
Non-current Liabilities	629,794	499,101	2,956,365	3,091,125	3,586,159	3,590,226
Total Liabilities	<u>\$ 888,909</u>	<u>\$ 763,612</u>	<u>\$ 3,094,661</u>	<u>\$ 3,267,019</u>	<u>\$ 3,983,570</u>	<u>\$ 4,030,631</u>
Net Position:						
Net Investment in						
Capital Assets	\$ 5,203,406	\$ 5,071,826	\$ 3,712,613	\$ 3,650,339	\$ 8,916,019	\$ 8,722,165
Restricted	719,758	882,850	0	0	719,758	882,850
Unrestricted	1,828,110	1,868,970	2,011,866	2,132,631	3,839,976	4,001,601
Total Net Position	<u>\$ 7,751,274</u>	<u>\$ 7,823,646</u>	<u>\$ 5,724,479</u>	<u>\$ 5,782,970</u>	<u>\$ 13,475,753</u>	<u>\$ 13,606,616</u>

The City reported positive net position for governmental and business-type activities. Net position increased \$72,372 for governmental activities and increased \$58,491 for business-type activities; therefore, the City's overall financial position improved during fiscal year 2019.

City of Jonesville, Michigan
Management's Discussion and Analysis (MD&A)
For the year ended June 30, 2019

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	
	2018	2019	2018	2019	2018	2019
Program Revenue						
Charges for Services	\$ 126,860	\$ 154,740	\$1,001,344	\$1,011,057	\$1,128,204	\$1,165,797
Operating Grants and Contributions	503,081	519,654	0	0	503,081	519,654
Capital Grants and Contributions	229,616	0	124,195	54,135	353,811	54,135
General Revenue						
Property Taxes	752,449	704,680	0	0	752,449	704,680
State Shared Revenue	258,170	235,077	0	0	258,170	235,077
Unrestricted Investment Income	33,257	58,252	27,523	46,204	60,780	104,456
Other	29,807	30,009	33,838	29,428	63,645	59,437
Total Revenue	\$1,933,240	\$1,702,412	\$1,186,900	\$1,140,824	\$3,120,140	\$2,843,236
Expenses						
General Government	\$ 484,276	\$ 542,331	\$ 0	\$ 0	\$ 484,276	\$ 542,331
Public Safety	404,242	414,690	0	0	404,242	414,690
Economic & Community Development	11,975	13,273	0	0	11,975	13,273
Public Works	83,384	82,541	0	0	83,384	82,541
Streets, Highways, Drains	435,660	371,511	0	0	435,660	371,511
Sanitation	8,455	5,054	0	0	8,455	5,054
Culture & Recreation	79,178	74,602	0	0	79,178	74,602
Interest on Long-Term Debt	32,729	27,660	0	0	32,729	27,660
Depreciation - Unallocated	59,366	70,378	0	0	59,366	70,378
Water Utility	0	0	268,533	275,803	268,533	275,803
Sewer Utility	0	0	800,492	834,530	800,492	834,530
Total Expenses	\$1,599,265	\$1,602,040	\$1,069,025	\$1,110,333	\$2,668,290	\$2,712,373
Excess (deficiency)	\$ 333,975	\$ 100,372	\$ 117,875	\$ 30,491	\$ 451,850	\$ 130,863
Transfers	46,230	(28,000)	(46,230)	28,000	0	0
CHANGE IN NET POSITION	\$ 380,205	\$ 72,372	\$ 71,645	\$ 58,491	\$ 451,850	\$ 130,863

Governmental Activities increased the City's net position by \$72,372. This represents an increase from last year's change in net position.

Revenues from governmental activities totaled \$1,702,412. Property tax revenue represented the largest portion of those revenues (41.4%), operating grants and contributions was 30.5%, and state shared revenue was 13.8%.

The largest components of governmental activities' expenses were general government (33.8%), public safety (25.9%), and streets, highways, and drains (23.2%). General government consists of City Council, Administration, Motor Vehicle Pool, etc. Public safety includes police and fire.

Business-type Activities increased the City's net position by \$58,491. 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, 2019

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, 2019, the City's governmental funds reported combined ending fund balances of \$2,516,915. Of this total, approximately 62.5% 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 \$1,634,065, representing an increase of \$92,432. 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 \$137,877 in fund balance. The Local Street Fund experienced an increase of \$28,219 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 \$5,782,970 at June 30, 2019, an increase of \$58,491 from the previous fiscal year. The Motor Vehicle Pool's net position at the end of this fiscal year was \$820,431, a decrease of \$52,934 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 \$35,224. The difference represents a decrease in Property Taxes and State Shared Revenue, to adjust for the General Fund not receiving personal property tax reimbursements from the State of Michigan. The decrease between the appropriations originally budgeted and the final appropriations budget was \$26,024 (\$1,191,483 vs. \$1,165,459). There were minor increases in City Manager, Elections, General Office, Treasurer, Cemetery, Insurance, Promotions, Planning & Zoning, and Parks. Capital Outlay was \$39,949, which included the following: Cemetery Retaining Wall (\$15,710), Election Equipment (\$1,673) City Hall and Police Department Computers (\$5,602), Police Department in-car laptop (\$1,631), Fire Department SCBA bottles (\$8,710), Fire Department pagers (\$1,273), and DPW Building heater and shop door replacement (\$5,350).

City of Jonesville, Michigan
Management's Discussion and Analysis (MD&A)
For the year ended June 30, 2019

Capital Asset and Debt Administration

Capital assets at year-end were as follows:

	Governmental Activities		Business-type Activities		Primary Government	
	2018	2019	2018	2019	2018	2019
Land	\$ 204,995	\$ 204,995	\$ 2,061	\$ 2,061	\$ 207,056	\$ 207,056
Construction in Progress	\$ 0	\$ 0	\$ 0	\$ 257,261	0	257,261
Land Improvements	117,443	133,153	0	0	117,443	133,153
Buildings and Improvements	939,130	944,480	0	0	939,130	944,480
Facilities and Mains	0	0	14,323,562	14,372,638	14,323,562	14,372,638
Furniture and Equipment	892,428	911,317	626,986	754,990	1,519,414	1,666,307
Vehicles	1,368,908	1,386,745	0	0	1,368,908	1,386,745
Infrastructure	6,788,840	6,797,173	0	0	6,788,840	6,797,173
Less: Acc. Depreciation	(4,412,213)	(4,737,070)	(8,204,475)	(8,568,592)	(12,616,688)	(13,305,662)
Total Capital Assets, Net Of Depreciation	<u>\$ 5,899,531</u>	<u>\$ 5,640,793</u>	<u>\$ 6,748,134</u>	<u>\$ 6,818,358</u>	<u>\$ 12,647,665</u>	<u>\$ 12,459,151</u>

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

	Governmental Activities		Business-type Activities		Primary Government	
	2018	2019	2018	2019	2018	2019
General Government	\$ 701,000	\$ 565,000	\$ 0	\$ 0	\$ 701,000	\$ 565,000
Revenue Bonds	0	0	0	242,000	0	242,000
General Obligation Bonds	0	0	3,045,000	2,935,000	3,045,000	2,935,000
Total Long-Term Debt	<u>\$ 701,000</u>	<u>\$ 565,000</u>	<u>\$ 3,045,000</u>	<u>\$ 3,177,000</u>	<u>\$ 3,746,000</u>	<u>\$ 3,742,000</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 are monitoring 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 evaluation of all sanitary sewer collection and treatment facilities, documenting condition and prioritizing future needs is complete. Water Improvement upgrades are progressing.

The City's Master Plan and Code of Ordinances have recently been 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, 2019

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
ASSETS				
Current Assets				
Cash and Cash Equivalents	\$ 119,566	\$ 64,842	\$ 184,408	\$ 20,294
Investments	2,656,147	2,119,475	4,775,622	1,929,543
Accounts Receivable	129	34,413	34,542	0
Internal Balances	316	(316)	0	0
Due from Other Governmental Units	104,742	0	104,742	0
Inventory	5,081	3,553	8,634	0
Prepaid Expense	60,484	9,663	70,147	116
Total Current Assets	\$ 2,946,465	\$ 2,231,630	\$ 5,178,095	\$ 1,949,953
Noncurrent Assets				
Capital Assets - Not Depreciated	\$ 204,995	\$ 259,322	\$ 464,317	\$ 97,544
Other Capital Assets - Net of Depreciation	5,435,798	6,559,037	11,994,835	0
Total Noncurrent Assets	\$ 5,640,793	\$ 6,818,359	\$ 12,459,152	\$ 97,544
Total Assets	\$ 8,587,258	\$ 9,049,989	\$ 17,637,247	\$ 2,047,497
LIABILITIES				
Current Liabilities				
Accounts Payable	\$ 98,599	\$ 57,914	\$ 156,513	\$ 2,774
Internal Balances	122	(122)	0	0
Accrued Payroll	23,823	7,902	31,725	311
Customer Deposits	0	200	200	0
Interest Payable	3,967	0	3,967	0
Current Portion of Long-Term Debt	138,000	110,000	248,000	0
Total Current Liabilities	\$ 264,511	\$ 175,894	\$ 440,405	\$ 3,085
Noncurrent Liabilities				
Bonds Payable (net of discount)	\$ 427,000	\$ 3,058,020	\$ 3,485,020	\$ 0
Compensated Absences	72,101	33,105	105,206	0
Total Noncurrent Liabilities	\$ 499,101	\$ 3,091,125	\$ 3,590,226	\$ 0
Total Liabilities	\$ 763,612	\$ 3,267,019	\$ 4,030,631	\$ 3,085
NET POSITION				
Net Investment in Capital Assets	\$ 5,071,826	\$ 3,650,339	\$ 8,722,165	\$ 97,544
Restricted for:				
Streets	882,850	0	882,850	0
Unrestricted	1,868,970	2,132,631	4,001,601	1,946,868
Total Net Position	\$ 7,823,646	\$ 5,782,970	\$ 13,606,616	\$ 2,044,412

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

CITY OF JONESVILLE
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2019

	Program Revenues				Net (Expense) Revenue
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Primary Government:					
Governmental Activities:					
General Government	\$ 542,331	\$ 84,423	\$ 191,735	\$ 0	\$ (266,173)
Public Safety	414,690	57,887	0	0	(356,803)
Economic and					
Community Development	13,273	750	0	0	(12,523)
Public Works	82,541	0	0	0	(82,541)
Streets, Highways, and Drains	371,511	0	317,493	0	(54,018)
Sanitation	5,054	0	0	0	(5,054)
Culture and Recreation	74,602	11,680	10,426	0	(52,496)
Interest on Long-Term Debt	27,660	0	0	0	(27,660)
Depreciation - Unallocated ¹	70,378	0	0	0	(70,378)
Total Governmental Activities	<u>\$ 1,602,040</u>	<u>\$ 154,740</u>	<u>\$ 519,654</u>	<u>\$ 0</u>	<u>\$ (927,646)</u>
Business-type Activities:					
Water	\$ 275,803	\$ 313,137	\$ 0	\$ 0	\$ 37,334
Sewer	834,530	697,920	54,135	0	(82,475)
Total Business-type Activities	<u>\$ 1,110,333</u>	<u>\$ 1,011,057</u>	<u>\$ 54,135</u>	<u>\$ 0</u>	<u>\$ (45,141)</u>
Total Primary Government	<u>\$ 2,712,373</u>	<u>\$ 1,165,797</u>	<u>\$ 573,789</u>	<u>\$ 0</u>	<u>\$ (972,787)</u>
Component Units:					
Downtown Development Authority	\$ 160,194	\$ 0	\$ 2,500	\$ 0	\$ (157,694)
Local Development Finance Authority	57,313	0	0	0	(57,313)
Total Component Units	<u>\$ 217,507</u>	<u>\$ 0</u>	<u>\$ 2,500</u>	<u>\$ 0</u>	<u>\$ (215,007)</u>
Primary Government					
	Governmental	Business-type	Total	Component	
	Activities	Activities	Total	Units	
Change in Net Position:					
Net (Expense) Revenue	\$ (927,646)	\$ (45,141)	\$ (972,787)	\$ (215,007)	
General Revenue:					
Property Taxes Levied					
for General Purposes	\$ 704,680	\$ 0	\$ 704,680	\$ 0	
Property Taxes Captured	0	0	0	472,545	
State Shared Revenue	235,077	0	235,077	0	
Investment Income	58,252	46,204	104,456	41,173	
Miscellaneous	30,009	29,428	59,437	17,164	
Total General Revenue	<u>\$ 1,028,018</u>	<u>\$ 75,632</u>	<u>\$ 1,103,650</u>	<u>\$ 530,882</u>	
Excess (deficiency)	\$ 100,372	\$ 30,491	\$ 130,863	\$ 315,875	
Transfers	(28,000)	28,000	0	0	
Change in Net Position	<u>\$ 72,372</u>	<u>\$ 58,491</u>	<u>\$ 130,863</u>	<u>\$ 315,875</u>	
Net Position – Beginning	7,751,274	5,724,479	13,475,753	1,728,537	
Net Position – Ending	<u>\$ 7,823,646</u>	<u>\$ 5,782,970</u>	<u>\$ 13,606,616</u>	<u>\$ 2,044,412</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, 2019

	General	Major Streets	Local Streets	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash	\$ 49,165	\$ 41,523	\$ 20,045	\$ 7,791	\$ 118,524
Investments	1,530,475	197,617	627,133	0	2,355,225
Accounts Receivable	79	50	0	0	129
Due from Other Funds	1,882	0	1,960	0	3,842
Due from Other Governmental Units	50,213	36,771	12,672	5,086	104,742
Inventory	5,081	0	0	0	5,081
Prepaid Expenditures	59,601	0	0	0	59,601
Total Assets	<u>\$ 1,696,496</u>	<u>\$ 275,961</u>	<u>\$ 661,810</u>	<u>\$ 12,877</u>	<u>\$ 2,647,144</u>
LIABILITIES					
Accounts Payable	\$ 33,571	\$ 123	\$ 63,658	\$ 0	\$ 97,352
Due to Other Funds	7,432	1,344	37	504	9,317
Salaries Payable	21,428	616	1,494	22	23,560
Total Liabilities	<u>\$ 62,431</u>	<u>\$ 2,083</u>	<u>\$ 65,189</u>	<u>\$ 526</u>	<u>\$ 130,229</u>
FUND BALANCES					
Nonspendable	\$ 64,682	\$ 0	\$ 0	\$ 0	\$ 64,682
Restricted	0	273,878	596,621	12,351	882,850
Committed	0	0	0	0	0
Assigned	0	0	0	0	0
Unassigned	1,569,383	0	0	0	1,569,383
Total Fund Balances	<u>\$ 1,634,065</u>	<u>\$ 273,878</u>	<u>\$ 596,621</u>	<u>\$ 12,351</u>	<u>\$ 2,516,915</u>
Total Liabilities and Fund Balances	<u>\$ 1,696,496</u>	<u>\$ 275,961</u>	<u>\$ 661,810</u>	<u>\$ 12,877</u>	<u>\$ 2,647,144</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, 2019

Fund Balances - total governmental funds	\$ 2,516,915
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	10,377,863
Deduct: Accumulated depreciation	(4,737,070)
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	309,516
Deduct: Internal Service Fund liabilities	(2,510)
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	(565,000)
Deduct: Accrued interest on bonds and notes payable	(3,967)
Deduct: Compensated absences	(72,101)
Net position of governmental activities	\$ 7,823,646

