



Board of Public Works & Safety and Stormwater Board

Regular Meeting Agenda

2:00 p.m., July 11, 2022

Goshen Police & Court Building, 111 East Jefferson Street, Goshen, Indiana

To access online streaming of the meeting, go to <https://goshenindiana.org/calendar>

Call to Order by Mayor Jeremy Stutsman

Approval of Minutes of June 27, 2022 regular meeting

Approval of Agenda

1) Fire Department: Accept resignation of Private Tyler Thibodeaux, effective July 25, 2022

2) Fire Department: Approve Resolution 2022-22 - Approving Certain City of Goshen Fire Department Policies and Repealing Certain Policies (GFD Policy Manual)

3) Elkhart County 4H Fair request: Request for street closures and related assistance for the annual fair parade on July 24, 2022

4) Organization request: Request for closure of parking lot adjacent to Goshen Brewing Co. for a pickeball tournament

5) Legal Department: Agreements with 19 local non-profit groups for grants from American Rescue Plan funds

6) Legal Department: Approval of agreement to purchase GraniteNet Software from BEC Enterprises, LLC for TVI Camera for the Water & Sewer Department

7) Legal Department: Resolution 2022-20 - Declaring Surplus and Authorizing the Disposal of Personal Property

8) Legal Department: Resolution 2022-21 - 2023 City Holiday Schedule

9) Engineering Department: Accept the drainage plan for the East College Avenue Industrial Park Subdivision (JN: 2020-0036)



10) Engineering Department: Approve the agreement with La Croix Traffic Engineering to complete a traffic study of the major traffic corridors in the southeast portion of the City

11) Engineering Department: Approve the request for Mayor Stutsman to execute the 2022 asphalt milling contract with McCrite Milling & Construction

Privilege of the Floor

Approval of Civil City and Utility Claims

Adjournment



BOARD OF PUBLIC WORKS & SAFETY & STORMWATER BOARD

MINUTES OF THE June 27, 2022 REGULAR MEETING

Convened at 2 p.m. at Goshen Police & Court Building, 111 East Jefferson Street, Goshen, Indiana

Present: Mayor Jeremy Stutsman and members Mike Landis, Mary Nichols, DeWayne Riouse & Barb Swartley

Absent: None

CALL TO ORDER: Mayor Stutsman called the meeting to order at 2:00 p.m.

REVIEW/APPROVE MINUTES: Mayor Stutsman presented the minutes of the June 13, 2022 regular meeting and June 22, 2022 special meeting of the Board of Works & Safety. Board member Riouse moved to approve the minutes as presented and the motion was seconded by Board member Nichols. Motion passed 5-0.

REVIEW/APPROVE AGENDA: Mayor Stutsman presented the meeting agenda. Board member Riouse moved to approve the agenda as submitted. Board member Nichols seconded the motion. Motion passed 5-0.

1) Legal Department: Resolution 2022-19 – Approve and ratify execution of Amendment to the Agreement for the Development of Stormwater Facilities with MR Realty IV, LLC

Shannon Marks, a paralegal with the City Legal Department, asked the Board to move and adopt Resolution 2022-19 - *Approve and Ratify Execution of Amendment to the Agreement for the Development of Stormwater Facilities with MR Realty IV, LLC.* **Marks** said the City and MR Realty IV, LLC entered into an Agreement for the Development of Stormwater Facilities on Jan. 9, 2020. This Agreement concerned the stormwater facilities to be constructed on MR Realty IV, LLC's real estate by the City, the use of the real estate during the construction project, and the maintenance of the facilities. While the project was in design stage, additional modifications were necessary. **Marks** said these modifications are set forth in the Amendment to the Agreement for the Development of Stormwater Facilities. Resolution 2022-19 approves the terms and conditions of the Amendment to the Agreement, and ratifies the Mayor's execution of the Amendment to the Agreement on June 21, 2022.

Riouse/Nichols moved to adopt Resolution 2022-19 - Approve and Ratify Execution of Amendment to the Agreement for the Development of Stormwater Facilities with MR Realty IV, LLC. Motion passed 5-0.

2) Legal Department: Ratify acceptance of easements from MR Realty IV, LLC

Shannon Marks, a paralegal with the City Legal Department, asked the Board move to ratify the Mayor's acceptance on June 17, 2022 of the three easements from MR Realty IV, LLC, an Indiana limited liability company. **Marks** said these easements are for Goshen City stormwater utility and drainage, ingress and egress, and temporary construction purposes, all which are needed for The Crossing Subdivision Drainage Project that is generally located south of Plymouth Avenue and east of County Road 19. **Marks** said it was necessary to record the easements prior to today's meeting so the City's contractor could begin work at the site.



Riouse/Nichols moved to ratify the Mayor's acceptance on June 17, 2022 of the three easements from MR Realty IV, LLC, an Indiana limited liability company. Motion passed 5-0.

3) Legal Department: Approve agreement with Abonmarche Consultants, Inc. for the Cherry Creek Drainage Study

Brandy Henderson, a paralegal with the City Legal Department, asked the Board to approve and execute the agreement with Abonmarche Consultants, Inc. for the Cherry Creek Drainage Study. Abonmarche will be paid a lump sum amount of \$18,800 for a survey, study and report on the Keaffaber property, which is located between Berkey Avenue and State Route 119, and adjacent to Westoria Subdivision and Goshen Intermediate School. The subject 75-acre property consists of four (4) parcels containing open farmland and woods. The property is proposed to include a mixed-use residential development tentatively called "Cherry Creek, Goshen."

Riouse/Nichols moved to approve and execute the agreement with Abonmarche Consultants, Inc. for the Cherry Creek Drainage Study. Motion passed 5-0.

4) Engineering Department: Approve closure of Reliance Road, between Peddlers Village and U.S. 33, from June 28-30, 2022 for sewer main installation

City Director of Public Works Dustin Sailor asked the Board to approve the closure of Reliance Road between Peddlers Village and U.S. 33, June 28-30, 2022, for the installation of water main. Selge Construction has requested the closure of a portion of Reliance Road, June 28-30, 2022, for the installation of water main to the new Elkhart County Courthouse site. Access for local traffic will be maintained. In response to a question from Mayor Stutsman, City Fire Department Chief Danny Sinks said the closure will not negatively impact the Fire Department.

Riouse/Nichols moved to approve the closure of Reliance Road, between Peddlers Village and U.S. 33, June 28-30, 2022, for the installation of water main. Motion passed 5-0.

5) Engineering Department: Approve closure of Cottage Avenue Bridge, June 30, 2022, for road sealing

City Director of Public Works Dustin Sailor asked the Board to approve the closure of the Cottage Avenue Bridge, June 30, 2022, for road sealing. Young Services, Inc., working for Elkhart County, will be sealing the road on the Cottage Avenue Bridge on Thursday, June 30, 2022, which will require full closure. The company will be opening it later the same day after completion.

Riouse/Nichols moved to approve the closure of Cottage Avenue Bridge, June 30, 2022, for road sealing. Motion passed 5-0.

6) Engineering Department: Approve partial lane restrictions on Dykstra Street, June 27-Aug. 1, 2022, for asphalt paving reconstruction and replacement of a storm structure

City Director of Public Works Dustin Sailor asked the Board to approve Dykstra Street asphalt paving lane restrictions from June 27 thru August 1, 2022. Niblock Excavating will be performing work to remove full-depth asphalt, install new asphalt pavement and remove and replace a storm structure on Dykstra Street. Workers will be starting on the west side of Blackport Drive and then working their way east on Dykstra Street. The work will require partial lane restrictions along Dykstra Street, with Niblock providing traffic control.



Niblock will maintain open access for the church and residents on Dykstra Street. The partial lane restrictions will occur from June 27 thru August 1, 2022.

Riouse/Nichols moved to approve the Dykstra Street asphalt paving lane restrictions from June 27 thru August 1, 2022. Motion passed 5-0.

7) Engineering Department: Approve Change Order No. 2 for \$128,863.85, a 22.62% increase, and extend completion date to Aug. 26, 2022 for the Madison Street and College Avenue Reconstruction (JN: 2021-0016)
City Civil Traffic Engineer Josh Corwin asked the Board to approve Change Order No. 2 for \$128,863.85, a 22.62% increase, and extend completion date to Aug. 26, 2022 for the Madison Street and College Avenue Reconstruction (JN: 2021-0016).

Corwin said the Madison Street and College Avenue Reconstruction project was bid last fall and included the mill and overlay of College Avenue. He said last winter was exceptionally hard on the roads and College Avenue broke up badly in the area of the proposed mill and overlay. Once the pavement was examined after winter, it was determined a significantly larger portion of the road would need full-depth patching than was originally anticipated, having only three inches in asphalt in some areas.

Due to Norfolk Southern moving into the city and closing several crossings at the same time, Niblock was instructed by the City of Goshen to halt work on College Avenue to provide traffic relief in the corridor. This created conflicts in Niblock's schedule and mill availability and would not allow workers to return until July. It was agreed upon by Niblock and the Engineering Department that it would be best to wait until after the Elkhart County 4H Fair to schedule any work. The work will be scheduled for early August. Change Order No. 2, which was in the Board packet, was for an additional \$128,863.85, a 22.62% increase, and makes the total contract amount \$718,218.35.

In response to a question from Mayor Stutsman, Corwin said the majority of the cost increase is to address the road damage from the winter.

Riouse/Nichols moved to approve Change Order No. 2 for \$128,863.85, a 22.62% increase, and extend completion date to Aug. 26, 2022 for the Madison Street/College Avenue Reconstruction. Motion passed 5-0.

8) Stormwater Department: Completion Agreement Policy – Year in Review

City Stormwater Specialist Mattie Lehman provided the Board with a Year in Review report on the status of Completion Agreement related action take since November. The report was included in the Board packet. Before she began her presentation, Lehman distributed to the Board an updated table/chart showing the status of the status of Completion Agreements executed by the Stormwater Department for 20 properties from November 2021 to March 2022 (EXHIBIT #1):

BACKGROUND:

Resolution 2021-29 *A Policy for the Issuance of Certificate of Occupancy Prior to the Completion of Construction Project* passed the BOW on Nov. 1, 2021 and replaced a similar policy with the terminology switching from "Occupancy Permit Agreement" to "Completion Agreement" (CA). This past winter marked the first application of the Completion Agreement (CA) Policy to projects where some of the usual requirements for the issuance of a Certificate of Occupancy were delayed due to winter weather conditions. The Stormwater Department acted as lead staff to coordinate inspections and communications for involved Departments including Planning/Zoning, Engineering, and Building. Lehman reported Builders initially were resistant to the process, but have come to understand its utility.



This winter, CAs were executed for 20 properties between the months of November and March. All but two CAs listed a completion deadline of June 15. The status of the 18 CAs with a passed deadline were listed in an attached table (included in agenda packet).

All properties have initiated the required work, but eight properties have not finished all the items listed within their executed CA. A surety amount was required and processed for seven of these eight properties. Reasons for CAs not being closed varied from concrete work in the right-of-way not meeting ADA standards to trees not being planted before hot weather made survival difficult.

All outstanding requirements have been communicated to the parties included in the CAs. A deadline reminder letter was mailed to all parties on May 19 and a deadline passed letter was sent June 17 alerting parties that their CA status would be reported to the BOW.

A few options have been discussed at an inter-departmental meeting for moving forward. All Completion Agreements include the ability by the City to hire or complete the work and retain the surety in an amount equal to the cost of work. As another option for CAs with outstanding tree requirements, in particular a deadline extension appeal made by the Agreement parties at BOW, is being pursued. The Stormwater Department is working with the Legal Department to have a CA extension addendum prepared. The department is continuing to discuss the course of action for outstanding Completion Agreements on a case-by-case basis.

In her brief presentation, Lehman provided the highlights of the report and the Completion Agreement process. She also discussed some of the open cases. She responded to questions from **Board member Landis** about the reasons for the lack of ADA compliance for some sidewalk work. **Mayor Stutsman** also commented on the situation. There also was brief discussion by the Board about enforcing the provisions of Completion Agreements.

No action was required by the Board because this was an information-only agenda item.

CITY OF GOSHEN STORMWATER BOARD

Regular Meeting Agenda

2:00 p.m., June 27, 2022

Goshen Police & Court Building, 111 East Jefferson Street, Goshen, Indiana

Members: Mayor Jeremy Stutsman, Mike Landis and Mary Nichols

At 2:18 p.m., Mayor Stutsman opened a meeting of the City of Goshen Stormwater Board for consideration of the following item:

9) Stormwater Department: Approve the execution by the Mayor of the Notice of Intent for permit coverage under the Municipal Separate Storm Sewer System General Permit

City Stormwater Specialist Mattie Lehman asked the Board to allow the Mayor to execute the Notice of Intent for permit coverage under the Municipal Separate Storm Sewer System General Permit. She reported that in December 2021, the Indiana Department of Environmental Management (IDEM) repealed "Rule 13" authorizing the discharge of storm water to Indiana-receiving waters by Municipal Separate Storm Sewer (MS4) communities.



Lehman said IDEM has transitioned to a Municipal Separate Storm Sewer General Permit (MS4GP) and the Notice of Intent for permit coverage is due July 5, 2022. She said the Notice of Intent (NOI) process requires public notice, which will be published June 29, 2022 in the **Goshen News**. It also requires filling and signing of the form, attached to the Board packet, identifying responsible parties, applicable agreements, and basic receiving waters information.

Lehman said in years past, the City of Goshen has been an official co-permittee with its partners in the Greater Elkhart County Stormwater Partnership, including Elkhart County, the City of Elkhart, and the Town of Bristol. Partnership members decided to file separately for the MS4GP, but will retain the interlocal agreement that supports the County-wide stormwater utility fee and designates shared responsibility for several duties of minimum control measures with the Elkhart County Soil and Water Conservation District. These partners are named in the NOI and copies of applicable documents will be included.

Lehman said the Mayor is listed as the Primary MS4 Operator and is the required signatory for the Notice of Intent.

Mayor Stutsman asked if he was the right person to be designated as the MS4 Operator. **City Attorney Bodie Stegelmann** said legally that was the case. **Board member Landis** asked if there were any other state-required changes, which **Lehman** briefly summarized.

Nichols/Landis moved to approve for the Mayor to execute the Notice of Intent for permit coverage under the Municipal Separate Storm Sewer System General Permit. Motion passed 5-0.

At 2:23 p.m., Mayor Stutsman closed the meeting of the City of Goshen Stormwater Board and reopened the City of Goshen Board of Public Works & Safety meeting for consideration of additional agenda items:

Privilege of the Floor (opportunity for public comment for matters not on the agenda):

Mayor Stutsman opened Privilege of the Floor at 2:23 p.m.

City Assistant Fire Chief Anthony Powell advised Board members that on July 11, the Fire Department will be asking the Board to pass a Resolution approving the departmental policies which have been updated by Lexipol. In response to a question from the Mayor, Powell said the policies were emailed to Board members several weeks ago.

Mayor Stutsman asked Board members to forward any questions about the policies to **Chief Dan Sink**, Assistant **Chief Powell** or to him.

There were no further comments, so Mayor Stutsman closed Privilege of the Floor at 2:23 p.m.

10) Board of Public Works and Safety Order: Building Commissioner Order for 110 S. 7th Street – B (Samuel & Gloria Ascencio, property owners)

At 2:24 p.m., Mayor Stutsman opened a public hearing on the Order of the City of Goshen Building Commissioner for the property at 110 S. 7th Street, owned by Samuel & Gloria Ascencio of Goshen.



BACKGROUND:

On May 24, 2022, City Building Commissioner Myron Grise notified Samuel & Gloria Ascencio, the owners of 110 S. 7th Street – B, that their property was in violation of Goshen City Code.

Grise reported that the Goshen Building Department inspected 110 S. 7th Street – B on Nov. 10, 2021. Violations of the Neighborhood Preservation Ordinance (Minimum Housing Ordinance) were cited. The property was re-inspected on Dec. 16, 2021, Feb. 16, 2022, and May 12, 2022 which showed no significant improvement to the real estate.

The property was deemed unsafe within the meaning of Indiana Code § 36-7-9-4 in that one or more buildings or structures were in an impaired structural condition that made it unsafe and dangerous to person or property because of a violation of Goshen City Code Title 6, Article 3, Chapter I concerning building condition or maintenance.

The following violations of Section 6, Article 3, Chapter I of the Goshen City Code were cited by the Goshen Building Department inspector and have not been satisfactorily repaired or remedied:

1. **The roof and flashing on the building are not sound and have defects that admit rain. There are loose and damaged shingles. This is causing one or more of the rooms in the building to have leaks in the ceilings. (violation of Section 6.3.1.1 (c)).**

2. **The gutters on the side and rear of the building do not have downspouts attached. (violation of Section 6.3.1.1 (c)).**

Grise reported that these violations made the premises at 110 7th Street -B, Goshen unsafe.

According to Grise's report, the Ascencios were ordered to repair or rehabilitate the unsafe building to bring it into compliance with standards for building condition or maintenance required for human habitation, occupancy or use or to demolish and remove a part of the unsafe building so that the buildings and structures are in compliance with Title 6, Article 3, Chapter I of the Goshen City Code by June 24, 2022.

In particular, the Ascencios were ordered to make the following corrections:

1. **Repair or replace the roof and flashing so that it does not admit rain into the interior of the building.**

2. **Attach gutters and downspouts so that the roof water is discharged in a manner that does not create a hazard on the premises or adjacent property.**

Grise advised the Ascencios that In the event they failed to comply with this Order, the City of Goshen might take action to make the required corrections and bill them for the costs of the work, including, the actual cost of the work performed and an amount equal to the average processing expense the City incurred in pursuing this matter. Such amounts could become a lien upon the property and ultimately be enforced as any other judgment.

The Ascencios were notified that a hearing would be held before the Board of Public Works and Safety on June 27, 2022 to review the Order of the City of Goshen Building Commissioner. The Ascencios were further notified that they had the right to appear at the hearing, with or without counsel, to present evidence, cross-examine opposing witnesses and present arguments.

JUNE 27, 2022 HEARING TESTIMONY, DISCUSSION AND OUTCOME:

Mayor Stutsman asked for a report from Rental Inspector Ryan Conrad of the City Building Department.

Conrad distributed a memorandum to the Board, with photos, (EXHIBIT #2) and reported the following:

- On Nov. 10, 2021, Conrad said he conducted an inspection of the property at 110 S. 7th St. and determined that several property maintenance violations existed. He notified the property owner, Sam Ascencio, in writing, that he would have 30 days to correct the violations.



- On Dec. 12, 2021, Conrad again inspected the property and determined that some of the violations had been satisfactorily completed. He again notified the property owner to correct any remaining violations.
- Conrad conducted a re-inspection of the property on Feb. 16, 2022 and determined that additional repairs had been made. The only remaining code violation that needed to be resolved was for a roof that needed repair. During my re-inspection, Conrad said he observed that the asphalt shingles were extremely worn and some shingles were loose and were falling from the roof. A neighbor also reported that cats were seen entering holes in the roof above the porch.
- Following his re-inspection, Conrad again mailed a notice to the property owner advising him to make repairs to the roof within 60 days. On April 13, Conrad re-inspected the property and found that no repairs to the roof had been made. A final Notice of Violation was mailed to the property owner at that time.
- On May 13, Conrad made contact with a tenant who resides at the property and she stated that the ceiling was leaking in her apartment. Conrad advised the property owner of this and he stated that he had obtained quotes for the roof repairs. On June 27, when Conrad inspected the property, it did not appear that any repairs had been made to the asphalt shingles. There are also downspouts that needed repairs.
- Conrad said he received a message from the property owner on June 27 that stated he hoped to have a signed agreement for repairs sometime during the week. Conrad recommended that this matter be referred to the Legal Department for enforcement at this time. He added that the property owner informed Conrad that he was out of the country and would not be able to attend the June 27 hearing.

Asked by **Mayor Stutsman** for his recommendation on how to proceed, **Conrad** said that if the property owner does provide a copy of a signed agreement this week, he should be given 30-60 days to ensure the repairs are made. **City Attorney Stegelmann** recommended the Board make a formal finding about the Building Commissioner's order and then give the property owner 60 days to make the repairs.

Mayor Stutsman said he didn't feel comfortable enforcing an order at a first hearing when the property owner wasn't present. **Stegelmann** said it should be noted for the record that both property owners were sent the building commissioner's order by certified mail and signed receipts acknowledging that the hearing would be held but chose not to be present.

