

AGENDA

OWOSSO MAIN STREET/DDA

REGULAR BOARD MEETING

Wednesday, January 5, 2022 7:30 a.m.

Owosso City Hall; Council Chambers; 301 W. Main St., Owosso, MI



Owosso Main Street's mission is to foster an active and thriving downtown that is the heart of our community by promoting historic preservation and drawing both local residents and visitors to our city.

7:30 to 7:45

Call to order and roll call:

Review and approval of agenda: January 5, 2022

Review and approval of minutes: December 1, 2021

Public Comments:

7:45 to 8:25

Items of Business:

- 1) Check Register.....(Resolution)
- 2) Budget Report.....(Discussion)
- 3) Credit Card Reconciliation.....(Discussion)
- 4) ShiaCash Reports.....(Discussion)
- 5) Extend Deeann Biondi's Contract.....(Resolution)
- 6) 2020/2021 Audit Approval.....(Resolution)
- 7) Capitol Bowl Remittance.....(Resolution)
- 8) Downtown Security Cameras.....(Discussion)
- 9) Food Truck Ordinance.....(Discussion)

Committee Updates

- 1) Design
 - Streetscape and Beautification
 - Electric vehicle charging stations
- 2) Promotion
 - NYE Wrap-Up
 - Chocolate Walk
- 3) Outreach
- 4) Economic Vitality
 - RLF
 - Small Business Meetups
 - Optimize Main Street

Board Continuing Education/Information:

Director Updates:

Board Comments:

Adjournment:

[The City of Owosso will provide necessary reasonable auxiliary aids and services, such as signers for the hearing impaired and audiotapes of printed materials being considered at the meeting, to individuals with disabilities at the meeting/hearing upon 72 hours notice to the City of Owosso. Individuals with disabilities requiring auxiliary aids on services should contact the City of Owosso by writing or calling Amy Kirkland, City Clerk, 301 W. Main St, Owosso, MI 48867 (989) 725-0500 or on the Internet. The City of Owosso Website address is www.ci.owosso.mi.us.]

MINUTES
REGULAR MEETING OF THE
DOWNTOWN DEVELOPMENT AUTHORITY/MAIN STREET
CITY OF OWOSSO
DECEMBER 1, 2021, AT 7:30 A.M.

CALL TO ORDER: The meeting was called to order by Chairman Dave Acton at 7:33 A.M.

ROLL CALL: Taken by Recording Secretary Debbie Hebert

MEMBERS PRESENT: Chairman Dave Acton, Vice-Chairman Jon Moore, Commissioners: Brianna Carroll, Kenneth Cushman, Lance Omer and Melissa Wheeler

MEMBERS ABSENT: Josh Ardelean, Bill Gilbert, Susan Osika

OTHERS PRESENT: Beth Kuiper, Director, Deeann Biondi, and Kevin Lenkart, Chief of Public Safety

AGENDA: IT WAS MOVED BY AUTHORITY MEMBER CARROLL AND SUPPORTED BY AUTHORITY MEMBER MOORE TO APPROVE THE AGENDA AS PRESENTED.

AYES: ALL. MOTION CARRIED.

SPECIAL MEETING MINUTES: IT WAS MOVED BY AUTHORITY MEMBER CUSHMAN AND SUPPORTED BY AUTHORITY MEMBER MOORE TO APPROVE THE MINUTES FOR THE SPECIAL MEETINGS HELD OCTOBER 1, 2021 AND OCTOBER 4, 2021.

AYES: ALL, MOTION CARRIED.

MINUTES: IT WAS MOVED BY AUTHORITY MEMBER CARROLL AND SUPPORTED BY AUTHORITY MEMBER CUSHMAN TO APPROVE THE MINUTES FOR THE REGULAR MEETING HELD NOVEMBER 3, 2021.

AYES: ALL, MOTION CARRIED.

PUBLIC COMMENTS: Biondi asked the board to consider changing the meeting dates to the 2nd Wednesday of each month to allow for dispensation of financial reports. After a short discussion, it was concluded that most meetings do not fall as early in the month as December 1st. No change was made in the meeting schedule.

ITEMS OF BUSINESS:

1) ELECTION OF OFFICERS – BY PROCLAMATION CHAIRMAN ACTON NOMINATED JON MOORE AS CHAIRMAN AND BRIANA CARROLL AS VICE CHAIRMAN.

IT WAS MOVED BY AUTHORITY MEMBER KENNETH CUSHMAN AND SUPPORTED BY AUTHORITY MEMBER OMER TO ELECT JON MOORE AS CHAIRMAN AND BRIANNA CARROLL AS VICE CHAIRMAN EFFECTIVE WITH JANUARY 5, 2022 MEETING.

AYES: ALL, MOTION CARRIED.

2) CHECK REGISTER: NOVEMBER 2021 – the board discussed the need for a purchase order form and procedure to be developed. The task will be assigned to the Finance Committee for further development.

IT WAS MOVED BY AUTHORITY MEMBER CUSHMAN, SUPPORTED BY AUTHORITY MEMBER CARROLL TO APPROVE THE CHECK REGISTER FOR NOVEMBER 2021 AS PRESENTED.

AYES: ALL. MOTION CARRIED.

3) BUDGET REPORT – Discussion

4) SHIACASH REPORT – Beth Kuiper, Director will contact Consumers Energy to reenergize the program. She also has a scheduled meeting with John Adams, Shiawassee Regional Chamber of Commerce to request increase marketing of the DDA/Mainstreet Board.

5) REVOLVING LOAN FUND- Reports have been requested for loan balances for the city's finance department. The Revolving Loan Committee will meet to review and update guidelines/rules in the Revolving Loan Manual.

IT WAS MOVED BY AUTHORITY MEMBER CARROLL, SUPPORTED BY AUTHORITY MEMBER WHEELER TO APPROVE THE REVOLVING LOAN APPLICATIONS FOR THE FOLLOWING:

Three Fit Chicks Business Solutions, LLC dba Banging Bowls - \$50,000
Azee Business Solutions, LLC - \$23,000

AYES: ALL. MOTION CARRIED.

6) SECURITY CAMERAS – An estimate will be obtained to move security cameras In House with the City of Owosso. It will require IT development. The desire remains to add additional security cameras throughout downtown.

COMMITTEE UPDATES:

- 1) Design and Business Vitality** – Streetscape Subcommittee is waiting on estimate for cement work to be done on Washington/Main. Christmas decorations have been completed. Meetings are temporarily suspended until January 2022.
- 2) Promotion & Outreach** – Glow Parade was a huge success – profitable and ran smoothly. A suggestion was made by outgoing Chairman Hankerd to separate Promotion from Outreach with 2 different chairmen. Small Business Saturday will continue to be developed to further showcase downtown businesses.
- 3) Business Owners Committee** – Continuing to follow up with mural project. Meetings are temporarily suspended until January, 2022 with a meeting to be held in Westtown. An upcoming meeting idea suggested having a panel with the Revolving Loan Committee available for questions from existing and potential business owners.
- 4) EV Charging Stations Committee** – Next on schedule for committee is a collaboration with businesses to strategize what will happen when EV charger users get out of their car while car is charging. Maps may be made available, possibly arrows pointing to various locations or a QR code linking to discounts at participating businesses. Collaboration with businesses will be key. Chargers are ready to be activated at any time. A ribbon cutting ceremony will be scheduled offering an explanation of the user experience.

PUBLIC COMMENTS: None

BOARD COMMENTS: Michigan Main Street will be offering new executive director training. Webinars will be offered to new board members. A survey will be conducted to determine best date for attendance. An In-Person meeting is desired. The board welcomed the new DDA/Mainstreet Director, Beth Kuiper. Outgoing Chairman Dave Acton extended his congratulations to Chairman, Jon Moore and Vice Chairman Brianna Carroll.

ADJOURNMENT: IT WAS MOVED BY AUTHORITY MEMBER CARROLL AND SUPPORTED BY AUTHORITY MEMBER CUSHMAN TO ADJOURN AT 8:57 A.M.

AYES: ALL. MOTION CARRIED.

Owosso Main Street
Check Register - By Check Number
December 2021

Num	Date	Name	Memo	Account	Paid Amount
3382	12/01/2021	Sound Wavz DJ Entertainment	VOID	Event Acct #1994	
TOTAL					0.00
3393	12/03/2021	Sound Wavz DJ Entertainment		296-000-101.250 Checking #0657	
2021-GLOW	11/19/2021			296-696-818.000-GLOW	-225.00
TOTAL					-225.00
3394	12/03/2021	Hankerd Sportswear	shirts - Glow 5k	296-000-101.250 Checking #0657	
12119	12/01/2021		Shirts for Glow 5k	296-696-818.000-GLOW	-2,495.00
TOTAL					-2,495.00
3395	12/03/2021	Kelly's Refuse		296-000-101.250 Checking #0657	
11/1-11/30	11/30/2021		Monthly Trash Service - Containers	296-200-831.000 MAINTENANCE	-1,000.00
	11/30/2021		Monthly Trash Service - Dumpster	296-200-831.000 MAINTENANCE	-300.00
TOTAL					-1,300.00
3396	12/03/2021	The Mattesons LLC	Monthly photography services - November 2021	296-000-101.250 Checking #0657	
113021	12/01/2021		Monthly photography services - November 2021	296-696-818.000-DOWNTOWNPROMO	-250.00
TOTAL					-250.00
3397	12/03/2021	City of Owosso	EV Charging Station Loan Payment	296-000-101.250 Checking #0657	
	12/01/2021		EV Charging Station Loan Principal Payment	EV Charging Station - DDA RLF	-379.11
			EV Charging Station Loan Interest Payment	296-697-828.000-EVSTATION	-73.54
TOTAL					-452.65
3398	12/03/2021	Deeann M Biondi LLC	Services Rendered 11/1 - 11/30	296-000-101.250 Checking #0657	
2021-25	12/01/2021		Services Rendered 11/1 - 11/30	296-200-818.000 CONTRACT SER	-1,187.50
TOTAL					-1,187.50
3399	12/20/2021	American Speedy Print		296-000-101.250 Checking #0657	
12523	12/09/2021		Shop & Wine Hop	296-696-818.000-DOMI	-42.00
12518	12/15/2021		Shop & Wine Hop	296-696-818.000-DOMI	-42.00
TOTAL					-84.00
3400	12/20/2021	Debbie Hebert	Invoice 202112 Dec Recording Svc	296-000-101.250 Checking #0657	
202112	12/15/2021		December Recording Services	296-200-818.000 CONTRACT SER	-49.00
TOTAL					-49.00
3401	12/20/2021	Future Energy	Proposal # EV-20-0290-2-FINAL	296-000-101.250 Checking #0657	
EV-21-174413	12/01/2021		This payment to be reimbursed via Grant Funds	Grant Funds Receivable	-44,257.00
TOTAL					-44,257.00
3402	12/20/2021	Gilbert's Do It Best		296-000-101.250 Checking #0657	
508199	12/01/2021			296-696-818.000-GLOW	-64.95
508200	12/01/2021			296-696-818.000-GLOW	-299.88
508208	12/01/2021			296-696-818.000-GLOW	-50.63
508770	12/01/2021			296-696-818.000-GLOW	-72.60
508959	12/01/2021		Customer 774	296-696-818.000-GLOW	-14.98
TOTAL					-503.04