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, 2019

	General	Major Streets	Local Streets	Other Governmental Funds	Total Governmental Funds
REVENUE					
Property Taxes	\$ 731,078	\$ 0	\$ 0	\$ 0	\$ 731,078
Licenses and Permits	2,529	0	0	0	2,529
State Shared Revenue	235,077	218,318	68,265	0	521,660
Charges and Fees	81,757	0	0	0	81,757
State Highway Contract	0	0	0	30,133	30,133
Recreation	22,106	0	0	0	22,106
Rents and Royalties	25,755	0	0	0	25,755
Cemetery Revenue	32,376	0	0	0	32,376
Contributions	2,540	0	0	57,510	60,050
Grants	0	24,817	7,751	0	32,568
Interest	38,183	4,005	16,062	1	58,251
Contributions from Component Units	99,118	0	0	0	99,118
Miscellaneous	3,481	655	895	0	5,031
Total Revenue	<u>\$ 1,274,000</u>	<u>\$ 247,795</u>	<u>\$ 92,973</u>	<u>\$ 87,644</u>	<u>\$ 1,702,412</u>
EXPENDITURES					
General Government	\$ 515,211	\$ 0	\$ 0	\$ 0	\$ 515,211
Public Safety	376,999	0	0	0	376,999
Economic & Community Development	13,273	0	0	0	13,273
Public Works	38,843	0	0	0	38,843
Streets, Highways, and Drains	36,812	64,355	131,690	26,152	259,009
Sanitation	5,054	0	0	0	5,054
Culture and Recreation	51,789	0	0	0	51,789
Capital Outlay	39,949	7,661	672	0	48,282
Debt Service					
Principal	0	0	0	136,000	136,000
Interest	0	0	0	28,568	28,568
Total Expenditures	<u>\$ 1,077,930</u>	<u>\$ 72,016</u>	<u>\$ 132,362</u>	<u>\$ 190,720</u>	<u>\$ 1,473,028</u>
REVENUE OVER (UNDER) EXPENDITURES	<u>\$ 196,070</u>	<u>\$ 175,779</u>	<u>\$ (39,389)</u>	<u>\$ (103,076)</u>	<u>\$ 229,384</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, 2019
(continued)

	General	Major Streets	Local Streets	Other Governmental Funds	Total Governmental Funds
OTHER FINANCING SOURCES (USES)					
Operating Transfers In	\$ 127,443	\$ 7,661	\$ 200,253	\$ 107,058	\$ 442,415
Operating Transfers Out	(231,081)	(49,563)	(132,645)	(2,986)	(416,275)
Total Other Financing Sources (Uses)	\$ (103,638)	\$ (41,902)	\$ 67,608	\$ 104,072	\$ 26,140
NET CHANGE IN FUND BALANCES	\$ 92,432	\$ 133,877	\$ 28,219	\$ 996	\$ 255,524
FUND BALANCES – Beginning	1,541,633	140,001	568,402	11,355	2,261,391
FUND BALANCES – Ending	\$ 1,634,065	\$ 273,878	\$ 596,621	\$ 12,351	\$ 2,516,915

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, 2019

Net changes in fund balances - total governmental funds \$ 255,524

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	48,282
Deduct: Depreciation expense	(381,672)

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. 20,637

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	136,000
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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	908
Add: Decrease in accrual for compensated absences	(7,307)

Change in net position of governmental activities	\$ 72,372
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The accompanying notes are an integral part of these financial statements.

CITY OF JONESVILLE
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2019

	Enterprise Funds		Total Enterprise Funds	Internal Service Funds
	Water	Sewer		
ASSETS				
Current Assets				
Cash	\$ 31,304	\$ 33,538	\$ 64,842	\$ 1,042
Investments	756,590	1,362,885	2,119,475	300,922
Accounts Receivable	12,547	21,866	34,413	0
Due from Other Funds	0	122	122	6,669
Inventory	2,871	682	3,553	0
Prepaid Expense	201	9,462	9,663	883
Total Current Assets	\$ 803,513	\$ 1,428,555	\$ 2,232,068	\$ 309,516
Noncurrent Assets				
Capital Assets - Not Depreciated	\$ 259,322	\$ 0	\$ 259,322	\$ 0
Other Capital Assets, Net of Accumulated Depreciation	1,230,471	5,328,566	6,559,037	513,425
Total Noncurrent Assets	\$ 1,489,793	\$ 5,328,566	\$ 6,818,359	\$ 513,425
Total Assets	\$ 2,293,306	\$ 6,757,121	\$ 9,050,427	\$ 822,941
LIABILITIES				
Current Liabilities				
Accounts Payable	\$ 15,986	\$ 41,928	\$ 57,914	\$ 1,247
Accrued Payroll	2,756	5,146	7,902	263
Due to Other Funds	316	0	316	1,000
Customer Deposits	100	100	200	0
Total Current Liabilities	\$ 19,158	\$ 47,174	\$ 66,332	\$ 2,510
Liabilities Payable from Restricted Assets				
Accrued Interest Payable	\$ 0	\$ 0	\$ 0	\$ 0
Bonds Payable - Current	0	110,000	110,000	0
Total Liabilities Payable from Restricted Assets	\$ 0	\$ 110,000	\$ 110,000	\$ 0
Noncurrent Liabilities				
Bonds Payable	\$ 242,000	\$ 2,825,000	\$ 3,067,000	\$ 0
Bond Discount	0	(8,980)	(8,980)	0
Compensated Absences	17,399	15,706	33,105	0
Total Noncurrent Liabilities	\$ 259,399	\$ 2,831,726	\$ 3,091,125	\$ 0
Total Liabilities	\$ 278,557	\$ 2,988,900	\$ 3,267,457	\$ 2,510
NET POSITION				
Net Investment in Capital Assets	\$ 1,247,793	\$ 2,402,546	\$ 3,650,339	\$ 513,425
Restricted by Bond Covenants	0	0	0	0
Unrestricted	766,956	1,365,675	2,132,631	307,006
Total Net Position	\$ 2,014,749	\$ 3,768,221	\$ 5,782,970	\$ 820,431

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, 2019

	Enterprise Funds		Total Enterprise Funds	Internal Service Funds
	Water	Sewer		
OPERATING REVENUE				
Sales	\$ 308,687	\$ 697,920	\$ 1,006,607	\$ 0
Equipment Rental	4,450	0	4,450	101,179
Other	14,413	15,015	29,428	16,701
Total Operating Revenue	<u>\$ 327,550</u>	<u>\$ 712,935</u>	<u>\$ 1,040,485</u>	<u>\$ 117,880</u>
OPERATING EXPENSES				
Sewage Disposal	\$ 0	\$ 437,951	\$ 437,951	\$ 0
Water Plant Operation	132,817	0	132,817	0
Water Distribution Expenses	56,072	0	56,072	0
Depreciation	86,914	277,204	364,118	73,571
Motor Vehicle Expense	0	0	0	65,012
Total Operating Expenses	<u>\$ 275,803</u>	<u>\$ 715,155</u>	<u>\$ 990,958</u>	<u>\$ 138,583</u>
OPERATING INCOME (LOSS)	<u>\$ 51,747</u>	<u>\$ (2,220)</u>	<u>\$ 49,527</u>	<u>\$ (20,703)</u>
NON-OPERATING REVENUE (EXPENSES)				
Interest Income	\$ 15,825	\$ 30,379	\$ 46,204	\$ 7,076
Interest Expense	0	(119,375)	(119,375)	0
Grants	0	54,135	54,135	0
Total Non-operating Revenue (Expense)	<u>\$ 15,825</u>	<u>\$ (34,861)</u>	<u>\$ (19,036)</u>	<u>\$ 7,076</u>
Income (Loss) Before Contributions and Transfers	<u>\$ 67,572</u>	<u>\$ (37,081)</u>	<u>\$ 30,491</u>	<u>\$ (13,627)</u>
CONTRIBUTIONS AND TRANSFERS				
Contributions from Other Governments	\$ 0	\$ 0	\$ 0	\$ 14,833
Transfers From Other Funds	0	75,000	75,000	29,167
Transfers To Other Funds	(21,500)	(25,500)	(47,000)	(83,307)
Total Contributions and Transfers	<u>\$ (21,500)</u>	<u>\$ 49,500</u>	<u>\$ 28,000</u>	<u>\$ (39,307)</u>
CHANGE IN NET POSITION	<u>\$ 46,072</u>	<u>\$ 12,419</u>	<u>\$ 58,491</u>	<u>\$ (52,934)</u>
NET POSITION – Beginning	<u>1,968,677</u>	<u>3,755,802</u>	<u>5,724,479</u>	<u>873,365</u>
NET POSITION – Ending	<u><u>\$ 2,014,749</u></u>	<u><u>\$ 3,768,221</u></u>	<u><u>\$ 5,782,970</u></u>	<u><u>\$ 820,431</u></u>

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, 2019

	Water	Sewer	Total Enterprise Funds	Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from customers	\$ 309,217	\$ 693,177	\$ 1,002,394	\$ 0
Cash received from interfund services provided	0	0	0	94,510
Cash payments to suppliers for goods and services	(105,828)	(186,261)	(292,089)	(46,998)
Cash payments to employees and professional contractors for services	(71,174)	(221,764)	(292,938)	(17,019)
Other operating receipts	14,413	15,015	29,428	16,701
Net cash provided (used) by operating activities	<u>\$ 146,628</u>	<u>\$ 300,167</u>	<u>\$ 446,795</u>	<u>\$ 47,194</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES				
Contributions from other governments	\$ 0	\$ 54,135	\$ 54,135	\$ 14,833
Transfers from other funds	0	75,000	75,000	29,167
Transfers to other funds	(21,500)	(25,500)	(47,000)	(83,307)
Net cash provided (used) by non-capital financing activities	<u>\$ (21,500)</u>	<u>\$ 103,635</u>	<u>\$ 82,135</u>	<u>\$ (39,307)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition and construction of capital assets	\$ (318,560)	\$ (115,784)	\$ (434,344)	\$ (74,652)
Revenue bonds issued	242,000	0	242,000	0
Principal paid on bonds and loans	0	(110,000)	(110,000)	0
Interest paid on bonds and loans	0	(118,876)	(118,876)	0
Net cash provided (used) by capital and related financing activities	<u>\$ (76,560)</u>	<u>\$ (344,660)</u>	<u>\$ (421,220)</u>	<u>\$ (74,652)</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Investment income	\$ 15,826	\$ 30,379	\$ 46,205	\$ 7,076
Net cash provided (used) by investment activities	<u>\$ 15,826</u>	<u>\$ 30,379</u>	<u>\$ 46,205</u>	<u>\$ 7,076</u>
NET INCREASE (DECREASE) IN CASH	\$ 64,394	\$ 89,521	\$ 153,915	\$ (59,689)
CASH AND CASH EQUIVALENTS - Beginning	723,500	1,306,902	2,030,402	361,653
CASH AND CASH EQUIVALENTS - Ending	<u>\$ 787,894</u>	<u>\$ 1,396,423</u>	<u>\$ 2,184,317</u>	<u>\$ 301,964</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES				
Operating income (loss)	\$ 51,747	\$ (2,220)	\$ 49,527	\$ (20,703)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	86,914	277,204	364,118	73,571
Changes in assets and liabilities:				
(Increase) decrease in accounts receivable	(3,920)	(4,888)	(8,808)	0
(Increase) decrease in due from other funds	0	145	145	(6,669)
(Increase) decrease in inventories	(1,003)	2,376	1,373	0
(Increase) decrease in prepaid expense	(4)	447	443	(43)
Increase (decrease) in accounts payable	11,464	24,761	36,225	68
Increase (decrease) in wages and benefits payable	801	694	1,495	(30)
Increase (decrease) in due to other funds	16	0	16	1,000
Increase (decrease) in customer deposits	0	0	0	0
Increase (decrease) in compensated absences	613	1,648	2,261	0
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>\$ 146,628</u>	<u>\$ 300,167</u>	<u>\$ 446,795</u>	<u>\$ 47,194</u>

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

CITY OF JONESVILLE
STATEMENT OF ASSETS AND LIABILITIES
AGENCY FUND
JUNE 30, 2019

ASSETS	
Cash	<u>\$ 16,137</u>
LIABILITIES	
Payroll deductions withheld	<u>\$ 16,137</u>

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

CITY OF JONESVILLE
 COMBINING STATEMENT OF NET POSITION
 COMPONENT UNITS
 JUNE 30, 2019

	<u>DDA</u>	<u>LDFA</u>	<u>Total Component Units</u>
ASSETS			
Current Assets			
Cash	\$ 5,009	\$ 15,285	\$ 20,294
Investments	191,373	1,738,170	1,929,543
Prepaid Expense	116	0	116
Total Current Assets	<u>\$ 196,498</u>	<u>\$ 1,753,455</u>	<u>\$ 1,949,953</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>\$ 196,498</u>	<u>\$ 1,850,999</u>	<u>\$ 2,047,497</u>
LIABILITIES			
Current Liabilities			
Accounts Payable	\$ 1,066	\$ 1,708	2,774
Accrued Payroll	251	60	311
Total Liabilities	<u>\$ 1,317</u>	<u>\$ 1,768</u>	<u>\$ 3,085</u>
NET POSITION			
Net Investment in Capital Assets	\$ 0	\$ 97,544	\$ 97,544
Unrestricted	195,181	1,751,687	1,946,868
Total Net Position	<u>\$ 195,181</u>	<u>\$ 1,849,231</u>	<u>\$ 2,044,412</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, 2019

	DDA	LDFA	Total Component Units
EXPENSES			
Downtown Development	\$ 36,170	\$ 0	\$ 36,170
Industrial Development	0	24,710	24,710
Contributions to City activities	124,024	32,603	156,627
Total Expenses	<u>\$ 160,194</u>	<u>\$ 57,313</u>	<u>\$ 217,507</u>
PROGRAM REVENUE			
Charges for Services	\$ 0	\$ 0	\$ 0
Operating Grants and Contributions	2,500	0	2,500
Capital Grants and Contributions	0	0	0
Total Program Revenue	<u>\$ 2,500</u>	<u>\$ 0</u>	<u>\$ 2,500</u>
NET (EXPENSE) REVENUE	<u>\$ (157,694)</u>	<u>\$ (57,313)</u>	<u>\$ (215,007)</u>
GENERAL REVENUE			
Property Taxes Captured	\$ 133,291	\$ 339,254	\$ 472,545
Land Rent	0	17,164	17,164
Investment Income	4,735	36,438	41,173
Other Income	0	0	0
Total General Revenue	<u>\$ 138,026</u>	<u>\$ 392,856</u>	<u>\$ 530,882</u>
CHANGE IN NET POSITION	<u>\$ (19,668)</u>	<u>\$ 335,543</u>	<u>\$ 315,875</u>
NET POSITION – Beginning	<u>214,849</u>	<u>1,513,688</u>	<u>1,728,537</u>
NET POSITION - Ending	<u><u>\$ 195,181</u></u>	<u><u>\$ 1,849,231</u></u>	<u><u>\$ 2,044,412</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, 2019

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, 2019

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, 2019

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, 2019

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, 2019

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, 2019

NOTE 3 – DEPOSITS AND INVESTMENTS (continued)

Deposits

Following are the components of the City’s bank deposits at June 30, 2019:

	Primary Government	Component Units
Cash on hand	\$ 450	\$ 0
Checking and savings accounts	200,095	20,294
	\$ 200,545	\$ 20,294

Investments

Following are the components of the City’s investments at June 30, 2019:

MBIA CLASS Investment Pool	\$ 4,775,622	\$ 1,929,543
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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, 2019, 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, 2019, the carrying amount of the City’s deposits was \$220,930 and the bank balance was \$288,459. Of this bank balance, \$250,000 was covered by federal depository insurance and \$38,459 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, 2019, 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, 2019

NOTE 4 – RECEIVABLES (continued)

A summary of the principal items of receivables follows:

	General Fund	Major Street	Local Street	Other Governmental Funds	Proprietary Funds	Total
State Revenue Sharing	\$ 39,855	\$ 36,771	\$ 11,494	\$ 0	\$ 0	\$ 88,120
Property Taxes	10,358	0	1,178	0	0	11,536
State Highway Contract	0	0	0	5,086	0	5,086
Utility customers	0	0	0	0	33,492	33,492
Other Receivables	79	50	0	0	921	1,050
Total	\$ 50,292	\$ 36,821	\$ 12,672	\$ 5,086	\$ 34,413	\$ 139,284