Board member Riouse asked when the property owners might be back in town. **Conrad** said he didn't know, adding that the property owner frequently travels and isn't in Goshen. Conrad said the property owner did show him a work contract that still needs to be signed. Riouse said he was concerned that the property owner will seek more time for repairs if only given 30 days. **Mayor Stutsman** said that 30 days might not be enough time for the repairs to be completed.

There was further Board discussion with Conrad about the work that needed to be done and about the tenants of the property as well as the entry of cats into the building.

Mayor Stutsman made a motion that the Board affirm the findings of the City Building Commissioner's order for 110 S. 7th Street – B. **Landis** seconded the motion. Motion passed 5-0.

Mayor Stutsman then made a motion to continue the hearing to Aug. 29, 2022 to give the property owner time to make the necessary repairs. **Landis** seconded the motion. Motion passed 5-0.



At 2:33 p.m., Mayor Stutsman closed the public hearing on the Order of the City of Goshen Building Commissioner for the property at 110 S. 7th Street.

As all matters before the Board of Public Works & Safety were concluded, Mayor Stutsman/Landis moved to approve Civil City and Utility claims and adjourn the meeting. Motion passed 5-0.

Mayor Stutsman adjourned the meeting at 2:33 p.m.

EXHIBIT #1: Updated table distributed by City Stormwater Specialist Mattie Lehman to the Board during its consideration of agenda item #8 showing the status of the status of Completion Agreements executed by the Stormwater Department for 20 properties from November 2021 to March 2022 (EXHIBIT #1).

EXHIBIT #2: Memorandum by Rental Inspector Ryan Conrad of the City Building Department distributed to the Board during consideration of agenda item #10, Building Commissioner Order for 110 S. 7th Street – B (Samuel & Gloria Ascencio, property owners). Attached to Conrad’s memorandum were a series of color photographs of the property, a text message from the property owner and the Building Commissioner’s order for 110 S. 7th Street – B.

APPROVED

Jeremy Stutsman, Chair

Michael Landis, Member



Mary Nichols, Member

DeWayne Riouse, Member

Barb Swartley, Member

ATTEST

Richard R. Aguirre, City of Goshen Clerk-Treasurer



Danny C. Sink, Chief
FIRE DEPARTMENT, CITY OF GOSHEN
209 North Third Street • Goshen, IN 46526-3201

Phone (574) 533-7878 • Fax (574) 534-2804 • TDD (574) 534-3185
dannysink@goshencity.com • www.goshenindiana.org

July 1, 2022

To: Board of Works and Public safety

RE: Private Tyler Thibodeaux Resignation

From: Fire Chief Danny Sink

After serving the Goshen Fire Department and Goshen community since February 2019.
Private Tyler Thibodeaux has submitted his resignation, effective July 25, 2022.

We have enjoyed working with Tyler during his time at GFD and appreciate his service to our community. Our GFD family would like to wish Tyler and his family the very best in their new endeavors.

Tyler Thibodeaux
31349 State Road 4
North Liberty, IN 46554
(574) 855-7344

29th June 2022

Dan Sink
Fire Chief, Goshen Fire Department
209 N 3rd St
Goshen, IN 46526

Dear Chief Sink,

I am writing to announce my resignation from Goshen Fire Department effective July 25, 2022.

I am extremely grateful for the opportunities that GFD has provided me. However, after significant consideration, I will be pursuing career goals outside of the fire service.

I have enjoyed my time at GFD and will continue to grow from the experiences I've had. I'm proud to say I worked with the Goshen Fire Department.

Sincerely,

A handwritten signature in black ink that reads "Tyler Thibodeaux". The signature is written in a cursive style with a long, sweeping underline.

Tyler Thibodeaux



**Danny C. Sink, Chief
FIRE DEPARTMENT, CITY OF GOSHEN**

209 North Third Street • Goshen, IN 46526-3201

Phone (574) 533-7878 • Fax (574) 534-2804 • TDD (574) 534-3185
dannysink@goshencity.com • www.goshenindiana.org

July 5, 2022

TO: Goshen Board of Public Works & Safety
Mayor Jeremy Stutsman
Member Mike Landis
Member Mary Nichols
Member Barb Swartley
Member DeWayne Riouse

From: Chief Danny Sink

Reference: Request for Approval of Goshen Fire Department Policies through Lexipol

We are requesting the Board of Public Works and Safety approve the Goshen Fire Department Policy Manual that was prepared by Lexipol LLC.

On February 08, 2021 Goshen Fire Department requested the Board of Works and Safety to approve the agreement between the Goshen Fire Department and Lexipol. This agreement was approved and signed by Mayor Stutsman on February 08, 2021. Lexipol provides fully developed, state-specific policies researched and written by subject matter experts and vetted by attorneys. These policies are based on nationwide standards and best practices while also incorporating state and federal laws and regulations where appropriate. In addition to this Lexipol will keep our policies updated as new subject matter develops.

Since February 08, 2021, our GFD committee members along with representatives from Lexipol, have been working to complete the updated fire department policy manual. If approved these policies will be replacing all current fire department policies and will be effective starting October 01, 2022. This will allow time for officers and staff to review and acknowledge the policies prior to them being effective

Respectfully,

A handwritten signature in cursive script that reads "Danny Sink".

RESOLUTION 2022-22

Approving Certain City of Goshen Fire Department Policies and Repealing Certain Policies

WHEREAS, on or about February 8, 2021, the Board of Works and Safety approved an agreement with Lexipol LLC to review the City of Goshen Fire Department's policies and propose new or revised policies for the Fire Department;

WHEREAS, Fire Department staff has worked with Lexipol to review existing policies and develop new, state-specific policies, researched and written by Lexipol subject matter experts and vetted by Lexipol attorneys, that are consistent with Fire Department practices and culture;

WHEREAS, the newly developed policies are based on nationwide standards and best practices while also incorporating state and federal laws and regulations where appropriate, and, if adopted, Lexipol will keep the policies updated as new subject matter develops or standards change; and

WHEREAS, due to the volume of the proposed policies for Fire Department personnel to process and understand, it would be appropriate to delay the effective date of the policies, if adopted, to October 1, 2022; and

WHEREAS, the Goshen Board of Public Works and Safety finds that it is appropriate to approve the Policies identified below, for the reasons stated, and to repeal Policies in effect prior to the approval of such Policies, also identified below.

NOW, THEREFORE, BE IT RESOLVED by the Goshen Board of Public Works and Safety that the following City of Goshen Fire Department Policies, copies of which are attached hereto and made a part hereof, are hereby approved, effective October 1, 2022:

- 100 – Fire Service Authority
- 101 - Oath of Office
- 102 - Policy Manual
- 200 - Organizational Structure
- 201 - Emergency Action Plan and Fire Prevention Plan
- 202 - Chief's Orders
- 203 - Training Policy
- 204 - Liability Claims
- 205 - Electronic Mail
- 206 - Administrative Communications
- 207 - Minimum Staffing Levels
- 208 - Post-Incident Analysis
- 209 - Annual Planning Master Calendar

- 210 - Solicitation of Funds
- 211 - Purchasing and Procurement
- 212 - Physical Asset Management
- 300 - Incident Management
- 301 - Emergency Response
- 302 - Fireground Accountability
- 303 - Rapid Intervention/Two-In Two-Out
- 304 - Urban Search and Rescue (USAR)
- 305 - Tactical Withdrawal
- 306 - Response Time Standards
- 307 - Aircraft Operations
- 308 - Atmospheric Monitoring for Carbon Monoxide
- 309 - Staging
- 310 - High-Rise Incident Management
- 311 - Elevator Entrapments
- 312 - Elevator Restrictions During Emergencies
- 313 - Swiftwater Rescue and Flood Search and Rescue Responses
- 314 - Confined Space Rescue Response
- 315 - Trench Rescues
- 316 - Carbon Monoxide Detector Activations
- 317 - Safely Surrendered Baby Law
- 318 - Hazardous Materials Response
- 319 - News Media and Community Relations
- 320 - Scene Preservation
- 321 - Child Abuse
- 322 - Disposition of Valuables
- 323 - Performance of Duties
- 324 - Adult Abuse
- 325 - Traffic Accidents
- 326 - Line-of-Duty Death and Serious Injury Investigations
- 327 - National Fire Incident Reporting System (NFIRS)
- 328 - Ride-Along Program
- 329 - Grocery Shopping On-Duty
- 330 - Chaplains
- 331 - Active Shooter and Other Violent Incidents
- 400 - Fire Inspections
- 401 - Fire Investigations
- 402 - Code Enforcement
- 403 - Fireworks Displays
- 404 - Hazardous Materials Disclosures
- 405 - Maximum Occupancy - Overcrowding
- 406 - Juvenile Firesetter Referrals
- 407 - Fire Watch Services

- 408 - Fire Investigation Digital Photo Files
- 500 - Patient Care Reports
- 501 - Patient Refusal of Pre-Hospital Care
- 502 - Advance Health Care Directives
- 503 - Latex Sensitivity
- 504 - Controlled Substance Accountability
- 600 - Fire Apparatus Driver/Operator Training
- 601 - CPR and Automated External Defibrillator Training
- 602 - Communicable Disease Training Program
- 603 - Emergency Action Plan and Fire Prevention Plan Training
- 604 - Hazard Communication Program Training
- 605 - Hazardous Materials (HAZMAT) Training
- 606 - Hearing Conservation and Noise Control Training
- 607 - Heat Illness Prevention Training
- 608 - Health Insurance Portability and Accountability Act (HIPAA) Training
- 609 - National Incident Management System (NIMS) Training
- 610 - Repetitive Motion Injuries and Ergonomics Training
- 611 - Respiratory Protection Training
- 612 - Training Records
- 613 - Firefighter Health, Safety and Survival Training
- 614 - Training Leave of Absence
- 700 - Use of Department-Owned and Personal Property
- 701 - Personal Communication Devices
- 702 - Vehicle and Apparatus Inspections, Testing, Repair and Maintenance
- 703 - Use of Department Take Home Vehicles
- 704 - Information Technology Use
- 705 - Mobile Data Terminal Use
- 706 - Knox-Box® Access
- 707 - Communications Operations
- 708 - Photography and Electronic Imaging
- 709 - Non-Official Use of Department Property
- 800 - Records Management
- 801 - Release of Records
- 802 - Subpoenas and Court Appearances
- 803 - Patient Medical Record Security and Privacy
- 900 - Illness and Injury Prevention Program
- 901 - Indiana Occupational Safety and Health Administration (IOSHA) Inspections
- 902 - IOSHA Notification of Illness, Injury or Death
- 903 - Communicable Diseases
- 904 - High-Visibility Safety Vests
- 905 - Soft Body Armor
- 906 - Apparatus/Vehicle Backing and Parking

- 907 - Heat Illness Prevention Program
- 908 - Respiratory Protection Program
- 909 - Personal Alarm Devices
- 910 - Health and Safety Officer (HSO)
- 911 - Vehicle Safety Belts
- 912 - Fire Station Safety
- 913 - Ground Ladder Testing
- 914 - Personal Protective Equipment
- 915 - Hazardous Energy Control
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- 1018 - Critical Incident Stress Debriefing
- 1019 - Workplace Violence
- 1020 - Lactation Breaks
- 1021 - Smoking and Tobacco Use
- 1022 - Drug- and Alcohol-Free Workplace
- 1023 - Personal Appearance Standards
- 1024 - Uniform Regulations
- 1025 - Badges
- 1026 - Identification Cards
- 1027 - Work-Related Illness and Injury Reporting
- 1028 - Temporary Modified-Duty Assignments
- 1029 - Release of HIPAA-Protected Information
- 1030 - Return to Work

- 1031 - Line-of-Duty Death
- 1032 - Line-of-Duty Death and Serious Injury Notification
- 1033 - Family Support Liaison
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- 1100 - Facility Security
- 1101 - Emergency Power
- 1102 - Wastewater Discharge
- 1103 - Flag Display
- 1104 - Fire Station Living
- 1200 - Disability - Retirement
- 1201 - Information Regarding Arson
- 1202 - Department Vehicles
- 1203 - Use of Communication Facilities
- 1204 - Change in Personnel Status
- 1205 - Disciplinary Action
- 1206 - Terrorism
- 1207 - Reporting

BE IT FURTHER RESOLVED by the Goshen Board of Public Works and Safety that, upon the approval of the above-described Policies, the current City of Goshen Fire Department policies, including, but not limited to, those policies found in the City of Goshen Fire Department Rules and Regulations, are hereby repealed, effective October 1, 2022.

PASSED and ADOPTED by the Goshen Board of Public Works and Safety on July _____, 2022.

Jeremy P. Stutsman, Mayor

Mary Nichols, Member

DeWayne Riouse, Member

Michael A. Landis, Member

Barb Swartley, Member

Goshen Fire Department

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MISSION

Our Mission is to provide a positive workplace with continual training and adequate equipment so that we may give our customers the very best service possible. The importance of our service; fire suppression, rescue, prevention and investigation, paramedic, ambulance service, and public education; compels us to perform our duties in a sincere, skillful, dedicated, and professional manner.

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PHILOSOPHY AND GOALS

Our Vision

To provide the best service and protection possible.

Our Values and Guiding Principles

Pride – Honor – Integrity

Goshen Fire Department

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FIREFIGHTER CODE OF ETHICS

As a firefighter and member of the Goshen Fire Department, my fundamental duty is to serve the community; to safeguard and preserve life and property against the elements of fire and disaster; and maintain a proficiency in the art and science of fire engineering.

I will uphold the standards of my profession, continually search for new and improved methods, and share my knowledge and skills with my contemporaries and successors.

I will not allow personal feelings, nor danger to self, deter me from my responsibilities as a firefighter.

I will at all times, respect the property and rights of all men and women, the laws of my community and my country, and the chosen way of life of my fellow citizens.

I recognize the badge of my office as a symbol of public faith, and I accept it as a public trust to be held so long as I am true to the ethics of the fire service. I will never use my official position to obtain advantages or favors for myself, my friends, or family.

I will constantly strive to achieve the objectives and ideals, dedicating myself to my chosen profession—saving of life, fire prevention, and fire suppression.

As a member of the Goshen Fire Department, I accept this self-imposed and self-enforced obligation as my responsibility.

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Chapter 1 - Fire Service Role and Authority

Fire Service Authority

100.1 PURPOSE AND SCOPE

The purpose of this policy is to affirm the legal authority of the Goshen Fire Department and the individual members.

100.2 POLICY

It is the policy of the Goshen Fire Department to limit its members to only exercise the authority granted to them by law.

While the Goshen Fire Department recognizes the authority of members granted to them, members are encouraged to use sound discretion in the exercise of their authority, and this department does not tolerate abuse of authority.

100.3 ORGANIZATIONAL POWERS

This department is authorized by Indiana law, regulation and local ordinance to perform fire suppression and related services including, but not limited to:

- (a) Fire prevention and fire code enforcement (I.C. § 36-8-2-3; I.C. § 36-8-17-6).
- (b) Fire suppression services (I.C. § 36-8-2-3).
- (c) Fire cause and origin investigation (I.C. § 36-8-17-7).
- (d) Emergency Medical Services (EMS) (I.C. § 36-8-2-5).

100.4 FIREFIGHTER POWERS

Firefighters are appointed members of this department and are authorized to exercise the following authority pursuant to applicable Indiana law, regulation and local ordinance:

- (a) Participate in a wide range of emergency and rescue activities, including EMS, extrication and heavy rescue
- (b) Perform fire suppression duties, including the suppression of structural, aircraft, marine, wild land and other types of fires
- (c) Investigate the cause and origin of fires
- (d) Collect and preserve evidence when a fire is of a suspicious origin
- (e) Perform specialty services, including hazardous materials response, technical rescue, water rescue and additional services as authorized by the Fire Chief
- (f) Provide fire code enforcement inspection and plan review services
- (g) Provide public education and fire prevention activities and services

100.5 CONSTITUTIONAL REQUIREMENTS

When exercising their authority, members shall observe and comply with every person's clearly established rights under the United States and Indiana constitutions.

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Fire Service Authority

100.6 SUPERVISORY AUTHORITY

Any chief officer may relieve a member under his/her command from duty when, in his/her judgment, an offense committed is sufficiently serious to warrant immediate action. A report of such action shall be made immediately through the appropriate channels to the appropriate Assistant Chief, followed by written documentation of the charges, in accordance with department procedures. All such processes shall comply with established rules, regulations and applicable collective bargaining agreements.

Oath of Office

101.1 PURPOSE AND SCOPE

The purpose of this policy is to ensure that oaths, when appropriate, are administered to department members.

101.2 POLICY

It is the policy of the Goshen Fire Department that, when appropriate, department members affirm the oath of their office as an expression of commitment to the constitutional rights of those served by the Department and the dedication of its members to their duties.

101.3 OATH OF OFFICE

Upon employment, all personnel shall take and subscribe to the following oath or affirmation in addition to any other form of oath or affirmation required.

I, [employee name], do solemnly swear (or affirm) that I will support and defend the Constitution of the United States and the Constitution of the state of Indiana against all enemies, foreign and domestic; that I will bear true faith and allegiance to the Constitution of the United States and the Constitution of Indiana; that I take this obligation freely, without any mental reservation or purpose of evasion; and that I will well and faithfully discharge the duties upon which I am about to enter.

When a person to be sworn has conscientious scruples against taking an oath, he/she shall be permitted to be affirmed. The words of the affirmation shall be the same as the words of the prescribed oath, except that the word "affirm" shall be substituted for the word "swear."

101.4 MAINTENANCE OF RECORDS

The oath of office shall be filed in accordance with the established records retention schedule.

Policy Manual

102.1 PURPOSE AND SCOPE

The Policy Manual of the Goshen Fire Department is hereby established and shall be referred to as the Policy Manual or the manual. The manual is a statement of the current policies, rules and guidelines of this department. All members are expected to conform to the provisions of this manual.

All prior and existing policies, manuals, orders and regulations that are in conflict with this manual are revoked, except to the extent that portions of the existing manuals, procedures, orders and other regulations that have not been included herein shall remain in effect where they do not conflict with the provisions of this manual.

102.2 POLICY

Except where otherwise expressly stated, the provisions of this manual shall be considered as guidelines. It is recognized that fire and rescue work is not always predictable and circumstances may arise that warrant departure from these guidelines. It is the intent of this manual to be viewed using an objective standard, taking into consideration the sound discretion entrusted to the members of this department under the circumstances reasonably available at the time of any incident.

102.2.1 DISCLAIMER

The provisions contained in the Policy Manual are not intended to create an employment contract nor any employment rights or entitlements. The policies contained within this manual are for the internal use of the Goshen Fire Department and shall not be construed to create a higher standard or duty of care for civil or criminal liability against the City, its officials or members. Violations of any provision of any policy contained within this manual shall only form the basis for department administrative action, training or discipline. The Goshen Fire Department reserves the right to revise any policy content, in whole or in part.

102.2.2 SEVERABILITY

In the event that any term or provision of this Policy Manual is declared illegal, invalid or unenforceable by any court or any federal or state government agency, the remaining terms and provisions that are not affected shall remain in full force and effect. If any provision of the Policy Manual is found to be in conflict with a local, state or federal law, City policy or collective bargaining agreement, such law, City policy or collective bargaining agreement shall take precedence over that provision of the Policy Manual.

In the event that any of the terms or provisions of the Policy Manual are determined to conflict with any portion of a collective bargaining agreement, the Department will seek to resolve the conflict.

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102.3 AUTHORITY

The Fire Chief shall be considered the ultimate authority for the content and adoption of the provisions of this manual and shall ensure compliance with all applicable federal, state and local laws. The Fire Chief or the authorized designee is authorized to issue Chief's Orders, which shall modify those provisions of the manual to which they pertain. Chief's Orders shall remain in effect until such time as they may be permanently incorporated into the manual.

102.4 DEFINITIONS

The following words and terms shall have these assigned meanings throughout the Policy Manual, unless it is apparent from the content that they have a different meaning:

Adult - Any person 18 years of age or older.

City - The City of Goshen.

Civilian - Employees and volunteers who are not engaged in fire suppression as part of their primary duties.

Department/GFD - The Goshen Fire Department.

Employee - Any person employed by the Department.