Owosso Main Street
Check Register - By Check Number
December 2021

Num	Date	Name	Memo	Account	Paid Amount
3403	12/20/2021	Lori Thompson & Debbie Drenovsky	Downtown Christmas Decorating Supplies & Ser	296-000-101.250 Checking #0657	
Christmas 2021	12/20/2021		Downtown Christmas Decorating Supplies & Service	296-697-818.000-CHRISTMAS	-5,393.00
TOTAL					-5,393.00
3404	12/20/2021	Brooks Innovative Graphics		296-000-101.250 Checking #0657	
3757	12/05/2021		Fall 2021 Maps	296-696-818.000-DOWNTOWNPROMO	-60.00
3756	12/05/2021		Revise Summer 2021 Maps	296-696-818.000-DOWNTOWNPROMO	-60.00
TOTAL					-120.00
3405	12/20/2021	City of Owosso		296-000-101.250 Checking #0657	
5951	12/10/2021		60% of Salary and FICA 11-18-2021	296-200-999.101 MANAGER WAGES	-770.12
5953	12/10/2021		DPW Labor & Equipment 10/01/2021-10/31/2021	296-200-831.000 MAINTENANCE	-1,688.20
5952	12/10/2021		Employment Drug Test	296-695-728.000 OPER SUPPLIES	-59.25
			Legal Expense Gould Law	296-200-818.000 CONTRACT SER	-675.00
			Christmas Light Bulbs	296-200-831.000 MAINTENANCE	-236.83
			Food for Special Board Meeting	296-200-728.000 OPER SUPPLIES	-94.92
			DPW expenses Nov 2021	296-200-831.000 MAINTENANCE	-2,711.92
TOTAL					-6,236.24
3406	12/17/2021	City of Owosso	Invoice # 5957 - November DPW/Equip	296-000-101.250 Checking #0657	
5957	12/22/2021		Invoice # 5957 - November DPW/Equip	296-696-818.000-GLOW	-2,556.77
TOTAL					-2,556.77
3407	12/17/2021	Michigan Running Foundation.		296-000-101.250 Checking #0657	
2093	12/01/2021		Glow 5k - RFID Bib numbers, Finish Chute and Cloc	296-696-818.000-GLOW	-750.00
TOTAL					-750.00

Owosso Main Street
Profit & Loss Budget vs. Actual
July through December 2021

	<u>Jul - Dec 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Ordinary Income/Expense			
Income			
296-000-401.403 GEN PROP TAX	28,284.92	44,000.00	-15,715.08
296-000-401.405 TIF	167,350.47	195,000.00	-27,649.53
296-000-664.664 INTEREST INCOME	1,296.86		
296-000-671.676 DESIGN INCOME			
296-000-671.676-STREETSCAPE	20,000.00	20,000.00	0.00
296-000-671.676-WAYFINDING	630.00		
Total 296-000-671.676 DESIGN INCOME	20,630.00	20,000.00	630.00
296-000-671.677 ER INCOME			
296-000-671.677-SERVICE	4,725.00	5,000.00	-275.00
Total 296-000-671.677 ER INCOME	4,725.00	5,000.00	-275.00
296-000-671.678 PRO INCOME			
296-000-671.678-DOWNTOWNPROMO	4,075.00	2,000.00	2,075.00
296-000-671.678-GLOW	8,725.00	6,000.00	2,725.00
296-000-671.678-VINTAGEMOTORCY	3,100.00	3,000.00	100.00
Total 296-000-671.678 PRO INCOME	15,900.00	11,000.00	4,900.00
296-000-671.679 ORG INCOME			
296-000-671.679-BUSSTEWARD	175.00	175.00	0.00
296-000-671.679-COMMDEVELSERVES	4,096.66	24,580.00	-20,483.34
Total 296-000-671.679 ORG INCOME	4,271.66	24,755.00	-20,483.34
296-000-671.694 MISC	1.34	0.00	1.34
296-000-695.699 FUND BAL	6,011.90	6,100.00	-88.10
Total Income	248,472.15	305,855.00	-57,382.85
Expense			
DEP 200 GEN SERVICES			
296-200-728.000 OPER SUPPLIES	394.41	2,000.00	-1,605.59
296-200-818.000 CONTRACT SER	5,419.00	3,100.00	2,319.00
296-200-831.000 MAINTENANCE	41,484.10	40,000.00	1,484.10
296-200-858.000 MEMBER + DUES	300.00	1,000.00	-700.00
296-200-860.000 ED + TRAINING	0.00	2,000.00	-2,000.00
296-200-999.101 MANAGER WAGES	10,285.48	61,450.00	-51,164.52
Total DEP 200 GEN SERVICES	57,882.99	109,550.00	-51,667.01
DEP 695 ORGANIZATION EXPENSES			
296-695-728.000 OPER SUPPLIES	59.25	0.00	59.25
296-695-818.000 ORG WK PLNS			
296-695-818.000-VOLDATA	120.00	240.00	-120.00
296-695-818.000-WEBSITE	5,000.00	4,000.00	1,000.00

Owosso Main Street
Profit & Loss Budget vs. Actual
July through December 2021

	<u>Jul - Dec 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Total 296-695-818.000 ORG WK PLNS	<u>5,120.00</u>	<u>4,240.00</u>	<u>880.00</u>
Total DEP 695 ORGANIZATION EXPENSES	5,179.25	4,240.00	939.25
DEP 696 PROMOTION EXPENSES			
296-696-818.000 PRO WK PLNS			
296-696-818.000-DOMI	84.00		
296-696-818.000-DOWNTOWNPROMO	4,006.99	2,000.00	2,006.99
296-696-818.000-GLOW	9,383.41	6,000.00	3,383.41
296-696-818.000-VINTAGEMOTORCY	<u>2,628.02</u>	<u>3,000.00</u>	<u>-371.98</u>
Total 296-696-818.000 PRO WK PLNS	<u>16,102.42</u>	<u>11,000.00</u>	<u>5,102.42</u>
Total DEP 696 PROMOTION EXPENSES	16,102.42	11,000.00	5,102.42
DEP 697 DESIGN EXPENSES			
296-697-818.000 DES WK PLNS			
296-697-818.000-CHRISTMAS	5,393.00	0.00	5,393.00
296-697-818.000-FLOWER PROGRAM			
296-697-818.000-BASKETS	0.00	3,500.00	-3,500.00
296-697-818.000-BED PLANTS	<u>156.18</u>	<u>1,500.00</u>	<u>-1,343.82</u>
Total 296-697-818.000-FLOWER PROGRAM	<u>156.18</u>	<u>5,000.00</u>	<u>-4,843.82</u>
296-697-818.000-STREETSCAPE	<u>35,061.00</u>	<u>55,000.00</u>	<u>-19,939.00</u>
Total 296-697-818.000 DES WK PLNS	<u>40,610.18</u>	<u>60,000.00</u>	<u>-19,389.82</u>
296-697-828.000-EVSTATION	450.62	5,400.00	-4,949.38
DEP 697 DESIGN EXPENSES - Other	<u>0.00</u>	<u>3,000.00</u>	<u>-3,000.00</u>
Total DEP 697 DESIGN EXPENSES	41,060.80	68,400.00	-27,339.20
DEP 698 ER EXPENSES	0.00	1,500.00	-1,500.00
DEP 901 - CAPITAL OUTLAY			
296-901-965.730 CAPITOL BOWL	<u>900.62</u>	<u>9,000.00</u>	<u>-8,099.38</u>
Total DEP 901 - CAPITAL OUTLAY	900.62	9,000.00	-8,099.38
DEP 966 TRANSFER OUT			
296-966-999.397 SIDEWALK FUND	<u>7,255.56</u>	<u>80,000.00</u>	<u>-72,744.44</u>
Total DEP 966 TRANSFER OUT	<u>7,255.56</u>	<u>80,000.00</u>	<u>-72,744.44</u>
Total Expense	<u>128,381.64</u>	<u>283,690.00</u>	<u>-155,308.36</u>
Net Ordinary Income	<u>120,090.51</u>	<u>22,165.00</u>	<u>97,925.51</u>
Net Income	<u><u>120,090.51</u></u>	<u><u>22,165.00</u></u>	<u><u>97,925.51</u></u>

**Owosso Main Street
Balance Sheet**

As of December 31, 2021
Dec 31, 21

ASSETS

Current Assets

Checking/Savings

296-000-101.250 Checking #0657 171,234.98

Event Acct #1994 10,027.00

Total Checking/Savings 181,261.98

Total Current Assets 181,261.98

TOTAL ASSETS 181,261.98

LIABILITIES & EQUITY 0.00

Owosso Main Street
Reconciliation Summary
296-000-202.100 Credit Card, Period Ending 12/20/2021

	Dec 20, 21
Beginning Balance	62.98
Cleared Transactions	
Charges and Cash Advances - 2 items	-29.99
Payments and Credits - 1 item	62.98
Total Cleared Transactions	32.99
Cleared Balance	29.99
Uncleared Transactions	
Charges and Cash Advances - 1 item	-9.99
Total Uncleared Transactions	-9.99
Register Balance as of 12/20/2021	39.98
Ending Balance	39.98

Owosso Main Street
Reconciliation Detail
296-000-202.100 Credit Card, Period Ending 12/20/2021

	Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance							62.98
Cleared Transactions							
Charges and Cash Advances - 2 items							
	Credit Card Charge	11/20/2021		Google	√	-9.99	-9.99
	Credit Card Charge	12/13/2021		Notion Labs	√	-20.00	-29.99
Total Charges and Cash Advances						-29.99	-29.99
Payments and Credits - 1 item							
	Bill	11/12/2021		First Bank Card	√	62.98	62.98
Total Cleared Transactions						32.99	32.99
Cleared Balance						-32.99	29.99
Uncleared Transactions							
Charges and Cash Advances - 1 item							
	Credit Card Charge	12/20/2021		Google		-9.99	-9.99
Total Charges and Cash Advances						-9.99	-9.99
Total Uncleared Transactions						-9.99	-9.99
Register Balance as of 12/20/2021						-23.00	39.98
Ending Balance						-23.00	39.98

[CHANGE PASSWORD](#)[HELP PORTAL](#)

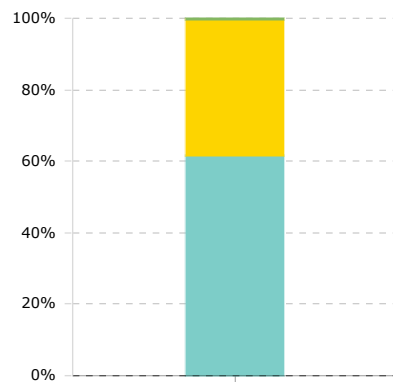
Currency Portal

[GIFTING](#)[Send Gifts Now](#)[ACTIVITY](#)[View Orders](#)[Process Payments](#)[Orders to Approve](#)[REPORTING](#)[Dashboard](#)[Merchant Redemptions](#)[Payment History](#)[Data Export](#)[PROMOTIONS](#)[Fundraising](#)[BOGO](#)[Discounts](#)[ADMINISTRATION](#)[My Organization Profile](#)[Cert Templates](#)[Cert Denominations](#)[Manage Users](#)[Manage Merchants](#)[Manage Ads](#)You are logged in as DOWNTOWNOWOSSO@GMAIL.COM [LOG OUT](#)[home / dashboard](#)

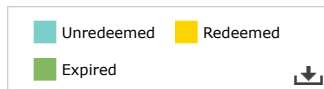
	Issued	Redeemed	Purchasers	Recipients
Total	\$71,520	\$27,290	155	162
YTD	\$41,025	\$21,830	79	82
In Circulation	\$43,930	Payments Owed		
		\$3,818.00		

Start Date Issued: End Date Issued: [SEARCH](#)

Total Currency Circulation



Shiawassee Economic Development Partnership, Owosso N

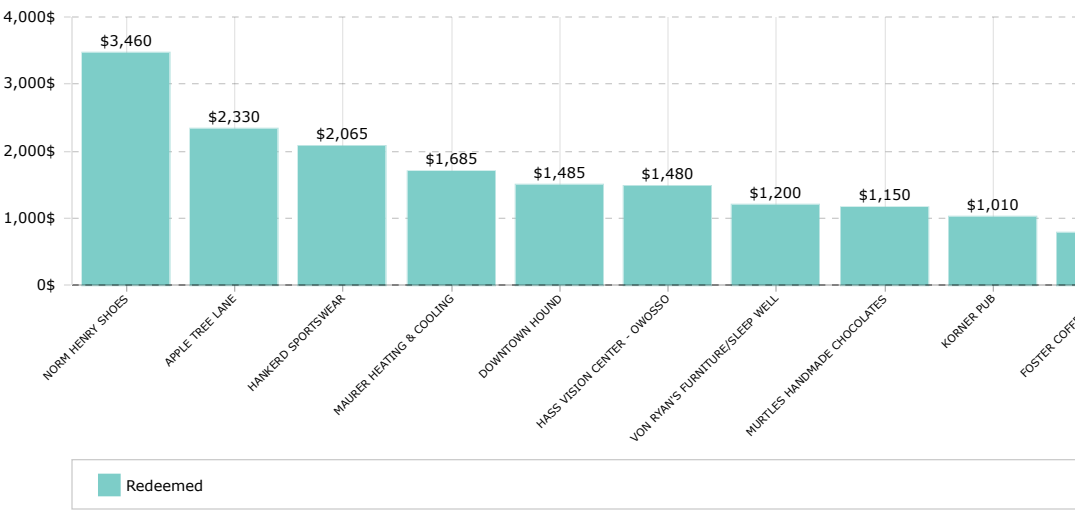


Currency Issued By Month



- CHANGE PASSWORD
- HELP PORTAL
- GIFTING
 - Send Gifts Now
- ACTIVITY
 - View Orders
 - Process Payments
 - Orders to Approve
- REPORTING
 - Dashboard
 - Merchant Redemptions
 - Payment History
 - Data Export
- PROMOTIONS
 - Fundraising
 - BOGO
 - Discounts
- ADMINISTRATION
 - My Organization Profile
 - Cert Templates
 - Cert Denominations
 - Manage Users
 - Manage Merchants
 - Manage Ads

Top 10 Merchant Redemptions



INDEPENDENT CONTRACTOR AGREEMENT

THIS INDEPENDENT CONTRACTOR AGREEMENT (the "Agreement") is dated this _____ day of _____, _____.

CLIENT

Owosso Main Street
301 W Main Street, Owosso MI 48867
(the "Client")

CONTRACTOR

Deeann M Biondi LLC
725 W Dewey Rd, Owosso, MI 48867,
USA
(the "Contractor")

BACKGROUND

- A. The Client is of the opinion that the Contractor has the necessary qualifications, experience and abilities to provide services to the Client.
- B. The Contractor is agreeable to providing such services to the Client on the terms and conditions set out in this Agreement.

IN CONSIDERATION OF the matters described above and of the mutual benefits and obligations set forth in this Agreement, the receipt and sufficiency of which consideration is hereby acknowledged, the Client and the Contractor (individually the "Party" and collectively the "Parties" to this Agreement) agree as follows:

SERVICES PROVIDED

1. The Client hereby agrees to engage the Contractor to provide the Client with the following services (the "Services"):
 - Bookkeeping Services to include Accounts Payable, Accounts Receivable, Bank Reconciliations, Financial Statement Preparation and General Ledger Review.; and
 - Assistance with the 2020/2021 Annual Audit.
2. The Services will also include any other tasks which the Parties may agree on. The Contractor hereby agrees to provide such Services to the Client.

TERM OF AGREEMENT

3. The term of this Agreement (the "Term") will begin on the date of this Agreement and will remain in full force and effect until December 31, 2021, subject to earlier termination as provided in this Agreement. The Term may be extended with the written consent of the Parties.

4. In the event that either Party wishes to terminate this Agreement prior to December 31, 2021, that Party will be required to provide 14 days' written notice to the other Party.

PERFORMANCE

5. The Parties agree to do everything necessary to ensure that the terms of this Agreement take effect.

CURRENCY

6. Except as otherwise provided in this Agreement, all monetary amounts referred to in this Agreement are in USD (US Dollars).

COMPENSATION

7. The Contractor will charge the Client for the Services at the rate of \$50.00 per hour (the "Compensation").
8. The Client will be invoiced every month.
9. Invoices submitted by the Contractor to the Client are due upon receipt.

REIMBURSEMENT OF EXPENSES

10. The Contractor will be reimbursed from time to time for reasonable and necessary expenses incurred by the Contractor in connection with providing the Services.
11. All expenses must be pre-approved by the Client.

CONFIDENTIALITY

12. Confidential information (the "Confidential Information") refers to any data or information relating to the Client, whether business or personal, which would reasonably be considered to be private or proprietary to the Client and that is not generally known and where the release of that Confidential Information could reasonably be expected to cause harm to the Client.
13. The Contractor agrees that they will not disclose, divulge, reveal, report or use, for any purpose, any Confidential Information which the Contractor has obtained, except as authorized by the Client or as required by law. The obligations of confidentiality will apply during the Term and will survive indefinitely upon termination of this Agreement.

OWNERSHIP OF INTELLECTUAL PROPERTY

14. All intellectual property and related material, including any trade secrets, moral rights, goodwill, relevant registrations or applications for registration, and rights in any patent, copyright, trademark, trade dress, industrial design and trade name (the "Intellectual Property") that is developed or produced under this Agreement, is a "work made for hire" and will be the sole

property of the Client. The use of the Intellectual Property by the Client will not be restricted in any manner.

15. The Contractor may not use the Intellectual Property for any purpose other than that contracted for in this Agreement except with the written consent of the Client. The Contractor will be responsible for any and all damages resulting from the unauthorized use of the Intellectual Property.

RETURN OF PROPERTY

16. Upon the expiration or termination of this Agreement, the Contractor will return to the Client any property, documentation, records, or Confidential Information which is the property of the Client.

CAPACITY/INDEPENDENT CONTRACTOR

17. In providing the Services under this Agreement it is expressly agreed that the Contractor is acting as an independent contractor and not as an employee. The Contractor and the Client acknowledge that this Agreement does not create a partnership or joint venture between them, and is exclusively a contract for service. The Client is not required to pay, or make any contributions to, any social security, local, state or federal tax, unemployment compensation, workers' compensation, insurance premium, profit-sharing, pension or any other employee benefit for the Contractor during the Term. The Contractor is responsible for paying, and complying with reporting requirements for, all local, state and federal taxes related to payments made to the Contractor under this Agreement.

RIGHT OF SUBSTITUTION

18. Except as otherwise provided in this Agreement, the Contractor may, at the Contractor's absolute discretion, engage a third party sub-contractor to perform some or all of the obligations of the Contractor under this Agreement and the Client will not hire or engage any third parties to assist with the provision of the Services.
19. In the event that the Contractor hires a sub-contractor:
 - the Contractor will pay the sub-contractor for its services and the Compensation will remain payable by the Client to the Contractor.
 - for the purposes of the indemnification clause of this Agreement, the sub-contractor is an agent of the Contractor.

AUTONOMY

20. Except as otherwise provided in this Agreement, the Contractor will have full control over working time, methods, and decision making in relation to provision of the Services in accordance with the Agreement. The Contractor will work autonomously and not at the direction of the Client. However, the Contractor will be responsive to the reasonable needs and concerns of the Client.

EQUIPMENT

- 21.** Except as otherwise provided in this Agreement, the Contractor will provide at the Contractor's own expense, any and all tools, machinery, equipment, raw materials, supplies, workwear and any other items or parts necessary to deliver the Services in accordance with the Agreement.