NOTE 5 - CAPITAL ASSETS

Capital asset activity for the fiscal year ended June 30, 2019, 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	\$ 117,443	\$ 15,710	\$ 0	\$ 133,153
Buildings & Improvements	939,130	5,350	0	944,480
Furniture & Equipment	892,428	18,889	0	911,317
Vehicles	1,368,908	74,652	(56,815)	1,386,745
Infrastructure	6,788,840	8,333	0	6,797,173
Less accumulated depreciation	(4,412,213)	(381,672)	56,815	(4,737,070)
Total capital assets being depreciated, net	\$ 5,694,536	\$ (258,738)	\$ 0	\$ 5,435,798
Total capital assets, net	\$ 5,899,531	\$ (258,738)	\$ 0	\$ 5,640,793
<u>Business-Type Activities</u>				
Capital assets not being depreciated				
Land	\$ 2,061	\$ 0	\$ 0	\$ 2,061
Construction in Progress	0	257,261	0	257,261
Total capital assets not being depreciated, net	\$ 2,061	\$ 257,261	\$ 0	\$ 259,322
Capital assets being depreciated				
Facilities & Mains	\$ 14,323,558	\$ 49,080	\$ 0	\$ 14,372,638
Machinery & Equipment	626,986	128,004	0	754,990
Less accumulated depreciation	(8,204,474)	(364,118)	0	(8,568,592)
Total capital assets being depreciated, net	\$ 6,746,070	\$ (187,034)	\$ 0	\$ 6,559,036
Total capital assets, net	\$ 6,748,131	\$ 70,227	\$ 0	\$ 6,818,358
PRIMARY GOVERNMENT				
Total capital assets, net	\$ 12,647,662	\$ (188,511)	\$ 0	\$ 12,459,151
COMPONENT UNITS				
Capital assets not being depreciated				
Land	\$ 97,544	\$ 0	\$ 0	\$ 97,544

CITY OF JONESVILLE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 5 - CAPITAL ASSETS (continued)

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

Governmental Activities:		Business-Type Activities:	
General Government	\$ 19,813	Water	\$ 86,914
Public Safety	37,691	Sewer	277,204
Public Improvements	43,698	Total	<u>\$ 364,118</u>
Streets, Highways and Drains	187,279		
Culture and Recreation	22,813		
Unallocated	70,378		
Total	<u>\$ 381,672</u>		

NOTE 6 - INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

The composition of interfund balances at June 30, 2019, is as follows:

Fund	Interfund Receivable	Fund	Interfund Payable
General Fund	\$ 25	Major Street	\$ 25
General Fund	37	Local Street	37
General Fund	504	State Highway	504
General Fund	316	Water	316
General Fund	1,000	Motor Vehicle Pool	1,000
Motor Vehicle Pool	5,350	General Fund	5,350
Motor Vehicle Pool	1,319	Major Street	1,319
Local Streets	1,960	General Fund	1,960
Sewer	122	General Fund	122
	<u>\$ 10,633</u>		<u>\$ 10,633</u>

Interfund transfers during the year consisted of the following:

	Transfer From							Total
	General Fund	Major Streets	Local Streets	State Highway	Sewer	Water	Motor Vehicle Pool	
Transfer to:								
General Fund	\$ 0	\$ 11,150	\$ 64,000	\$ 2,986	\$ 20,500	\$ 20,500	\$ 8,307	\$127,443
Major Streets	7,661	0	0	0	0	0	0	7,661
Local Streets	200,253	0	0	0	0	0	0	200,253
Debt Service	0	38,413	68,645	0	0	0	0	107,058
Sewer Fund	0	0	0	0	0	0	75,000	75,000
Motor Vehicle Pool	23,167	0	0	0	5,000	1,000	0	29,167
Total	<u>\$231,081</u>	<u>\$ 49,563</u>	<u>\$132,645</u>	<u>\$ 2,986</u>	<u>\$ 25,500</u>	<u>\$ 21,500</u>	<u>\$ 83,307</u>	<u>\$546,582</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, 2019

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 2018-19, 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 \$242,000 was drawn during the year for engineering on the project.

The following is a summary of changes in long-term debt for the year ended June 30, 2019:

	Balance 6/30/2018	Increases	Decreases	Balance 6/30/2019
Primary Government				
<i>Governmental Activities</i>				
North Parking Lot Bonds	\$ 306,000	\$ 0	\$ (46,000)	\$ 260,000
East Street Bonds	290,000	0	(55,000)	235,000
Murphy Street Bonds	105,000	0	(35,000)	70,000
Compensated Absences	64,794	7,307	0	72,101
Total Governmental Activities	<u>\$ 765,794</u>	<u>\$ 7,307</u>	<u>\$ (136,000)</u>	<u>\$ 637,101</u>
<i>Business-type Activities</i>				
Refunding Bonds – Sewer Fund	\$ 3,045,000	\$ 0	\$ (110,000)	\$ 2,935,000
Revenue Bonds - Water Fund	0	242,000	0	242,000
Compensated Absences	30,844	2,261	0	33,105
Total Business-type Activities	<u>\$ 3,075,844</u>	<u>\$ 244,261</u>	<u>\$ (110,000)</u>	<u>\$ 3,210,105</u>
Total Primary Government Long-Term Debt	<u>\$ 3,841,638</u>	<u>\$ 251,568</u>	<u>\$ (246,000)</u>	<u>\$ 3,847,206</u>

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

	Interest Rate(s)	Maturity Date	Current Portion
North Parking Lot Bonds	2.9% - 4.0%	5/1/2024	\$ 48,000
East Street Bonds	3.00% - 4.90%	5/1/2023	55,000
Murphy Street Bonds	3.50% - 3.90%	11/1/2020	35,000
Refunding Bonds – Sewer Fund	2.00% - 4.15%	1/1/2038	110,000
			<u>\$ 248,000</u>

CITY OF JONESVILLE
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2019

NOTE 7 - LONG-TERM DEBT (continued)

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>
2020	\$ 138,000	\$ 23,117	\$ 110,000	\$ 117,302
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
2025-2029	0	0	690,000	436,656
2030-2034	0	0	845,000	285,884
2035-2038	0	0	815,000	91,001
Total	<u>\$ 565,000</u>	<u>\$ 62,279</u>	<u>\$ 2,935,000</u>	<u>\$ 1,366,997</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	\$ 26,400	Salaries and wages	\$ 24,700
Street light electricity	5,304	Parking Lot Maintenance	14,000
Other	900	Improvements	27,814
		<u>Debt Service Fund</u>	
		Bond payments	57,510
TOTAL	<u>\$ 32,604</u>	TOTAL	<u>\$ 124,024</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 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 2018 was 16.388 mills. From this total, 4.6823 was transferred to the Local Streets Fund by vote of the City Council. The 2018 total state taxable value was approximately \$53,202,265 (\$49,345,829 ad valorem and \$3,856,436 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.

CITY OF JONESVILLE
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2019

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 2018-19 is as follows:

Asset Value - June 30, 2018	\$ 1,947,279
Employer Contributions	40,330
Employee Contributions	39,960
Investment Gain (Loss)	104,503
Distributions	<u>(63,528)</u>
Asset Value - June 30, 2019	<u><u>\$ 2,068,544</u></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.

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	\$ 5,081	\$ 0	\$ 0	\$ 0	\$ 0
Prepaid Expenditures	59,601	0	0	0	0
Restricted:					
Streets	0	202,390	596,621	12,351	0

NOTE 16 – SUBSEQUENT EVENTS

Management has evaluated subsequent events through November 13, 2019, the date on which the financial statements were available to be issued.

CITY OF JONESVILLE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

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 \$31,937.

NOTE 18 – UPCOMING ACCOUNTING PRONOUNCEMENTS

GASB Statement No. 87, *Leases*, was issued in June 2017 and will be effective for the City's 2021 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, 2019

	Budget Amounts		Actual	Actual
	Original	Final		Over (Under) Final Budget
REVENUE				
Property Taxes	\$ 794,934	\$ 727,325	\$ 731,078	\$ 3,753
Licenses and Permits	1,060	2,460	2,529	69
State Shared Revenue	259,389	229,389	235,077	5,688
Charges and Fees	58,846	76,346	81,757	5,411
Recreation	41,000	41,000	22,106	(18,894)
Rents and Royalties	23,000	23,000	25,755	2,755
Cemetery Revenue	17,000	29,000	32,376	3,376
Contributions	2,000	2,000	2,540	540
Interest	15,000	38,000	38,183	183
Contributions from Component Units	94,619	103,104	99,118	(3,986)
Miscellaneous	2,000	2,000	3,481	1,481
Total Revenue	<u>\$ 1,308,848</u>	<u>\$ 1,273,624</u>	<u>\$ 1,274,000</u>	<u>\$ 376</u>
EXPENDITURES				
General Government				
City Council	\$ 38,000	\$ 38,000	\$ 31,661	\$ (6,339)
City Manager	105,690	105,840	105,748	(92)
Elections	3,450	6,450	5,633	(817)
General Office	200,013	204,013	203,919	(94)
Board of Review	1,500	1,000	865	(135)
Treasurer	2,900	3,200	2,933	(267)
Data Processing	11,525	11,525	11,034	(491)
Assessor	22,100	22,100	22,088	(12)
City Hall	29,367	19,367	11,850	(7,517)
Cemetery	44,328	70,578	70,544	(34)
Freedom Memorial	2,550	1,150	637	(513)
Fringe Benefits	32,220	31,220	30,679	(541)
Insurance	14,000	17,000	16,855	(145)
Promotions	0	770	765	(5)

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, 2019
(continued)

	Budget Amounts		Actual	Actual
	Original	Final		Over (Under) Final Budget
Public Safety				
Police	304,274	296,730	294,735	(1,995)
Fire	86,795	84,845	82,264	(2,581)
Economic & Community Development				
Planning & Zoning	12,101	13,301	13,273	(28)
Public Works				
Parking Lots	18,515	18,515	14,138	(4,377)
Sidewalks	11,380	5,780	4,711	(1,069)
Other	18,370	20,120	19,994	(126)
Streets, Highways, and Drains				
Street Lighting	32,000	70,900	36,812	(34,088)
Sanitation				
Landfill	6,290	6,290	5,054	(1,236)
Culture and Recreation				
Recreation	44,515	44,515	30,392	(14,123)
Parks	14,125	21,125	16,976	(4,149)
Rail/Trail	9,275	9,275	4,421	(4,854)
Capital Outlay	126,200	41,850	39,949	(1,901)
Total Expenditures	<u>\$ 1,191,483</u>	<u>\$ 1,165,459</u>	<u>\$ 1,077,930</u>	<u>\$ (87,529)</u>
REVENUE OVER (UNDER) EXPENDITURES	<u>\$ 117,365</u>	<u>\$ 108,165</u>	<u>\$ 196,070</u>	<u>\$ 87,905</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	\$ 124,150	\$ 124,150	\$ 127,443	\$ 3,293
Operating Transfers Out	<u>(227,800)</u>	<u>(232,000)</u>	<u>(231,081)</u>	<u>919</u>
Total Other Financing Sources (Uses)	<u>\$ (103,650)</u>	<u>\$ (107,850)</u>	<u>\$ (103,638)</u>	<u>\$ 4,212</u>
NET CHANGE IN FUND BALANCES	\$ 13,715	\$ 315	\$ 92,432	\$ 92,117
FUND BALANCES - Beginning	<u>1,541,633</u>	<u>1,541,633</u>	<u>1,541,633</u>	<u>0</u>
FUND BALANCES - Ending	<u><u>\$ 1,555,348</u></u>	<u><u>\$ 1,541,948</u></u>	<u><u>\$ 1,634,065</u></u>	<u><u>\$ 92,117</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, 2019

	Budget Amounts		Actual	Actual
	Original	Final		Over (Under) Final Budget
REVENUE				
State Shared Revenue	\$ 202,167	\$ 202,167	\$ 218,318	\$ 16,151
Interest	750	750	4,005	3,255
Grants	0	0	24,817	24,817
Miscellaneous	0	0	655	655
Total Revenue	<u>\$ 202,917</u>	<u>\$ 202,917</u>	<u>\$ 247,795</u>	<u>\$ 44,878</u>
EXPENDITURES				
Street Construction	\$ 0	\$ 0	\$ 0	\$ 0
Routine Maintenance	61,000	68,700	50,461	(18,239)
Traffic Control	8,100	8,100	3,103	(4,997)
Winter Maintenance	21,865	21,865	18,452	(3,413)
Total Expenditures	<u>\$ 90,965</u>	<u>\$ 98,665</u>	<u>\$ 72,016</u>	<u>\$ (26,649)</u>
REVENUE OVER (UNDER) EXPENDITURES				
	<u>\$ 111,952</u>	<u>\$ 104,252</u>	<u>\$ 175,779</u>	<u>\$ 71,527</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ 0	\$ 7,700	\$ 7,661	\$ (39)
Transfers Out	(49,563)	(49,563)	(49,563)	0
Total Other Financing Sources (Uses)	<u>\$ (49,563)</u>	<u>\$ (41,863)</u>	<u>\$ (41,902)</u>	<u>\$ (39)</u>
NET CHANGE IN FUND BALANCES				
	\$ 62,389	\$ 62,389	\$ 133,877	\$ 71,488
FUND BALANCES - Beginning				
	<u>140,001</u>	<u>140,001</u>	<u>140,001</u>	<u>0</u>
FUND BALANCES - Ending				
	<u><u>\$ 202,390</u></u>	<u><u>\$ 202,390</u></u>	<u><u>\$ 273,878</u></u>	<u><u>\$ 71,488</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, 2019

	Budget Amounts		Actual	Actual
	Original	Final		Over (Under) Final Budget
REVENUE				
State Shared Revenue	\$ 63,605	\$ 63,605	\$ 68,265	\$ 4,660
Grants	0	0	7,751	7,751
Interest	6,000	12,800	16,062	3,262
Miscellaneous	1,000	1,000	895	(105)
Total Revenue	<u>\$ 70,605</u>	<u>\$ 77,405</u>	<u>\$ 92,973</u>	<u>\$ 15,568</u>
EXPENDITURES				
Street Construction	\$ 110,000	\$ 110,000	\$ 0	\$ (110,000)
Routine Maintenance	117,120	117,820	113,192	(4,628)
Traffic Control	2,464	2,464	474	(1,990)
Winter Maintenance	17,030	18,730	18,642	(88)
Administration	0	100	54	(46)
Total Expenditures	<u>\$ 246,614</u>	<u>\$ 249,114</u>	<u>\$ 132,362</u>	<u>\$ (116,752)</u>
REVENUE OVER (UNDER) EXPENDITURES	<u>\$ (176,009)</u>	<u>\$ (171,709)</u>	<u>\$ (39,389)</u>	<u>\$ 132,320</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ 194,800	\$ 195,500	\$ 200,253	\$ 4,753
Transfers Out	(127,645)	(132,645)	(132,645)	0
Total Other Financing Sources (Uses)	<u>\$ 67,155</u>	<u>\$ 62,855</u>	<u>\$ 67,608</u>	<u>\$ 4,753</u>
NET CHANGE IN FUND BALANCES	<u>\$ (108,854)</u>	<u>\$ (108,854)</u>	<u>\$ 28,219</u>	<u>\$ 137,073</u>
FUND BALANCES - Beginning	<u>568,402</u>	<u>568,402</u>	<u>568,402</u>	<u>0</u>
FUND BALANCES - Ending	<u><u>\$ 459,548</u></u>	<u><u>\$ 459,548</u></u>	<u><u>\$ 596,621</u></u>	<u><u>\$ 137,073</u></u>

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

CITY OF JONESVILLE
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2019

	Debt Service Fund	Special Revenue State Highway Fund	Total
ASSETS			
Cash	\$ 0	\$ 7,791	\$ 7,791
Due from Other Governmental Units	0	5,086	5,086
Total Assets	<u>\$ 0</u>	<u>\$ 12,877</u>	<u>\$ 12,877</u>
LIABILITIES			
Due to Other Funds	\$ 0	\$ 504	\$ 504
Salaries Payable	0	22	22
Total Liabilities	<u>\$ 0</u>	<u>\$ 526</u>	<u>\$ 526</u>
FUND BALANCE			
Nonspendable	\$ 0	\$ 0	\$ 0
Restricted	0	12,351	12,351
Committed	0	0	0
Assigned	0	0	0
Unassigned	0	0	0
Total Fund Balances	<u>\$ 0</u>	<u>\$ 12,351</u>	<u>\$ 12,351</u>
Total Liabilities and Fund Balances	<u>\$ 0</u>	<u>\$ 12,877</u>	<u>\$ 12,877</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, 2019

	Debt Service Fund	State Highway Fund	Total
REVENUE			
State Highway Contract	\$ 0	\$ 30,133	\$ 30,133
Contribution from Component Units	57,510	0	57,510
Interest Income	0	1	1
Total Revenue	<u>\$ 57,510</u>	<u>\$ 30,134</u>	<u>\$ 87,644</u>
EXPENDITURES			
Streets, Highways, Drains			
Routine Maintenance	\$ 0	\$ 13,407	\$ 13,407
Traffic Control	0	270	270
Winter Maintenance	0	12,475	12,475
Debt Service			
Principal	136,000	0	136,000
Interest	28,568	0	28,568
Total Expenditures	<u>\$ 164,568</u>	<u>\$ 26,152</u>	<u>\$ 190,720</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>\$ (107,058)</u>	<u>\$ 3,982</u>	<u>\$ (103,076)</u>
OTHER FINANCING SOURCES (USES)			
Operating Transfers In	\$ 107,058	\$ 0	\$ 107,058
Operating Transfers Out	0	(2,986)	(2,986)
Total Other Financing Sources (Uses)	<u>\$ 107,058</u>	<u>\$ (2,986)</u>	<u>\$ 104,072</u>
NET CHANGES IN FUND BALANCES	<u>\$ 0</u>	<u>\$ 996</u>	<u>\$ 996</u>
FUND BALANCES - Beginning	0	11,355	11,355
FUND BALANCES - Ending	<u><u>\$ 0</u></u>	<u><u>\$ 12,351</u></u>	<u><u>\$ 12,351</u></u>

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



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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, 2019, 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 13, 2019.