Fire Code - 2012 Edition of the International Fire Code as adopted with revisions by the State of Indiana and known as the 2014 Indiana Fire Code (675 I.A.C. 22-2.5-1; 675 I.A.C. 22-2.5-2).

Firefighter/Appointed - Those members, regardless of rank, who perform fire suppression duties as part of their primary duties as appointed members of the Goshen Fire Department.

Health and Safety Officer - Members designated by the Fire Chief as responsible for the administration of health and safety-related programs and policies for the Goshen Fire Department. The Fire Chief shall assume responsibility for health and safety-related policy and program administration if there is no designee.

Manual - The Goshen Fire Department Policy Manual.

May - Indicates a permissive, discretionary or conditional action.

Member - The Fire Chief or any firefighter appointed by the Goshen Fire Department, including full- and part-time employees (I.C. § 36-8-1-8).

On-duty - Member status during the period when he/she is actually engaged in the performance of his/her assigned duties.

Order - A written or verbal instruction issued by a superior.

Rank - The title of the classification held by a firefighter.

Shall or will - Indicates a mandatory action.

Should - Indicates a generally required or expected action, absent a rational basis for failing to conform.

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Supervisor - A person in a position of authority regarding hiring, transfer, suspension, promotion, discharge, assignment, reward or discipline of other department members, directing the work of other members or having the authority to adjust grievances. The supervisory exercise of authority may not be merely routine or clerical in nature but requires the use of independent judgment.

The term "supervisor" may also include any person (e.g., firefighter-in-charge, lead or senior worker) given responsibility for the direction of the work of others without regard to a formal job title, rank or compensation.

102.5 DISTRIBUTION OF THE POLICY MANUAL

An electronic version of the Policy Manual will be made available to all members on the department network for viewing and printing. No changes shall be made to the manual without authorization from the Fire Chief or the authorized designee.

Each member shall acknowledge that he/she has been provided access to, and has had the opportunity to review, the Policy Manual and Chief's Orders. Members shall seek clarification as needed from an appropriate supervisor for any provisions that they do not fully understand.

102.6 PERIODIC REVIEW OF THE POLICY MANUAL

The Fire Chief will ensure that the Policy Manual is periodically reviewed and updated as necessary.

102.7 REVISIONS TO POLICIES

All revisions to the Policy Manual will be provided to each member on or before the date the policy becomes effective. Each member will be required to acknowledge that he/she has reviewed the revisions and shall seek clarification from an appropriate supervisor as needed.

Members are responsible for keeping informed of all Policy Manual revisions.

Each Assistant Chief will ensure that members under his/her command are aware of any Policy Manual revision.

All department members suggesting revision of the contents of the Policy Manual shall forward their written suggestions to their supervisors, who will consider the recommendations and forward them to the command staff as appropriate.

Chapter 2 - Organization and Administration

Organizational Structure

200.1 PURPOSE AND SCOPE

The purpose of this policy is to establish the organizational structure of the Goshen Fire Department. This policy also provides guidance regarding the department's reporting process through the chain of command.

200.2 POLICY

It is the policy of the Goshen Fire Department to organize its resources in a manner that allows for effective and efficient service delivery to the public. To ensure effective organizational communication, members should generally adhere to the established chain of command unless there is a good faith and reasonable basis for utilizing an alternate channel of communication.

200.3 DIVISIONS

The Fire Chief is responsible for managing the Goshen Fire Department. The following Divisions make up the Goshen Fire Department:

- Fire Operations Division
- Emergency Medical Services Division
- Training Division

200.3.1 ADMINISTRATION DIVISION

The Administration Division is directed by the Fire Operations Assistant Chief and provides administrative support to the Fire Chief; prepares and coordinates the department budget; acts as liaison with the Human Resources Department regarding recruitment, promotion and performance appraisals; manages information technology systems and payroll functions; and reviews, prepares and presents staff reports to the Department, the City staff and City officials.

It is the responsibility of the Fire Operations Assistant Chief to prepare and maintain a current organizational chart.

Within the Fire Operations Division is the Inspection Division. The Inspection Division is directed by a Certified Chief Inspector. The Inspection Division's mission is to engage in investigation, education, prevention and mitigation of fire incidents or accidents.

The Inspection Division performs inspections of businesses and occupancies as mandated by applicable law. In addition, the Division may be the lead agency or act as a support service in the investigation of all major fires occurring within the jurisdiction of the Goshen Fire Department.

200.3.2 EMERGENCY MEDICAL SERVICES DIVISION

The Emergency Medical Services Division is directed by the Assistant Chief of EMS and provides over site and direction of the Emergency Medical Services Division for the Fire Chief. The Assistant

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Organizational Structure

Chief of EMS prepares and coordinates monthly and year-end reports, EMS billing, EMS activities, and the selection of EMS related equipment.

200.3.3 TRAINING DIVISION

The Training Division is directed by the Assistant Chief of Training and provides over site and direction of the Training Division for the Fire Chief. The Assistant Chief of Training prepares and coordinates monthly and year-end reports, Planning, scheduling, supervising, and administering a comprehensive training program, the in-service training and safety programs for the department.

200.4 UNITY OF COMMAND

The principles of unity of command ensure efficient supervision and control within the Department. Generally, each member is accountable to a single supervisor at any time for a given assignment or responsibility. Except where specifically delegated or where authority exists by virtue of policy or a special assignment (e.g., emergency incidents), any supervisor may temporarily direct the subordinate of another supervisor if an operational need exists.

200.5 CHAIN OF COMMAND

Respect for rank is essential for administrative and operational efficiency. All members of the Goshen Fire Department shall adhere to the chain of command. All members shall be thoroughly familiar with the National Incident Management System (NIMS) and the Incident Command System (ICS) and operate within their parameters throughout the duration of all emergency incidents.

A supervising or commanding officer will be identified for each department member. This supervisor/commanding officer is the first step in the organizational chain of command, followed by the next level of commanding officer as set forth in the department's organizational structure. In the event that no supervisory officer is available, rank will be determined by seniority in rank.

Members of the Goshen Fire Department shall generally conduct department business through the established chain of command. Members shall consult with and report to their commanding officer/supervisor when making recommendations for changes, alterations or improvements concerning department matters. Members shall forward all reports and recommendations through the chain of command. The submission should include written comments from the member's immediate supervisor to indicate whether he/she approves of the recommendation. No memo or recommendation should be stopped in the chain of command before it reaches its intended destination/officer.

Other than the exceptions set forth below, no member of the Goshen Fire Department shall initiate contact with any member of the governing board or with any other local, regional, state or federal official regarding any matter affecting the Goshen Fire Department without having first informed the Fire Chief through the chain of command.

200.5.1 ORGANIZATIONAL AUTHORITY

- (a) FireOfficers will have authority and control of Firefighters at non-EMS scenes.

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Organizational Structure

- (b) EMS Officers will have authority and control of EMS personnel at EMS Scenes.
- (c) EMS officers will not have authority over fire personnel except at EMS scenes.
- (d) Fire rank and EMS rank are not interchangeable.
- (e) A fire officer has no EMS rank unless they have tested and hold an EMS rank.
- (f) An EMS officer has no fire rank unless they have tested for and hold a fire rank.

200.6 DIRECTIVES AND ORDERS

Members shall comply with lawful directives and orders from any department supervisor or person in a position of authority, absent a reasonable and bona fide justification.

A member who believes any written or verbal order to be unlawful or in conflict with another order shall:

- (a) Immediately inform the supervisor issuing the order, and also the member's immediate supervisor or the Fire Chief, of the conflict or error of the order.
- (b) Provide details explaining the grounds for believing there is a conflict or error.
- (c) Request clarification, guidance and direction regarding following the order.
- (d) Request the order in writing, absent exigent circumstances, should the conflict or perceived error be unresolved.
- (e) Respectfully inform the supervisor that he/she intends to disobey what he/she reasonably believes to be a conflicting or unlawful order.

A member's decision to disobey an order that he/she believes to be unlawful is not a bar to discipline should the order be determined as lawful.

200.7 ALTERNATE CHANNELS OF COMMUNICATION

All members shall endeavor to keep their supervisors informed of any matters that may affect the safety, welfare or operations of the Department.

As a general matter, any concern about a workplace situation should first be raised with the member's immediate supervisor. It is recognized, however, that there may be occasions where the use of the established chain of command may not be appropriate. If an issue is of a personal nature, involves a sensitive matter, is of significant importance to the Department or involves other members or supervisors, the member may consult directly with the Assistant Chief, the Fire Chief or a representative of the Human Resources Department.

All members are free to make or prepare to make, in good faith, any complaint that identifies ethical or legal violations, including fraud, waste, abuse of authority, gross mismanagement, violations of the law or practices that may pose a threat to the health, safety and security of the public or members without fear of actual or threatened discrimination, retaliation or reprisal. Such complaints are not subject to the chain of command and may be made to any supervisor or directly to the Human Resources Department. Nothing in this policy shall diminish the rights or remedies

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of a member pursuant to any applicable federal law, provision of the U.S. Constitution, applicable state law, ordinance or collective bargaining agreement.

Any form of reprisal or retaliation against any member for making or filing a complaint in good faith or for participating in the investigation of a complaint is prohibited. Any member engaging in any form or type of reprisal or retaliation is subject to discipline (see the Anti-Retaliation Policy).

Emergency Action Plan and Fire Prevention Plan

201.1 PURPOSE AND SCOPE

The purpose of this policy is to provide for member and visitor safety in the event of an emergency at any department facility and ensure compliance with the Code of Federal Regulations and Indiana Department of Labor, Occupational Safety and Health Administration (IOSHA) regulations mandating all employers to develop and maintain an Emergency Action Plan (EAP) and a Fire Prevention Plan (FPP).

201.2 POLICY

The Goshen Fire Department is committed to preparing for natural or human-created emergency incidents and providing for the safety of its members and visitors.

201.3 EMERGENCY ACTION PLAN AND FIRE PREVENTION PLAN

The Assistant Chief of Operations will develop and maintain an EAP and FPP to provide for the safety of department members and visitors in the event of an emergency. The EAP and FPP will address the specific requirements contained in the Code of Federal Regulations (29 CFR 1910.38; 29 CFR 1910.39; 620 I.A.C. 1-1-1) and will address all buildings, facilities and regular places of work or visitor access that are controlled by the Department. The plan also will address actions that members of the Department must take to ensure their safety and that of visitors from fire and other emergencies.

- (a) The EAP shall be in writing and its elements shall include, but are not limited to (29 CFR 1910.38):
 1. Emergency evacuation procedures, including escape procedures and emergency escape route assignments.
 2. Procedures to be followed by members who remain to conduct critical facility operations before they evacuate.
 3. Procedures to account for all members and visitors after an emergency evacuation has been completed.
 4. Rescue and medical duties.
 5. Means of reporting fires and other emergencies.
 6. Names or job titles of persons or departments that can be contacted for further information or an explanation of duties under the plan.
 7. The alarm system that will be used to notify members and visitors in the event of a fire or other emergency situation.
 8. The types of evacuations to be used in emergency circumstances.
- (b) The FPP shall be in writing and its elements shall include, but are not limited to (29 CFR 1910.39):

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Emergency Action Plan and Fire Prevention Plan

1. A list of major fire hazards, handling and storage procedures for hazardous materials, potential ignition sources and their control procedures and the type of fire equipment necessary to control the hazard.
 2. Names and job titles of persons responsible for maintaining the equipment to prevent or control sources of ignition or fires.
 3. Names and job titles of persons responsible for control of fuel source hazards.
 4. Procedures to control the accumulation of flammable and combustible waste.
 5. Maintenance procedures for heat-producing equipment to prevent accidental ignition of combustible materials.
- (c) The written EAP and FPP shall be kept at each department workplace or facility and shall be made available for member and visitor review.

201.4 TRAINING

The Department will provide training supporting the EAP and FPP to all members and also to those persons who become members at the time they are assigned to the facility, as described in the Emergency Action Plan and Fire Prevention Plan Training Policy (29 CFR 1910.38(e); 29 CFR 1910.39(d); 620 I.A.C. 1-1-1).

Chief's Orders

202.1 PURPOSE AND SCOPE

The purpose of this policy is to establish a process to make immediate changes to department policy. The Goshen Fire Department will, as necessary, issue Chief's Orders that will immediately modify or change and supersede the sections of this manual to which they pertain.

202.2 POLICY

It is the policy of the Goshen Fire Department to make any immediate changes to policy and procedure in accordance with the current collective bargaining agreement and as permitted by Indiana state law. Generally, the establishment of Chief's Orders is management's prerogative but employee participation may be sought in the development of those policies. It is the policy of the Department to comply with any meet-and-confer requirements between labor groups and authorized department representatives.

202.3 RESPONSIBILITIES

The Administration shall issue all Chief's Orders.

All department officers and/or supervisors shall be responsible for communicating Chief's Orders to all members under their command and/or direct supervision.

Chief's Orders are valid for two years from publication or upon incorporation into this manual as a policy.

All Chief's Orders shall be reviewed annually or whenever there is a change in the Fire Chief position to authenticate or determine if they are currently applicable to the mission of the Department.

Training Policy

203.1 PURPOSE AND SCOPE

It is the policy of this department to administer a training program that will comply with Indiana state law and provide for the professional growth and continued development of its members. By doing so, the Department will ensure its members possess the knowledge and skills necessary to provide a professional level of service that meets the needs of the community.

203.2 POLICY

The Department seeks to provide ongoing training and encourages all members to participate in advanced training and formal education on a continual basis. Training is provided within the confines of funding, the requirements of a given assignment, staffing levels and legal mandates.

Whenever possible, the Department will use courses certified by the Indiana Department of Homeland Security, Board of Firefighting Personnel Standards and Education, the U.S. Department of Homeland Security or other accredited entities.

203.3 OBJECTIVES

The objectives of the training program are to:

- (a) Enhance the level of emergency services to the public.
- (b) Increase the technical expertise and overall effectiveness of department members.
- (c) Provide for continued professional development of department members.
- (d) Reduce risk and enhance safety.
- (e) Provide annual training that at a minimum complies with Indiana state law and regulation (29 CFR 1910.156; 620 I.A.C. 1-1-21).

203.4 TRAINING PLAN

A training plan will be developed and maintained by the Assistant Chief of Training. It is the responsibility of the Assistant Chief of Training to maintain, review and update the training plan on an annual basis, ensuring that all mandated training is achieved. All training records will be maintained in accordance with established records retention schedules (29 CFR 1910.156; 620 I.A.C. 1-1-21).

203.5 TRAINING NEEDS ASSESSMENT

The Assistant Chief of Training will conduct an annual training needs assessment. The needs assessment will be reviewed by command staff. Upon approval by the Fire Chief, the needs assessment will form the basis of the training plan for the following year.

Liability Claims

204.1 PURPOSE AND SCOPE

This policy provides guidelines for the management of all claims, including personal injury and property loss or damage, filed against the Department.

204.2 POLICY

It is the policy of this department to evaluate and resolve claims in a timely manner, as appropriate.

204.3 RESPONSIBILITY

The Fire Chief should designate a risk manager to receive, investigate and evaluate any claim for loss or damage received by the Department.

Any member of this department who becomes aware of any potential for a claim or lawsuit, or who receives a formal written claim against the Department, shall forward the information to the risk manager as soon as practicable.

204.4 RESPONSE TO CLAIMS

The risk manager will investigate all claims for money or damages received and will resolve claims as appropriate and within guidelines approved by the Fire Chief and the department's governing body.

The risk manager should ensure the claim is accepted or rejected. Notice of acceptance or rejection should be given to the claimant in writing within 90 days and in compliance with state law (I.C. § 34-13-3-11). If a claim is rejected because it was filed late, the notice should state that the claim was returned as untimely.

Electronic Mail

205.1 PURPOSE AND SCOPE

The purpose of this policy is to establish guidelines for the proper use and application of the electronic mail (email) system provided by the Department.

205.2 POLICY

Goshen Fire Department members shall use email in a professional manner in accordance with this policy and the Indiana Access to Public Records Act (I.C. § 5-14-3-1 et seq.).

205.3 PRIVACY EXPECTATION

Members forfeit any expectation of privacy with regard to emails or anything published, shared, transmitted or maintained through file-sharing software or any internet site that is accessed, transmitted, received or reviewed on any department technology system.

The Department reserves the right to access, audit and disclose, for whatever reason, any message, including attachments, and any information accessed, transmitted, received or reviewed over any technology that is issued or maintained by the Department, including the department email system, computer network or any information placed into storage on any department system or device. This includes records of all keystrokes or Web-browsing history made at any department computer or over any department network. The fact that access to a database, service or website requires a username or password will not create an expectation of privacy if it is accessed through department computers, electronic devices or networks.

205.4 RESTRICTED USE

Messages transmitted over the email system are restricted to official business activities, or shall only contain information that is essential for the accomplishment of business-related tasks or for communications that are directly related to the business, administration or practices of the Department.

Sending derogatory, defamatory, obscene, disrespectful, sexually suggestive, harassing or any other inappropriate messages on the email system is prohibited and may result in discipline.

Email messages addressed to the entire department are only to be used for official business-related items that are of particular interest to all users. In the event that a member has questions about sending a particular email communication, the member should seek prior approval from his/her supervisor.

It is a violation of this policy to transmit a message under another member's name or email address or to use the password of another to log into the system unless directed to do so by a supervisor. Members are required to log off the network or secure the workstation when the computer is unattended. This added security measure will minimize the potential misuse of a member's email, name or password.

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Electronic Mail

205.5 EMAIL RECORD MANAGEMENT

Email may, depending upon the individual content, be a public record under the Indiana Access to Public Records Act and must be managed in accordance with the established records retention schedule and in compliance with state law (I.C. § 5-15-5.1-10).

The Custodian of Records shall ensure that email messages are retained and recoverable as outlined in the Records Management Policy.

Administrative Communications

206.1 PURPOSE AND SCOPE

The purpose of this policy is to establish guidelines, format and authority levels for the various types of administrative communication documents in existence within the Department.

206.2 POLICY

It shall be the policy of the Goshen Fire Department to control the use of the name of the Department and the use of letterhead, and to ensure that official administrative communications follow a specific format and are released only by persons with the authority to do so.

206.3 PERSONNEL ORDERS

Personnel orders may be issued periodically by the Fire Chief or authorized designee to announce and document promotions, transfers, hiring of new personnel, separations, personnel and group commendations, or other changes in status.

206.4 CORRESPONDENCE

In order to ensure that the letterhead and name of the Department are not misused, all external correspondence shall be on department letterhead.

All department letterhead shall bear the signature element of the Fire Chief or Administrative Chief in addition to the actual signature of an authorized signer. Members of the Department may use letterhead only for official business and with approval of their supervisor.

206.5 MEMORANDUMS

Memorandums are a necessary and important component of effective operations at all levels of the Department. For the purposes of clarity and to ensure appropriate distribution of written communications, all memorandums between department members shall utilize a standardized format.

Memorandums typically are used to memorialize and/or summarize communication and facts. Memorandums can be generated by a supervisor and sent to subordinates or a group of subordinates to give direction, clarify a policy decision or request an action by another division. A memorandum also may be written by line-level members to communicate information. If the recipient is of higher rank than the member's immediate supervisor or is outside the Department, the information should be approved by the proper chain of command before being forwarded to the recipient.

Recommendations for a standardized department memorandum format include:

- A standard heading, including the name of the Department.
- The date of the memorandum.
- The intended recipient of the memorandum.

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Administrative Communications

- The name, rank and division of the department member creating the memorandum.
- A brief statement of the subject of the memorandum.

206.6 FACSIMILE COVER SHEETS

All outgoing facsimile transmissions should include a standard department cover sheet as the first page of the transmission. The name of the member sending the facsimile should be clearly printed on the cover sheet along with all other pertinent information.

206.7 SURVEYS

All surveys made in the name of the Department shall be authorized by the Fire Chief or the authorized designee.

Minimum Staffing Levels

207.1 PURPOSE AND SCOPE

The purpose of this policy is to establish guidelines for unit staffing levels based on daily operational needs, and unique local or regional circumstances, consistent with any collective bargaining agreement.

Staffing levels may be established through adopted Standards of Cover or at levels approved by the Authority Having Jurisdiction (AHJ), the Fire Chief and any collective bargaining agreement.

207.1.1 DEFINITIONS

Definitions related to this policy include:

Qualified - Any member who has satisfactorily met the requirements for the position (e.g., firefighter/operator, Company Officer), either through promotional examination or a training program approved by the Department.