NO EXCLUSIVITY

- 22.** The Parties acknowledge that this Agreement is non-exclusive and that either Party will be free, during and after the Term, to engage or contract with third parties for the provision of services similar to the Services.

NOTICE

- 23.** All notices, requests, demands or other communications required or permitted by the terms of this Agreement will be given in writing and delivered to the Parties at the following addresses:

- a.** Owosso Main Street
301 W Main Street, Owosso MI 48867
- b.** Deeann M Biondi LLC
725 W Dewey Rd, Owosso, MI 48867, USA

or to such other address as either Party may from time to time notify the other, and will be deemed to be properly delivered (a) immediately upon being served personally, (b) two days after being deposited with the postal service if served by registered mail, or (c) the following day after being deposited with an overnight courier.

INDEMNIFICATION

- 24.** Except to the extent paid in settlement from any applicable insurance policies, and to the extent permitted by applicable law, each Party agrees to indemnify and hold harmless the other Party, and its respective affiliates, officers, agents, employees, and permitted successors and assigns against any and all claims, losses, damages, liabilities, penalties, punitive damages, expenses, reasonable legal fees and costs of any kind or amount whatsoever, which result from or arise out of any act or omission of the indemnifying party, its respective affiliates, officers, agents, employees, and permitted successors and assigns that occurs in connection with this Agreement. This indemnification will survive the termination of this Agreement.

MODIFICATION OF AGREEMENT

- 25.** Any amendment or modification of this Agreement or additional obligation assumed by either Party in connection with this Agreement will only be binding if evidenced in writing signed by each Party or an authorized representative of each Party.

TIME OF THE ESSENCE

- 26.** Time is of the essence in this Agreement. No extension or variation of this Agreement will operate as a waiver of this provision.

ASSIGNMENT

- 27.** The Contractor will not voluntarily, or by operation of law, assign or otherwise transfer its obligations under this Agreement without the prior written consent of the Client.

ENTIRE AGREEMENT

- 28.** It is agreed that there is no representation, warranty, collateral agreement or condition affecting this Agreement except as expressly provided in this Agreement.

ENUREMENT

- 29.** This Agreement will enure to the benefit of and be binding on the Parties and their respective heirs, executors, administrators and permitted successors and assigns.

TITLES/HEADINGS

- 30.** Headings are inserted for the convenience of the Parties only and are not to be considered when interpreting this Agreement.

GENDER

- 31.** Words in the singular mean and include the plural and vice versa. Words in the masculine mean and include the feminine and vice versa.

GOVERNING LAW

- 32.** This Agreement will be governed by and construed in accordance with the laws of the State of Michigan.

SEVERABILITY

- 33.** In the event that any of the provisions of this Agreement are held to be invalid or unenforceable in whole or in part, all other provisions will nevertheless continue to be valid and enforceable with the invalid or unenforceable parts severed from the remainder of this Agreement.

WAIVER

- 34.** The waiver by either Party of a breach, default, delay or omission of any of the provisions of this Agreement by the other Party will not be construed as a waiver of any subsequent breach of the same or other provisions.
-

IN WITNESS WHEREOF the Parties have duly affixed their signatures under hand and seal on this _____ day of _____, _____.

Owosso Main Street

Per: _____ (Seal)

Officer's Name: _____

Deeann M Biondi LLC



**OWOSSO DOWNTOWN DEVELOPMENT AUTHORITY
FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021**

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INDEPENDENT AUDITOR'S REPORT

To the Board of the
Owosso Downtown Development Authority
Owosso, Michigan

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and the general fund of the Owosso Downtown Development Authority, Michigan (the "Authority"), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Authority'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. 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

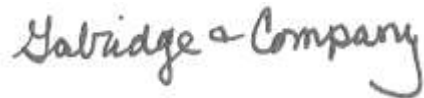
In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the general fund of the

Authority, as of June 30, 2021, and the respective changes in financial position 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 schedule, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

A handwritten signature in dark ink that reads "Gabridge & Company". The signature is written in a cursive, flowing style.

Gabridge & Company, PLC
Grand Rapids, Michigan
December 29, 2021

Management's Discussion and Analysis

**Owosso Downtown Development Authority
Management's Discussion and Analysis
June 30, 2021**

The Owosso Downtown Development Authority's ("Authority") annual report has been prepared in compliance with Governmental Accounting Standard Board's (GASB) Statement No. 34 and consists of management's discussion and analysis, government-wide financial statements, fund financial statements and notes to the financial statements. The information presented here should be read in conjunction with the financial statements and the notes to the financial statements that follow.

Financial Highlights

- Property tax revenue captured pursuant to an amended tax increment financing plan approved in 2004 was the Authority's largest revenue source at \$195,767. In addition, property tax revenue from a specific tax authorized under the Downtown Development Authority Act, PA 197 of 1975, generated \$43,130.
- One of the most significant category of expenditures, \$78,885, comprising 18.5% of the total, was for a 20-year commitment to service the debt on a City-issued limited tax general obligation bond to match a one-million-dollar grant for downtown improvements.
- General fund expenditures revenues exceeded revenues by \$40,238, causing the fund balance to decrease to \$149,717 as of June 30, 2021.
- During the year ended June 30, 2021, the Authority recorded \$60,000 of bad debt in relation to the creation of an allowance for doubtful accounts related to the \$60,000 due from the Brownfield Redevelopment Authority, which has been determined to be uncollectible during the year ended June 30, 2022.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Authority's basic financial statements. The Authority consists of an operating fund, which is presented in this financial report from two different perspectives - the modified accrual basis and the full accrual basis. The full accrual basis (referred to as the statement of net position and the statement of activities) presents a longer-term view of the Authority's finances. This longer-term view uses the accrual basis of accounting so that it can measure the cost of providing services during the current year and whether the taxpayers have funded the full cost of providing government services. The modified accrual column presents a short-term view; it tells us how the taxpayers' resources were spent during the year, as well as how much is available for future spending.

The *Statement of Net Position* presents information on all of the Authority's assets and liabilities, the difference between the two is reported as the net position of the Authority. Over time, increases or decreases in net position can serve as a useful indicator of whether the financial position of the Authority is improving or deteriorating.

The *Statement of Activities* presents information showing how the government's net position has changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Focus on Funds

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. Each fund is operated similar to a completely separate entity, with its own set of balancing accounts. The Authority uses fund accounting to ensure compliance with finance-related legal requirements. There is one fund, the general fund.

Governmental Funds All of the Authority's basic services are reported in the general fund, which is a governmental fund. Governmental funds account for essentially the same functions as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year.

Notes to the Financial Statements

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

Other Information

In addition to the basic financial statements and accompanying notes, this report further presents required supplementary information (RSI) that explains the information presented in the financial statements.

Financial Analysis of the Authority as a Whole

As noted earlier, net position may serve over time as a useful indicator of overall financial position. In the case of the Authority, assets exceeded liabilities by \$149,717 at the close of the most recent fiscal year. The following table illustrates the varying results of the governmental activities that combine to capture the Authority's total net position.

City of Owosso DDA's Net Position

	<u>2021</u>	<u>2020</u>
ASSETS		
Current Assets	\$ 151,807	\$ 201,151
Noncurrent Assets	30,921	-
<i>Total Assets</i>	<u>\$ 182,728</u>	<u>\$ 201,151</u>
LIABILITIES		
Current Liabilities	6,271	11,196
Noncurrent Liabilities	26,740	-
<i>Total Liabilities</i>	<u>33,011</u>	<u>11,196</u>
NET POSITION		
Net Investment in Capital Assets	124	-
Unrestricted	149,593	189,955
<i>Total Net Position</i>	<u>\$ 149,717</u>	<u>\$ 189,955</u>

The Authority's current assets decreased due to the creation of the allowance of doubtful accounts of \$60,000 as mentioned in an earlier section of this report. Noncurrent assets and total liabilities increased as the Authority signed a promissory note for an electric vehicle charging station which was capitalized during the year ended June 30, 2021.

The Authority's overall net position decreased \$40,238 from the prior fiscal year. Information regarding the overall decrease is discussed in the following section below.

City of Owosso DDA's Changes in Net Position

	<u>2021</u>	<u>2019</u>
Revenues		
Property Taxes	\$ 238,897	\$ 207,643
Program Revenues	104,220	35,924
Other Income	8,429	15,728
<i>Total Revenues</i>	<u>351,546</u>	<u>259,295</u>
Expenses		
Current Services	248,825	182,566
Debt Service Contribution	78,885	76,023
Bad Debt	60,000	-
Depreciation	3,336	-
Interest on Long-term Debt	738	-
<i>Total Expenses</i>	<u>391,784</u>	<u>258,589</u>
<i>Change in Net Position</i>	<u>(40,238)</u>	<u>706</u>
<i>Net Position at Beginning of Period</i>	<u>189,955</u>	<u>189,249</u>
<i>Net Position at End of Period</i>	<u>\$ 149,717</u>	<u>\$ 189,955</u>

Although total revenues increased by \$92,251, largely in part to an increase in overall taxable value and increase of contributions from local and state units, total expenses increased by \$133,195. The increase in expenses was fueled by the set up of an allowance for doubtful accounts in relation to the amount due from the Brownfield Redevelopment Authority, as mentioned in an earlier section of this report. In addition, overall contractual services increased significantly throughout the year.

Financial Analysis of the Authority's General Fund

Information regarding the general fund's revenues and expenditures has been mentioned above. As of the end of the current fiscal year, the Authority's general fund reported an unassigned fund balance of \$96,772, and an overall decrease in total fund balance of \$40,238 from the prior year.

General Fund Budgetary Highlights

Original budget compared to final budget. During the year, there were no amendments to the original estimated revenues or the original budgeted appropriations.