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 13, 2019

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

Issued under authority of 2019 Public Act 56. 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 2019 Public Act 56. 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, 2019**, (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 302015		Contact E-Mail Address manager@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 6/30/2020	
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 2019 Public Act 56, 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 11/25/2019	

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](#)
- [Pay a Bill](#)
- [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

City of Jonesville – (1) Full Time Police Officer AND (1) Part-Time Police Officer/Immediate Opening

The City of Jonesville is seeking positive, self-motivated, conscientious individuals to serve as a police officer. These positions are well suited for new officers as well as police officers with previous experience who want to work in a friendly, small town environment. All equipment, including ballistic vest is furnished. For more information, [click here](#).

Water Meter Exchange

The City of Jonesville is working with technicians from [HydroCorp](#) to perform the citywide water meter exchange program! In the upcoming weeks you will be receiving a postal notice or text message providing you with a reference code. You can visit www.WaterMeterInstall.com to schedule your meter exchange appointment. For more detailed information, [click here](#).

Water System Improvements

The City of Jonesville will be completing improvements to the public water system during 2019 and 2020. This project will be improvements to the Iron Removal Plant and upgrading the meter reading technology. For more detailed information, please [click here](#).

Fall Leaf Collection

The City of Jonesville will collect fall leaves for City residents, beginning Tuesday, October 15th. The Department of Public Works (DPW) will make several passes through town with the leaf vac, with the final collection scheduled for the week of November 11th. For more detailed information and to view a map of the collection areas, [click here](#).

Sunset View 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. For more information, please [click here](#).

City of Jonesville

265 E Chicago Street
Jonesville MI 49250

(517) 849-2104

(517) 849-9037

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

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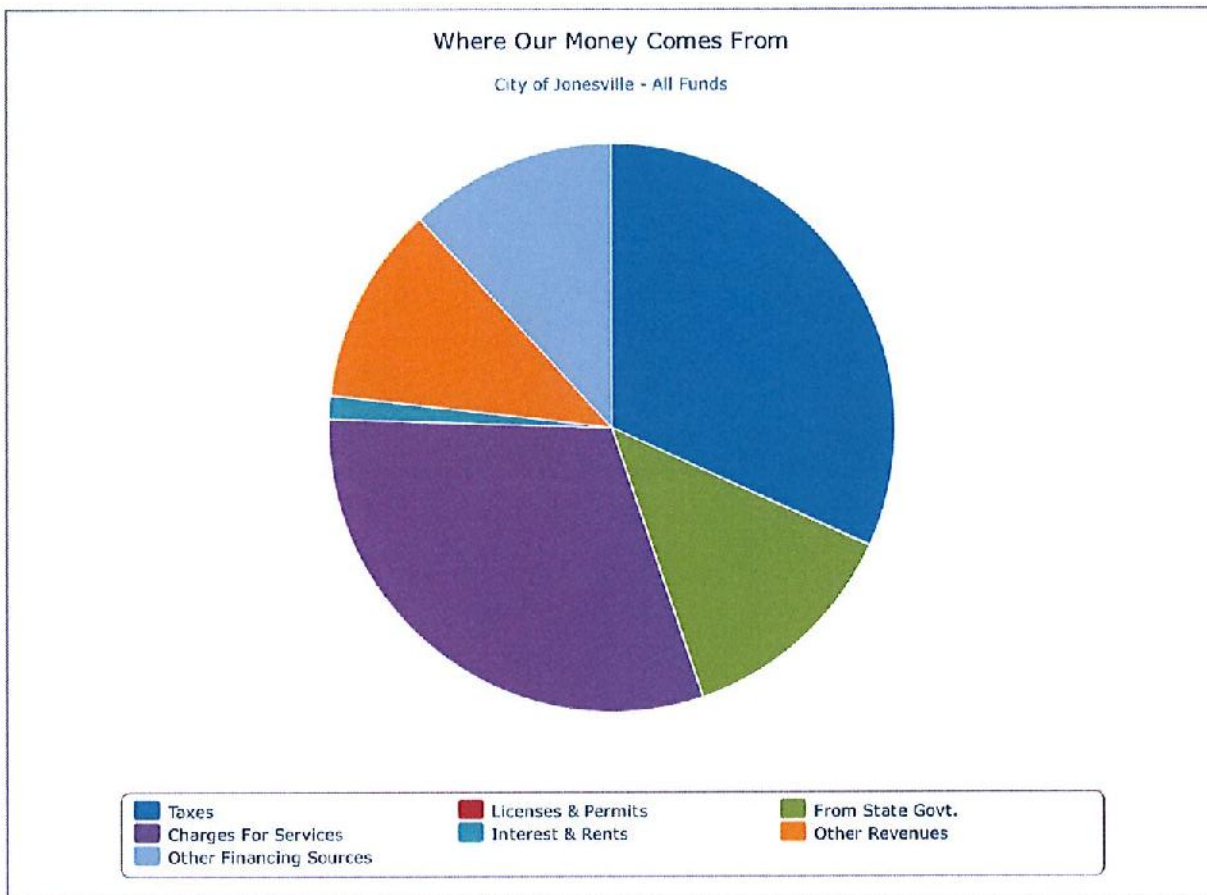




City of Jonesville

Municipal Dashboard and CVTRS Information

For Fiscal Year 2019, 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, 2018 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 2021 Budget Projection Report](#)

[City of Jonesville Fiscal Year 2020 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](#)

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Weather Forecast

Forecast For: [Fayette Township, MI](#)



43°F

Current: Partly Sunny
Wind: 16 mph West
Humidity: 39

Monday	Tuesday	Wednesday	Thursday
Partly Cloudy	Partly Sunny	Cloudy	Snow
52° 36°	44° 28°	41° 30°	34° 22°

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](#)

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Municipal Performance Dashboard

Fiscal Stability

	2018	2019	Progress
Annual general fund expenditures per capita <i>Notes: 2019: Cemetery retaining wall/computer replacements</i>	\$550	\$587	↑
Fund balance as a percent of annual general fund expenditures	124.1%	123.2%	↓
Unfunded other post employment benefits (OPEB) liability as a percent of annual general fund revenue <i>Notes: 2018: No post-employment benefits are offered to retirees.</i>	0%	0%	→
Debt burden per capita	\$366	\$310	↓
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	→

Public Safety

	2017	2018	Progress
Violent crimes per thousand <i>Notes: 2018: 10</i>	1.8	4.4	↑
Property crimes per thousand <i>Notes: 2018: 84</i>	25	37	↑
Traffic injuries or fatalities <i>Notes: 2018: 12 injuries/4 fatalities</i>	20	16	↓

Economic Strength

	2018	2019	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/Fall Oak and Salem 2018: Mill & Fall Adrian/Jermaine/Jonesville</i>	25.0	25.0	→

Quality of Life

	2018	2019	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	5%	5%	↓
Acres of park per thousand residents	3.5	3.5	→
Percent of community with curbside recycling	100%	100%	→

- ↓ 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.

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Debt Service Requirements

Local Government Name: CITY OF JONESVILLE
 Local Unit Code: 302015
 Current Fiscal Year End Date: 30-Jun-20

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
6/30/2020	\$ 35,000	\$ 2,047	3.9%	\$ 37,047
6/30/2021	\$ 35,000	\$ 682	3.9%	\$ 35,682
Totals	\$ 70,000	\$ 2,729		\$ 72,729

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
6/30/2020	\$ 55,000	\$ 11,170	4.6%	\$ 66,170
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	\$ 235,000	\$ 28,570		\$ 263,570

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

Years Ending	Principal	Interest	Int Rate	Total
6/30/2020	\$ 48,000	\$ 9,900	3.6%	\$ 57,900
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	\$ 260,000	\$ 30,980		\$ 290,980

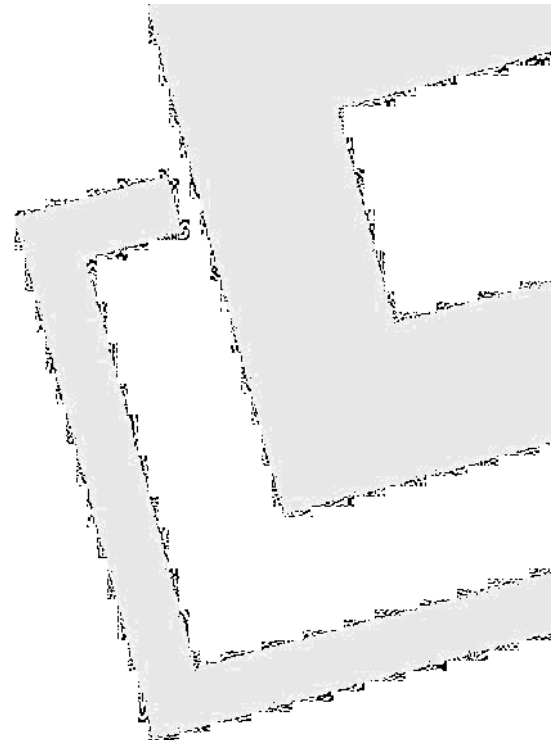
VILLAGE (CITY) OF JONESVILLE SEWER REFUNDING BONDS
 Paid through service charge revenue
 4/14/2014
\$3,485,000

Years Ending	Principal	Interest	Int Rate	Total
6/30/2020	\$ 110,000	\$ 117,301	2.500%	\$ 227,301
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	\$ 2,935,000	\$ 1,366,996		\$ 4,301,996

Projected Budget Report

Local Government Name: CITY OF JONESVILLE
Local Unit Code: 302015
Current Fiscal Year End Date: 30-Jun-20
Fund Name: GENERAL FUND

REVENUES	Fiscal Year 2019	Percent Change	Fiscal Year 2020	Assumptions
Property Taxes	\$ 722,083	1 %	\$ 730,000	Stable property values
Other Taxes	\$ 2,000	-	\$ 2,000	
State Revenue Sharing	\$ 339,389	-	\$ 230,000	Historical trend
Charges for Services	\$ 55,192	1 %	\$ 55,744	Historical trend
Recreation	\$ 41,000	-	\$ 41,000	Based on fees and participation
Cemetery/Freedom Memorial	\$ 19,000	-	\$ 32,000	
Fines & Fees	\$ 25,700	-	\$ 25,700	Historical trend
Licenses & Permits	\$ 1,560	-	\$ 1,560	Historical trend
Interest and Rents	\$ 16,160	1 %	\$ 16,322	Historical trend
Grant Revenues	\$ -	-	\$ -	
Other Revenues	\$ -	-	\$ -	Historical trend
Interfund Transfers (In)	\$ 145,769	-	\$ 145,769	Historical trend
Total Revenues	\$ 1,367,854		\$ 1,280,095	
EXPENDITURES				
City Council	\$ 38,380	1 %	\$ 32,000	Historical trend
City Manager	\$ 106,747	1 %	\$ 107,000	Historical trend
Elections	\$ 2,000	-	\$ 4,000	Aug/Nov 2020 elections
General Office	\$ 202,013	1 %	\$ 207,000	Historical trend
Board of Review	\$ 1,515	-	\$ 1,000	Historical trend
Treasurer	\$ 2,929	1 %	\$ 3,000	Historical trend
Assessor	\$ 22,321	-	\$ 22,321	Historical trend
Data Processing/Computer Dept	\$ 12,000	-	\$ 12,000	Historical trend
City Hall	\$ 45,316	-	\$ 20,000	Historical trend
Cemetery	\$ 34,461	1 %	\$ 34,806	Historical trend
Freedom Memorial	\$ 2,576	-	\$ 1,200	Historical trend
Police Department	\$ 331,052	-	\$ 320,000	Historical trend
Fire Department	\$ 115,678	-	\$ 115,678	Historical trend
Planning & Zoning Commissions	\$ 1,222	1 %	\$ 1,234	Historical trend
Parking Lots	\$ 18,700	-	\$ 18,700	Historical trend
Sidewalks	\$ 1,494	1 %	\$ 1,509	Historical trend
Department of Public Works	\$ 18,554	1 %	\$ 18,739	Historical trend
Street Lighting	\$ 32,320	1 %	\$ 35,000	Historical trend
Sanitary Land Fill	\$ 6,353	-	\$ 6,250	Historical trend
Recreation Department	\$ 44,515	-	\$ 41,000	Based on participation
Parks	\$ 24,366	-	\$ 21,000	Historical trend
Rail Trail	\$ 9,368	-	\$ 9,000	Historical trend
Fringe Benefits	\$ 32,542	1 %	\$ 31,000	DPW paid time off
Insurance	\$ 12,000	-	\$ 16,000	Historical trend
Contributions to Local Streets	\$ 12,000	-	\$ 200,000	Property taxes
Total Expenditures	\$ 1,130,421		\$ 1,279,437	
Net Revenues (Expenditures)	\$ 237,432		\$ 658	
Beginning Fund Balance	\$ 1,349,782		\$ 1,587,214	
Ending Fund Balance	\$ 1,587,214		\$ 1,587,872	



November 12, 2019

Mr. Rick Mahoney
Water and Wastewater Superintendent
City of Jonesville
265 E Chicago Street
Jonesville, MI 49250

RE: USDA Water System Improvements Project
Contract 1: Water Treatment Plant Improvements
Parrish Excavating, Inc. Pay Application No. 3

Dear Rick,

Enclosed please find Application for Payment No. 3 for the referenced project from Parrish Excavating, Inc., in the amount of \$162,086.72 for work completed through August 2019.

We have reviewed the Application for Payment and recommend the City approve payment to the contractor in the amount specified above.

If you have any questions regarding the Application for Payment, please contact us.

Sincerely,

FLEIS & VANDENBRINK ENGINEERING, INC.

A handwritten signature in blue ink, appearing to read "Mike Vander Ploeg", is located below the typed name.

Mike Vander Ploeg, P.E.
Project Engineer

Enclosure

2960 Lucerne Drive SE
Grand Rapids, MI 49546
P: 616.977.1000
F: 616.977.1005

Contractor's Application for Payment No.