Out of class assignment - Any situation in which a member of the Department functions in a rank above his/her normal position description and job duties.

207.2 POLICY

The Department balances the member's needs and wishes with the need to have flexibility and discretion in using personnel to meet operational needs. While balance is desirable, the principle concern is the need to meet the operational requirements of the Department.

207.3 OUT OF CLASS ASSIGNMENTS AND SUPERVISION

In order to accommodate operational flexibility and other unforeseen circumstances, any firefighter or an firefighter/operator, if qualified, may be used as a Company Officer for a limited time consistent with any existing and applicable collective bargaining agreement.

With prior authorization from the Assistant Chief or the authorized designee, a qualified Company Officer may act as the Battalion Chief for a limited time.

Decisions regarding supervision should result in each firefighter and firefighter/operator being supervised by a single Company Officer or acting Company Officer. Each Company Officer should be supervised by a Battalion Chief or an acting Battalion Chief.

207.4 MINIMUM STAFFING GUIDELINES

In order to meet operational needs, the following minimum staffing guidelines shall be followed whenever practicable:

- (a) Engine companies; minimum of two personnel.
- (b) Ladder trucks or aerial units; minimum of two personnel.
- (c) Rescue squads; of two personnel.

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Minimum Staffing Levels

- (d) Frontline Medic units; two paramedics or in compliance with local Emergency Medical Services (EMS) agency guidelines.
- (e) Tankers should be comprised of a minimum of one personnel.

If staffing falls below minimum guideline levels, the Battalion Chief designee shall have the authority to call back a sufficient number of personnel to fill vacancies. This includes holding over personnel from a previous shift.

The Company Officer is responsible for promptly notifying the Battalion Chief in the event that the number of available on-duty personnel falls below the recommended minimum staffing guidelines.

The department minimum for paramedic staffing shall be maintained at thirty-one (31). Division Chiefs who are participating in the ambulance rotation schedule will be included in the minimum staffing level.

Post-Incident Analysis

208.1 PURPOSE AND SCOPE

The purpose of this policy is to establish a uniform Post-Incident Analysis (PIA) to identify strengths and weaknesses within the Department. This policy describes the various types of PIA that can be used in the evaluation of department performance. A PIA may also be used to identify equipment needs, staffing deficiencies and training needs. The information collected during the PIA process also may be useful in justifying future funding requests for equipment, personnel and/or training.

208.2 POLICY

The PIA is a valuable tool to improve the overall operations of the fire service. It is the policy of this department to use the PIA as a tool for Incident Commanders (ICs), Fire Marshals, Battalion Chiefs, Shift Commanders and command staff to identify areas of strength and weakness within the Department on an incident-by-incident basis, for the purpose of continuous improvement.

The PIA may additionally be utilized in department-wide training to communicate continuous improvement of emergency scene operations and fireground safety.

208.2.1 RESPONSIBILITIES

The ICs, Certified Chief Inspector, Battalion Chiefs, Shift Commanders and command staff have shared responsibility for the overall effectiveness of the PIA process.

The IC should informally analyze every incident to improve personnel, unit and system performance. After every major incident or special event, the IC should develop a PIA to determine strengths, weaknesses and lessons learned about the incident operation.

Anyone may request a PIA of a particular incident. Any PIA requests must be made through the chain of command.

Any significant safety issue that is identified in the PIA should be addressed immediately, if it was not already resolved prior to the PIA being completed. If appropriate, a report should be sent to the International Association of Fire Chiefs (IAFC) Near-Miss Reporting System on any significant safety issues.

208.3 POST-INCIDENT ANALYSIS

A PIA should be completed within 30 days of an incident and may result in recommendations for changes to procedures, staffing, equipment use, policy and/or training to better enable the Department to serve the community.

A PIA should include lessons learned from the observation of effective and efficient methods of mitigating a major incident. These include all strategic decisions, operational issues, built-in fire protection devices and anything else that assisted in mitigating the incident.

- (a) A PIA may include:
 1. Evaluation of the overall operational effectiveness.

Post-Incident Analysis

2. Evaluation of safety procedures.
 3. Evaluation of the success or failure of tactical objectives.
 4. Evaluation of the application and effectiveness of policies and/or procedures.
 5. Specific knowledge that might be beneficial.
- (b) The information gained from a PIA should be used by Company Officers and staff teams to:
1. Reinforce the incident management system.
 2. Evaluate current training programs and/or identify training needs.
 3. Evaluate current policies and procedures.
 4. Identify and prioritize planning needs for the future.
 5. Identify equipment problems/concerns.
 6. Evaluate fire prevention inspection and public education effectiveness.

208.4 TYPES OF POST-INCIDENT ANALYSIS

208.4.1 HOT WASH

An incident “hot wash” should be performed at the incident scene prior to the release of equipment or personnel. A hot wash is a meeting of all involved personnel on-scene. It is an informal briefing of the incident, the actions taken and problems encountered. An IC may present an analysis with key companies or crews while they are on-scene. The advantage to this is that crews are present and all aspects of the call are still fresh. One disadvantage to a hot wash might occur at medical incidents, when some members may be caring for patients and are unable to participate.

If the analysis takes place while on-scene, it is the responsibility of the IC to:

- Meet in a safe area, even if it requires relocating to another area.
- Ensure that the meeting area is inaccessible by the public and media.
- Consider the impact of company downtime.
- Consider public perception.

208.4.2 INFORMAL PIA

An informal PIA is used following smaller multi-company incidents, such as structure fires, medical incidents or special operations incidents. The IC or a designated representative should arrange for and conduct the informal analysis.

208.4.3 COMPANY-LEVEL PIA

A company-level PIA is highly encouraged and should be a standard communication tool for all Company Officers. It is appropriate for significant incidents involving single companies as well as multiple-company stations where more than one company participated in the incident.

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Post-Incident Analysis

Company-level analysis promotes unity and teamwork, enhances communication, improves company performance and is a useful tool for evaluating the health and welfare of crew members following certain traumatic incidents. A company-level PIA can take place while at the fire station or any location that provides privacy.

208.4.4 FORMAL PIA

- (a) A formal PIA should be conducted following all:
 - 1. Multiple-alarm structure fires.
 - 2. Multiple-alarm brush fires.
 - 3. Multiple-alarm Emergency Medical Services (EMS) incidents.
 - 4. Multiple-alarm special operations incidents.
 - 5. Major disaster drills.
 - 6. Unusual incidents identified by the IC or other staff officers.
- (b) A formal PIA should be considered for:
 - 1. A building fire in which three or more rooms are severely damaged by fire, or where unusual extinguishment problems existed.
 - 2. Any incident in which an unusual event occurs (e.g., explosion, collapse).
 - 3. Any fire resulting in a fatality.
 - 4. Any fire resulting in injury to firefighters that is serious enough to require transport to a medical facility.
 - 5. Any “close call” incident where firefighters could have been injured.
 - 6. Any hazardous materials incident with multi-company involvement.
 - 7. Any specialty rescue operation with multi-company involvement.
 - 8. Any incident, at the IC’s discretion or at the request of a Company Officer.
- (c) The Training Division Assistant Chief is responsible for scheduling and facilitating the presentation of all formal PIAs. This will include:
 - 1. Setting a presentation date and location within three days (whenever possible) of the incident.
 - 2. Supervising the completion of an incident analysis packet that should include a summary of the incident, drawings and identification of any lessons learned.
 - 3. Developing a written After Action Report (AAR) summarizing the PIA and submitting it to the Fire Chief for approval and distribution.
 - 4. Notifying Shift Commanders.
 - 5. Coordinating/scheduling with other departments or outside agencies that worked the incident.
 - 6. Arranging move-up and/or cover companies from other departments.

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Post-Incident Analysis

The Shift Commander is responsible for notifications to all members of the shift who are scheduled to attend the PIA. All members should be notified within one week if a formal PIA is being arranged to allow them to prepare or gather any necessary documentation.

Copies of the AAR should be posted at each fire station for all personnel to review.

A copy of all PIAs and AARs shall be forwarded to the Fire Chief for approval prior to distribution, including any determinations or conclusions reached through the PIA presentations.

Annual Planning Master Calendar

209.1 PURPOSE AND SCOPE

The purpose of this policy is to ensure the development of a master schedule of annual activities that will assist with the overall planning and coordination of department resources, training and other activities.

209.1.1 DEFINITIONS

Definitions related to this policy include:

Target hazard - A building or occupancy that is unusually dangerous in terms of life loss, or that has a high potential for property damage. A target hazard is often the subject of a target hazard assessment and training by virtue of its potential to overload equipment and personnel resources; involve atypical hazards; require special technical advice; require a multi-agency response; involve complex firefighting operations; and have a significant impact on the community if the building or occupancy were destroyed.

209.2 POLICY

The Goshen Fire Department will establish, update and maintain a master schedule of annual activities to facilitate the overall planning and coordination of activities and resources.

209.3 RESPONSIBILITIES

The Administration is responsible for creating and maintaining a calendar that includes a schedule of all training required in compliance with state and federal regulations, required inspections and other significant activities. The calendar should include at a minimum:

- (a) All necessary National Incident Management System (NIMS) and Indiana Occupational Safety and Health Act training.
- (b) All required Emergency Medical Technician (EMT) and EMT-Paramedic (EMT-P) recertification training as necessary to meet the local Emergency Medical Services (EMS) authority, Indiana Department of Homeland Security, Emergency Medical Services Commission and National Registry requirements.
- (c) Training required for maintaining competencies in job-specific duties and functions, including emergency response roles, the Incident Command System (ICS) and Indiana Department of Homeland Security, Board of Firefighting Personnel Standards and Education training, in addition to hazardous material training, wildland interface training and target hazard training as required by federal, state and local law or regulatory agency. Training may include manipulative exercises, didactic classroom work and simulations.
- (d) An annual vehicle inventory.
- (e) An inspection and review of all plot plans and pre-fire plans.
- (f) Protective clothing inspections.
- (g) Self-contained breathing apparatus (SCBA) inspections and testing.

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Annual Planning Master Calendar

- (h) Hose and ladder inspection, including aerial inspections.
- (i) Vehicle and pump capacity inspection and testing.
- (j) Annual medical evaluation of personnel.
- (k) Annual quantitative and qualitative fit testing of respiratory protection devices.
- (l) All other training and inspections required by any federal, Indiana Department of Homeland Security or local agency.

Solicitation of Funds

210.1 PURPOSE AND SCOPE

The purpose of this policy is to ensure that fundraising activities associated with the Department are consistent with its mission, values and legal status. This policy applies to all fundraising activities involving the Department or the use of the Department name, insignias, equipment or facilities.

210.1.1 DEFINITIONS

Definitions related to this policy include:

Fundraising - The collection of money through donations, sales or event programming for the purpose of charitable donation or organizational budget enhancement.

210.2 POLICY

It shall be the policy of this department that all fundraising activities involving on-duty members or use of department equipment for the financial benefit of the Department must be authorized by the Fire Chief or the authorized designee prior to initiating solicitations.

Authorized fundraising activities should not indicate or imply that a donation will influence services provided by the Department. Members engaged in fundraising activities are expected to act ethically regarding the solicitation of funds, the interaction with donors or potential donors and the maintenance of fundraising records.

Members are prohibited from soliciting any goods or services from local businesses, groups or individuals for the purpose of providing incentives, prizes or giveaways to attendees of department-sponsored or hosted events, or to events when members attend as representatives of the Department.

210.3 GUIDELINES

Fundraising activities or events involving the Department should incorporate:

- (a) Compliance with applicable federal, state and local laws and regulations.
- (b) Compliance with department and governing-body policies.
- (c) A benefit to the Department that is consistent with the Department mission.
- (d) An accurate description of the purpose for which funds are requested.
- (e) A limitation on the frequency of solicitations to avoid placing undue pressure on donors.
- (f) Identification of the individual soliciting funds as a volunteer, a member of this department or a hired solicitor.
- (g) An admonishment that encourages donors to seek independent advice if there is reason to believe that a proposed gift might significantly affect the donor's financial position, taxable income or relationship with other family members.

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- (h) The assurance that donor requests to limit the frequency of contacts, to prohibit solicitation by telephone or other technology, and to reduce or cease sending printed or electronically transmitted material concerning the Department will be honored.
- (i) Respect of donors' privacy and a commitment that the Department will not sell donors' names and contact information.

210.4 DEPARTMENT-SPONSORED EVENTS

The following also apply to department-sponsored fundraising events:

- (a) Fundraising events should be clearly identified by a sign indicating the name, product, service, price and purpose of the event.
- (b) At least one member should be present during the entire event.
- (c) Individuals participating in the event should be briefed and supervised to ensure their activities are consistent with this policy.
- (d) Individuals participating in the event should not be compensated by a commission or a percentage of the amount collected.
- (e) Funds raised should be deposited no later than the next business day.
- (f) All donors should receive a receipt for the amount of their donation. In efforts involving a less formal "drop" collection, receipts need not be issued unless requested.
- (g) Fundraising activities should not delay emergency response or otherwise compromise the mission of the organization.
- (h) Fundraising that takes place on public-owned or private property will be done with the knowledge and approval of the property custodian or owner.
- (i) Fundraising that occurs on public ways or near roadways will be coordinated with the responsible law enforcement agency for the protection of pedestrians, motorists and event participants. Proper safety apparel shall be worn when in roadways or traffic areas.

210.5 FUNDRAISING ON BEHALF OF OTHERS

Fundraising for the benefit of a nonprofit charitable third party (e.g., blood drive, burn victims, surviving families) having no direct affiliation with the Department is permissible provided that the fundraising standards and event prerequisites listed above are followed.

Any materials associated with a third-party fundraising activity shall be approved by the Fire Chief or the authorized designee prior to the activity. In addition, there should be a written agreement between the Department and the organizers of the activity that includes:

- (a) Written verification that the event is for a charitable purpose.
- (b) Assignment of responsibility to the organizers for all direct costs incurred for the event.
- (c) Assignment of responsibility to the organizers for the collection and reporting of any applicable taxes.

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- (d) Written instructions regarding the maintenance of funds raised on behalf of others. The funds shall be maintained in a separate fund and not commingled with other department funds.

The Department reserves the right to require additional conditions including, but not limited to, evidence of insurance coverage or appropriate indemnification.

Purchasing and Procurement

211.1 PURPOSE AND SCOPE

The purpose of this policy is to provide guidelines for the purchasing and procurement of goods and services.

211.2 POLICY

It is the policy of the department to conduct purchasing and procurement in an efficient and cost-effective manner consistent with federal, state, and local laws, rules, and requirements in order to protect the integrity of the department and maintain public trust.

211.3 PURCHASING COORDINATOR

The Fire Chief should designate a member to coordinate department purchases. The member's responsibilities should include:

- (a) Remaining familiar with and updating agency practices in accordance with applicable federal, state, and local purchasing and procurement laws, rules, and requirements.
- (b) Reviewing proposed purchases to determine the most appropriate method of procurement.
- (c) If the procurement method selected is one other than competitive bidding, documenting why another method was selected.
- (d) Assisting other members involved with the purchasing and procurement of goods or services in following purchasing requirements and rules applicable to the method of procurement.
- (e) Forwarding all contracts and purchase orders to the Fire Chief or the authorized designee for review, approval, and execution.

211.4 REVIEWS

The Fire Chief should ensure that a review of purchasing and procurement activities is conducted annually to determine compliance with any applicable federal, state, and local laws, rules, and requirements.

Physical Asset Management

212.1 PURPOSE AND SCOPE

The purpose of this policy is to provide guidelines for maintaining a system of inventory and accountability over the department's physical assets.

212.1.1 DEFINITIONS

Definitions related to this policy include:

Physical assets – Any tangible items of value, including but not limited to:

- Materials.
- Machinery.
- Tools and equipment.
- Apparatus, ambulances, and command and support vehicles.
- Office supplies.
- Furniture.
- Firefighting tools and appliances, including hose, power tools, and communications devices.

Physical asset management – The process of tracking and maintaining the department's physical assets.

212.2 POLICY

It is the policy of the department to accurately inventory, track, maintain, and dispose of its physical assets owned by the Department in a manner that controls costs, avoids waste, and promotes the department's mission.

212.3 RESPONSIBILITIES

The Fire Chief or the authorized designee should be responsible for the inventory, maintenance, and disposal of department physical assets, including:

- (a) Maintaining compliance with federal, state law, and local laws regarding physical asset management, inventory control, and reporting requirements.
- (b) Maintaining compliance with any grant requirements associated with physical asset purchases.
- (c) Developing procedures for the implementation of this policy, including:
 1. Procedures for disposal of all department-owned physical assets in accordance with federal, state, and local law.
 2. Procedures for safe disposal of hazardous waste.
 3. Procedures for handling surplus and obsolete physical assets.

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Physical Asset Management

4. Procedures to inventory assets according to internal reporting deadlines (e.g., quarterly, annually).
- (d) Developing a physical asset management plan to track the department's physical assets and maintain accurate and complete records related to these assets. The plan should include:
1. A minimum value of the physical assets that are subject to this policy, the plan, and the implementing procedures.
 2. An inventory control and recordkeeping system to account for the movement, storage, maintenance, use, loss, damage, destruction, and disposal of the department's physical assets.
 3. Routine internal and external audit practices.
 4. Procedures to access physical assets for reuse, transfer, recycling, or disposal.
- (e) Designating members as appropriate to assist with inventory under the physical asset management plan.
- (f) Annual physical asset acquisition planning.

212.4 IDENTIFICATION AND TAGGING

Physical assets should be tagged using a bar code or other system to identify and locate the items. Tags should be affixed in the same manner and location on each item, when feasible. The following information regarding the tagged item should be maintained using the inventory control system and method of recordkeeping established in the physical asset management plan:

- (a) A description of the item, including but not limited to:
1. Make, model, and serial number
 2. Physical dimensions and weight
 3. Color, material, and other physically distinct qualities
 4. Warranty and/or recall information, if any
- (b) The specific location where the item can be found
- (c) The acquisition date of the item, as well as the amount and funding source for the acquisition
- (d) The intended and actual use of the item
- (e) The expiration of an item's lease or loan terms

212.5 SURPLUS OR OBSOLETE ASSETS

When the department no longer utilizes a physical asset, the asset should be identified as surplus or obsolete. If the physical asset retains value, the item should be stored as surplus or handled in accordance with the procedures established pursuant to this policy. If the physical asset is deemed obsolete, the item shall be disposed of in accordance with this policy.

Physical Asset Management

212.5.1 STORAGE

When practicable, physical assets that retain value but are not being utilized should be stored in lieu of disposal. Physical assets in storage are subject to routine inventory and revaluation. If the physical asset's value is less than the cost of storage, the Department should pursue disposal of the item in accordance with this policy.

212.5.2 TRANSFERS

When a physical asset is transferred from one department to another, the value of the physical asset should transfer with the asset. Interdepartment transfers shall be documented through the inventory control and recordkeeping system implemented by the physical asset management plan.

212.6 LOSS, DAMAGE, OR DESTRUCTION

Loss, damage, or destruction of department physical assets shall be handled in accordance with the procedures established pursuant to this policy and the Use of Department-Owned and Personal Property Policy, as applicable.

212.7 USAGE MONITORING

Physical asset performance should be regularly monitored for functionality, utility, wear-and-tear, and cost-effectiveness. Usage monitoring of the department's physical assets should include the duration of use (e.g., daily use and number of hours in use), user satisfaction, costs of operating the asset, and the asset's contribution to employee performance and overall productivity.

212.8 MAINTENANCE

Routine maintenance of physical assets should be proactive to limit interruption of the department's daily operations. Employees should report any physical asset performance issues to a supervisor.

Maintenance requests and reports shall be recorded in the inventory control and recordkeeping system implemented by the physical asset management plan. The City Council or the authorized designee shall routinely evaluate maintenance expenditures to determine whether continued maintenance is beneficial.

212.9 DISPOSAL

Physical assets slated for disposal should be evaluated for salvage value (e.g., items containing reusable materials like aluminum or copper) or transferred or disposed of in accordance with the procedures established pursuant to this policy.

212.10 INVENTORY AND REPORTS

Routine inventory of physical assets should be conducted for purposes of loss control, revaluation, retagging, documenting asset movement and condition, disposition and acquisition planning, and obtaining adequate insurance coverage.