Final budget compared to actual results. The Authority had the following expenditures in excess of the amounts appropriated during the year ended June 30, 2021:

Function	Final Budget	Actual Amount	Negative Variance
Contractual Services	\$ 35,600	\$ 160,424	\$ (124,824)
Maintenance	40,000	59,582	(19,582)
Bad Debt	-	60,000	(60,000)
Debt Service, Principal	-	3,336	(3,336)
Debt Service, Interest	-	738	(738)

Economic Factors and Next Year's Budget

The following factors were considered in preparing the Downtown Development Authority's budget for the June 30, 2022 fiscal year:

- Future property tax and tax increment financing sources
- Future personal property tax 5176 reimbursement from the State
- COVID-19 Pandemic
- Refunding of the 2009 limited tax general obligation bonds

Contacting the Authority's Management

This financial report is intended to provide our citizens, taxpayers, customers, and investors with a general overview of the Authority's finances and to show the Authority's accountability for the money it receives. If you have questions about this report or need additional information, we welcome you to contact the Authority's in writing at:

Executive Director
301 W Main Street
Owosso, MI 48867

Or by phone at 989.494.3344

Basic Financial Statements

Owosso Downtown Development Authority
Governmental Fund Balance Sheet / Statement of Net Position
June 30, 2021

	<u>General Fund</u>	<u>Adjustments</u>	<u>Governmental Activities</u>
ASSETS			
<i>Current Assets</i>			
Cash and Cash Equivalents	\$ 98,862	\$ --	\$ 98,862
Construction Note Receivable - Wesener Building	50,547	--	50,547
Construction Note Receivable - M.A. Hanna Sidewalk	2,398	--	2,398
Total Current Assets	<u>151,807</u>	<u>--</u>	<u>151,807</u>
<i>Noncurrent Assets</i>			
Capital Assets, net	--	31,045 1	31,045
Total Noncurrent Assets	<u>--</u>	<u>31,045</u>	<u>31,045</u>
Total Assets	<u>151,807</u>	<u>31,045</u>	<u>182,852</u>
LIABILITIES			
<i>Current Liabilities</i>			
Accounts Payable	2,090	--	2,090
Current Portion of Long-term Debt	--	4,181 2	4,181
Total Current Liabilities	<u>2,090</u>	<u>4,181</u>	<u>6,271</u>
<i>Noncurrent Liabilities</i>			
Long-term Debt	--	26,740 2	26,740
Total Noncurrent Liabilities	<u>--</u>	<u>26,740</u>	<u>26,740</u>
Total Liabilities	<u>2,090</u>	<u>30,921</u>	<u>33,011</u>
FUND BALANCE / NET POSITION			
Investment in Capital Assets	--	124	124
Nonspendable	52,945	(52,945)	--
Unassigned / Unrestricted	96,772	52,945	149,717
Total Fund Balance / Net Position	<u>\$ 149,717</u>	<u>\$ 124</u>	<u>\$ 149,841</u>

1 - General government capital assets of \$34,257, net of accumulated depreciation of \$3,212, are not financial resources, and accordingly are not reported in the funds.

2 - Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.

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

Owosso Downtown Development Authority
Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balance /
Statement of Activities
For the Year Ended June 30, 2021

	<u>General Fund</u>	<u>Adjustments</u>	<u>Governmental Activities</u>
Expenditures / Expenses			
Professional Services	\$ 61,450	\$ (61,450)	\$ --
Operating Supplies	1,626	(1,626)	--
Contractual Services	160,424	(160,424)	--
Maintenance	59,582	(59,582)	--
Contribution - City of Owosso's Debt Service Fund (Note 7)	78,885	(78,885)	--
Bad Debt	60,000	(60,000)	--
Debt Service, Principal	3,336	(3,336)	2 --
Debt Service, Interest	738	(738)	--
Community and Economic Development	--	390,922	1 390,922
Interest on Long-term Debt	--	738	738
Total Expenditures / Expenses	<u>426,041</u>	<u>(34,381)</u>	<u>391,660</u>
Program Revenues			
Charges for Services	--	12,729	12,729
Operating Grants and Contributions	--	95,580	95,580
Total Program Revenues	<u>--</u>	<u>108,309</u>	<u>108,309</u>
Net Program Revenues (Expenses)	<u>(426,041)</u>	<u>142,690</u>	<u>(283,351)</u>
General Revenues			
Property Taxes	238,897	--	238,897
State Sources	25,000	(25,000)	--
Event Income	8,640	(8,640)	--
Contributions from Local Unit	70,580	(70,580)	--
Interest Income	4,340	--	4,340
Other Revenue	4,089	(4,089)	--
Total General Revenues	<u>351,546</u>	<u>(108,309)</u>	<u>243,237</u>
Other Financing Sources			
Proceeds from Promissory Note	34,257	(34,257)	3 --
Total Other Financing Sources	<u>34,257</u>	<u>(34,257)</u>	<u>--</u>
Change in Fund Balance / Net Position	<u>(40,238)</u>	<u>124</u>	<u>(40,114)</u>
<i>Fund Balance / Net Position at Beginning of Period</i>	189,955	--	189,955
Fund Balance / Net Position at End of Period	<u>\$ 149,717</u>	<u>\$ 124</u>	<u>\$ 149,841</u>

1 - Governmental fund report capital outlay as expenditures; however, in the Statement of Activities, the cost of those assets is allocated over the estimated useful lives as depreciation expense. This is represented by the amount by which capital outlay of \$34,257 exceeds depreciation expense of \$3,212.

2 - Current year long-term debt principal payments are expenditures in the fund financial statements but are reductions in long-term debt in the government-wide financial statements.

3 - Issuance of long-term debt are other financing sources in the governmental funds, but the issuance increases long-term liabilities in the statement of net position.

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

Notes to the Financial Statements

Owosso Downtown Development Authority

Notes to the Financial Statements

Note 1 - Summary of Significant Accounting Policies

The Owosso Downtown Development Authority (the "Authority") was created, effective July 19, 1977, by Ordinance No. 331 of the City of Owosso, Michigan (the "City") pursuant to Act. No. 197 of the Public Acts of 1975 of the State of Michigan. The Authority may levy an ad valorem tax, not exceeding 2 mills, on all taxable property in the downtown district. The tax is used for operations of the Authority and planning of improvements in the downtown district. In addition, the Authority may capture the tax levy resulting from any increase in assessed values within the downtown district to be used to finance the development of the downtown area. The Authority's governing body, which consists of nine individuals, is selected by the City Council.

The accounting policies of the Authority conform to accounting principles generally accepted in the United States of America (GAAP) as applicable to governmental units. The Governmental Accounting Standards Board is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the significant accounting policies used by the Authority.

Reporting Entity

The Authority is a component unit of the City of Owosso, Michigan. Its basic financial statements are included in the City's basic financial statements because the majority of the governing body is appointed by the City.

Government-wide and Fund Financial Statements

As permitted by generally accepted accounting principles, the Authority uses an alternative approach reserved for single program governments to present combined government-wide and fund financial statements by using a columnar format that reconciles individual line items of fund financial data to government-wide data in a separate column. Accordingly, this is presented in the statement of net position and governmental fund balance sheet and the statement of activities and governmental fund revenues, expenditures and change in fund balance.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Measurement focus refers to when revenue and expenditures are recognized in the account and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The Authority uses the modified accrual basis of accounting. Its revenue is recognized when it becomes measurable and available.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

Owosso Downtown Development Authority

Notes to the Financial Statements

In addition to presenting information on the modified accrual basis, the financial statements also present information for the Authority using the economic resources measurement focus and the accrual basis of accounting. This information is intended to demonstrate the degree to which taxpayers have funded the full cost of services received. Revenue is recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Property Taxes

Ad valorem property taxes are levied and collected by the City of Owosso, Michigan as a part of, but in addition to, the regular City tax levy. Property taxes are levied each July 1 and December 1 on the assessed valuation of property, as equalized by the State, as of the preceding December 31, the lien date. The levies are considered past due on September 15 and February 15, respectively, at which time applicable penalties and interest are assessed. The ad valorem tax in the special district is not to exceed 2 mills and can only be used for the operations of the Authority. In addition, the Authority has created a Tax Increment Financing District whereby the Authority captures all taxes collected in the district which result from the increase in the district's assessed value from its initial assessed value of 1984. The captured tax increment can only be used for the development of the downtown area.

The 2020 taxable valuation of the Authority totaled \$18,012,298 (a portion of which is not captured from all jurisdictions), on which taxes levied consisted of 1.9001 mills for operating purposes. This resulted in \$43,130 of ad valorem tax revenues. Additionally, \$195,767 in revenues were captured from the Tax Increment Financing District.

Capital Assets

Capital assets, which include equipment, are reported in governmental activities in the government-wide financial statements. Capital assets are defined by the Authority as assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of one year. Capital assets are stated at historical cost or estimated historical cost where actual cost information is not available. Donated capital assets are recorded at their estimated acquisition cost as of the donation date. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

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

Equipment: 5 years

Long-term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities statement of net position. Bond premiums and

Owosso Downtown Development Authority

Notes to the Financial Statements

discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payables are reported net of the applicable bond premium or discount.

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

Equity

Governmental funds report nonspendable fund balance for amounts that cannot be spent because they are either: a) not in spendable form or b) legally or contractually required to be maintained intact. Restricted fund balance is reported when externally imposed constraints are placed on the use of resources by grantors, contributors, or laws or regulations of other governments. Committed fund balance is reported for amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Board of Directors (the government's highest level of decision-making authority). A formal resolution of the Board of Directors is required to establish, modify, or rescind a fund balance commitment. The Authority reports assigned fund balance for amounts that are constrained by the Authority's intent to be used for specific purposes but are neither restricted nor committed. The Board has not delegated the authority to assign fund balance. Unassigned fund balance is the residual classification for the general fund. The Authority reports no restricted, committed, or assigned balances.

Note 2 - Stewardship, Compliance, and Accountability

Budgetary Information

The annual budget is prepared by the Downtown Development Authority Board; subsequent amendments, if any, are approved by the Authority Board. Unexpended appropriations lapse at year end; encumbrances are not included as expenditures. The amount of encumbrances outstanding at June 30, 2021 has not been calculated. The budget can be amended in a legally permissible manner but has not been for the current year. The budget has been prepared in accordance with accounting principles generally accepted in the United States of America. The budget statement is adopted at the activity level.

Owosso Downtown Development Authority

Notes to the Financial Statements

Excess of Expenditures over Appropriations in Budgeted Funds

The Authority reported the following expenditures in excess of the amounts appropriated during the year ended June 30, 2021:

Function	Final Budget	Actual Amount	Negative Variance
Contractual Services	\$ 35,600	\$ 160,424	\$ (124,824)
Maintenance	40,000	59,582	(19,582)
Bad Debt	-	60,000	(60,000)
Debt Service, Principal	-	3,336	(3,336)
Debt Service, Interest	-	738	(738)

Note 3 - Cash and Cash Equivalents

Michigan Compiled Laws Section 129.91 (Public Act 20 of 1943, as amended) authorizes local governmental units to make deposits and invest in the accounts of federally insured banks, credit unions, and savings and loan associations that have offices in Michigan. The Authority is allowed to invest in bonds, securities, and other direct obligations of the United States or any agency or instrumentality of the United States; repurchase agreements; bankers' acceptances of United States banks; commercial paper rated within the two highest classifications, which matures 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 that are legal for direct investment by local units of government in Michigan.