THREE


Application Period: September 26, 2019 - October 25, 2019		Application Date: 10/25/2019
To (Owner): City of Jonesville	From (Contractor): Parrish Excavating, Inc.	Via (Engineer): Fleis & Vandenbrink
Project: USDA Water System Improvements Project	Contract: Mark Diamond	
Owner's Contract No.:	Contractor's Project No.: 19-074	Engineer's Project No.: 833560

**Application For Payment
Change Order Summary**


Approved Change Orders				
Number	Additions	Deductions		
CO #1		\$41,908.00	1. ORIGINAL CONTRACT PRICE..... \$ <u>\$1,920,128.00</u>	
			2. Net change by Change Orders..... \$ <u>-\$41,908.00</u>	
			3. Current Contract Price (Line 1 ± 2)..... \$ <u>\$1,878,220.00</u>	
			4. TOTAL COMPLETED AND STORED TO DATE (Column F on Progress Estimate)..... \$ <u>\$282,286.36</u>	
			5. RETAINAGE:	
			a. X <u>10%</u> Work Completed..... \$ <u>\$28,228.64</u>	
			b. X <u> </u> Stored Material..... \$ <u> </u>	
			c. Total Retainage (Line 5a + Line 5b)..... \$ <u>\$28,228.64</u>	
			6. AMOUNT ELIGIBLE TO DATE (Line 4 - Line 5c)..... \$ <u>\$254,057.72</u>	
			7. LESS PREVIOUS PAYMENTS (Line 6 from prior Application)..... \$ <u>\$91,971.00</u>	
			8. AMOUNT DUE THIS APPLICATION..... \$ <u>\$162,086.72</u>	
			9. BALANCE TO FINISH, PLUS RETAINAGE (Column G on Progress Estimate + Line 5 above)..... \$ <u>\$1,716,133.28</u>	
TOTALS		\$41,908.00		
NET CHANGE BY CHANGE ORDERS		-\$41,908.00		

Contractor's Certification

The undersigned Contractor certifies that to the best of its knowledge: (1) all previous progress payments received from Owner on account of Work done under the Contract have been applied on account to discharge Contractor's legitimate obligations incurred in connection with Work covered by prior Applications for Payment; (2) title of all Work, materials and equipment incorporated in said Work or otherwise listed in or covered by this Application for Payment will pass to Owner at time of payment free and clear of all Liens, security interests and encumbrances (except such as are covered by a Bond acceptable to Owner indemnifying Owner against any such Liens, security interest or encumbrances); and (3) all Work covered by this Application for Payment is in accordance with the Contract Documents and is not defective.

By:  Date: 11/11/19

Payment of: \$ 162,086.72
(Line 8 or other - attach explanation of the other amount)

is recommended by:  11/12/2019
(Engineer) (Date)

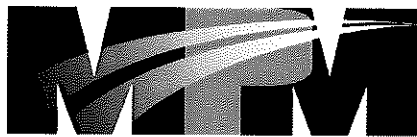
Payment of: \$ _____
(Line 8 or other - attach explanation of the other amount)

is approved by: _____
(Owner) (Date)

Approved by: _____
Funding Agency (if applicable) (Date)

	A	B	C	D	E	F	G	H	I	J	K	L
1	Progress Estimate - Lump Sum Work										Contractor's Application	
2												
3	For (Contract): City of Jonesville - Water System Improvements Project, Contract 1					#19-074		Application Number: 3				
4												
5	Application Period: 09/26/19 - 10/25/19					Application Date: 10/25/2019						
6												
7												
8												
9				Work Completed				E	F		G	
10	A		B	C		D	E	F	G			
11	Specification Section No.	Description		Scheduled Value (\$)	From Previous Application (C+D)	This Period	Materials Presently Stored (not in C or D)	Total Completed and Stored to Date (C + D + E)	% (F / B)	Balance to Finish (B - F)		
12	Div. 01	Mobilization		\$43,950.00	\$5,000.00			\$5,000.00	11.4%			
13	Div. 01	Bonds & Insurance		\$19,760.00	\$19,760.00			\$19,760.00	100.0%			
14	Div. 01	General Conditions		\$89,600.00		\$12,750.00		\$12,750.00	14.2%			
15	Div. 02	Bldg/M/E/Demolition		\$104,360.00		\$13,500.00		\$13,500.00	12.9%			
16	Div. 03	Site Concrete		\$15,937.00								
17	Div. 04	Masonry		\$19,100.00								
18	Div. 06	General Trades		\$19,326.00								
19	Div. 07	Roofing & Sheet Metal		\$38,187.00		\$38,187.00		\$38,187.00	100.0%			
20	Div. 08	Openings		\$49,750.00								
21	Div. 09	Finishes		\$49,086.00								
22	Div. 10	Specialties		\$2,800.00								
23	Div. 22 & 23	Building Plumbing & HVAC		\$27,800.00	\$1,000.00		\$7,000.00	\$8,000.00	28.8%			
24	Div. 26	Building Electrical		\$59,978.00								
25	Div. 26	Electrical Equipment		\$89,978.00			\$13,085.00	\$13,085.00	14.5%			
26	Div. 31	SESC		\$5,000.00								
27	Div. 31	Earthwork		\$76,220.00								
28	Div. 32	Asphalt Paving		\$11,000.00								
29	Div. 32	Restoration		\$5,000.00								
30	Div. 33	Yard Piping		\$97,000.00								
32	Div. 40	Process Piping & Valves		\$434,290.00	\$1,000.00		\$33,135.00	\$34,135.00	7.9%			
33	Div. 40	Instrumentation		\$74,044.00								
34	Div. 43	Chemical Feed Equipment		\$37,718.00	\$1,500.00			\$1,500.00	4.0%			
35	Div. 46	Iron Removal Vessels		\$404,800.00	\$73,930.00			\$73,930.00	18.3%			
36	Div. 46	Well Modifications		\$58,836.00		\$33,918.00		\$33,918.00	57.6%			
37	Div. 46	Well Evaluation & Rehab		\$2,000.00								
38	Electrical Allow.	Electrical Service Allowance		\$30,000.00		\$20,654.00		\$20,654.00	68.8%			
39	Gas Allow.	Gas Service Allowance		\$5,000.00								
40	OSI Allow.	Owner System Integrator Allowance		\$55,000.00								
41	Comm. Allow.	Communication Service Allowance		\$12,000.00		\$7,867.36		\$7,867.36	65.6%			
42	Alt #3	Deductible Alt. 3, High Service Pump No. 1		(\$17,392.00)								
43	CO #1	Change Order No 1		(\$41,908.00)								
44												
45												
46												
47												
48												
49												
50												
51												
52	Totals			\$1,878,220.00	\$102,190.00	\$126,876.36	\$53,220.00	\$282,286.36				

RECEIVED
NOV 04 2019



MICHIGAN PAVING & MATERIALS CO

A CRH COMPANY

INVOICE

TO: City of Jonesville

Date: 10/31/2019

265 E. Chicago Street
Jonesville, MI 49250

Invoice # 1

Customer ID: 16617

Area Manager:	MPM Job #:	Payment Terms
Dave Thompson	90-6166	Net 30
		ASAP

QTY	UOM	DESCRIPTION	UNIT PRICE	LINE TOTAL
		2019 Street & Cemetary Paving Project:		
		Salem Drive		
2700	SYD	Cold Milling: 1.5 Inches	\$ 1.85	\$ 4,995.00
265.00	TON	HMA: 5E1, PG 58-28, 1.5 Inches	\$ 92.51	\$ 24,515.15
15.00	TON	Shoulder Gravel: 23A	\$ 50.00	\$ 750.00
		Oak Street		
3825	SYD	Cold Milling: 2 Inches	\$ 1.85	\$ 7,076.25
424.15	TON	HMA: 5E1, 58-28, 2 Inches	\$ 92.51	\$ 39,238.12
34.82	TON	Shoulder Gravel: 23A	\$ 50.00	\$ 1,741.00
		Cemetary Drives		
	TON	HMA Cap: 5E1, PG 58-28, 2 Inches	\$ 95.00	\$ -
1864	SYD	Cold Milling: 2 Inches	\$ 1.85	\$ 3,448.40
158.00	TON	HMA Base: LVSP, 58-28, 1.5 Inches	\$ 92.20	\$ 14,567.60
321.10	TON	HMA: 5E1, 58-28, 1.5 Inches	\$ 95.00	\$ 30,504.50
		Mobilization & Traffic Control		
1.00	LS	Mobilization	\$ 2,500.00	\$ 2,500.00
1.00	LS	Traffic Control	\$ 2,000.00	\$ 2,000.00
				\$ -
		TOTAL		\$ 131,336.02

Central Region

Lansing
16777 Wood Road
Lansing, MI 48906

Jackson
1600 N. Elm Avenue
Jackson, MI 49204

Grand Region

Comstock Park
3566 Millcreek Avenue
Comstock Park, MI 49321

Grand Rapids
1100 Market Avenue SW
Grand Rapids, MI 49503

Southwest Region

Kalamazoo
2300 Glendenning Road
Kalamazoo, MI 49003

Paw Paw
46046 Red Arrow Highway
Paw Paw, MI 49079

Make all checks payable to Michigan Paving & Materials Co.
Thank you for your business!

RECEIVED
NOV 12 2019

**JONESVILLE CITY BOARDS & COMMITTEE
APPLICATION FOR APPOINTMENT**

BY: _____

Board or Committee to which appointment is desired. (If more than one, please list in order of preference.)

Cemetery Committee

1. Name Brenda S. Rathbun 2. Occupation retired RN

3. Employer _____ 4. Email address brendarathbun@att.net

5. Home Address 410 West St. Jonesville, MI 49250
Street City Zip

6. Home Telephone 849-9047 7. ^{cell} Business Phone 517-320-3498

8. Length of residency in Jonesville 46 yrs.

9. List other community organizations/commissions that you are a member.

10. Please indicate below the background or experience you have that will be of value if you are appointed. Also, indicate any reasons for desiring to serve on the requested board or committee.

(Please continue on reverse side if needed and be sure to sign and date. Please attach resume or other pertinent information if so desired.)

Nov 1, 2019
Date of Application

Brenda S Rathbun
Signature

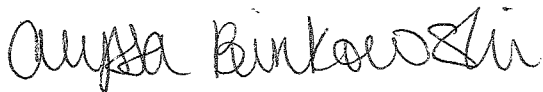
PLEASE RETURN THIS APPLICATION TO: City of Jonesville
265 E. Chicago Street
Jonesville, MI 49250
Phone: 517-849-2104
Fax: 517-849-9037

LDFA Board,

Effective today, please accept my resignation from the LDFA Board. I have accepted a new position outside of Martinrea Jonesville. I have enjoyed the time I have spent on this board. As part of the Jonesville community, it is great to be able to see the positive changes that this board puts into place that better the community as a whole.

I wish you all the best of luck in the future and appreciate the experience I have gained through my association with you.

Sincerely,

A handwritten signature in black ink that reads "Alyssa Binkowski". The signature is written in a cursive, flowing style.

Alyssa Binkowski

EQUALIZATION & LAND INFORMATION
HILLSDALE COUNTY, MICHIGAN



33 McCollum St. - Suite 223
Hillsdale MI 49242-1688
Phone: (517) 439-9166
Email: nwheeler@co.hillsdale.mi.us

October 15, 2019

City of Jonesville
Cindy Means, Clerk
265 E Chicago St
Jonesville MI 49250

RECEIVED
OCT 17 2019

BY: _____

Dear Clerk,

This letter covers two separate items that impact this office and our working relationship with all local assessing units in Hillsdale County. The first item is in regard to the agreement for services offered to the local assessing units that expire at the end of this year. The second item is an update to a potential 2020 aerial imagery acquisition by the County, detailing an opportunity for your local unit to buy up to an increased level of quality in that imagery.

Enclosed are two signed original agreements for the various services provided by the Hillsdale County Equalization Department in assisting local assessing units in the property tax administration process. This agreement is a renewal of the current agreement that expires at the end of 2019 and is for a period of three (3) years commencing January 1, 2020 and ending December 31, 2022. We have found it necessary to increase the costs associated with summer and winter tax bill processing but in turn have decreased the charges for the other services offered throughout the year by this office.

I ask that you please review, sign the enclosed agreements, return one original to this office and retain the other for your records. We look forward to continuing the excellent relationship that we have enjoyed with the City and if you should have any questions or concerns please call me at (517) 439-9166 and I would be more than happy to address them.

In addition, Hillsdale County is considering partnering with the State of Michigan to acquire updated imagery for the county in the spring of 2020. There are three resolution options available to the county when acquiring this imagery that include 12, 6 or 3-inch where 3-inch is the best quality. We are currently looking at the 6" resolution option at a cost of \$85.84 per square mile countywide.

It is our belief that a 6-inch resolution will be sufficient for most user needs throughout the county but realize some local units may have a need for higher resolution imagery. This letter is to offer any local unit of government the opportunity to "buy up" to a 3-inch resolution as the program offers. The additional cost to purchase the 3-inch resolution is \$365.78 per square mile with a minimum of a 10 square mile contiguous area.

Included with this letter is a pricing summary based on the current state program offered. While I mentioned the additional cost of \$365.78 per square mile you will notice the cost goes down as the number of square miles of 3-inch resolution purchased goes up.

10-100 Sq Miles = \$365.78/sq mile
101-500 Sq Miles = \$247.72/sq mile
500+ Sq Miles = \$228.74/sq mile

If your local unit has interest in buying up to a 3-inch resolution I ask that you let me know by December 31, 2019 so we can plan accordingly. In the meantime, if you have any questions please call me at (517) 439-9166 or you can e-mail me at nwheeler@co.hillsdale.mi.us

Sincerely,



Nicolas L. Wheeler, Director
Hillsdale County Equalization

Enclosures

EQUALIZATION & LAND INFORMATION SERVICE AGREEMENT COUNTY OF HILLSDALE, MICHIGAN

This agreement dated October 15, 2019 between Hillsdale County (*hereinafter referred to as the County*) and The City of Jonesville (*hereinafter referred to as the City*) is to provide various services for a period of three (3) years commencing January 1, 2020 through December 31, 2022.

The County will provide all services for the option chosen below in accordance with Michigan Property Tax Law and the Michigan State Tax Commission Assessor's Manual. The County shall incur all normal expenses necessary while performing the services provided to the City under this agreement.

Under this agreement the City shall select one (1) of the following two (2) options and shall be billed annually the associated fee(s) for the option chosen:

Note: Services offered in the option chosen by the City but not utilized by the City does not affect the fee charged for that option except for a reduction to the number of copies of tax bills printed noted below.

Fee Schedule for Services to Townships and Cities

Option 1

- Parcel Mapping	
- Process Approved Land Divisions (GIS & Assessing Software)	
- Name & Address Changes (City Provided, Deeds and other sources)	
- Availability of a mapping/description analyst to: Township/City Officials, Tax Payers & General Public	
- Property tax description audits (generally from deeds)	
- Millage Request Forms (L-4029) Filled out with Truth in Taxation Hearing Information supplied	
- Personal Property Statements	
- Assessment Rolls	\$1.20 / Parcel

Option 2

- Includes all services in Option 1 plus	\$1.20 / Parcel
- Summer Tax Bills & Tax Rolls (w/ alpha listings)*	\$0.50 / Parcel
- Winter Tax Bills & Tax Rolls (w/ alpha listings)*	\$0.50 / Parcel
	\$2.20 / Parcel

* Tax Bills & Receipts are currently printed on 3 separate pieces of paper 1- (Green for Summer Bills & Pink for Winter Bills) 1-Yellow (Treasurer Copy) 1-White (Pre-Printed Receipt). Any units that do not have all three printed may deduct 5 cents a parcel for each form not used. Summer tax billing will be billed following the completion of printing the summer tax bills and tax rolls at the rate of \$0.50 per parcel. Winter tax billing will be billed following the completion of printing the winter tax bills and tax rolls at the rate of \$0.50 per parcel along with the additional service charge for the option chosen.

Parcel count is based on the post March Board of Review parcel count each year. Tax exempt parcels will not be charged a per parcel fee.