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Physical Asset Management

All internal controls and inventories related to physical asset management shall be accurately documented and subject to both internal and external audit. Inventory reports should include an explanation of any discrepancies from the previous period.

All inventory documentation shall be retained and stored in accordance with the records retention schedule.

212.11 TRAINING

Members and supervisors accountable for the proper care, use, transfer, maintenance, storage, loss, and disposition of all department physical assets should receive training regarding their responsibilities under the physical asset management plan.

Chapter 3 - General Operations

Incident Management

300.1 PURPOSE AND SCOPE

The purpose of this policy is to establish operational guidelines for members of the Department to use in the management and mitigation of all-hazards emergency incidents.

300.1.1 DEFINITIONS

Definitions related to this policy include:

All-hazards - An incident, natural or manmade, that warrants action to protect life, property, the environment, and public health or safety, and to minimize disruptions of government, social or economic activities.

300.2 POLICY

It is the policy of the Goshen Fire Department to utilize the Bluecard Incident Command System (ICS) or other National Incident Management System (NIMS)-compliant incident management system for managing all emergency incidents. All incident-related activities should be managed in accordance with established ICS/NIMS methods and procedures.

300.3 INCIDENT MANAGEMENT

The Administration Assistant Chief should ensure the Department adopts written ICS/NIMS procedures that are compatible with neighboring jurisdictions. These procedures should be available to members (I.C. § 10-14-3-10.8).

Emergency incidents shall be managed utilizing trained and qualified personnel for the specific tactical, supervisory or command level assignments.

Emergency Response

301.1 PURPOSE AND SCOPE

The purpose of this policy is to ensure a safe and appropriate response to emergencies while maintaining the safety of department members and the public by requiring operators of department vehicles to conform to applicable Indiana laws and regulations during an emergency response.

301.1.1 DEFINITIONS

Definitions related to this policy include:

Emergency response - Any call for service or assistance involving fire, explosion or violent rupture; human rescue; human entrapment; illness or injury; hazardous materials release or threat of contamination; flooding; threatened or actual acts of violence; any explosive, bomb or threatened bombing; any act of terrorism; any natural disaster; or any other circumstance that presents a threat to life-safety or to property.

301.2 POLICY

It is the policy of the Goshen Fire Department to appropriately respond to all emergency calls.

301.3 EMERGENCY CALLS

Fire personnel dispatched to an emergency shall proceed immediately, shall continuously operate emergency lighting equipment and shall sound the siren as reasonably necessary (I.C. § 9-21-1-8).

Responding with emergency lights and siren does not relieve personnel of the duty to continue to drive with due regard for the safety of all persons. The use of any other warning equipment without a red light and siren does not provide any exemption from the Indiana Bureau of Motor Vehicles Driver's Manual (I.C. § 9-21-1-8).

Personnel should only respond with emergency lights and siren when dispatched to an emergency or when circumstances reasonably indicate an emergency response is required.

Personnel not authorized to respond with emergency lights and siren shall observe all traffic laws and proceed without the use of emergency lights and siren.

City speed limits should be strictly followed during routine driving of any vehicle. On emergency responses, speed limits should also be noted, and may be exceeded not more than 10 mph when it is safe to do so.

Before exceeding the posted speed limit for a particular highway the following factors should be considered:

- Time of day
- Area of operation
- Weather conditions
- Condition of the road surface

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In addition, the driver should always practice due regard for the safety of all others on the highway prior to exceeding any posted highway regulation.

It is recommended that vehicles come to a complete stop at all stop signs or traffic signals that are indicating STOP. This shall take place during both emergency and non-emergency travel. There may be an occasion on an emergency response where a complete stop would not be performed. If a vehicle proceeds through any stop signal they are only doing so after being yielded that right-of-way by others in that intersection. Even with excellent conditions, the vehicle should be slowed to almost the stopping point to ensure absolute control of the vehicle. It is recommended that even when the emergency vehicle has been given the right-of-way or has a clear or "green" intersection that they slow to a point that will allow the driver the time to avoid a collision with any oncoming vehicles.

Always remember that the responsibility for the safety of the passengers and pedestrians, and the adherence to all traffic laws, is in the control of the driver any time the vehicle is in motion.

301.3.1 USE OF TRAFFIC PRE-EMPTION DEVICES

All vehicles equipped with traffic pre-emption device shall operate the unit during the complete duration of the emergency response. The use of the pre-emption device does not give the emergency vehicle the right-of-way, the system still requires the driver to consider all vehicles and pedestrians in the intersection and practice due regard for their safety. The pre-emption device is designed to give a green signal to the approaching emergency unit and a red signal to all other in the intersection. Drivers are reminded that it may take several seconds for the pre-emption device to "capture" the intersection and a complete stop may still be required. Use of the pre-emption system during non-emergency travel will only be acceptable when transporting patient(s) to the hospital.

301.3.2 CROSSING INTO ON-COMING TRAFFIC

The practice of crossing a Solid-Yellow line or proceeding into any on-coming traffic is not recommended. When all other options are blocked and the only clear avenue is into on-coming traffic lanes, the driver should be prepared for any situation. This is one of the most dangerous acts to be performed by an emergency vehicle during any response.

All emergency vehicles while responding to an emergency shall attempt to pass to the left of all vehicles. At times this act will bring the emergency vehicle into on-coming traffic. The driver should use due regard for the safety of those in all lanes prior to passing any vehicle.

301.3.3 HEARING PROTECTION

Radio headsets, if equipped, shall be worn when sirens are in operation. Exception: When ambulances are transporting patients, the driver and crew members will not be mandated to wear the headset.

301.4 MULTIPLE EMERGENCY VEHICLE RESPONSES

When more than one apparatus responds to an emergency, emergency vehicle operators should remain alert to the presence of other emergency vehicles and exercise due caution. Personnel

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must further exercise due caution in recognizing that traffic yielding to one emergency vehicle may not expect other emergency vehicles to follow.

301.5 INITIATING AN EMERGENCY RESPONSE

If a Company Officer believes an emergency response to any call is appropriate, the Company Officer shall ensure the Dispatch Center is immediately notified.

301.6 RESPONSIBILITIES OF RESPONDING PERSONNEL

Emergency vehicle operators shall exercise sound judgment and care, with due regard for life and property, while operating a vehicle en route to an emergency response.

In addition, emergency vehicle operators should reduce speed at all intersections and should come to a complete stop at all blind street intersections or intersections where there is either a red light, a flashing red light or a stop sign. Emergency vehicle operators should also come to a complete stop at intersections whenever they reasonably believe they cannot account for traffic in approaching lanes or when vehicles have not yielded the right-of-way. After coming to a complete stop, emergency vehicle operators should only proceed when it is safe to do so.

The decision to continue an emergency response is at the discretion of the emergency vehicle operator or Company Officer. If, in the judgment of either individual, the roadway conditions or traffic congestion do not permit such a response without unreasonable risk, the response may be continued without the use of red lights and siren at the legal speed limit. In such an event, the Company Officer should ensure the Dispatch Center is promptly notified. Personnel shall also discontinue the emergency response when directed by any supervisor.

301.7 FAILURE OF EMERGENCY EQUIPMENT

If the emergency equipment on the vehicle should fail to operate, the vehicle operator must terminate the emergency response and respond accordingly. In all cases, the Company Officer shall notify the Dispatch Center of the equipment failure so that another apparatus may be assigned to the emergency response.

Fireground Accountability

302.1 PURPOSE AND SCOPE

The purpose of this policy is to increase firefighter safety by establishing accountability systems for keeping track of all personnel operating at the scene of an emergency incident.

302.1.1 DEFINITIONS

Definitions related to this policy include:

Personnel Accountability Report (PAR) - A roll call of all operations members assigned to an incident at specified times; a PAR is designed to account for each member's location and activity and to verify his/her safety.

302.2 POLICY

It is the policy of this department that supervisors periodically account for members working under their direction at emergency incidents and that all members participate in accountability systems.

302.3 RESPONSIBILITIES

A personnel accountability system shall be established and implemented using thorough training procedures. This system should constantly monitor the status of all emergency personnel, both of department members and personnel from assisting agencies, during emergency incidents from their arrival until their official release from the incident.

A personnel accountability system should be used primarily to track personnel, not resources. However, on small incidents one individual may be responsible for tracking both personnel and resources.

A written personnel accountability system, such as the Incident Command System (ICS) Form ICS-201 for Incident Commanders (ICs) or some similar process, should be used and a status board should be maintained. Individual crew names shall be posted in a conspicuous location in the cab of department vehicles.

Supervisors are responsible for participation in the accountability system by tracking all personnel under their direction on emergency incidents. Personnel should be accounted for from the time of dispatch to the time of demobilization.

Supervisors should implement sufficient tracking methods for personnel at the individual, company, division, group and unit levels to account for personnel during all phases and at all locations of an incident, including travel between locations and assignments.

The IC should designate an accountability officer to monitor who is in charge of each area, what crews are assigned to each area, where each area is located and the area assignment.

Division or group supervisors should be assigned to keep track of all crews under their supervision. Company Officers should know the location and assignment of each firefighter in their crew.

Fireground Accountability

All members are responsible for participating in the accountability system, including checking in at approved locations. This includes members who arrive on-scene individually or in privately owned vehicles.

302.4 REPORTING

Ongoing, routine strategic and tactical accountability at all emergency incidents, including wildland fires, should be accomplished through periodic reporting or visual observation. This can be accomplished through concise reports that include conditions, actions and needs, also called a CAN report. Members should also make the following reports:

- Emergency situations
- Inability to meet objective with revised timeline and/or resource requests
- Notification of completed actions
- Change in strategy
- Change in fire conditions, such as crossing planned control lines

302.4.1 PERSONNEL ACCOUNTABILITY REPORT (PAR)

For structure fires, a PAR should be conducted after any change in conditions that may alter or affect firefighter safety, such as an increase in fire conditions, fire crossing planned control lines or trigger points or after ordering an emergency evacuation of an area, or at the request of the Incident Commander.

A PAR should be conducted for each division, group and organizational element where operations personnel are working. If any person involved in the operation is unaccounted for, emergency procedures, including notification to the IC, should be initiated.

The IC may discontinue regular PARs when incident stabilization is achieved and hazards are sufficiently reduced.

Rapid Intervention/Two-In Two-Out

303.1 PURPOSE AND SCOPE

The purpose of this policy is to increase firefighter safety by implementing procedures for safeguarding and rescuing firefighters who are operating in environments that are immediately dangerous to life and health (IDLH).

This policy applies to all members assigned to an incident and is designed to ensure immediate assistance for members who become lost, trapped or injured by adhering to the two-in/two-out standard and designating rapid intervention teams (RITs).

303.1.1 DEFINITIONS

Definitions related to this policy include:

Immediately dangerous to life and health (IDLH) - Any atmosphere that poses an immediate threat to life, would cause irreversible adverse health effects or would impair an individual's ability to escape from a dangerous atmosphere. Interior atmospheric conditions at structure fires beyond the incipient stage are considered IDLH, as are a variety of rescue types.

Mayday - The nationally adopted "call for help" term used to indicate that an emergency responder is in a situation of imminent peril where he/she is in need of immediate help.

On-Deck Crew - A team of at least two members located outside the IDLH atmosphere to initially monitor and provide emergency rescue for responders until a larger, more formalized rapid intervention team (RIT) is created. One of the two members may be assigned to an additional role, as long as the individual is able to perform assistance or rescue activities without jeopardizing the safety or health of any firefighter at the incident.

Rapid intervention team (RIT) - A formalized designated team of individuals or companies whose sole function is to prepare, monitor and provide for effective emergency rescue of responders in IDLH atmospheres.

303.2 POLICY

It is the policy of the Goshen Fire Department to ensure that adequate personnel are on-scene before interior operations begin in any IDLH environment. However, nothing in this policy is meant to preclude firefighters from performing emergency rescue activities before an entire team has assembled.

303.3 PRE-DEPLOYMENT

Prior to initiating any fire attack in any IDLH environment with no confirmed rescue in progress, members should ensure that there are sufficient resources on-scene to establish two-in/two-out procedures (29 CFR 1910.134(g)(4); I.C. § 22-8-1.1-15; 610 I.A.C. 9-2-8).

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Rapid Intervention/Two-In Two-Out

- (a) Members should ensure that at least two firefighters using self-contained breathing apparatus (SCBA) enter the IDLH environment and remain in voice or visual contact with one another at all times.
- (b) At least two additional firefighters should be located outside the IDLH environment.
 - 1. One of the two outside firefighters may be assigned to an additional role so long as the individual is able to perform assistance or rescue activities without jeopardizing the safety or health of any firefighter working at the incident.

303.4 INITIAL DEPLOYMENT

During the initial phase of an incident, confirmed rescues should take priority. When a confirmed rescue is identified during the initial phase of an incident, emergency rescue activities may be performed before a designated On-Deck crew has assembled.

All members operating in IDLH environments should be tracked and accounted for at all times, except when it would preclude firefighters from performing emergency rescue activities during the initial phase of the incident.

303.5 RIT DUTIES

The RIT should be assembled from resources at the scene, whose sole function is to prepare for, monitor and provide effective emergency rescue for responders.

- (a) To the extent possible, visual and voice communication should be maintained between those working in the IDLH environment and the RIT outside the IDLH environment.
- (b) RIT members should not be involved in any other duties that divert attention or resources away from their primary mission of responder rescue.
- (c) Additional companies may be assigned to the RIT as conditions warrant. For large incidents with multiple points of entry, multiple RITs should be considered.

303.6 EMERGENCY DEPLOYMENT OF A RIT

When a Mayday firefighter-down or firefighter-missing broadcast is transmitted, all non-emergency radio traffic should be cleared from the radio channels that the missing or trapped firefighter is using. Non-affected personnel should switch to other tactical frequencies. At least two individuals should be dedicated solely to monitoring the tactical channel. One person should be responsible for gathering information on the identity, location and condition of the trapped or missing firefighter, while the second person should communicate with the trapped or missing firefighter and offer support on the tactical channel.

For an emergency deployment of a RIT, a Rescue Group Supervisor position should be activated to coordinate the rescue as well as any fire activities in support of the rescue effort. Other divisions and groups may support the Rescue Group Supervisor's efforts by diverting fire spread through horizontal or vertical ventilation to draw fire away from the affected rescue areas and by placing hose streams to check fire spread and protect rescue efforts.

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The RIT supervisor should notify the Rescue Group Supervisor before making entry for emergency rescue. The Rescue Group Supervisor should provide any assistance that is appropriate to the situation. Additional resources should be ordered as needed, including additional RITs, medical treatment and transportation groups or other organizational elements.

Urban Search and Rescue (USAR)

304.1 PURPOSE AND SCOPE

The purpose of this policy is to describe the Federal Emergency Management Agency (FEMA) and Indiana Urban Search and Rescue (USAR) Response System as a resource for disaster response.

304.2 POLICY

It is the policy of the Goshen Fire Department to utilize the FEMA and Indiana USAR resources in the event of an urban disaster, as appropriate.

304.3 RESOURCES

USAR is a multi-hazard discipline and may be used for a variety of disasters, including hurricanes, earthquakes, typhoons, storms, tornadoes, floods, dam failures, technological accidents, terrorist activities and hazardous material releases.

USAR task forces have four areas of specialization:

- (a) Searches - Finding victims who are trapped after a disaster
- (b) Rescues - Freeing victims, including safely digging victims out of collapsed concrete or metal
- (c) Technical - Applying specialized structural knowledge to help make rescues safe for the rescuers
- (d) Medical - Caring for victims before and after a rescue

304.3.1 FEDERAL RESOURCES

If a disaster warrants national USAR support, FEMA may deploy task forces within six hours of notification and can provide additional teams as necessary to support the Goshen Fire Department's efforts to locate victims and manage recovery operations.

The following resources are generally available from the FEMA USAR Response System:

- Air Search Team (fixed-wing)
- Airborne Reconnaissance (fixed-wing)
- Canine - Avalanche/Snow
- Canine - Disaster Response
- Canine - Land/Cadaver
- Canine - Water
- Canine - Wilderness
- Canine - Wilderness Tracking and Trailing

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Urban Search and Rescue (USAR)

- Cave Search and Rescue Team
- Collapse Search and Rescue Team
- Mine and Tunnel Search and Rescue Team
- Mountain Search and Rescue Team
- Radio Direction Finding Team
- Swiftwater and Flood Search, and Dive Rescue Teams
- USAR Incident Support Team
- USAR Task Force
- Wilderness Search and Rescue Team

More information about the specific capabilities and sustainability of USAR resources may be obtained on the FEMA website.

304.3.2 INDIANA RESOURCES

The following resources are available from the Indiana Department of Homeland Security (I.C. § 10-14-3-19; I.C. § 10-14-3-19.5):

- City of Indianapolis - Indiana Task Force 1
- District Response Task Forces

Tactical Withdrawal

305.1 PURPOSE AND SCOPE

The purpose of this policy is to establish guidelines for tactical withdrawals from any scene or location when confronted by violent individuals or threatening situations, circumstances or events. The violence or threat need not be specifically directed at department members to justify the application of this policy.

305.2 POLICY

The Goshen Fire Department is committed to the safety of its members. It is the policy of the Goshen Fire Department to allow members to withdraw from the scene or general location of an emergency call for service when they are confronted by violent individuals, violent or potentially violent situations or any other circumstance presenting a real or perceived imminent threat to member safety.

305.3 THREAT ASSESSMENT

All members of the Department are expected to continually evaluate their surroundings while responding to incidents or participating in the mitigation of emergency or non-emergency events. The actions and conduct of persons at an event should be a primary element of the ongoing scene-safety evaluation. Certain types of events, certain actions taken by individuals involved in events and a variety of other circumstances should trigger a heightened awareness and consideration of personnel safety. Situations or circumstances that should initiate such consideration include:

- (a) Gang-related activity, particularly any event involving violent encounters, confrontations or conflicts between members of rival gangs.
- (b) Any situation involving shots fired, or on any scene where shooting occurs or is heard in the immediate vicinity.
- (c) Any time a subject challenges or threatens members of the Department with violence or harm.
- (d) Any scene where members of the Department are attacked in any way. Examples include rocks, bottles or other projectiles thrown or launched at members or department vehicles or apparatus; individuals attempting to gain access to department vehicles or apparatus; or any direct act of violence committed against members of this department.
- (e) Any event involving civil disturbance, large-scale demonstrations or protests. This includes any event involving a large gathering of people where the nature of the activity appears to include violent confrontation or the perceived threat of violent confrontation between opposing groups, or between the protesters and law enforcement personnel or other government representatives.

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Tactical Withdrawal

Any member who believes that there is a threat of violence to personnel at any incident should promptly relay that information to the appropriate supervisor as quickly as possible.

The Incident Commander (IC), scene supervisor or senior ranking member has the authority to initiate a tactical withdrawal and the responsibility for ensuring that all members on-scene or at risk due to the threat are notified of the action. Authority for the decision resides primarily with on-scene personnel and should not be delayed while seeking approval or confirmation from a higher authority, who may not be at the incident scene.

In the event that a credible threat to personnel is discovered at a level of the incident command structure above an on-scene supervisor, a tactical withdrawal may be ordered and relayed down the chain of command to the on-scene supervisor. In that event, the supervisor has the responsibility for ensuring that all members on-scene or at risk due to the threat are notified of the initiation of a tactical withdrawal.

305.4 CONDUCTING TACTICAL WITHDRAWALS

305.4.1 WITHDRAWAL OPTIONS

The following guidelines should be applied when the decision has been made to initiate a tactical withdrawal:

- (a) During the response to an incident:
 - 1. If a tactical withdrawal occurs during the response phase of an incident, the department member responsible for initiating the withdrawal is responsible for notifying all responding units and the Dispatch Center of the withdrawal action. The relay of the withdrawal decision to individual units may be conducted by the member, or he/she may choose to have the Dispatch Center notify all responding units to cancel their response or to respond to a defined staging area.
- (b) After arrival at an incident:
 - 1. When units are on-scene at an incident and a decision is made to initiate a tactical withdrawal, the IC or ranking supervisor is responsible for notifying all involved units (including those assigned to the incident but that have not yet arrived) of the withdrawal action. The IC should also notify the Dispatch Center of the tactical withdrawal, and if time and circumstances allow, the situation and reason for the withdrawal. Individual unit supervisors are responsible for notifying all of their assigned personnel of the withdrawal.