The Authority has designated one bank for the deposit of its funds. The investment policy adopted by the Authority's Board in accordance with Public Act 196 of 1997 has authorized investments as allowed under state statutory authority as listed above.

Custodial Credit Risk of Bank Deposits

Custodial credit risk is the risk that in the event of a bank failure, the Authority's deposits may not be returned to it. The Authority does not have a deposit policy for custodial credit risk. At year end, the Authority had deposits with a bank balance of \$98,862, all of which was covered by federal depository insurance.

Note 4 - Loan Receivable

The Authority entered into a loan receivable with Owosso Brownfield Redevelopment Authority (the "Brownfield") on August 6, 2006 for the amount of \$60,000, with interest charged at 6% per year. Principal and interest will be payable in annual installments from the Brownfield's share of captured tax revenues provided for in the District #11 Brownfield Redevelopment Plan with the

Owosso Downtown Development Authority

Notes to the Financial Statements

understanding that the reimbursement is limited to the captured tax revenues actually collected for the term of the plan. The Authority entered into a redevelopment plan of the Capitol Bowl in 2006. During the fiscal year ended June 30, 2022, the Authority's Board has determined that the amount will be uncollectible. As a result, the Authority has recorded an allowance of doubtful accounts for the full amount and expensed bad debt of \$60,000 during the fiscal year ended June 30, 2021.

The Authority entered into a loan receivable with Wesener, LLC "Developer" on November 4, 2013. Developer assumed the 2007 lien on the property located at 104-108 N. Washington Street in the amount of \$50,000, with interest charged at 6%. Funds were used for site demolition, blight removal and site security measures. Principal and interest will be payable in annual installments through 2024. Subsequent to the 2013 approval of the loan the owner of the property became a member of the Authority's Board.

The Authority entered into a loan receivable with M.A. Hanna Corp of Michigan on November 1, 2016 for the amount of \$4,247, with interest charged at 3%, to finance the removal and replacement of a sidewalk at the corner of Water St. and Shiawassee. Principal and interest will be payable in annual installments through 2021.

Note 5 - Capital Assets

Capital asset activity for governmental activities for the year ended June 30, 2021 was as follows:

	Beginning Balance	Additions	Disposals/ Transfers	Ending Balance
Capital Assets being Depreciated				
Equipment	\$ -	\$ 34,257	\$ -	\$ 34,257
<i>Subtotal</i>	-	34,257	-	34,257
Less Accumulated Depreciation				
Equipment	-	(3,212)	-	(3,212)
<i>Subtotal</i>	-	(3,212)	-	(3,212)
Capital Assets, net	\$ -	\$ 31,045	\$ -	\$ 31,045

Depreciation expense of \$3,212 was charged to community and economic development function of the Authority.

Owosso Downtown Development Authority

Notes to the Financial Statements

Note 6 - Long-term Debt

The following is a summary of the long-term debt of the Authority for the year ended June 30, 2021:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental Activities					
Promissory Note - Electric Vehicle Charging Station	\$ -	\$ 34,257	\$ (3,336)	\$ 30,921	\$ 4,181
Total Governmental Activities	<u>\$ -</u>	<u>\$ 34,257</u>	<u>\$ (3,336)</u>	<u>\$ 30,921</u>	<u>\$ 4,181</u>

The annual requirements to amortize all debt outstanding as of June 30, 2021 are as follows:

Fiscal Year		
Ending June 30,	Principal	Interest
2022	\$ 4,181	\$ 798
2023	4,694	738
2024	4,837	595
2025	4,984	448
2026	5,135	297
2027-2028	7,090	151
	<u>\$ 30,921</u>	<u>\$ 3,027</u>

Note 7 - Related Party Transactions

The contributions to the City of Owosso's debt service fund of \$78,885 represents taxes captured from the Tax Increment Financing District and transferred to the City for the retirement of debt issued to finance the construction of parking lots.

The Authority entered into a redevelopment plan of the Wesener Building in 2004. Subsequent to the approval of the plan, the owner of the property became a member of the Authority's Board.

Note 8 - Commitments

Under its pledge to the City, the Authority transfers amounts annually to pay the principal and interest on certain City of Owosso, Michigan's general obligation bonds. The total commitment is \$505,000. During the fiscal year ended June 30, 2021, the City refunded the 2009 limited tax general obligation bonds. The updated maturity schedule is not yet available.

Owosso Downtown Development Authority

Notes to the Financial Statements

Note 9 - COVID-19

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

Required Supplementary Information

Owasso Downtown Development Authority
Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual
General Fund
For the Year Ended June 30, 2021

	Budgeted Amounts			Variance Positive (Negative) Final to Actual
	Original	Final	Actual	
Revenues				
Ad Valorem Tax Levy	\$ 42,000	\$ 42,000	\$ 43,130	\$ 1,130
Tax Increment Capture	160,000	160,000	195,767	35,767
State Sources	--	--	25,000	25,000
Event Income	--	--	8,640	8,640
Contributions from Local Unit	24,580	24,580	24,580	--
Interest Income	--	--	4,340	4,340
Other	--	--	50,089	50,089
Total Revenues	226,580	226,580	351,546	124,966
Other Financing Sources				
Proceeds from Promissory Note	--	--	34,257	34,257
Total Revenues and Other Financing Sources	226,580	226,580	385,803	159,223
Expenditures				
Professional Services	61,450	61,450	61,450	--
Operating Supplies	2,000	2,000	1,626	374
Contractual Services	35,600	35,600	160,424	(124,824)
Maintenance	40,000	40,000	59,582	(19,582)
Contribution - City of Owasso's Debt Service Fund (Note 6)	80,000	80,000	78,885	1,115
Bad Debt	--	--	60,000	(60,000)
Debt Service - Principal	--	--	3,336	(3,336)
Debt Service - Interest	--	--	738	(738)
Total Expenditures	219,050	219,050	426,041	(206,991)
Excess (Deficiency) of Revenues Over Expenditures	7,530	7,530	(40,238)	(47,768)
Net Change in Fund Balance	7,530	7,530	(40,238)	(47,768)
<i>Fund Balance at Beginning of Period</i>	<i>189,955</i>	<i>189,955</i>	<i>189,955</i>	<i>--</i>
Fund Balance at End of Period	\$ 197,485	\$ 197,485	\$ 149,717	\$ (47,768)

December 29, 2021

To the Board of the
Owosso Downtown Development Authority
Owosso, Michigan

We have audited the financial statements of the governmental activities and the general fund of the Owosso Downtown Development Authority (the “Authority”) for the year ended June 30, 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated December 20, 2021. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Authority are described in Note 1 to the financial statements. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management’s knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit’s financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 29, 2021.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction of Use

This information is intended solely for the use of management, the Members of the Board, and others within the organization and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in dark ink that reads "Gabridge & Company". The script is cursive and fluid, with the ampersand being a simple loop.

Gabridge & Company, PLC
Grand Rapids, MI



MEMORANDUM

301 W. MAIN • OWOSSO, MICHIGAN 48867-2958 • WWW.CI.OWOSSO.MI.US

DATE: December 13, 2021

TO: Downtown Development Authority
City Council

FROM: Brad Barrett, Finance Director

SUBJECT: Capitol Bowl / Trecha Enterprises AB, LLC – 219 South Washington Street

RECOMMENDATION:

The Finance Department recommends writing off a loan to Capital Bowl in the amount of \$60,000 financed by the Owosso Downtown Development Authority, as requested by auditors.

BACKGROUND:

In 2006, the City of Owosso Brownfield Redevelopment Authority (BRA) adopted a redevelopment plan for Capital Bowl. Additional funding sources were provided to this property at such time. These sources included a loan from the city's revolving loan fund, an advancement from the property owner/contractor and a \$60,000 loan from the Owosso Downtown Development Authority for infrastructure improvements around the property (bowling alley). The adopted BRA plan had an expiration date of April 2021.

City records indicate the payment of such loans would be in the following order: 1. City of Owosso 2. Capital Bowl and 3. Owosso Downtown Development Authority.

Unfortunately, the BRA redevelopment plan did not bring in enough revenue to cover such loans, the two entities ahead of the Owosso Downtown Development Authority were not paid in full and the establishment (Capitol Bowl) is no longer in business.

The auditor brought the Due from BRA on the DDA ledger to light. With the business no longer existing and the BRA plan expired, it is recommended for the DDA to write off this Due from BRA (loan) in the amount of \$60,000.

FISCAL IMPACTS:

The Owosso Downtown Development Authority's total assets will be reduced by \$60,000.

Document originated by:

Attachments: (1) Resolution

RESOLUTION NO.

AUTHORIZE THE WRITING OFF OF CAPITOL BOWL / TRECHA ENTERPRISES AB, LLC LOAN

WHEREAS, the City of Owosso, Shiawassee County, Michigan, approved a Downtown Development Authority under Public Act 57 of 2018; and

WHEREAS, the Downtown Development Authority allows for the capture of the incremental growth of local property taxes over a period of time to fund public infrastructure improvements; and

WHEREAS, in 2006 the Owosso Downtown Development Authority authorized a loan to Capitol Bowl / Trecha Enterprises AB, LLC in the amount of \$60,000 for infrastructure improvements around the property; and

WHEREAS, the Owosso Downtown Development Authority was the third in line to be repaid for such loan with the use of captured dollars from a brownfield redevelopment plan (BRA); and

WHEREAS, the BRA plan did not capture enough revenue to pay all loans took on by the business in 2006 before the plan ended in April 2021 and the business closed its doors.

NOW THEREFORE BE IT RESOLVED by the Owosso Downtown Development Authority and the City Council of the City of Owosso, Shiawassee County, Michigan that:

FIRST: The Owosso Downtown Development Authority and the City of Owosso has heretofore determined that it is advisable, necessary and in the public interest to write off a loan (Due from BRA) financed by the DDA in the amount of \$60,000 associated with infrastructure improvements made at 219 Washington Street (Capitol Bowl) in 2006-2007.