Either party may cancel this agreement with a Ninety (90) day written notice should it be determined to not be in their best interest. The Ninety (90) day notice may be waived with the concurrence of both parties should the City elect to change options at any time during the three (3) year period.

Under the agreement, The City of Jonesville confirms by resolution its selection of option _____, and agrees to pay the fees associated with this option within 30 days of billing.

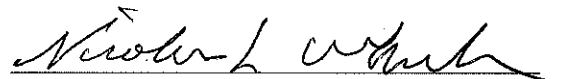
Authorized Signatures:

City of Jonesville, Mayor

Dated

City of Jonesville, Clerk

Dated



Nicolas L. Wheeler, Director
Hillsdale County Equalization

10/15/2019

Dated

EQUALIZATION & LAND INFORMATION SERVICE AGREEMENT COUNTY OF HILLSDALE, MICHIGAN

This agreement dated October 15, 2019 between Hillsdale County (*hereinafter referred to as the County*) and The City of Jonesville (*hereinafter referred to as the City*) is to provide various services for a period of three (3) years commencing January 1, 2020 through December 31, 2022.

The County will provide all services for the option chosen below in accordance with Michigan Property Tax Law and the Michigan State Tax Commission Assessor's Manual. The County shall incur all normal expenses necessary while performing the services provided to the City under this agreement.

Under this agreement the City shall select one (1) of the following two (2) options and shall be billed annually the associated fee(s) for the option chosen:

Note: Services offered in the option chosen by the City but not utilized by the City does not affect the fee charged for that option except for a reduction to the number of copies of tax bills printed noted below.

Fee Schedule for Services to Townships and Cities

Option 1	
- Parcel Mapping	
- Process Approved Land Divisions (GIS & Assessing Software)	
- Name & Address Changes (City Provided, Deeds and other sources)	
- Availability of a mapping/description analyst to: Township/City Officials, Tax Payers & General Public	
- Property tax description audits (generally from deeds)	
- Millage Request Forms (L-4029) Filled out with Truth in Taxation Hearing Information supplied	
- Personal Property Statements	
- Assessment Rolls	\$1.20 / Parcel

Option 2	
- Includes all services in Option 1 plus	\$1.20 / Parcel
- Summer Tax Bills & Tax Rolls (w/ alpha listings)*	\$0.50 / Parcel
- Winter Tax Bills & Tax Rolls (w/ alpha listings)*	\$0.50 / Parcel
	\$2.20 / Parcel

* Tax Bills & Receipts are currently printed on 3 separate pieces of paper 1- (Green for Summer Bills & Pink for Winter Bills) 1-Yellow (Treasurer Copy) 1-White (Pre-Printed Receipt). Any units that do not have all three printed may deduct 5 cents a parcel for each form not used. Summer tax billing will be billed following the completion of printing the summer tax bills and tax rolls at the rate of \$0.50 per parcel. Winter tax billing will be billed following the completion of printing the winter tax bills and tax rolls at the rate of \$0.50 per parcel along with the additional service charge for the option chosen.

Parcel count is based on the post March Board of Review parcel count each year. Tax exempt parcels will not be charged a per parcel fee.

Either party may cancel this agreement with a Ninety (90) day written notice should it be determined to not be in their best interest. The Ninety (90) day notice may be waived with the concurrence of both parties should the City elect to change options at any time during the three (3) year period.

Under the agreement, The City of Jonesville confirms by resolution its selection of option _____, and agrees to pay the fees associated with this option within 30 days of billing.

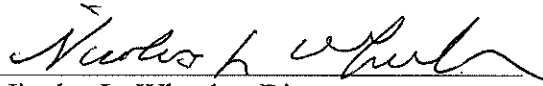
Authorized Signatures:

City of Jonesville, Mayor

Dated

City of Jonesville, Clerk

Dated



Nicolas L. Wheeler, Director
Hillsdale County Equalization

10/15/2019

Dated

AOI	SQ MILES	COST/SQ MILE	COMMENT
Small Area buyups			
6 inch	10-100	\$156.29	6" buyup - flown w/in 12" AOI 10-100 sq miles
	101-500	\$99.02	6" buyup - flown w/in 12" AOI 101-500 sq miles
	>501	\$85.84	6" buyup for full county
3 inch	10-100	\$365.78	3" buyup - flown w/in 12" AOI 10-100 sq miles
	101-500	\$247.72	3" buyup - flown w/in 12" AOI 101-500 sq miles
	>500	\$228.74	3" buyup - flown w/in 12" AOI >500 sq miles

RESOLUTION 2019-21

**A RESOLUTION OF THE CITY OF JONESVILLE RECOGNIZING
THE FAITHFUL AND DEDICATED SERVICE OF**

FRANKLIN YOUNG

WHEREAS, Franklin Young has improved the well-being of the citizens of Jonesville through more than 33 years of faithful and dedicated service to the Jonesville Police Department; and

WHEREAS, Franklin Young has consistently protected the life and property of the citizens of Jonesville; and his service has been an example to others and has garnered the respect of his peers in law enforcement.; and

WHEREAS, the City of Jonesville wishes to formally recognize and appropriately honor said dedicated service of Franklin Young.

NOW, THEREFORE BE IT RESOLVED THAT the Jonesville City Council hereby expresses its sincere gratitude to Franklin Young for his service to the people of the City of Jonesville; and

BE IT FURTHER RESOLVED THAT the City Council offers Franklin Young its most heartfelt hopes and best wishes for sustained good health and prosperity.

This resolution was introduced by Councilperson _____ and supported by Councilperson _____.

YEAS:

NAYS:

ABSENT:

Resolution approved for adoption on this 20th day of November, 2019.

Gerald E. Arno, Mayor

Cynthia D. Means, Clerk

**CITY OF JONESVILLE
ORDINANCE NO. 220**

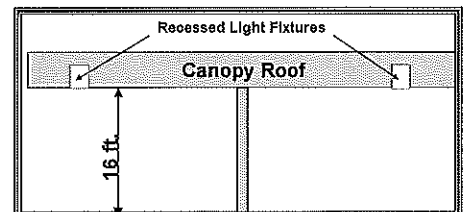
AN ORDINANCE TO AMEND THE ZONING ORDINANCE TO MODIFY REGULATIONS ASSOCIATED WITH PROJECTIONS INTO YARDS; AND TO ALLOW ELECTRONIC CHANGEABLE COPY SIGNS.

THE CITY OF JONESVILLE ORDAINS:

Section 1. Amend Section 2.15 “Projections Into Yards” to read as follows:

SECTION 2.15 PROJECTIONS INTO YARDS

- A. Architectural elements attached to and necessary to the integrity of the building, or the health or safety of the occupants, such as ramps for the disabled, cornices, eaves, gutters, chimneys, pilasters, unenclosed steps, fire escapes, and similar features shall be permitted to encroach upon the minimum setback requirements of this Ordinance, provided such projection into a required front or rear yard area is no closer than ten (10) feet from a street right-of-way line or rear lot line. No encroachment shall be permitted into the side setback of the lot.
- B. Terraces, patios, porches, and decks shall be permitted to encroach upon the minimum yard area and setback requirements of this Ordinance provided that they:
1. are attached to the main building; and
 2. may be covered with a roof supported by a column or columns that extends no more than 10 feet into the front or rear yard; and
 3. may be enclosed by a railing that shall not exceed forty-eight (48) inches in height and shall be at least 50% open; and
 4. are located no closer than ten (10) feet from a street right-of-way line or rear lot line; and
 5. do not encroach into the side setback of the lot.
- C. Canopy Roofs.
1. Canopy roofs, such as those for gas pump islands accessory to automobile service stations and other uses, drive-in restaurants, banks, and other similar uses shall be permitted to encroach into any required yard, provided that a minimum setback of twelve (12) feet is maintained from any property line.
 2. The height of the canopy roof shall not exceed sixteen (16) feet and be open on all sides.
 3. The colors and design of the canopy shall be compatible with the main building.



4. Lighting and signs on or within the canopy shall comply with the requirements of this Ordinance. Lights, including lenses and other portions of the lighting fixture, used for canopies shall be completely recessed in the canopy structure and shall not extend below the underside surface of the canopy, except that such fixtures may be surface mounted, provided that the fixtures are designed and constructed to achieve the same effect as the flush mounted fixture.

Section 2. Amend Section 19.02(J), Definition of “Changeable Copy Sign” to read as follows:

- J. Changeable copy sign: Any sign designed to allow the immediate and frequent change of copy by manual or electronic means.

Section 3. Amend Section 19.04, “General Sign Provisions,” Subsection K. to read as follows:

- K. All ground, freestanding and pylon signs may include changeable copy signs.

Section 4. Amend Section 19.04, “General Sign Provisions,” to add Subsection O., as follows:

- O. Changeable Copy Sign: Any sign, or portion of a sign, that uses electronic changeable copy shall comply with all of the following:
 1. Such signs shall have static displays. Video, animation, or special effects such as scrolling or moving copy or images, flashing, oscillating, and bursting shall not be permitted.
 2. The static image shall not change more than once every 8 seconds.
 3. The illumination level of the sign shall not exceed 0.3 footcandles over ambient light, measured at a distance equaling the square root of the product of the sign area multiplied by 100. The distance shall be rounded to the nearest whole number.
 - a. The sign shall be equipped with a sensor or other device that automatically determines the ambient illumination and is programmed to automatically dim according to ambient light conditions.
 4. The owner shall supply certification from the manufacturer or installer of the sign that the sign is programmed to meet the illumination levels, static times and image requirements stated in this ordinance. Further, the owner shall submit a signed letter certifying that they will comply with these standards in the operation of the sign.
 5. Verification of illumination levels, if necessary, shall be done utilizing the recommended practices described in the publication: *Night-time Brightness Level Recommendations for On-Premise Electronic Message Centers*, Updated August 2016 and produced by the International Sign Association.

Section 5. Publication and Effective Date

This ordinance shall be in force and effect seven (7) days after its publication in a newspaper of general circulation within the City.

YEAS: Jerry Drake, Brenda Guyse, George Humphries Jr., Delesha Padula, Andy Penrose and Gerry Arno.

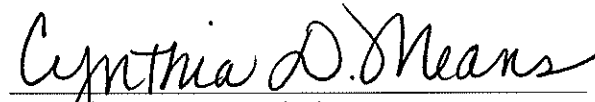
NAYS: Tim Bowman

ABSENT: None

ORDINANCE DECLARED ADOPTED ON October 16, 2019



Gerald E. Arno, Mayor



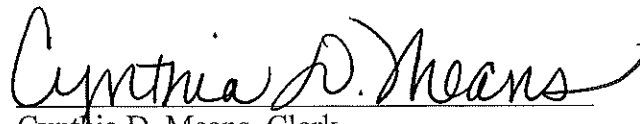
Cynthia D. Means, Clerk

CERTIFICATION

I, Cynthia D. Means, being the Clerk of the City of Jonesville, do hereby certify that the foregoing is a true and correct copy of the City of Jonesville Ordinance No. 220, passed on the 16th day of October, 2019. Further, I certify I caused the same to be published in a newspaper of general circulation within fifteen (15) days after adoption by the City Council of the City of Jonesville, County of Hillsdale and State of Michigan.

IN WITNESS WHEREOF, I have hereunto set my hand and seal this 22nd day of October, 2019.





Cynthia D. Means, Clerk

CITY OF JONESVILLE
REVENUE AND EXPENDITURE REPORT
PERIOD ENDING 9/30/2019

DESCRIPTION	YTD BALANCE 9/30/2019 NORMAL (ABNORMAL)	2019-20 AMENDED BUDGET	% BDGT USED	COMMENTS
Fund 101 - GENERAL FUND				
TOTAL Revenues	827,898.20	1,485,435.37	55.73%	Property tax collection
Expenditures				
101-CITY COUNCIL	1,645.95	24,500.00	6.72%	
172-CITY MANAGER	25,797.73	107,690.00	23.96%	
191-ELECTIONS	855.80	3,450.00	24.81%	
218-GENERAL OFFICE	49,870.60	210,318.00	23.71%	
247-BOARD OF REVIEW	121.11	1,575.00	7.69%	
253-TREASURER	530.17	2,900.00	18.28%	
257-ASSESSOR	5,400.00	22,100.00	24.43%	
258-DATA PROCESSING/COMPUTER DE	2,591.51	22,225.00	11.66%	
265-CITY HALL	6,742.27	30,867.00	21.84%	
276-CEMETERY	14,780.08	101,828.00	14.51%	
285-FREEDOM MEMORIAL	246.59	1,950.00	12.65%	
301-POLICE DEPARTMENT	78,067.76	328,556.00	23.76%	
336-FIRE DEPARTMENT	53,716.57	156,253.00	34.38%	
410-PLANNING & ZONING COMMISSIO	1,748.64	5,101.00	34.28%	
441-RADIO TOWER PROPERTY	208.29	0.00		
442-PARKING LOTS	9,863.98	18,415.00	53.56%	Crackfill/sealcoat/stripe N pkg
443-SIDEWALKS	0.00	1,405.00	0.00%	
444-DEPT. OF PUBLIC WORKS	4,395.03	18,370.00	23.93%	
448-STREET LIGHTING	9,221.80	104,473.00	8.83%	
526-SANITARY LAND FILL	127.16	6,290.00	2.02%	
751-RECREATION DEPARTMENT	2,828.70	44,715.00	6.33%	
770-PARKS	3,946.16	14,525.00	27.17%	
780-RAIL/TRAIL	2,858.94	6,025.00	47.45%	
858-FRINGE BENEFITS	12,006.10	32,220.00	37.26%	
865-INSURANCE	13,394.00	14,000.00	95.67%	Annual Property & Liability Ins
895-PROMOTIONS	0.00	0.00		
897-OTHER ACTIVITIES	204,254.58	208,000.00	98.20%	Tax revenue to Local Streets
TOTAL Expenditures	505,219.52	1,487,751.00	33.96%	
NET OF REVENUES & EXPENDITURES	322,678.68	(2,315.63)		

CITY OF JONESVILLE
REVENUE AND EXPENDITURE REPORT
PERIOD ENDING 9/30/2019

DESCRIPTION	YTD BALANCE 9/30/2019 NORMAL (ABNORMAL)	2019-20 AMENDED BUDGET	% BDGT USED	COMMENTS
Fund 202 - MAJOR STREETS FUND				
TOTAL Revenues	77,978.18	223,265.00	34.93%	
Expenditures				
451-STREET CONSTRUCTION	0.00	0.00		
465-ROUTINE MAINTENANCE	22,684.08	78,100.00	29.04%	
474-TRAFFIC CONTROL	1,820.15	3,400.00	53.53%	Traffic line painting
478-WINTER MAINTENANCE	0.00	22,565.00	0.00%	
900-ADMINISTRATION	0.00	48,794.50	0.00%	
TOTAL Expenditures	24,504.23	152,859.50	16.03%	
NET OF REVENUES & EXPENDITURES	53,473.95	70,405.50	75.95%	
Fund 203 - LOCAL STREETS FUND				
TOTAL Revenues	231,723.83	286,385.00	80.91%	
Expenditures				
451-STREET CONSTRUCTION	0.00	112,770.00	0.00%	
465-ROUTINE MAINTENANCE	43,219.36	100,705.00	42.92%	Chip/fog seal Salem & Oak
474-TRAFFIC CONTROL	904.75	2,214.00	40.86%	Traffic line painting
478-WINTER MAINTENANCE	0.00	18,030.00	0.00%	
900-ADMINISTRATION	1.65	128,507.00	0.00%	
TOTAL Expenditures	44,125.76	362,226.00	12.18%	
NET OF REVENUES & EXPENDITURES	187,598.07	(75,841.00)	247.36%	
Fund 211 - STATE HIGHWAY FUND				
TOTAL Revenues	6,908.29	25,851.00	26.72%	
Expenditures				
465-ROUTINE MAINTENANCE	5,684.56	11,300.00	50.31%	Street sweeping
474-TRAFFIC CONTROL	127.37	950.00	13.41%	
478-WINTER MAINTENANCE	0.00	10,650.00	0.00%	
900-ADMINISTRATION	684.58	2,950.00	23.21%	
TOTAL Expenditures	6,496.51	25,850.00	25.13%	
NET OF REVENUES & EXPENDITURES	411.78	1.00		