305.4.2 WITHDRAWAL GUIDELINES

The following guidelines should be applied when the decision has been made to initiate a tactical withdrawal:

- (a) Whenever a tactical withdrawal is initiated, a defined staging area will be established at a safe location away from the incident scene and all involved units and personnel

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Tactical Withdrawal

should withdraw to that staging area. Whenever practicable, all involved units should withdraw from the incident scene as a single group. If that is not practicable, individual units should attempt to congregate together, forming the fewest and largest groups practicable, and withdraw in those groups.

- (b) After all units have been initially notified of a tactical withdrawal, individual unit supervisors are responsible for personnel accountability, ensuring all members of their crew are accounted for and withdrawing as directed. The on-scene supervisor is responsible for accounting for all units assigned to the call and ensuring that all units are withdrawing as directed.
- (c) Whenever a tactical withdrawal is initiated, the Dispatch Center should immediately notify and request an immediate response by the appropriate law enforcement agency to provide security for the withdrawing units.
- (d) Once the IC or scene supervisor believes that all units and personnel have withdrawn from an incident, he/she should conduct a Personnel Accountability Report (PAR) of all units assigned to the incident to confirm they have safely withdrawn. Individual unit supervisors shall confirm that all members of their crew are accounted for and safe.
- (e) Once all involved units have gathered at the staging area, the IC or scene supervisor should again conduct a PAR to confirm that all personnel are safe. If any person involved in the operation is unaccounted for, emergency procedures should be initiated.

305.5 PATIENT CARE CONSIDERATIONS

Special consideration should be taken when a tactical withdrawal is initiated after members have begun providing medical assessment or medical care at an incident scene. If a tactical withdrawal is initiated at a time that members are providing medical services to sick or injured patients, those members should, whenever practicable, attempt to maintain their care of medical patients and evacuate those patients as part of the withdrawal process.

In the event that violence or the threat of violence forces members to abandon any patient under their care, the involved member should immediately notify the appropriate law enforcement agency of the location of the patient and request immediate assistance in securing the scene to allow for safe and timely medical treatment and evacuation of the patient. The members should remain on the call and wait for law enforcement clearance or other information indicating that it is safe to enter the incident scene. Once it is safe to do so, the members should attempt to locate the patient and resume medical evaluation, treatment and transport per protocol. In the event that law enforcement personnel and department members are unable to relocate the patient, the patient may be deemed to have self-extracted and the appropriate documentation should be prepared.

305.6 NOTIFICATIONS

Whenever a tactical withdrawal is initiated, the circumstances of the incident, including the incident location, will be relayed up the chain of command to the on-duty Battalion Chief or designee.

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Tactical Withdrawal

The Battalion Chief or designee should ensure that all Fire Operations Division personnel are immediately notified of the location and circumstances of the incident.

The Battalion Chief or designee should coordinate with the Dispatch Center and law enforcement to ensure additional calls for service to the affected area are screened and determined safe for entry.

Response Time Standards

306.1 PURPOSE AND SCOPE

The purpose of this policy is to establish turnout, travel and response time goals and objectives for emergency incidents.

306.1.1 DEFINITIONS

Definitions related to this policy include:

Dispatch processing time - The time elapsed between receipt of the alarm or telephone call and the dispatch of emergency response units.

Response time - The time elapsed between the dispatch center receiving the first notification of the alarm and the arrival of the first emergency response unit. Response time combines dispatch processing, turnout and travel times.

Travel time - The time elapsed between the emergency response unit beginning travel to the emergency and when the emergency response unit arrives.

Turnout time - The time elapsed between the Dispatch Center notifying firefighters of the emergency and when the emergency response unit begins travel.

306.2 POLICY

It is the policy of the Goshen Fire Department to document all department response times to emergency incidents and establish response time baselines and performance objectives.

306.3 PERFORMANCE OBJECTIVES

Response times should be measured at 90 percent of fractile time and reported against an established department Standards of Cover document, if available.

Performance objectives may include:

- (a) One minute or less for dispatch processing time.
- (b) One minute or less for turnout time for Emergency Medical Services (EMS) incidents.
- (c) One minute 20 seconds or less for turnout time for non-EMS incidents.
- (d) Four minutes or less for the arrival of the first engine company at a fire suppression incident.
- (e) Eight minutes or less for the arrival of a full first-alarm assignment at a fire suppression incident.
- (f) Four minutes or less for the arrival of a unit with first responder or higher level capability at an emergency medical incident.
- (g) Eight minutes or less for the arrival of an advanced life support (ALS) unit at an emergency medical incident when this service is provided by the Department.

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Response Time Standards

306.4 EVALUATIONS AND ANNUAL REPORT

The Department shall annually evaluate its level of service, deployment delivery and response time objectives. The evaluation shall be based on data relating to level of service, deployment and the achievement of each response time performance objective in the geographic area of the jurisdiction.

Aircraft Operations

307.1 PURPOSE AND SCOPE

This policy describes standards for the safe operation of firefighting and medical evacuation aircraft that may be working with ground personnel at any incident involving the tactical use of aircraft.

307.2 POLICY

The Goshen Fire Department will follow Incident Command System (ICS) standards when firefighting or medical evacuation aircraft are in tactical use at any emergency incident.

307.3 ICS STANDARDS

Members should follow the department's ICS standards for managing firefighting aircraft operations, including the identification, establishment and management of aircraft landing zones any time that firefighting or medical evacuation aircraft are in tactical use at any emergency incident.

307.4 MEDICAL EVACUATION LANDING ZONE CONSIDERATIONS

The Goshen Fire Department should develop guidelines for its own medical evacuation (medivac) landings or enter into local operating agreements for the use of medivac aircraft as applicable. In creating those guidelines, the Department should identify:

- Responsibility and authority for selecting and designating a landing zone and determining the size of landing zone needed.
- Responsibility for securing the area and maintaining security once the landing zone is identified.
- Consideration of the helicopter provider's minimum standards for proximity to vertical obstructions and surface composition (e.g., dirt, gravel, pavement, concrete, grass).
- Consideration of the helicopter provider's minimum standards for horizontal clearance from structures, fences, power poles, antennas or roadways.
- Responsibility for notifying the appropriate law enforcement or transportation agencies (e.g., public works department, county roads department) if a roadway is selected as a landing site.
- Procedures for ground personnel to communicate with flight personnel during the operation.
- Procedures for determining whether an engine or other specific apparatus should be on standby at the landing zone.
- Procedures for ensuring qualified personnel are assigned to manage aircraft operations for the duration of the incident.
- Procedures for maintaining positive radio communications between the aircraft and landing zone coordinator.

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Aircraft Operations

Atmospheric Monitoring for Carbon Monoxide

308.1 PURPOSE AND SCOPE

This policy establishes procedures for measuring atmospheric concentrations of carbon monoxide (CO) at an incident for the safety of members working in potentially hazardous conditions.

308.1.1 DEFINITIONS

Definitions related to this policy include:

Calibration - The process of resetting the values for each sensor in the instrument.

Spanning - The process of using the calibration gasses to check the calibration of the instrument, also known as bump testing.

308.2 POLICY

Exposure to CO can be hazardous to the health of those exposed. It is the policy of the Goshen Fire Department to mitigate the health risks associated with exposure to CO by its members and the public.

308.3 RESPONSIBILITIES

Company Officers should ensure that atmospheric monitoring instruments are spanned or calibrated to manufacturer's specifications on a weekly basis, if they have not been used, and prior to use.

The instruments should be stored in operating condition.

The Incident Commander or the authorized designee is responsible for measuring atmospheric concentrations of CO at any location containing or suspected of containing elevated levels of CO.

308.4 PROCEDURES

Carbon monoxide may be present as a by-product of combustion, an emission from internal combustion engines, a chemical reaction or a leak from an industrial process. Carbon monoxide has approximately the same vapor density as air. When measuring for atmospheric concentrations of CO at an incident, instruments do not have to be placed near the floor or ceiling to obtain accurate readings.

Positive pressure ventilation may be used to reduce the CO concentration, as well as the presence of other toxic gases in the atmosphere.

All members shall use self-contained breathing apparatus (SCBA) in any atmosphere containing 35 parts per million or greater of CO. An atmospheric concentration of CO that is below 35 parts per million does not necessarily indicate an adequate level of oxygen or eliminate the possibility of other toxic gases or products of combustion being present.

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Atmospheric Monitoring for Carbon Monoxide

Members shall also use an SCBA in any atmospheric concentration of CO that is below 35 parts per million where there is also the presence of visible smoke, and in any atmosphere containing less than 19.5 percent oxygen (29 CFR 1910.134; 610 I.A.C. 9-2-8).

308.5 EMERGENCY MEDICAL TREATMENT

A person with acute CO exposure may exhibit the signs and symptoms of headache, flushing, nausea, vertigo, weakness, irritability, unconsciousness and, in persons with pre-existing heart disease and atherosclerosis, chest pain and leg pain.

An affected or incapacitated person should be removed from further exposure and have appropriate emergency medical procedures implemented, including any listed on the Safety Data Sheet (SDS) for CO.

All personnel with the potential for becoming exposed to CO or being present during an exposure should be familiar with emergency procedures, the location and proper use of emergency equipment, and the methods of protecting themselves during rescue operations.

308.6 DOCUMENTATION

Each time an atmospheric monitoring instrument is spanned or calibrated, the testing will be entered on a log. The log should be submitted to a Battalion Chief once a month and retained in accordance with the established records retention schedule. The log documents will serve as a history of an instrument's performance.

Staging

309.1 PURPOSE AND SCOPE

An incident scene can quickly become congested with emergency equipment if the equipment is not managed effectively. The purpose of this policy is to provide guidelines for staging at emergency incidents.

309.2 POLICY

It is the policy of the Goshen Fire Department to safely stage resources at emergency incidents.

309.3 RESOURCE STAGING

Staging areas are locations designated within the incident area to temporarily position resources that are available for assignment. Resource staging at emergency incidents will be conducted using the procedures, guidelines and positions consistent with the department's Incident Command System (ICS).

As incident resources grow, the Incident Commander (IC) should identify a staging area manager to maintain the staging area resources so they are ready for assignment. At the conclusion of the incident, the staging area manager should demobilize units with the approval of the IC.

309.3.1 PRIMARY AND SECONDARY STAGING

When establishing a staging location and conducting staging activities Goshen Fire Department personnel should consider the following:

- (a) During initial attack operations or on smaller, short-term incidents, identifying and selecting a primary staging location for incoming units should be based primarily on placing incoming resources in a safe location while providing for their rapid deployment when needed. Generally, resources will stage one block from the incident until assigned by the IC.
- (b) During extended attack or multiple-alarm incidents, the IC should establish a secondary staging area location early and assign a staging area manager. Additional location factors should be considered when identifying and establishing staging areas:
 1. The secondary staging area should not affect incident operations and should be large enough for the incident resource needs. When possible, staging areas should be pre-planned and identified to cause minimal disruption to traffic flow, business activity and scheduled community activities.
 2. Public property should be utilized, if possible, as opposed to private property. Whenever private property, church property or commercial property is utilized, the IC or an authorized designee should, when practicable, contact the owner, administrator or property manager for permission to use the property prior to establishing a staging area. If any of these properties are utilized, the staging

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area should be configured to create the least possible disruption, including traffic flow in and around the property. The same applies to school property; however, in addition, the Public Information Officer should notify local media. The notification should emphasize that the school property is being used to support an incident occurring away from the school and that the school is not involved in the emergency.

309.4 STAGE-AWAY OPTION

The stage-away option should be used in any incident where there may be a violent encounter. A violent encounter should be anticipated in, but not limited to, the following categories of calls for service:

- Shootings or shots-fired
- Stabbings
- Civil disturbance
- Criminal gang activity
- Attempted suicide
- Domestic disputes, including family fights
- Unknown assault
- Bomb incidents

It is the policy of the Goshen Fire Department to use a nonstandard and defensive response profile when responding to calls for service involving known or suspected violent subjects. When responding to calls involving known or suspected violent subjects, department members should take the following actions:

- (a) Whenever possible, the Dispatch Center should determine if violent subjects are involved in any call for service and, if so, include that information in the initial dispatch. The responding units should be advised to stage away from the scene. Any time the Dispatch Center or any of the responding crews receive additional information indicating that violent subjects are at the scene of a call, the response should be upgraded to a stage-away incident.
- (b) The officer of the first-in responding unit will normally identify a staging point for all responding units. The staging point should be located two or more blocks away from the incident scene, out of direct line of sight of the incident, and should not require that the responding units drive by the incident to reach the staging point. The officer should also confirm with the Dispatch Center that law enforcement is responding to the incident.
- (c) All responding units should acknowledge the call to stage-away and confirm the staging location via radio while en route to the incident. All units should avoid driving

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by or through the line of sight of the incident until it is determined to be safe to enter the scene.

- (d) All units should report “on-scene staging” upon arrival at the staging point.
- (e) All units should remain staged away from the incident scene until notified that law enforcement has determined that the scene is safe to enter or until reliable information is received confirming that no violent subjects remain at the scene.

In the event that the first-in unit arrives at an incident scene and encounters unanticipated violence or violent subjects, the officer or senior member of that crew should immediately notify the Dispatch Center of the circumstances and request law enforcement support. All other responding units should be directed to stage-away unless members of the first-in unit determine it is safe for additional personnel to respond directly to the scene.

High-Rise Incident Management

310.1 PURPOSE AND SCOPE

The purpose of this policy is to adapt normal operating procedures and systems to incidents occurring in a high-rise environment. Any incident in a high-rise environment is complicated by the difficulties of access, the construction of the building and the number of occupants potentially inside the structure.

310.1.1 DEFINITIONS

Definitions related to this policy include:

High-rise - For the purposes of this policy, a high-rise is any building more than 75 feet tall measured from the lowest point accessible by department vehicles to the floor of the highest story that is designed for occupancy. This shall be the threshold for the activation of the high-rise incident command structure.

310.2 POLICY

It is the policy of the Goshen Fire Department to utilize the Incident Command System (ICS) for high-rise incident management.

310.3 PROCEDURES

All incident-related activities should be performed in accordance with the established ICS methods and procedures as specified in the Incident Management Policy.

Upon the initial arrival of units and apparatus, the assumption of a concealed fire should be made by the Incident Commander unless an initial size-up indicates otherwise. Initial-arriving units should:

- Make all necessary efforts to provide for the safety and evacuation of any building occupants in immediate danger and for the continued safe exit of all other building occupants.
- Identify the fire floor or sector, and provide a size-up of the conditions on both the fire floor and also the floor above.
- Establish a water supply for the initial attack. If the building has multiple standpipes, the member on the fire floor must identify which riser requires water and advise incident command.
- Deploy an attack on the fire floor using at least two companies.
- Make reasonable efforts to provide for the safety of any person in immediate danger.
- Establish lobby, elevator, stairway and alarm system control and stairwell support if necessary for a sustained fire attack.

Elevator Entrapments

311.1 PURPOSE AND SCOPE

The purpose of this policy is to ensure the safe and effective rescue of people who may become trapped in an elevator.

311.2 POLICY

People trapped in an elevator are typically not in danger unless there is a medical emergency or fire. It is the policy of the Goshen Fire Department to ensure the safe extrication of people trapped in an elevator while also providing for the safety of firefighters during the operation.

311.3 RESPONSIBILITIES

The Fire Chief or the authorized designee shall establish guidelines for personnel entering elevator shafts and for the use of commercial elevator technicians for emergency and non-emergency extrications.

The Fire Chief or the authorized designee shall identify department-approved rescue procedures and appropriate applications. Procedures that have the potential to cause damage to private property should be avoided if reasonably practicable.

Fire prevention personnel are responsible for tracking elevator entrapment responses, identifying problematic installations and working with building owners and vendors to resolve further responses.

311.4 PROCEDURE

On-scene personnel should consider the following:

- Is the elevator inoperative?
- If so, are people inside?
- What is the condition of the people inside?
- Has an elevator repair person been notified and what is the estimated time of arrival?
- What is the location of the inoperative elevator? Is it between floors or at a landing?
- What is the type of elevator? Is it hydraulic or cable?
- Where is the elevator equipment room? (Generally, above for a cable elevator and below for a hydraulic elevator.)
- Can necessary lockout/tagout actions be accomplished prior to rescue activities?

Various methods may be utilized to extricate people from an inoperative elevator. Use of a specific method should be based on the unique circumstances of each incident and the expertise of the fire personnel on-scene. Elevator entrapment rescue procedures typically include, but are not limited to:

Elevator Entrapments

- Lockout/tagout procedures to ensure continued stability of the elevator.
- Moving the elevator car.
- Use of an adjacent elevator car.
- Forcing the elevator doors open.
- Breaching the elevator shafts.
- Use of roof or side emergency exits.

311.5 TRAINING

The Assistant Chief of Training should ensure that written procedures with diagrams are available for each elevator entrapment rescue procedure, including hydraulic or cable elevators and elevators with multiple-door configurations. The Assistant Chief of Training is responsible for ensuring that all personnel are properly trained in department-approved elevator entrapment rescue procedures.

Elevator Restrictions During Emergencies

312.1 PURPOSE AND SCOPE

This policy provides guidelines for elevator use during emergency incidents.

312.2 POLICY

Extreme caution shall be used when determining whether to use an elevator during a response to a fire emergency. Only elevators that have been determined to be uninvolved and equipped with fire service operation controls shall be used.

312.3 USE OF STAIRWELLS

The operation of elevators under fire conditions can be erratic and dangerous. Elevators are subject to serious malfunction from the effects of heat, smoke and water on drive machinery and/or control equipment.

At every emergency incident in a high-rise building, when there is a potential for elevators and/or firefighters to be exposed to the effects of heat, smoke, flame, chemicals, explosion or water (e.g., reported fires, fire alarms, smoke investigations), stairwells will be used to gain access to above-ground locations.

The initial fire attack/investigation teams shall use stairwells to reach the reported emergency location and make a visual assessment of actual conditions that might affect elevator use.

These teams shall advise the Incident Commander (IC) which stairwell is being used and shall describe the stairwell by identification number and the geographical location in the building. Information regarding the safety of elevators and the floor conditions of the reported fire floor and all preceding floors shall be relayed immediately to the IC, who shall make the final determination of whether the elevators are safe to use.

312.4 USE OF ELEVATORS

Most high-rise building incidents will only require an investigation. Elevators may be used by the initial investigation team only when building personnel, such as engineering or security employees, are on the reported fire floors and the following conditions are met:

- They have checked the floor where the report or alarm originated, as well as the floors immediately above and below that floor.
- They are in contact with lobby personnel via radio or phone.
- They are able to provide information that conditions are safe.

Swiftwater Rescue and Flood Search and Rescue Responses

313.1 PURPOSE AND SCOPE

The purpose of this policy is to establish guidance for operating at a swiftwater or flood search and rescue incident.

313.2 POLICY

It is the policy of the Goshen Fire Department to utilize the Incident Command System (ICS) for managing swiftwater or flood search and rescue incidents.

313.3 PROCEDURE

Upon notification of a potential water rescue incident, department members and the Dispatch Center personnel are authorized to order and should dispatch or request the appropriate specialized water rescue resources immediately. Ordering of resources should not be delayed pending the verification of a water rescue situation or the confirmation that a victim has been seen or located.

Rescuers conducting search and rescue operations around flood waters, and particularly around swiftly moving water, are confronted with a unique set of challenges and face risks not encountered in other types of rescue operations. Operating in a swiftwater environment requires specialized knowledge, training and equipment to ensure the safety of both rescuers and victims. Tools, equipment and procedures routinely used in other types of rescue situations may not be appropriate when confronting a swiftwater rescue and may even exacerbate the situation and increase risks to the safety of rescue personnel.

Responding personnel and specialized units should follow ICS methods and procedures upon arrival at the incident. This includes a safety briefing for all responders to ensure the development of situational awareness of the area, knowledge of potential hazards for rescuers and specific strategic objectives for the rescue, in addition to tactical objectives and assignments for each responder.

Department members should apply the following guidelines when responding to swiftwater or flood search and rescue incidents:

- (a) Members should not wear structural firefighting personal protective equipment (PPE) (e.g., turnouts, bunker gear, bunker boots) or wildland fire PPE when responding to, or participating in, a swiftwater or flood search and rescue incident.
- (b) Only properly trained members currently certified for in-water rescues should approach or enter any body of water, whether still or moving, and only when sufficient equipment and trained personnel are available to safely conduct the operation. All

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members actively involved in any swiftwater rescue event should don a personal flotation device and head protection before commencing any rescue efforts.