Electrical ~ HVAC ~ Millwright ~ Fabrication ~ IT Services

6359 Miller Rd
Swartz Creek, MI 48473

Tel. (810) 644-7769
Fax. (810) 644-7214

PROPOSAL SUBMITTED TO Owosso Main DDA	QUOTE NO. 10725-13	DATE 10-1-2021
BILLING ADDRESS 207 N Washington St Suite C Owosso, MI 48867	JOB LOCATION 207 N Washington St Suite C Owosso, MI 48867	
JOB DESCRIPTION Camera System		

Job Scope:

RS-204G-BT 4MP Outdoor Fixed IP Bullet Camera -	\$158.00	Qty-6	\$948.00
RS-9644K(V2) 64 Channel 4K Super NVR -	\$990.37	Qty-1	\$990.37
8 TB Surveillance Hard Drive For DVR, Hybrid, NVR -	\$348.00	Qty-2	\$696.00
RJ45 Male End Cat6 -	\$0.25	Qty-12	\$3.00
Cat6 500ft Box -	\$100.00	Qty-1	\$100.00
On-Site service IT Tech -	\$150.00	Qty-5	\$750.00

Total Price of the Above: \$3,487.37

Estimated Tax: \$164.24

Total Price Including Tax: \$3,651.61

All material is guaranteed to be as specified. All work is to be completed in a workmanlike manner according to standard practices. Any alteration of deviation from the above specifications involving extra costs will be executed only upon written orders, and will become an extra charge over and above this estimate. All agreements are contingent upon strikes, accidents or delays beyond our control. Owner is to carry fire, tornado and other necessary insurance. Our workers are fully covered by Workmen's Compensation Insurance.

Payment to be made as follows: Net upon completion

Note: We may withdraw this proposal if not accepted within 30 days.

Acceptance of Proposal - The above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. Payment will be made as outlined above.

Signature: _____

Date of Acceptance: _____

CITY OF OWOSSO

ORDINANCE

TITLE: MOBILE FOOD VENDING

INTENT:

In the interest of encouraging mobile food vendors who add to the vibrancy and desirability of Owosso, while providing a framework under which such businesses operate, this ordinance is established.

DEFINITIONS:

- a) *Mobile Food Vending* shall mean vending, serving, or offering for sale food and/or beverages from a mobile food vending unit which meets the definition of a Food Service Establishment under Public Act 92 of 2000, which may include the ancillary sales of branded items consistent with the food, such as a shirt that bears the name of the organization engaged in mobile food vending.
- b) *Mobile Food Vending unit* shall mean any motorized or non-motorized vehicle, trailer, or other device designed to be portable and not permanently attached to the ground from which food is vended, served, or offered for sale.
- c) *Vendor* shall mean any individual engaged in the business of Mobile Food Vending; if more than one individual is operating a single stand, cart or other means of conveyance, then Vendor shall mean all individuals operating such a single stand, cart or other means of conveyance.
- d) *Operate* shall mean all activities associated with the conduct of business, including set up and take down and/or actual hours where the mobile food vending unit is open for business.

PERMIT REQUIRED

No vendor shall engage in Mobile Food Vending without a permit from the building department authorizing such vending. The building department shall prescribe the form of such permits and application for such permit. All permits shall be predominantly displayed on the mobile food vending unit. No vending through a Mobile Food Vending Unit of food and/or other human consumables shall be permitted unless it meets the definition of Mobile Food Vending as defined by this ordinance.

DURATION; NON-TRANSFERABILITY

Permits may be issued by the building department for a calendar year from the date of issuance. Any permit issued under this Chapter is non-transferable.

APPLICATION

Every vendor desiring to engage in Mobile Food Vending shall make a written application to the building department for a permit under this Chapter. The applicant shall truthfully state, in full, all information requested by the building department and be accompanied by a fee established by resolution of the City Council. Additionally, the applicant shall provide all documentation, such as insurance, as required by the city.

FEES

An application for a permit under this Chapter shall be accompanied by a fee in the amount established by resolution of the City Council. There shall be no proration of fees. Fees are nonrefundable once a permit has been issued by the building department. No fee shall be charged to any honorably discharged veteran of the United State Military who is a resident of the State of Michigan and submits official documentation evidencing such to the building department. If operating on non-city property, no fee shall be charged to a business which is on the city's tax rolls whose normal business includes the sale of food and/or beverages. No one shall hire or subcontract such vendors in an attempt to evade the provisions of this Chapter.

INVESTIGATION BY THE PUBLIC SAFETY DIRECTOR

For Mobile Food Vending within residential areas, approval must be given by the Public Safety Director prior to issuance of a permit by the building department.

REQUIREMENTS

Any vendor engaging in Mobile Food Vending shall comply with the following requirements:

1. Provide appropriate waste receptacles at the site of the unit and remove all litter, debris and other waste attributes to the vendor on a daily basis.
2. If operating on city-owned or controlled property, may only locate on such property as established in a resolution adopted by the City Commission. If parked on public streets, vendors shall conform to all applicable parking regulations.
3. Not operate on public property within block of a city-authorized street fair, public festival, farmers market or event being conducted without authorization from the event sponsor.
4. Not use any flashing or blinking lights or strobe lights; all exterior lights over 60 watts shall contain opaque, hood shields or direct the illumination downward.
5. Not use loud music, amplification devices or "crying out" or any other audible methods to gain attention which causes a disruption or safety hazard as determined by the City.
6. Comply with the city's Noise Ordinance, Sign Ordinance and all other City ordinances.
7. Comply with all applicable federal, state and county regulations
8. May have one portable sign that is six square feet, with no dimension greater than 3 feet and no height (with legs) greater than 4 feet, located within five feet of the unit; and under no circumstances shall such sign be placed upon the sidewalk or impede pedestrian and/or vehicle safety.
9. Within residential areas, a mobile food vendor may only operate between the hours of 9 a.m. and 9 p.m.; and in commercial areas, a mobile food vendor may only operate between the hours of 6 a.m. and 2 a.m. Other restrictions regarding hours of operation may be established by resolution of the City Council.
10. No Mobile Food Vending Unit may be left unattended for more than 2 hours; and any Mobile Food Vending Unit not in operation shall be removed between the hours of 2 a.m. and 6 a.m. in commercial areas and 9 p.m. to 9 a.m. in residential areas.
11. Not represent the granting of a permit under this Chapter as an endorsement by the city
12. Shall not utilize any electricity or power without the prior written authorization of the power customer; no power cable or similar device shall be extended at or across any city street, alley, or sidewalk except in a safe manner.

PARKING BEYOND LIMITS ALLOWED BY CITY ORDINANCE AND ORDER

Any Mobile Food Vending Unit with a valid Mobile Food Vending License may park in a city controlled parking space for durations as authorized by the permit; and such Mobile Food Vending Unit shall not be restricted to the hours where parking would otherwise be allowed in the particular parking space. Provided, however, that no Mobile Food Vending Unit shall park in a city controlled parking space if parking is prohibited altogether.

IMPOUNDMENT

Any equipment associated with food vending that are not in compliance with this Chapter and left on public property may be impounded at the owners expense.

OTHER PERMITS

A permit obtained under this Chapter shall not relieve any vendor of the responsibility for obtaining any other permit, or authorization required by any other ordinance, statute or administrative rule.

REVOCATION

The building department shall revoke the permit of any vendor engaged in Mobile Food Vending who ceases to meet any requirement of this Chapter or violates any other federal, state or local regulation, makes a false statement on their application, or conducts activity in a manner that is adverse to the protection of the public health, safety and welfare.

Immediately upon such revocation, the building department shall provide written notice to the permit holder by certified mail to their place of business or residence as indicated on the application. Immediately upon such revocation, the permit shall become null and void.

COMPLAINTS; APPEALS

If a written complaint is filed with the building department alleging a Food Vendor has violated the provisions of this Chapter, the building department shall promptly send a copy of the written complaint to the vendor together with a notice that an investigation will be made as to the truth of the complaint. The vendor shall be invited to respond to the complaint and present evidence and respond to evidence produces by the investigation. If the building department, after reviewing all relevant material, finds the complaint to be supported by a preponderance of the evidence, the complaint shall be certified. If a permit is denied or revoked by the building department, or if a written complaint is certified pursuant to this Chapter, the application or holder of a permit may appeal to and have a hearing before the City Manager. The City Manager shall make a written determination, after presentation by the applicant and investigation by the building department, as to whether or not the grounds for denial, revocation or complaint are true. If the City Manager determines that such grounds are supported by a preponderance of the evidence, the action of building department or filing of the complaint shall be sustained and the applicant may appeal the City Manager's decision to a court of competent jurisdiction.

APPEARANCE TICKETS

The Police Chief and sworn officers of the Police Department, or such other officials as designated by the City Manager are authorized to issue and serve appearance tickets with respect to a violation of this

Chapter pursuant to Michigan law. Appearance tickets shall be in such form as determined by the City Attorney and shall be in conformity with all statutory requirements.

CIVIL INFRACTION

A vendor who violates this Chapter is responsible for a civil infraction and subject to a fine of \$500 per day.

DRAFT



DOWNTOWN
OWOSSO
MICHIGAN

We are DOWNTOWN OWOSSO.
Visit our historic hometown on the Shiawassee River.
We are the place where paths crossed and settlers tamed the frontier.
We are where timber became furniture, where rail lines converged, and our connectivity fueled our prosperity.
We are the home to one of America's most popular authors, who in his day, outsold Mark Twain, and left behind his Castle as a monument to writing.
We are the home to the inspiration for the Polar Express and our reality fuels the magic of childhood innocence.
We are the home to vibrant arts, a reanimated armory, a restored theater, and riverside amphitheater.
We are the birthplace of long-living and family-fueled industry, and the launchpad for exciting new businesses.
We are home to the perfect escape.
Come discover a day away.
Experience the amazing that happens here everyday.
Meet the people that add color to our lives.
Discover this place we call home, and become a friend in the process.
Come explore Downtown Owosso, and feel the warmth of gathering together.