CITY OF JONESVILLE
REVENUE AND EXPENDITURE REPORT
PERIOD ENDING 9/30/2019

DESCRIPTION	YTD BALANCE 9/30/2019 NORMAL (ABNORMAL)	2019-20 AMENDED BUDGET	% BDGT USED	COMMENTS
Fund 247 - LOCAL DEVELOPMENT FINANCE AUTHORITY				
TOTAL Revenues	15,183.76	328,175.00	4.63%	
Expenditures				
729-DEVELOPMENT ACTIVITIES	2,506.16	252,210.00	0.99%	
TOTAL Expenditures	2,506.16	252,210.00	0.99%	
NET OF REVENUES & EXPENDITURES	12,677.60	75,965.00	16.69%	
Fund 248 - DOWNTOWN DEVELOPMENT AUTHORITY				
TOTAL Revenues	1,079.06	149,500.00	0.72%	
Expenditures				
442-PARKING LOTS	308.22	19,915.00	1.55%	
443-SIDEWALKS	474.21	1,821.00	26.04%	
729-DEVELOPMENT ACTIVITIES	389.69	99,789.00	0.39%	
733-DOWNTOWN/STREETScape	3,310.88	19,960.00	16.59%	
895-PROMOTIONS	874.87	8,565.00	10.21%	
897-OTHER ACTIVITIES	-	57,900.00	0.00%	
TOTAL Expenditures	5,357.87	207,950.00	2.58%	
NET OF REVENUES & EXPENDITURES	(4,278.81)	(58,450.00)	7.32%	
Fund 301 - GENERAL DEBT SERVICE FUND				
TOTAL Revenues	0.00	161,117.50	0.00%	
Expenditures				
906-MAJOR STREET BOND	0.00	37,047.50	0.00%	
907-D.D.A. BOND	0.00	57,900.00	0.00%	
908-LOCAL STREET BOND	0.00	66,170.00	0.00%	
TOTAL Expenditures	-	161,117.50	0.00%	
NET OF REVENUES & EXPENDITURES	0.00	0.00		

CITY OF JONESVILLE
REVENUE AND EXPENDITURE REPORT
PERIOD ENDING 9/30/2019

DESCRIPTION	YTD BALANCE 9/30/2019 NORMAL (ABNORMAL)	2019-20 AMENDED BUDGET	% BDGT USED	COMMENTS
Fund 590 - SEWER SYSTEM FUND				
TOTAL Revenues	250,403.83	803,300.00	31.17%	
Expenditures				
527-SEWAGE DISPOSAL	102,234.33	1,017,635.26	10.05%	
TOTAL Expenditures	102,234.33	1,017,635.26	10.05%	
NET OF REVENUES & EXPENDITURES	148,169.50	(214,335.26)	-69.13%	
Fund 591 - WATER SUPPLY SYSTEM FUND				
TOTAL Revenues	322,343.63	2,957,745.00	10.90%	
Expenditures				
536-IRON REMOVAL PLANT	68,534.58	2,610,369.00	2.63%	
537-WATER DISTRIBUTION SYSTEM	200,049.75	367,349.00	54.46%	New meters
TOTAL Expenditures	268,584.33	2,977,718.00	9.02%	
NET OF REVENUES & EXPENDITURES	53,759.30	(19,973.00)	269.16%	
Fund 661 - MOTOR VEHICLE POOL FUND				
TOTAL Revenues	22,059.64	211,000.00	10.45%	
Expenditures				
270-DPW BUILDING AND GROUNDS	2,242.32	21,947.00	10.22%	
896-MOTOR VEHICLE POOL	12,890.06	309,930.00	4.16%	
TOTAL Expenditures	15,132.38	331,877.00	4.56%	
NET OF REVENUES & EXPENDITURES	6,927.26	(120,877.00)	-5.73%	
Fund 703 - CURRENT TAX FUND				
TOTAL Revenues	97.03	0.00		
TOTAL Expenditures	0.00	0.00		
NET OF REVENUES & EXPENDITURES	97.03	0.00		
TOTAL REVENUES - ALL FUNDS	1,755,675.45	6,631,773.87	26.47%	
TOTAL EXPENDITURES - ALL FUNDS	974,161.09	6,977,194.26	13.96%	
NET OF REVENUES & EXPENDITURES	781,514.36	(345,420.39)	226.25%	

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

**JONESVILLE CITY COUNCIL
Minutes of October 16, 2019**

A meeting of the Jonesville City Council was held on Wednesday, October 16, 2019 at the Jonesville City Hall. 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, Attorney Lovinger, WWTP Supt. Mahoney, Police Chief Lance, DPW Supt. Kyser, Treasurer Spahr, Fire Chief Adair, Asst. Fire Chief Riggs, and Julie Games (Hillsdale County Commissioner).

Councilman Guyse 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 with one change, to remove 4. A. Proclamation – Jonesville Lumber. All in favor. Motion carried.

Julie Games, Hillsdale County Commissioner, provided updates to the Council.

The Public Hearing was opened at 6:37 A.M. by Mayor Arno for the purpose of hearing comments on Ordinance No. 218 to Amend the Zoning Ordinance related to Projections into Yards and Electronic Changeable Copy Signs. No comments were made. The Public Hearing was closed at 6:38 P.M.

Andy Penrose made a motion and was supported by Delesha Padula to accept the Planning Commission recommendation and to approve the proposed Ordinance No. 218 to Amend the Zoning Ordinance related to Projection into Yards and Electronic Changeable Copy Signs. Roll Call Vote: Ayes: Jerry Drake, Brenda Guyse, George Humphries Jr., Delesha Padula, Andy Penrose and Gerry Arno. Nays: Tim Bowman. Motion carried.

The Public Hearing was opened at 6:39 P.M. by Mayor Arno for the purpose of hearing comments on Ordinance No. 219 to Adopt Recodification of the City of Jonesville Code. No comments were made. The Public Hearing was closed at 6:40 P.M.

A motion was made by Delesha Padula and supported by George Humphries Jr. to approve Ordinance No. 219 to Adopt Recodification of the City of Jonesville Code. Roll Call Vote: Ayes: Tim Bowman, Jerry Drake, Brenda Guyse, George Humphries Jr., Delesha Padula, Andy Penrose and Gerry Arno. Nays: None. Motion carried.

Jerry Drake made a motion and was supported by Brenda Guyse to approve the continued membership in Region 2 Planning Commission for the Fiscal Year 2020 in the amount of \$609.66. All in favor. Motion carried.

A motion was made by Delesha Padula and supported by George Humphries Jr. to approve the Water System Improvement Project Contract No. 2 Pay Request in the amount of \$27,050.00. This pay request is for costs associated with the installation of the antenna on the water tower. All in favor. Motion carried.

Brenda Guyse made a motion and was supported by George Humphries Jr. to approve the minutes of September 18, 2019. All in favor. Motion carried.

A motion was made by Andy Penrose and supported by Delesha Padula to approve the Accounts Payable for October 2019 in the amount of \$55,297.92. All in favor. Motion carried.

The City of Jonesville Downtown Development Authority (DDA) and Local Development Finance Authority (LDFA) will hold informational meetings pursuant to Public Act 57 of 2018 on the following dates:

DDA-LDFA Meeting	Oct. 21, 2019 / 6:30 P.M.	Jonesville Police Dept.
DDA Meeting	Nov.12, 2019 / 7:30 A.M.	City Hall
LDFA Meeting	Dec. 18, 2019 / 7:45 A.M.	City Hall

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

The meeting was adjourned at 7:11 p.m.

Submitted by:

Cynthia D. Means
Clerk

Gerald E. Arno
Mayor

11/21/2019

<u>Vendor</u>	<u>Description</u>	<u>Amount</u>
AMERICAN COPPER & BRASS, LLC	WATER SUPPLIES	564.30
APOLLO FIRE EQUIPMENT CO.	JFD - TURN OUT GEAR	2,367.00
AT&T	LOCAL/LONG DISTANCE	2,113.17
BAILEY, HODSHIRE & CO, PC	FY 2019 AUDIT	7,200.00
BAKER, VICKI/B & B CLEANING,	CITY HALL/JPD/JFD - CLEANING SERVICE	520.00
BECKER & SCRIVENS, INC.	JERMAINE ST SIDEWALK REPAIR	360.38
BRINER OIL CO., INC.	JFD - GASOLINE	103.73
	MVP - BULK TANK	378.78
	JFD - GASOLINE	57.60
		540.11
BS&A SOFTWARE	ASSESSING SOFTWARE SUPPORT	762.00
BUTTERS EXCAVATING & LAWN CA	OCTOBER BURIALS/FOUNDATIONS/CEMETERY MAINT	8,230.27
CAMPBELL MEGAN	UB refund for account: 001087-16	133.70
CAMPBELL, CURTIS L II & MEGAN	2019 Sum Tax Refund 21 265 001 006	4.60
	2019 Sum Tax Refund 21 265 001 007	37.00
		41.60
CENTURY A & E FACILITIES DESI	WWTP LAB DESIGN	2,066.00
CONSUMERS ENERGY	DDA BUILDING ELECTRICITY	638.33
	IRON REMOVAL PLANT ELECTRICITY	1,379.20
	DDA - UNMETERED PARKING LOT LIGHTS	26.21
	CITY-WIDE LED STREET LIGHTS	105.69
	CITY-WIDE STREET LIGHTS	2,758.86
	DOWNTOWN/STREETSCAPE LIGHTS	523.07
	WATER TOWER ELECTRICITY	77.47
	598 IND PKWY SPRINKLER METER ELECTRICITY	23.62
	100 DEAL PKWY SPRINKLER METER ELECTRICITY	29.13
	500 IND PKWY SPRINKLER METER ELECTRICITY	27.52
	IRON REMOVAL PLANT ELECTRICITY	1,385.36
	DDA BUILDING ELECTRICITY	294.39
	CITY-WIDE STREET LIGHTS	2,720.04
	DDA - PARKING LOT LIGHTS	25.78
	CITY-WIDE LED STREET LIGHTS	126.48
	DOWNTOWN/STREETSCAPE LIGHTS	614.45
	CEMETERY ELECTRICITY	29.90
	FREEDOM MEMORIAL ELECTRICITY	42.36
		10,827.86
COUNTRYSIDE TROPHIES	JPD - OPERATING SUPPLIES	72.00
CURRENT OFFICE SOLUTIONS	JPD - INK CARTRIDGES	76.45
	COPIER MAINTENANCE	(6.27)
	COPIER MAINTENANCE	65.50
		135.68
ELHORN ENGINEERING COMPANY	WATER - SUPPLIES	900.00
FASTENAL	WWTP - REPAIRS	93.94
FIRST NATIONAL BANK OMAHA	SUPPLIES/CONFEEERENCES	1,135.25
	DDA - FALL DISPLAY	194.76
	CONFERENCES/SUPPLIES	1,672.50
		3,002.51
FLEIS & VANDENBRINK ENG, INC.	WATER IMPROVEMENT PROJECT	8,839.85
GREAT LAKES COMM ACTION PARTN	REFUND FIRE DEPT RENTAL DEPOSIT	100.00
GREENMARK EQUIPMENT	WWTP - CHAIN SAW CHAIN	20.95
HILLSDALE MEDIA GROUP	PUBLIC NOTICES - ORD 219 & 220	105.50
HUGHES, ED	ACTIVATED SLUDGE WASTEWATER CLASS	172.42
	MILEAGE - C WASTEWATER EXAM	84.10
		256.52
HYDROCORP, INC	WATER METER INSTALLATION	20,537.00
	WATER - CROSS CONNECTION PROGRAM	520.00
		21,057.00
JACK DOHENY SUPPLIES, INC.	WWTP - VACTOR REPAIR	18.82
	WWTP - VACTOR REPAIR	755.24
		774.06
JACKSON, CITY OF	JPD - TRAINING CONSORTIUM	178.90
JONES & HENRY ENGINEERS, LTD	SAW GRANT	2,003.95

11/21/2019

<u>Vendor</u>	<u>Description</u>	<u>Amount</u>
JONESVILLE HARDWARE	OPERATING SUPPLIES	262.95
JONESVILLE, CITY OF	JPD - WATER/SEWER	47.36
	CITY HALL - WATER/SEWER	47.36
	WWTP - WATER/SEWER	158.58
	JFD - WATER/SEWER	69.65
	WRIGHT ST PARK - WATER/SEWER	35.67
	DPW - WATER/SEWER	47.36
		405.98
LOVINGER & THOMPSON, P.C.	LEGAL FEES	315.50
MICH ASSOC OF MUNICIPAL CLERKS	MEANS - MEMBERSHIP RENEWAL	60.00
MICHIGAN GAS UTILITIES	IRON REMOVAL PLANT GAS SERVICE	45.52
	JFD GAS SERVICE	39.56
	JPD GAS SERVICE	37.99
	CITY HALL GAS SERVICE	40.45
	WWTP GAS SERVICE	363.00
	GAS LIGHT SERVICE	58.48
	DPW GAS SERVICE	8.44
		593.44
MICHIGAN LAWN & LANDSCAPE	MOWING/LEAF PICKUP	2,116.10
MICHIGAN MUNICIPAL LEAGUE	FT/PT POLICE OFFICER AD	44.16
	CDL CONSORTIUM	300.00
	JPD - POLICE OFFICER AD	44.76
		388.92
MICHIGAN PAVING & MATERIALS	CMILL & FILL SALEM/OAK/CEMETERY DRIVES	131,336.02
MML WORKERS COMPENSATION FUND	WORK COMP QUARTERLY INVOICE	3,431.00
MUNICIPAL CODE CORPORATION	ONLINE CODE OF ORDINANCES	550.00
	CODE OF ORDINANCES UPDATE	2,938.44
		3,488.44
NSI LAB SOLUTIONS	WATER - TESTING	123.00
OSSEO LOCK	CITY HALL - RE-KEY LOCKS	100.00
PARRISH EXCAVATING, INC	WATER SYSTEM IMPROVEMENT PROJECT	74,187.00
PERFORMANCE AUTOMOTIVE	SUPPLIES/REPAIRS	216.58
PETTY CASH	PETTY CASH REIMBURSEMENT	152.98
POSTMASTER	POSTAGE - WATER/SEWER BILLS	234.64
REGION 2 PLANNING COMMISSION	ANNUAL DINNER	175.00
RIKER ZARINA G	UB refund for account: 001018-12	30.15
RUSK TAMARAH	UB refund for account: 000983-01	268.69
SAM'S CLUB	OFFICE SUPPLIES	86.84
SCHMITT, KYLE	STRAW FOR FALL DISPLAY	200.00
SMITH, CHARLIE	WATER CLASSES	196.17
SPAHR, LENORE	MMTA FALL CONFERENCE	82.36
SPARKS & SONS EXCAVATING, LLC	SAND & TOP DIRT	880.00
STOCKHOUSE CORPORATION	JFD - RECRUITMENT SUPPLIES	232.50
SUPERFLEET MASTERCARD PROGRAM	GASOLINE	874.85
TACKETT & SONS MATERIALS, LLC	WATER - REPAIRS	433.38
	CEMETERY - REPAIRS	186.62
		620.00
TRACTOR SUPPLY CREDIT PLAN	OPERATING SUPPLIES	169.96
	SUPPLIES/REPAIRS	114.98
		284.94
UNIFIRST CORPORATION	MVP - SHOP TOWELS	26.22
	WWTP - UNIFORMS	36.79
	WWTP - UNIFORMS	36.79
	WWTP - UNIFORMS	36.79
	MVP - SHOP TOWELS	26.22
	CITY HALL/JPD FLOOR MATS	29.50
	WWTP - UNIFORM RENTAL	36.79
	MVP - SHOP TOWELS	26.22
		255.32
UNITED LABORATORIES	MVP - SUPPLIES	150.00
USA BLUEBOOK	WATER/WWTP - SUPPLIES/REPAIRS	158.92
	WATER - SUPPLIES	22.95