- (c) Surface support personnel who are not properly trained, certified and equipped for water entry may utilize ropes, throw-bag ropes, rescue rings, floatation devices or other appropriate equipment to attempt water rescues, as long as the attempt does not require the member to enter the water in any way.
- (d) Department members should use extreme caution when parking or positioning fire apparatus alongside swiftly moving water and should remain vigilant for any signs of erosion or changing conditions that could threaten apparatus or personnel at the incident. Whenever practicable, vehicles should be backed into position and face away from any expanding incident in case egress becomes necessary.

Confined Space Rescue Response

314.1 PURPOSE AND SCOPE

This policy provides guidance on various confined space entries pursuant to Indiana Department of Labor Occupational Safety and Health Administration rules.

314.1.1 DEFINITIONS

Definitions related to this policy include:

Attendant - An individual stationed outside one or more permit spaces to monitor the authorized entrants and who performs all duties assigned.

Confined space - A space that:

- (a) Is large enough and so configured that a person can bodily enter and perform work.
- (b) Has limited or restricted means for entry or exit.
- (c) Is not designed for continuous human occupancy.

Entry - The action by which a person passes through an opening into a permit-required confined space. Entry includes ensuing work activities in that space and is considered to have occurred as soon as any part of the entrant's body breaks the plane of an opening into the space.

Entry permit - Written or printed document that is provided by the Department to allow and control entry into a permit-required confined space to perform work in the space.

Entry supervisor - The person responsible for determining if acceptable entry conditions are present at a permit space where entry is planned, for authorizing and overseeing entry operations, and for terminating entry as required.

Permit-required confined space - A confined space that has one or more of the following characteristics:

- (a) Contains or has a potential to contain a hazardous atmosphere.
- (b) Contains a material that has the potential for engulfing an entrant.
- (c) Has an internal configuration such that an entrant could be trapped or asphyxiated by inwardly converging walls or by a floor that slopes downward and tapers to a smaller cross-section.
- (d) Contains any other recognized serious safety or health hazard.

314.2 POLICY

It is the policy of the Goshen Fire Department to establish permit-required confined space incident response guidelines in compliance with applicable regulations, the Indiana Department of Labor, and required training and equipment to reasonably ensure members' safety while they are performing permit-required, confined space rescues .

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314.3 GENERAL REQUIREMENTS

Department procedures shall meet the standards and requirements set forth in 29 CFR 1910.146 as adopted and this policy.

Department standards and procedures will include, but are not limited to:

- (a) The requirements of an entry permit.
- (b) Training requirements for members entering into confined spaces.
- (c) Equipment requirements.
- (d) Notification to members entering a confined space of any known or suspected hazards that the member may face during entry and any other information necessary to enable the attendant to monitor safe entry by the member.
- (e) Requirements for members entering confined spaces.
- (f) Requirements of the entry supervisor.
- (g) Requirements for members who are assisting others within the confined space.

314.4 PROCEDURES

Department members should be trained to identify and measure atmospheric hazards within confined spaces. Reasonably practicable attempts at self-rescue or nonentry rescue should be made prior to any entry.

Department members should adhere to National Institute for Occupational Safety and Health (NIOSH) guidance when performing a confined space rescue.

Any time there is questionable action or lack of movement by the worker inside the confined space, a verbal check should be made. If there is no response, department rescue personnel should conduct a survivability profile and a risk analysis, based on the information documented on the entry permit.

314.4.1 PRECAUTIONS

No ignition sources should be introduced into the confined space when atmospheric hazards are attributable to flammable or explosive substances or to lighting and electrical equipment.

Members should perform continuous atmospheric monitoring during all confined space rescue operations. If atmospheric conditions change adversely, members should exit the confined space until appropriate precautions for any new hazards are developed and implemented.

Work time should be closely monitored because heat stress emergencies may be caused by a warm atmosphere inside a confined space.

314.4.2 HAZARD EVALUATION/PERMIT REQUIREMENTS

If members of the Department respond to an incident requiring permit-required confined space entry, a written hazard evaluation shall be performed. The hazard evaluation shall include, but is not limited to (29 CFR 1910.146; 620 I.A.C. 1-1-1):

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- (a) Recognition, determination and declaration of the situation as a permit-required confined space incident, including the date, time and location.
- (b) Denial of entry to unprotected persons.
- (c) Assessment of all readily available confined space documentation (e.g., Safety Data Sheets, any existing permits, plans or blueprints of the space).
- (d) Assessment of the purpose of the entry, number of victims, locations and injury conditions.
- (e) Discussions with witnesses, a supervisor and other sources of information.
- (f) Assessment of any current or potential space hazards, in particular, any hazards that led to the necessary rescue.
- (g) Measures used to isolate the space and eliminate or control the hazards.
- (h) Communications procedures used by entrants and attendants.
- (i) Determination and declaration if a body is recovered or a victim is rescued.

314.5 TACTICAL GUIDELINES

314.5.1 PRIMARY ASSESSMENT

Upon arrival, the first-in company should:

- Establish command and provide a report of conditions.
- Assess immediate hazards to rescuers, contact witnesses or otherwise look for clues as to the cause of the confined space emergency.
- Conduct a survivability profile of the victims, including the number, location and condition of the victims and how long they have been trapped.
- Establish communication with the victims, if possible.
- If applicable, locate any confined space permit that has information about the space.
- Determine whether the operation will be a rescue or a recovery.

314.5.2 SECONDARY ASSESSMENT

After completing the primary assessment, the first-in company should:

- Determine the type of confined space and what type of products are used or stored in the space.
- Identify any known hazards (e.g., electrical, mechanical, stored energy).
- Determine the stability of the confined space and conduct a hazardous materials size-up.

Confined Space Rescue Response

314.5.3 INCIDENT COMMANDER RESPONSIBILITIES

- Determine if adequate technician-level trained personnel are on-scene to safely complete the rescue.
- Determine whether the proper equipment is at the scene to safely complete the rescue (e.g., atmospheric monitoring equipment, intrinsically safe lighting and communications, self-contained breathing apparatus (SCBA), ventilation equipment, victim removal equipment).
- Establish a perimeter and ventilation, if needed.
- Assign resources, which should include a hazards officer.
- Ensure all utilities are locked-out, including electrical, gas and water.
- Evaluate the structural stability of the confined space and surrounding area.
- Remove or restrict the flow of any product in or flowing into the confined space.
- Ensure all entry and backup personnel are wearing the proper level of personal protective equipment (PPE) (e.g., helmet, gloves, proper footwear, eye protection, appropriate skin protection, a Class III harness and safety tag line, SCBA) and any additional equipment deemed necessary for the safety of personnel, given the totality of the circumstances.
- Ensure the appropriate method of extrication is determined and constructed.
- Ensure department-approved procedures are followed to perform the rescue.

314.5.4 VICTIM ASSISTANCE

- If possible, the entry team should bring a supply of breathable air for the victims.
- Rescuers shall not remove their SCBA and give them to the victims.
- If indicated and practicable, complete C-spine precautions should be taken.
- After treatment for immediate life-threatening injuries, the victims should be packaged appropriately for extrication (e.g., backboard, rescue basket).

314.5.5 VICTIM TRANSFER

Immediately after reaching the point of egress, the victims should be transferred to awaiting medical personnel.

314.6 TERMINATION OF THE RESCUE

At the conclusion of the rescue, the Incident Commander should:

- Account for all personnel.
- Ensure all tools and equipment used for the rescue/recovery are removed (unless there has been a fatality, then consideration may be given to leaving tools and equipment in place for investigative purposes).

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- Ensure proper decontamination procedures are implemented if personnel or equipment have been contaminated during the operation.
- Determine if a formal critical incident stress debriefing or a routine debriefing and Post-Incident Analysis (PIA), in accordance with the Post-Incident Analysis Policy, is warranted and, if so, implement as appropriate.

Trench Rescues

315.1 PURPOSE AND SCOPE

Trench rescue operations involve a complex system of shoring, digging and special resources, and can be a critical danger to fire personnel. The purpose of this policy is to minimize member exposure to hazardous conditions during trench rescues through the safe and efficient management of operations.

315.1.1 DEFINITIONS

Definitions related to this policy include:

Excavation - Any man-made cut, cavity, trench or depression in the ground.

Trench - A narrow (in relation to length) excavation made below the surface of the ground that is generally deeper than it is wide and is not wider than 15 feet (29 CFR 1926.650; 620 I.A.C. 1-1-30).

315.2 POLICY

It is the policy of the Goshen Fire Department to adopt and maintain a written response program with standardized procedures and relevant training to minimize the exposure to hazardous conditions to rescue personnel during trench or excavation rescues.

315.3 PROCEDURES

Secondary collapse must always be considered as a potential hazard during trench rescues. Suffocation, extreme pressure and trauma can all occur due to the weight of a cave-in. There may be times when it is necessary to place the safety of the firefighter above the rescue of a victim who clearly has no chance of survival.

- (a) Using the Incident Command System (ICS), the first-in company shall attempt to determine the following:
 1. Who is in charge at the site and what happened?
 2. How many victims are trapped and where are they located?
 3. Is a rescue possible or is this a body recovery?
 4. What kind of material is covering the victims (e.g., dirt, sand, rock)?
- (b) An extrication and safety officer should be assigned to:
 1. Monitor the status of all personnel involved in the rescue.
 2. Monitor the site for signs of potential secondary collapse (e.g., surface cracks, shoring with signs of bending, falling debris).
- (c) A hazard zone should be established within a 50-foot perimeter around the incident site using ICS methods. Apparatus, equipment, traffic and staging distance should be set at a distance that will minimize vibrations at the site.
- (d) Minimally, the equipment required to be available for rescue personnel to enter a trench or excavation should include (29 CFR 1926.651; 620 I.A.C. 1-1-30):

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1. A self-contained breathing apparatus (SCBA).
 2. A safety harness or line, or a basket stretcher.
 3. A helmet.
- (e) When determining whether the trench or excavation is safe for emergency responders to enter, the following will be considered (29 CFR 1926.651; 29 CFR 1926.652; 620 I.A.C. 1-1-30):
1. Adequate ventilation has been established.
 2. When ventilation is in place, the air quality is being periodically tested.
 3. If water accumulation is a factor, protection from water hazards is in place.
 4. Adequate protection for people working in the trench or excavation, in the form of shields, supports or sloping, and benching systems have been established.
- (f) If the rescue effort is protracted, personnel may need to be rotated and/or additional alarms requested for appropriate relief.

Carbon Monoxide Detector Activations

316.1 PURPOSE AND SCOPE

This policy establishes guidelines for the safe and efficient handling of calls associated with carbon monoxide (CO) detector activations.

316.2 POLICY

Exposure to CO can be hazardous to health. It is the policy of the Goshen Fire Department to respond to all reports and alarms indicating the presence of CO and mitigate the health risks associated with exposure to CO by its members and the public.

316.3 RESPONSIBILITIES

316.3.1 THE DISPATCH CENTER RESPONSIBILITIES

Any dispatcher who determines that a call for service involves a CO detector activation should inform responding personnel of this information via voice over the radio and by a notation in the electronic event record (if the responding apparatus are equipped with Mobile Data Computers). The dispatcher should attempt to ascertain if people at the scene are displaying symptoms of CO poisoning and consider whether a medical aid response should also be dispatched. The responding medical aid personnel should also be advised of the CO detector activation.

316.3.2 ARRIVING UNITS

Arriving units should establish National Incident Management System/Incident Command System (NIMS/ICS) practices according to the Incident Management Policy. In addition, arriving units shall:

- (a) Assess for necessary rescue and safely move potential victims from the affected location. Activate a medical response if necessary.
- (b) Evaluate the situation through interviews prior to entering the building.
- (c) Assess airflow ventilation conditions and general building conditions.
- (d) Wear structural turnouts and self-contained breathing apparatus (SCBA) to investigate the building using a CO detector, if available.
- (e) Have facepieces on and air flowing:
 1. Whenever information is inadequate to rule out toxic levels of CO.
 2. If anyone has displayed symptoms of CO poisoning.

316.3.3 INVESTIGATING PERSONNEL

Personnel investigating a reported CO detector activation should take the following actions:

- (a) Remove occupants and unnecessary personnel from the affected area.
- (b) Examine the activated detector to ensure that it is a CO detector and is in good condition.

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- (c) Determine if the activated detector is low-oxygen or CO-detecting, if possible.
- (d) Interview the occupant and/or reporting party to obtain background information on the activation, the past history of the activated detector and activities in the building at the time of the activation.
- (e) Check the premises and adjoining areas for CO sources, such as vehicles, open flame devices or closed fireplace dampers.
- (f) Check appliances for improper use, poor maintenance or obvious faulty installation or operation.
- (g) If responding personnel carry a CO detector, it may be used to assist in determining a source of CO.
- (h) If the source of CO is identified, personnel should take the following actions:
 - 1. If the source is a vehicle, open flame device or other source not intended for interior use, remove the source from the building or shut off the device and ventilate the building thoroughly.
 - 2. If the source is an improperly operating appliance, shut off the appliance and the appliance's main line valve and ventilate the building thoroughly.
 - (a) Encourage the occupant to have the appliance serviced by a reputable service technician or a plumbing and heating contractor.
 - (b) Do not attempt to repair or alter an appliance or heating unit.
 - 3. Do not ventilate the building with gasoline-powered smoke ejectors.
 - 4. Do not shut off the building's main gas valve unless necessary to control the problem.
- (i) If the source of CO is not identified, personnel should take the following actions:
 - 1. Consider requesting a response by the gas company. If it is necessary to leave the scene prior to arrival of the gas company, the occupants should be advised to remain out of the building until a gas company representative arrives.
 - 2. Complete any required property notification and provide a copy to the property owner or tenant.

Safely Surrendered Baby Law

317.1 PURPOSE AND SCOPE

This policy establishes the guidelines to comply with the Indiana law related to certain abandoned children.

This policy addresses infants who are or appear to be not more than 30 days old and are placed in a newborn safety device or surrendered to qualified personnel under the terms of I.C. § 31-34-2.5-1. Abandonment of an infant not covered by this policy would be subject to the Child Abuse Policy.

317.1.1 DEFINITIONS

Definitions related to this policy include:

Newborn safety device means a baby box device located at a department site that is staffed by an emergency medical services provider (I.C. § 31-34-2.5-1).

317.2 POLICY

It is the policy of the Goshen Fire Department to provide an option to protect infants by allowing parents or other persons to safely and confidentially leave an infant at any staffed fire station.

317.3 PROCEDURES

The Fire Chief shall identify qualified personnel to take custody of left infants. Qualified personnel shall be limited to firefighters, paramedics, emergency medical technicians (EMTs), or others who provide emergency medical services in the course of their employment (I.C. § 31-34-2.5-1; I.C. § 16-41-10-1).

The following guidelines will be used by personnel at all department stations:

- (a) Site preparation:
 1. All stations should clearly display the appropriate safe haven signage identifying the station as a drop-off location.
 2. Newborn safety devices should be clearly marked and an assigned member should test the device at the beginning of each shift. Any device that does not reasonably appear to be in working order should be taken out of service.
 3. Stations should be appropriately staffed by an Emergency Medical Services provider on a 24-hour, seven day a week basis or meet the minimum response, equipment, and staffing guidelines for newborn safety devices set forth in I.C. § 31-34-2.5-1.
- (b) Accepting a surrendered or left infant:
 1. Qualified personnel shall accept a surrendered or left infant, even if the infant appears older than 30 days. If the infant appears to be older than 30 days, the receiving personnel should immediately notify law enforcement and the Department of Child Services (DCS), as provided in the Child Abuse Policy.

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2. If it appears that the infant has been the victim of child abuse or neglect, law enforcement personnel should be requested as provided in the Child Abuse Policy.
 3. An infant who is voluntarily left by a parent or surrendering person shall be accepted by qualified personnel if the parent or surrendering person does not express an intent to return for the child (I.C. § 31-34-2.5-1).
 - (a) Receiving personnel shall inform the parent or surrendering person of the ability to remain anonymous. The infant shall be accepted regardless of whether the parent or surrendering person provides a name or identifying information (I.C. § 31-34-2.5-1).
 4. An infant left in a newborn safety device shall be taken into custody by qualified personnel (I.C. § 31-34-2.5-1).
- (c) Following acceptance of an infant:
1. The receiving personnel shall perform any act necessary to protect the infant's physical health or safety (I.C. § 31-34-2.5-1).
 2. The receiving personnel shall notify DCS that the infant has been taken into custody as soon as reasonably practicable (I.C. § 31-34-2.5-1).
 3. The infant shall be turned over to the DCS representative upon arrival.
 4. The infant should be taken to a local medical facility, rather than turned over to DCS, in any of the following circumstances:
 - (a) DCS cannot be contacted
 - (b) A representative from DCS is unable to respond in a timely manner
 - (c) The infant appears to have a medical condition in need of immediate attention
- (d) Additional notifications and media concerns:
1. The receiving personnel shall notify the Dispatch Center and their appropriate supervisor as soon as practicable.
 2. The supervisor will notify the Battalion Chief, duty officer, and the Department PIO.
 3. The PIO may, as circumstances dictate, provide the following limited facts to the media:
 - (a) Date, time, and fire station where the infant was left
 - (b) Local DCS representative's name and telephone number
 - (c) Under no circumstances should the parent or surrendering person's name be released to the public or media
- (e) Individuals who return to claim an infant:
1. If a parent or surrendering person who voluntarily left an infant requests return of the infant, the parent or surrendering person should be referred to DCS.

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Safely Surrendered Baby Law

2. The identity of the parent or surrendering person should still be kept anonymous and confidential.
 3. Department members should not make any judgments about the individual's ability to care for the infant.
- (f) Community donations:
1. Community groups, volunteers, foundations, and individuals may express interest in helping with this program. Some may want to donate baby supplies, such as baby food, diapers, or blankets, directly to the fire station. The following guidelines are established:
 - (a) Only new baby blankets in the original wrapper should be accepted.
 - (b) Donors who wish to donate any other baby-related items, such as clothes, baby food, or diapers, should be directed to a local social service agency and/or reputable charities.

Hazardous Materials Response

318.1 PURPOSE AND SCOPE

Hazardous materials (HAZMAT) may include toxic, flammable, corrosive, explosive, radioactive, or reactive materials; materials that can cause health hazards; or a combination of these materials. The purpose of this policy is to provide a general framework for handling a HAZMAT incident.

Training related to HAZMAT response is addressed in the Hazardous Materials Training Policy.

318.2 POLICY

It is the policy of the Goshen Fire Department to protect the safety of the public and responders to HAZMAT incidents and to comply with all applicable state and federal laws during the management and mitigation of all HAZMAT incidents (29 CFR 1910.120; 620 I.A.C. 1-1-30).

318.3 RESPONSIBILITIES

All HAZMAT responses should be managed using the National Incident Management System (NIMS) and the Incident Command System (ICS) in accordance with Indiana Department of Homeland Security standards for emergency response and applicable federal laws.

318.3.1 INITIAL ACTIONS

If available, information should be provided by the Dispatch Center to the units responding to a HAZMAT incident including the name and type of the material involved (e.g., hydrochloric acid, corrosive), the size and quantity of the containers involved, the nature of the problem (e.g., spill, leak), and any known dangerous properties of the materials.

The first-arriving unit approaching the incident should use caution, approach from upwind and upgrade of the incident, establish Incident Command, and begin a size-up of the situation. The purpose of the size-up by the first-in company is to determine the nature and severity of the HAZMAT incident and formulate an initial Incident Action Plan (IAP). While it may be necessary to take immediate action to make a rescue or evacuate an area, any action should be taken with an awareness of the risk to department personnel and making appropriate use of available protective equipment. It is important to avoid the premature commitment of personnel to potentially hazardous locations. In some cases, isolating the incident and denying entry until more resources arrive may be the safest approach.

In assessing the incident, all available references should be used to determine the hazards that are or potentially could be present. These references may include but are not limited to the U.S. Department of Transportation (DOT) Emergency Response Guidebook, the National Institute for Occupational Safety and Health (NIOSH) Pocket Guide to Chemical Hazards, Safety Data Sheets (SDS), HAZMAT business plans, manifests, or bills of lading, National Fire Protection Association (NFPA) placards, U.S. DOT placards, and United Nations substance identification numbers. Other sources of information may be available, such as the Chemical Transportation

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Emergency Center (CHEMTREC®), facility personnel, department specialists, or manufacturers of the materials involved.