HISTORIC OWOSSO MICHIGAN

- Shopping
- Culture, Tourism, and Fun
- Public Safety and Government
- Food
- Hotels/Motels
- Parking
- Downtown Farmers' Market
- Social District

SHOPPING

- 1 **APPLE TREE LANE**
207 N. Washington St. | 989.729.2253
- 2 **ARTFORM HAIR SPA**
207 W. Exchange St. | 989.627.5066
www.artformhairspa.com
- 3 **AVIATOR JAYNE**
110 W. Main St. | 989.720.2929
www.aviatorjayne.com
- 4 **BRUMLEY & BLOOM**
118 S. Washington St. | 810.471.1279
www.brumleyandbloom.com
- 5 **CENTRAL PHARMACY**
110 W. Exchange St. | 989.725.1344
- 6 **COLLAB SALON**
220 W. Main St., Ste. C | 989.251.4839
- 7 **THE CUTTING EDGE SALON**
110 N. Washington St. | 517.719.6742
- 8 **DARKER MFG.**
114 W. Main St. | www.darkermfg.com
- 9 **DEAN'S HOBBY STOP**
113 W. Exchange St. | 989.720.2137
www.deanshobbystop.com
- 10 **ELLIOTT'S FAMILY HAIR STYLING**
110 S. Ball St. | 989.725.2249
- 11 **FABLE LANE BOOKS**
200 W. Main St. | 989.251.4200
- 12 **FREDDIE'S PARTY STORE**
116 S. Washington St. | 989.720.3733
- 13 **GILBERT'S DO IT BEST HARDWARE**
113 W. Main St. | 989.723.2330
www.gilbertshardware.doitbest.com
- 14 **HANKERD SPORTSWEAR**
116 E. Exchange St. | 989.725.2979
www.tshirt22.com
- 15 **HAPPY TAILS GROOMING**
219 N. Ball St. | 989.627.7365
- 16 **INSIGHT VISION CENTER**
122 N. Washington St. | 989.720.2020
www.insightvisioncenterllc.com
- 17 **J'S TUX & BRIDAL BOUTIQUE**
113 E. Main St. | 989.723.5889
- 18 **JADE NICOLE BEAUTY**
111 N. Ball St. | 517.803.5513
- 19 **JO-ANN FABRICS AND CRAFTS**
210 N. Washington St. | 989.723.1249
www.joann.com

- 20 **JORDAN GALLERY**
118 N. Washington St. | 989.721.6610
www.thejordangallery.com
- 21 **LOOKS UNLIMITED**
404 N. Washington St. | 989.723.8188
- 22 **LONGEVITY MASSAGE**
219 N. Washington St. | 989.494.1243
- 23 **LOUNGE BARBER & SHAVE PARLOR**
108 W. Main St. | 989.413.7600
- 24 **LUME CANNABIS CO.**
116 N. Washington St. | 989.494.4527
www.lume.com/owosso/
- 25 **MAGOO'S PET OUTLET**
344 W. Main St. | 989.472.4571
- 26 **MAKEUP BY KENDRA LEIGH**
102 W. Main St. | 989.272.3393
www.kendraleighmakeup.com
- 27 **MILI'S BOUTIQUE**
211 N. Washington St. | 989.413.2839
www.milisboutique.com
- 28 **NAIL BOUTIQUE**
112 N. Washington St. | 989.723.6280
- 29 **NORM HENRY SHOES**
119 S. Washington St. | 989.725.8450
www.normhenryshoes.com
- 30 **OWOSSO FLORAL & GIFTS**
211 N. Washington St. | 989.723.2244
www.owossofloral.com
- 31 **OWOSSO GUITAR**
109 N. Ball St. | 989.627.9767
- 32 **PUFF PUFF TOBACCO**
208 W. Main St. | 715.425.8355
- 33 **RADIO SHACK**
216 W. Main St. | 989.723.3794
www.radioshack.com
- 34 **ROLLING SMOKES**
201 W. Main St. | 989.720.4488
- 35 **SOBAKS HOME MEDICAL, INC.**
112 W. Exchange St. | 989.723.8927
www.sobakshomemedical.com
- 36 **SPRINGROVE VARIETY STORE**
200 N. Washington St. | 989.725.8355
- 37 **STUDIO 52 FRAME SHOP**
216 E. Exchange St. | 989.743.1420
- 38 **SUNNYSIDE FLORIST**
123 E. Comstock St. | 989.723.5151
www.sunnysideflorist.com

HOTELS/MOTELS

- 1 **COMSTOCK INN**
300 E. Main St. | 989.725.0999
www.thecomstockinn.com
- 2 **THE PINES COUNTRY INN**
1730 E. Main St. | 989.723.9000
www.thepinescountryinn.com
1-mile east of downtown on M-21

PUBLIC SAFETY and GOVERNMENT

- 1 **CITY HALL**
301 W. Main St. | 989.725.0599
www.ci.owosso.mi.us
- 2 **OWOSSO PUBLIC SAFETY FIRE/POLICE**
150 S. Water St. | 989.743.9111
www.ci.owosso.mi.us
- 3 **POST OFFICE**
319 N. Washington St. | 989.723.2929

FOOD

- 1 **ABIDING IN THE VINE TEA ROOM**
115 E. Main St. | 989.723.5746
www.thevineowosso.com
- 2 **BEA'S BAKERY**
309 N. Washington St. | 989.720.2254
- 3 **CONE ZONE**
300 N. Water St. | 989.723.3219
- 4 **CUPCAKES & KISSES**
210 S. Washington St. | 989.720.4149
www.cupcakesandkisses19.com
- 5 **FORTUNE HOUSE**
212 W. Main St. | 989.723.5673
- 6 **FOSTER COFFEE CO.**
115 S. Washington St. | 989.720.3459
www.fostercoffee.co
- 7 **ITSA DELI THING**
202 W. Main St. | 989.725.5511
www.itsadelithing.com

- 8 **JADE BUFFET**
120 S. Washington St. | 989.723.9898
- 9 **LULA'S LOUISIANA COOKHOUSE LILY PEARLS LOUNGE**
113 & 115 S. Washington St. | 989.720.5852
www.lulascookhouse.com
- 10 **MURTLE'S HANDMADE CHOCOLATES**
104 W. Main St. | 989.720.4050
www.murtleschocolates.com
- 11 **NICHE BAR & LOUNGE**
112 N. Washington St. | 989.272.8789
- 12 **NOM NOM SWEETIES**
118 N. Washington St. | 989.750.1732
- 13 **O'MARIES FROZEN YOGURT**
218 W. Main St. | 989-720-4026
www.OMaries.com
- 14 **OWOSSO COOKIE COMPANY**
101 N. Washington St.
- 15 **ROMA'S BACK DOOR**
200 E. Comstock St. | 988.725.5767
www.romaspizza.com
- 16 **SIDELINES SPORTS BAR**
219 S. Washington St.
- 17 **SOSUMI SUSHI**
110 E. Exchange St. | 989.723.6188
- 18 **TANGLEWOOD RESTAURANT & LOUNGE**
300 E. Main St. | 989.720.3400
www.tanglewoodatcomstock.com



CULTURE, TOURISM, and FUN

- 1 **AMOS GOULD HOUSE**
515 N. Washington St. | 989.725.0599
www.owossohistory.org
- 2 **CURWOOD CASTLE JAMES OLIVER CURWOOD STATUE**
Curwood Castle Park | 989.725.0599
www.owossohistory.org
- 3 **COMSTOCK PIONEER CABIN**
Curwood Castle Park
- 4 **SHIAWASSEE ARTS CENTER**
206 Curwood Castle Dr. | 989.723.8354
www.shiawasseearts.org
- 5 **HERITAGE BRIDGE**
Curwood Castle Park
- 6 **WOODARD PAYMASTER BUILDING**
- 7 **WALK OF HISTORY**
- 8 **OWOSSO PUBLIC LIBRARY**
502 W. Main St. | 989.725.5134
www.sdl.lib.mi.us/owosso.html
- 9 **STEAM RAILROADING INSTITUTE**
405 S. Washington St. | 989.725.9464
www.michigansteamtrain.com
- 10 **LEBOWSKY CENTER (THEATRE)**
114 E. Main St. | 989.723.4003
www.owossoplayers.com
- 11 **NCG CINEMAS**
314 E. Comstock St. | 989.723.7469
www.ncgmovie.com
- 12 **OWOSSO AMPHITHEATER**
219 N. Water St. | 989.666.5161
www.owossoamphitheater.org
- 13 **SHIAWASSEE REGIONAL CHAMBER OF COMMERCE/THE ARMORY**
215 N. Water St. | 989.723.5149
www.shiawasseechamber.org
- 14 **HIT & PITCH**
116 W. Main St. | 989.472.4624
www.hitandpitchowosso.com
- 15 **THE CAPITOL SPORTS FIELD HOUSE**
219 S. Washington St.



2021 Summer/Fall Event Calendar

NOTE: Through October 30th, 2021
Downtown Owosso Farmers Market:
every Saturday from 9am-1pm | Located on
Exchange Street between Water
& Washington Streets

JULY 2021

July 1st – September 5th – 24th Annual SAC
Member Artist Show; Shiawassee Arts Center
July 29th – Summer Nights Live - Amphitheater
Concert; 6:30pm-9:30pm
Performer: After It All – Rock Favorites,
Classics to Now

AUGUST 2021

August 5th – Summer Nights Live –
Amphitheater Concert; 6:30pm-9:30pm
Performer: Fleetwood Gold – FleetwoodMac Tribute
August 11-15th – Head Over Heels; Lebowsky
Center for Performing Arts
Taking place at Fortitude Farms: 4377 S. M-52, Owosso
August 12th – Summer Nights Live –
Amphitheater Concert; 6:30pm-9:30pm
Performer: Band TBD
August 27-28th – Owosso Vintage
Motorcycle Days
Friday Night – Community Motorcycle Ride;
Saturday – Vintage Motorcycle Show

SEPTEMBER 2021

September 8th – October 31st – Art Exhibit:
Shiawassee Artists' Guild with featured
Artists; Shiawassee Arts Center
September 11th – ArtWalk 2021;
10am-4pm

OCTOBER 2021

October 8-9th – OctoberFest;
Shiawassee Regional Chamber of Commerce
October 30th – Downtown Trick or Treat/
Costume Parade (Noon-1pm)
& Last Day of Farmers Market

NOVEMBER 2021

November 6th – December 31st – 33rd Annual
Holiday at the Center; Shiawassee Arts Center
November 26th – Glow Owosso (Glow Parade,
5K run, Tree Lighting, & Glow at the Gould House)
November 27th – Small Business Saturday;
9am-4pm (Shopping Event)