11/15/2019
User: LSPAHR
DB: Jonesville

CITY OF JONESVILLE
INVOICE APPROVAL LIST
11/21/2019

Page: 3/3

<u>Vendor</u>	<u>Description</u>	<u>Amount</u>
	WATER/WWTP - SUPPLIES	424.06
	WWTP - OPERATING SUPPLIES	540.56
		1,146.49
VERIZON WIRELESS	JPD/DPW-CELL PHONES/JPD IN-CAR MODEMS	177.63
	DPW CELL PHONE	25.00
		202.63
WALMART COMMUNITY/SYNCB	OPERATING SUPPLIES	130.64
	OPERATING SUPPLIES	277.89
		408.53
WELLS EQUIPMENT SALES, INC.	MVP - LEAF VAC REPAIRS	938.44
WORKHEALTH	CDL/JFD PHYSICALS	229.97
	Total:	297,942.68

DATE	TYPE OF CALL	LOCATION	MEMBERS
2-Oct	Business Meeting	Station (Meeting)	14
3-Oct	Fire Alarm/False	1655 W. Moore RD (Fayette)	8
4-Oct	Fire Safety	Williams Elementary (Training)	8
4-Oct	Medical Asst	221 Murphy Street(Mutual aid)REU	10
4-Oct	Lift Assist	148 Jermain Street (Mutual Aid) REU	3
6-Oct	Structure Fire	150 Jermain Street (City)	12
6-Oct	Lift Assist	1511 E. Chicago (Mutual Aid) REU	12
7-Oct	1 Car PI Crash	1091 W. Moore Rd (Fayette)	10
7-Oct	Structure Fire	308 Orville St (City)	13
11-Oct	Truck Vs. Pole	North Hillsdale/ Moore Rd (Fayette)	11
18-Oct	Fire Alarm	260 Gaige St.(City)	9
21-Oct	2 Car PI Accident	125 W. Chicago Street (City)	8
23-Oct	Clean-up	Station (Training)	12
25-Oct	Safety Day	Williams Elementary (Training)	2
26-Oct	Fire Alarm	260 Gaige St.(City)	9
28-Oct	CPR Assist	1871 E. Chicago Rd(Mutual Aid) REU	6
28-Oct	Lift Assist	1871 E. Chicago Rd(Mutual Aid) REU	10

2019

MONTHLY REPORT

Month	City	Scipio	Fayette	Mutual aid	Training/Meetings
MONTH	CITY	Scipio	Fayette	Mutual aid	Training/Meeting
JANUARY	2	1	4	4	3
FEBRUARY	3	1	2	6	2
MARCH	2	2	2	3	3
Quarter total	7	4	8	13	8
APRIL	2	1	4	0	3
MAY	2	2	9	0	6
JUNE	5	0	0	1	10
Quarter total	9	3	13	1	19
JULY	2	0	6	0	4
AUGUST	2	1	1	6	3
SEPTEMBER	6	2	1	5	3
Quarter total	10	3	8	11	10
OCTOBER	5	0	3	5	4
NOVEMBER					
DECEMBER					
Quarter total					
YEAR TOTAL					

MONTHLY OPERATING REPORT

October 2019

SUBMITTED: November 6, 2019

WATER FLOW

MAXIMUM	259,000
MINIMUM	141,000
AVERAGE	182,000
TOTAL	5.6414 MG

WASTEWATER FLOW

MAXIMUM	351,300
MINIMUM	265,400
AVERAGE	265,400
TOTAL	9.2927 MG

CALLOUTS: None

OPERATION & MAINTENANCE

The plant was in compliance with the NPDES permit limitations during the month of October 2019

All plant maintenance was completed.

The lab processed lagoon samples for Camden, Reading, Litchfield, Quincy, and Merry Lake. Plant Staff helped with the strawmahall.

The DPW installed a corp at the water plant and plant staff began feeding sodium hypochlorite prior to the pressure filters at the water plant. The aerator had failed and the chlorine is being added to oxidize the iron so that it can be filtered in the pressure filters.

The asbestos abatement portion of the water plant project was started and completed during October.

Allied Mechanical was at the water plant site to layout the piping work that needs to be performed inside the buildings. The construction trailer/office is on site as well as a hydrahoe.

Plant Staff met with a representative from Michigan EGLE to review the Jonesville biosolids program.

Plant Staff also met with The EGLE lab certification officer to go over our request for Nitrate and Nitrite certification. We spent most of the day with him and we greatly appreciate his knowledge and expertise. We also performed the Nitrate/Nitrite proficiency test and are currently waiting for the results.

Ed Hughes attended an activated sludge class in preparation for the "C" level wastewater exam. The majority of wastewater plants use this process and it is highly represented on the exam. The Jonesville plant uses the trickling filter process.

5-Day Biochemical Oxygen Demand

NPDES Permit Limit in October 2019—20 mg/l Monthly Average

The BOD-5 test tells us how much of the oxygen in the water is being used up or demanded by the waste in the water. High oxygen demand will deplete the oxygen in the receiving water. This will have adverse effects on the quality of life (fish) in the Receiving stream.

Jonesville Monthly Average—3.9 mg/l

Average Percent Removal from the Raw Wastewater—96.9 %

Total Suspended Solids

NPDES Permit Limit in October 2019—20 mg/l Monthly Average

Suspended solids are very important in controlling the process in the plant. Suspended solids are removed via settling clarifiers and are pumped to the anaerobic digester for treatment. The digested biosolids are applied to farmland at agronomic rates as fertilizer.

Jonesville Monthly Average—2.2 mg/l

Average Percent Removal from the Raw Wastewater—98.7%

Total Phosphorus

NPDES Permit Limit in October 2019—1 mg/l Monthly Average

Phosphorus is a nutrient that promotes growth. In fact, farmers use phosphorus as a fertilizer on crop lands. Phosphorus is found in many cleaning agents and industrial processes. Excessive phosphorus in wastewater promotes the excessive growth of micro and macro-organisms in the receiving stream. In other words, phosphorus promotes excessive growth of algae and seaweed. These plants demand oxygen from the water and tend to decrease the quality of life in the receiving stream.

Jonesville Monthly Average—0.4 mg/l

Average Percent Removal from the Raw Wastewater—92.0%

Ammonia Nitrogen

NPDES Permit Limit in October 2019—7.0 mg/l Daily Maximum

Ammonia Nitrogen is the result of bacterial decomposition of organic nitrogen. Examples Of organic nitrogen include animal and plant protein, amino acids and urea from urine. Ammonia nitrogen is a very unstable form of nitrogen. In wastewater plants ammonia nitrogen is oxidized to form nitrite nitrogen. Further oxidation of nitrite nitrogen will form the stable compound called nitrate nitrogen. This process is called nitrification and occurs in the trickling filter towers. If nitrification does not occur in the treatment plant, it will occur in the receiving stream once again depriving oxygen from the aquatic population. Because of the sensitive nature of the microorganisms involved in the nitrification process, the ammonia nitrogen limits are about the hardest to hit.

Jonesville Monthly Average—0.052 mg/l

Average Percent Removal from the Raw Wastewater—99.7%

Jonesville Daily Maximum—0.069 mg/l

Rick Mahoney

Jonesville Dept of Public Works

October 2019

Monthly Report

	Maintenance	Salt	Sand	Top Dirt	COLD MIX
STATE HIGHWAYS	2 HR DT 0 HR OT	0 Ton	0 Yd.	0 Yd.	1 Ton
MAJOR STREETS	0 HR DT 0 HR OT	0 Ton	0 Yd.	0 Yd.	0 Ton
LOCAL STREETS	0 HR DT 0 HR OT	0 Ton	0 Yd.	7 Yds.	0 Ton
PARKING LOTS	0 HR DT 0 HR OT	0 Ton	0 Yd.	0 Yd.	0 Ton
POLICE STATION	0 HR OT	0 Ton	0 Yd.	0 Yd.	
FIRE DEPARTMENT	0 HR OT	0 Ton	0 Yd.	0 Yd.	
DPW DEPT	0 HR OT				
LDFA	0 HR DT				
WATER	1 HR. DT 0 HR OT		4 Yds.	3 Yds.	0 Ton
SEWER	1 HR. DT	0 Ton			

There were two call outs.

The call out on State Hwy. was for a tree limb down on S. M-99.
 The call out on Water & Sewer was to turn the water off at the Sauk Theater.
 We have been doing the weekly Yard Waste Collection.
 We installed a new water service at Bigby Coffee.
 We changed out the curb stop at 457 E. Chicago as it was broke.
 Charlie attended a 3 day water class at Gull Lake put on by MI - AWWA.
 Michigan Paving was in and paved Salem Dr, Oak St. and the Cemetery.
 We put top dirt along the edges of Salem.
 The Cemetery and the Wright St. bathrooms were winterized.
 We started picking up leaves with the leaf vac.
 The Transportation Asset Management Report was turned into the State.
 Jeff and I attended the Hillsdale County Traffic Summit put on by MDOT.

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 2019

Total reports written: 61
Break and Enter: 1
Theft from Motor Vehicle: 1
Assault and Battery: 1
Intimidation/Stalking: 2
Embezzlement: 1
Larceny: 4
Driving Law Violations: 4
Non Violent Domestic: 0
Malicious Destruction of Property: 1
Natural Death: 1
Retail Fraud: 3
Driving Law Violations (MISD): 4
Public Roadway Accidents: 7
Private Property Accidents: 2
Obstructing Justice: 3
Other Arrests: 4 (warrants, traffic-DWLS/Revoked, etc.)
Nuisance Animals: 0
Civil Matter/Family Disputes: 0
Medical Emergency: 11
Alarms: 1
Trespass: 0
Suspicious Situations: 7
General Assistance: 11
Traffic/Moving Violations: 41
Warrants Received from Prosecutor: 9
October Patrol Shift Coverage: 67%

NOVEMBER FOCUS

Neighborhood Traffic Enforcement
Police Officer Posting

Walmart Extra Patrol

**CITY OF JONESVILLE
CASH BALANCES**

	September-2019	BANK BALANCE
GENERAL FUND:		
General Fund Now Checking	101-000-001	78,024.96
General Fund CLASS Acct	101-000-007	1,298,412.15
General Fund Cemetery CLASS Acct	101-000-007.100	92,015.77
General Fund Alloc of Assets CLASS	101-000-007.200	408,770.13
MAJOR STREETS:		
Major Streets Now Checking	202-000-001	57,414.50
Major Streets CLASS Acct	202-000-007	238,830.69
LOCAL STREETS:		
Local Streets Now Checking	203-000-001	23,439.56
Local Streets CLASS Acct	203-000-007	740,641.38
STATE HIGHWAY:		
State Highway Now Checking	211-000-001	6,594.39
L.D.F.A.:		
LDFA Operating Now Checking	247-000-001	12,009.93
LDFA Operating CLASS Acct	247-000-007	1,753,058.78
D.D.A.:		
DDA Now Checking	248-000-001	3,901.73
DDA Operating CLASS Acct	248-000-007	187,452.08
SEWER FUND:		
Sewer Receiving Now Checking	590-000-001	142,273.15
Sewer Bond & Interest Checking	590-000-001.300	10.00
Sewer Receiving CLASS Acct	590-000-007	248,499.87
Sewer Plant Improv. CLASS Acct	590-000-007.200	1,122,130.96
WATER FUND:		
Water Receiving Now Checking	591-000-001	79,587.88
Water Receiving CLASS Acct	591-000-007	297,192.15
Water Plant Improvement CLASS Acct	591-000-007.100	380,381.66
Water Tower Maint CLASS Acct	591-000-007.300	51,465.48
Water Maint CLASS Acct	591-000-007.400	31,851.26
MOTOR VEHICLE POOL:		
Motor Vehicle Pool Now Checking	661-000-001	11,396.69
Equip. Replace CLASS - Police Car	661-000-007.301	26,519.18
Equip. Replace CLASS - Fire Truck	661-000-007.336	185,478.73
Equip. Replace CLASS - DPW Equip	661-000-007.463	70,290.63
Equip. Replace CLASS - WWTP/Vactor	661-000-007.590	20,344.23
CURRENT TAX:		
Current Tax Checking	703-000-001	9,000.57
Current Tax Savings Account	703-000-002	253,097.03
PAYROLL FUND CHECKING:		
	750-000-001	12,066.69
GRAND TOTAL		7,842,152.21

**CITY OF JONESVILLE
CASH BALANCES**

	October-2019	BANK BALANCE
GENERAL FUND:		
General Fund Now Checking	101-000-001	65,365.04
General Fund CLASS Acct	101-000-007	1,350,627.87
General Fund Cemetery CLASS Acct	101-000-007.100	92,166.97
General Fund Alloc of Assets CLASS	101-000-007.200	409,441.81
MAJOR STREETS:		
Major Streets Now Checking	202-000-001	50,094.23
Major Streets CLASS Acct	202-000-007	239,234.05
LOCAL STREETS:		
Local Streets Now Checking	203-000-001	51,948.03
Local Streets CLASS Acct	203-000-007	741,892.21
STATE HIGHWAY:		
State Highway Now Checking	211-000-001	12,475.48
L.D.F.A.:		
LDFA Operating Now Checking	247-000-001	26,678.98
LDFA Operating CLASS Acct	247-000-007	2,006,055.60
D.D.A.:		
DDA Now Checking	248-000-001	18,448.28
DDA Operating CLASS Acct	248-000-007	187,732.52
SEWER FUND:		
Sewer Receiving Now Checking	590-000-001	58,310.51
Sewer Bond & Interest Checking	590-000-001.300	10.00
Sewer Receiving CLASS Acct	590-000-007	369,072.11
Sewer Plant Improv. CLASS Acct	590-000-007.200	1,123,873.51
WATER FUND:		
Water Receiving Now Checking	591-000-001	44,118.01
Water Receiving CLASS Acct	591-000-007	347,742.35
Water Plant Improvement CLASS Acct	591-000-007.100	380,984.45
Water Tower Maint CLASS Acct	591-000-007.300	51,547.04
Water Maint CLASS Acct	591-000-007.400	31,901.74
MOTOR VEHICLE POOL:		
Motor Vehicle Pool Now Checking	661-000-001	11,864.12
Equip. Replace CLASS - Police Car	661-000-007.301	26,563.97
Equip. Replace CLASS - Fire Truck	661-000-007.336	185,791.99
Equip. Replace CLASS - DPW Equip	661-000-007.463	70,409.34
Equip. Replace CLASS - WWTP/Vactor	661-000-007.590	20,378.59
CURRENT TAX:		
Current Tax Checking	703-000-001	11,541.99
Current Tax Savings Account	703-000-002	113,155.88
PAYROLL FUND CHECKING:		
	750-000-001	13,398.93
GRAND TOTAL		8,112,825.60



RECEIVED
OCT 17 2019

October 15, 2019

BY: _____

City Manager
City of Jonesville
265 East Chicago Street
Jonesville, MI 49250-1002

Re: Xfinity TV Channel Updates

Dear City Manager:

We are committed to keeping you and our customers informed about changes to Xfinity TV services.

Effective December 10, 2019, Comcast will no longer carry Starz Edge, Starz in Black, Starz Comedy, Starz Cinema and Starz Kids & Family. For more information about this change, visit xfinity.com/StarzChanges.

Effective December 10, 2019, we're adding Epix to certain packages. Starz will no longer be available with those packages. With Epix and its associated content you'll get unlimited access to hit films, critically acclaimed original series, documentaries and more, uncut and commercial-free. For more information about this change, visit xfinity.com/EpixChanges.

Effective December 10, 2019, Comcast will no longer carry RetroPlex, IndiePlex, Encore Classic, Encore Suspense, Encore Family and Encore Español. For more information about this change, visit xfinity.com/EncoreChanges.

Additionally, pursuant to P.A. 480 of 2006, Section 9 (4), Comcast Cable's local operating entity hereby reports that Comcast does not deny access to services to any group of potential residential subscribers because of the race or income of the residents in the local area. A similar report will be filed with the Michigan Public Service Commission.

Please feel free to contact me at 734-359-2077 if you have any questions.

Sincerely,

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