The hazards presented by a HAZMAT incident may change significantly as the materials interact with other materials, the surrounding environment, and the actions taken by responders. Responders should consider site topography, surroundings, other potential hazards, and prevailing weather conditions. The initial perimeter established for the incident may need to be expanded to establish the appropriate control zones for the response (e.g., exclusion zone, contamination reduction zone, support zone).

318.4 INCIDENT ACTION PLAN

The primary goal of the IAP will be to protect the safety of the public and responders. The initial IAP should focus on identifying a safe approach for other arriving units, determining the type of hazard and the scope of the incident, isolating the area and denying entry to the public, determining incident-specific personal protective equipment (PPE), and initiating notifications. The initial IAP may be a written document or may be notes kept and controlled by the Incident Commander (IC). The initial IAP should include the following minimum information:

- (a) Incident name, agency or unified command, and command post location.
- (b) Information for responding units on the best route of travel, staging locations, and minimum isolation distances to maintain the safety of responding members.
- (c) The information available on the products involved or an indication that the products are not yet known.
- (d) The incident control objectives and goals.
- (e) An incident site safety plan and designation of an Incident Safety Officer.
- (f) A communications plan including radio frequencies and contact telephone numbers.

When a HAZMAT incident response will be prolonged and will extend beyond an initial operational period, a written IAP should be developed. The written IAP should utilize standard NIMS/ICS forms that may include but are not limited to:

- ICS-201 Incident Briefing.
- ICS-202 Incident Objectives.
- ICS-203 Organization Assignment List.
- ICS-204 Assignment List.
- ICS-205 Incident Radio Communications Plan.
- ICS-206 Medical Plan.
- ICS-207 Incident Organization Chart.
- ICS-208 Safety Message/Plan.

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318.5 RESOURCE CONSIDERATIONS

Most HAZMAT incidents will require the IC to request additional resources in order to implement the IAP and safely mitigate the hazard.

The response to a HAZMAT incident may require numerous specialized resources to achieve incident stabilization and return to normal operations. The IC should consider involving:

- (a) Specialized HAZMAT teams at the technician and/or specialist levels for assistance with mitigating the release of material. Teams may be operated by local or regional fire agencies, military or private industry.
- (b) Specialized operators or contractors to address post-response mitigation, removal, cleanup, and required disposal of material.
- (c) Local law enforcement for assistance with scene security and evacuation, if necessary.
- (d) Activation of local or regional Indiana HAZMAT emergency response teams for assistance.
- (e) United States Coast Guard assistance for spills affecting waterways.
- (f) Public works and road departments for diking, diversion, or other activities.

Resources shall be coordinated using NIMS/ICS as the response is reinforced. It is important that duties assigned to personnel are suitable for their level of training under federal regulations and Indiana law (29 CFR 1910.120; 620 I.A.C. 1-1-30). It is also important to consider the limitations of available PPE and the limitations of chemical detection or monitoring equipment on hand when preparing to commit personnel to a potentially hazardous area.

318.6 NOTIFICATIONS

Managing the response to a HAZMAT incident may involve required notifications to various local, regional, state or federal agencies. ICs should consider notifying the following agencies when applicable or required:

- (a) The public, media and other affected entities, such as schools and businesses
- (b) Adjoining jurisdictions that may be impacted by incident activities
- (c) Local and regional elected officials and emergency management personnel
- (d) Indiana Department of Homeland Security
- (e) Indiana State Fire Marshal's Office
- (f) Indiana Department of Health
- (g) Indiana Department of Environmental Management
- (h) Indiana Department of Transportation
- (i) Indiana State Police
- (j) United States Environmental Protection Agency National Response Center

News Media and Community Relations

319.1 PURPOSE AND SCOPE

The purpose of this policy is to provide guidelines for communicating with representatives of the media, community leaders, residents and businesses, and to establish procedures for interacting with media representatives at emergency scenes. Additionally, this policy establishes an operating framework for integration of the Public Information Officer (PIO) into the incident management system.

319.2 POLICY

It is the policy of the Goshen Fire Department to establish and maintain a positive working relationship with the community and the media in order to effectively communicate timely and accurate information.

319.3 PIO DESIGNATION

As soon as practicable on incidents where news media are present and requesting information, the Incident Commander (IC) will designate a PIO if the Department does not have a full-time PIO. The PIO shall interface with and provide timely and relevant information to representatives of the community and media during critical command stages. A single PIO will typically be designated for each incident, including incidents operating under Unified Command and multijurisdictional incidents.

In multi-agency or multijurisdictional incidents, it may be necessary to establish multiple PIOs and a Joint Information Center (JIC) with a PIO and Assistant PIO. In all cases, the PIO shall be responsible for coordinating the dissemination of information that has been approved by the IC for release to the media, the community and other parties that may have been affected by the incident.

Upon arrival at the scene of the incident, the designated PIO will report to the IC, obtain an incident briefing and be assigned the PIO radio designator for the incident.

319.4 DISSEMINATION OF INFORMATION

The PIO should gather and disseminate the following information as deemed appropriate:

- (a) Incident response information, including the number of units and personnel on-scene
- (b) Appropriate human interest or safety information
- (c) Nature of the incident and expertise of the fire personnel deployed (high-rise, technical rescue, etc.)
- (d) A description of any particular hazards present at the incident
- (e) Identification of life-saving or heroic acts that may have occurred, including any rescue scenarios
- (f) Projected duration of the incident

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- (g) Approved evacuation notices and restricted areas

319.5 RESTRICTED INFORMATION

The PIO shall ensure that legally protected information is not released to the media. The PIO should consult with the IC or the authorized designee about any issues or concerns regarding legally protected information.

Refer to the Line-of-Duty Death and Serious Injury Notification Policy for additional considerations regarding communication with the media concerning a line-of-duty death or serious injury.

319.6 MEDIA INQUIRIES

All media inquiries received by incident personnel shall be forwarded to the PIO for response. The PIO will endeavor to provide accurate information that is available at the time while clearly communicating that any such information is preliminary. The following communication strategies may be employed:

- (a) Reporters should be directed to assemble in a designated staging area to wait until additional information can be obtained.
- (b) If the PIO finds it necessary to remain with media representatives, he/she may request assistance from the IC in gathering information. Media representatives may be allowed to take photographs and video, provided they do not interfere with incident operations or create a safety hazard.
- (c) Prior to releasing the names or identifying information of persons seriously injured or deceased, the PIO shall confirm that the next-of-kin has been notified. Next-of-kin notifications are generally handled by law enforcement and/or hospital personnel. The PIO should contact the Communications Supervisor to confirm that notification has been made.
- (d) The names of deceased or seriously injured persons shall not be transmitted over the radio.

The PIO or the authorized designee should not speculate as to the cause of an incident.

319.7 MEDIA ACCESS AND SPECIAL TOURS OR BRIEFINGS

Authorized members of the media, local leaders, their representatives and other visiting dignitaries may be provided access or tours of scenes of floods, storms, fires, earthquakes, explosions or other emergency scenes when such access can be accomplished safely and when the IC has authorized such activities.

The PIO shall be responsible for scheduling and arranging special tours or briefings in accordance with established National Incident Management System (NIMS) procedures.

Access by the media is subject to the following conditions:

- (a) The media representative shall produce valid press credentials that shall be prominently displayed at all times while in areas otherwise closed to the public.

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- (b) Media representatives shall be prevented from interfering with emergency operations and criminal investigations.
 - 1. Reasonable effort should be made to provide a safe staging area for the media that is near the incident and that will not interfere with emergency or criminal investigation operations. All information released to the media should be coordinated through the PIO or other designated spokesperson.
- (c) In the case of a fire incident, the PIO may escort media representatives on a tour of a fire-damaged area following knockdown and after receiving authorization from the IC, in coordination with operations personnel. The PIO will be responsible for ensuring that all media personnel wear proper protective clothing as warranted.

319.7.1 TEMPORARY FLIGHT RESTRICTIONS

If the presence of media or other aircraft pose a threat to public or personnel safety or significantly hamper incident operations, the IC should consider requesting a Temporary Flight Restriction (TFR). All requests for a TFR should be routed through the Dispatch Center. The TFR request, either for a pre-planned operation or an unplanned incident, should include specific information regarding the perimeter and altitude necessary for the incident. The TFR should be requested through the appropriate control tower. If the control tower is not known, the Federal Aviation Administration should be contacted (14 CFR 91.137).

319.8 NEWS RELEASES

News releases are documents specifically prepared for release to the media. News releases should be authored by the PIO and approved by the Fire Chief, IC or the authorized designee prior to release. News releases should be structured to facilitate use by the print media, typically containing no more than two pages of concise information. News releases should be formatted in accordance with the approved department standard.

319.9 NEWS CONFERENCES

A news conference is a pre-scheduled event intended to highlight a newsworthy event such as a promotion or opening of a new fire station; news conferences can also be used when a representative of the Department desires to make a public appearance. The Fire Chief will determine the purpose and scope of the conference. Any accompanying news release will include details, such as the date, time and location, and may reference other officials, dignitaries or agencies that may be in attendance.

The PIO should prepare the news release and/or a prepared statement for the department spokesperson. The PIO shall make arrangements for the site, obtain required equipment, arrange for availability of the news release, identify photo locations and provide escorts, as necessary. The conference may include a moderator or the PIO, who should make introductory remarks and introductions, assist with any question-and-answer period that may follow and conclude the conference.

Specific information should not be released prior to the conference. The PIO should notify appropriate department personnel of the date, time and location of all news

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conferences. Department members attending the news conference should wear their dress uniform as specified in the Uniform Regulations Policy. Attendance requirements will be determined by the Fire Chief.

Scene Preservation

320.1 PURPOSE AND SCOPE

The purpose of this policy is to provide department members with guidance on performing emergency mitigation tasks when working in and around scenes where evidence may be present. Members of the Department are often confronted with opposing priorities when performing duties at scenes containing potential evidence. They must balance the need to provide timely and effective life-saving and property-preserving services while minimizing the disturbance of any items of evidentiary value. In some instances, department members must evaluate whether to enter a scene or to initiate mitigation activities.

320.1.1 DEFINITIONS

Definitions related to this policy include:

Evidence - Any item or arrangement of items that may provide relevant information to an investigation.

Scene - Any location where items of evidentiary value may be found. A scene need not be the location where a criminal act occurred; it need only be a location where items of evidentiary value are available for collection or documentation.

320.2 POLICY

It is the policy of the Goshen Fire Department to minimize the disturbance of conditions and evidentiary items when providing emergency mitigation services in and around scenes.

320.3 SCENE IDENTIFICATION

Department members must be mindful of encountering potential evidence at a scene whenever they respond to calls for service. The potential for evidence at a scene may be identified in a number of ways, including, but not limited to:

- (a) The location of any incident that involves a physical assault or results from an act of violence. Such a location should be assumed to be a crime scene. Examples include shooting incidents, stabbing incidents, any incident involving a medical patient injured by the act of another person, suicides, bomb incidents or any act of terrorism.
- (b) Any incident that law enforcement personnel have identified as a crime scene and have notified department members of that determination.
- (c) Any unattended death scene.
- (d) All fire incidents.
- (e) Any incident where department members believe or have a reasonable suspicion that a crime has taken place. The type of suspected criminal activity may be severe, as in the case of a robbery or burglary, or less severe, as in the case of vandalism.
- (f) Transportation incidents, including traffic accidents and rail, aircraft, shipping and boating incidents.

Scene Preservation

- (g) Industrial accidents.

320.4 ENTERING SCENES

When department members determine that a scene containing potential evidence is involved, they should promptly evaluate the need to enter the scene prior to approval of investigators. For the purposes of department members, scenes may be categorized into two distinct types: stable or unstable.

320.4.1 STABLE SCENE

A stable scene exists when there is no apparent immediate or ongoing threat to the safety, health or well-being of department members, the public or property. Examples of stable scenes include incidents where the victim or victims are obviously deceased, incidents involving obviously failed incendiary devices and fire incidents where the fire is clearly extinguished prior to the arrival of department members.

When department members encounter a stable scene and it is apparent that no threat to safety or property exists, they should remain outside the scene until cleared to enter by the appropriate investigator or law enforcement personnel. If there is a confirmed or suspected threat to life or public safety, department members should take whatever actions reasonably appear necessary to stabilize the scene and then withdraw pending approval from investigators or law enforcement personnel to re-enter.

320.4.2 UNSTABLE SCENE

An unstable scene exists whenever there appears to be an ongoing or imminent threat to the health, safety or well-being of department members, the public or property that necessitates immediate mitigation. Examples of unstable scenes include incidents involving injured or entrapped persons, active fire or a threat of imminent fire, imminent structural collapse endangering lives, the release or imminent threat of the release of hazardous materials or any incident where immediate mitigation is required to preserve life.

When department members encounter an unstable scene they are authorized to take appropriate corrective action to mitigate the threat.

320.5 PRESERVATION OF EVIDENCE AT CRIME SCENES

Whenever practicable, department members should avoid touching, moving, manipulating or otherwise altering anything located at a scene where the potential for evidence exists. In some circumstances, the need to move items may be unavoidable. In those instances, department members should note what items were moved, who moved them and the location from which they were moved. Members should not attempt to move displaced items back to their original location; rather, the items should be left in the place to which they were moved. The appropriate investigator or law enforcement personnel should be informed of any items that were moved and the location where the items originally were found.

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In instances where an obvious item of evidence must be moved, an investigator or law enforcement representative should be consulted prior to moving the item, if practicable. For example, if a weapon is located beside or underneath a victim and an investigator is available, the investigator should be called to relocate the weapon. Life-preserving care should not be unreasonably delayed awaiting the arrival of an investigator or law enforcement personnel to move items of evidence.

320.6 MEDICAL SUPPLIES AND DEBRIS

When department members provide medical care in or around a scene where evidence may be located, any discarded medical material, wrapping material, used bandaging, containers or other debris should be left at the scene when the crews depart. Reusable tools, medical equipment and other durable supplies may be collected but care should be taken by department members to minimize any disturbance to other items or material at the scene. Hazardous items and other material, such as medical sharps, controlled substances or surplus medications, should be collected and handled appropriately. If investigators or law enforcement personnel direct that any hazardous materials be left in place, department members should clearly identify all such materials to the controlling authority at the scene.

Child Abuse

321.1 PURPOSE AND SCOPE

The purpose of this policy is to provide guidelines for the reporting of suspected child abuse.

321.2 POLICY

It is the policy of the Goshen Fire Department to ensure law enforcement is notified of suspected child abuse as required by law.

321.3 MANDATORY NOTIFICATION

Members of the Goshen Fire Department shall notify law enforcement when there is reason to believe a child 17 years of age or less may be a victim of child abuse or neglect (I.C. § 31-33-5-1; I.C. § 31-33-5-4; I.C. § 35-46-1-13).

This includes a child who is neglected, abused, sexually victimized, sexually exploited or endangered by an act or omission of the child's parent, guardian, custodian or household member. This also includes a child who is missing and needs special care, a child born affected by the mother's substance abuse, and a child with a disability who has been abused, neglected or exploited by any person (I.C. § 31-9-2-14;).

321.3.1 NOTIFICATION PROCEDURE

Notification should occur without delay to the local law enforcement agency (I.C. § 31-33-5-4).

The department Emergency Medical Services supervisor should be notified of the incident as soon as practical. A written report shall be prepared and, if requested, forwarded to law enforcement or the Indiana Department of Child Services.

If a child is being transported to a medical facility, the receiving center triage nurse or physician shall be notified of the situation upon the child's arrival.

321.4 CONFIDENTIALITY

Reports of child abuse are confidential and will only be released in accordance with the Release of Records Policy.

Disposition of Valuables

322.1 PURPOSE AND SCOPE

The purpose of this policy is to establish a process by which all valuables found at emergency incidents are inventoried and held securely by the Department until the items can be returned to the owner or otherwise legally released for disposition.

322.2 POLICY

The Goshen Fire Department will take reasonable measures to safeguard valuables found at incident scenes. The Department does not have appropriate facilities for storing valuables for safekeeping. Therefore, alternatives to removing valuables from the scene of emergencies will be taken whenever practicable.

322.3 PROCEDURE

Any member encountering unsecured valuables, such as cash or jewelry, should immediately report it to the Incident Commander or the member's commanding officer. When local law enforcement is available, valuable property should be transferred to legal custody.

If the valuables cannot be secured and they belong to a medical patient who is transported to a hospital, the member may deliver the valuables to the hospital, obtain a receipt from the receiving nurse and retain a copy of the receipt with the official report of the incident.

If the property or valuables cannot be secured at the location or with a responsible person at the scene, the member should request any on-site law enforcement officer to take the valuables for safekeeping. The member should document the disposition of such valuables, including the identity of any receiving individual, and obtain a receipt from the law enforcement officer and include it in the report of the call.

A member should take valuables into custody only in unusual cases and with the approval of a supervisor. The valuables should be inventoried and the inventory should list any obvious damage. A supervisor should witness the inventory.

Members should document in the incident report the disposition of any reasonably identifiable valuables. When applicable, notification to local law enforcement should be made.

Performance of Duties

323.1 PURPOSE AND SCOPE

This policy establishes daily performance expectations.

323.2 POLICY

It is the policy of the Goshen Fire Department to provide safe and appropriate responses to emergency calls and for its members to provide professional and competent services.

323.3 RESPONSIBILITIES

All members should be familiar with and in compliance with the policies, standard operating procedures, classification specifications, duties as assigned and any other lawful instruction or order from a superior officer.

323.4 EMERGENCY RESPONSE

All members, upon receipt of any emergency alarm, shall immediately cease all activities and without delay report to their assigned apparatus, respond immediately to the fire or other emergency dispatched, and exert reasonable effort to perform to the best of their ability, given the totality of circumstances.

323.5 COMPETENT PERFORMANCE

Members should perform their duties in a manner that will maintain the highest standards of efficiency in carrying out the functions and objectives of the Department. Unsatisfactory performance may include, but is not limited to:

- Excessive or unauthorized leave.
- Tardiness.
- Demonstration of a lack of knowledge.
- Failure to conform to the work standards established for the member's classification, grade or position.
- Any other failure to demonstrate good conduct.
- Insubordination.
- Noncompliance with department policy, guidelines, rules, directives and orders.

323.6 SAFETY

All members will exercise reasonable precautionary measures and good judgment to avoid injury to themselves or others while on-duty. Members who witness or are made aware of unsafe behavior should take appropriate steps to report or prevent such actions.

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Performance of Duties

323.7 DRIVER'S LICENSE

.All members shall possess a valid state-issued driver's license of the class required for their assigned duties (49 CFR 383.3; I.C. § 9-24-1-1).

All members should be familiar with the state vehicle code, any manuals specific to driving or operating department apparatus and all other applicable department policies and procedures.

All members shall report to their supervisor any change in their driver's license's status. Failure to maintain a valid driver's license in accordance with an employee's current classification specification may result in disciplinary action.

323.8 PROPER COMPLETION OF WRITTEN COMMUNICATION

All members shall complete and submit all necessary reports, forms and memos on time and in accordance with any other applicable department policy or procedure.

Reports, forms and memos submitted by members shall be truthful and complete. No member shall knowingly enter or cause to be entered any inaccurate, incomplete, false or improper information.

323.9 FIRE DEPARTMENT IDENTIFICATION

Members shall furnish their names and department identification numbers to any person requesting that information, other than in situations in which the member's personal safety is at risk.

323.10 LOSS OF EQUIPMENT

Members shall report to their supervisor the loss or recovery of any department badge, identification card, manual, key or equipment. In the case of an equipment loss, a police report should be filed in the jurisdiction where the loss occurred.

Adult Abuse

324.1 PURPOSE AND SCOPE

This policy provides members of the Goshen Fire Department with guidance regarding when notification is to be made to law enforcement of suspected abuse of certain adults.

324.1.1 DEFINITIONS

Definitions related to this policy include:

Adult abuse - Includes the battery, neglect and exploitation of a person who is 18 or older and is incapable by reason of mental illness, developmental or intellectual disability, or dementia or otherwise lacks the capacity to manage his/her property or to provide or direct the provision of self-care, or any other person with a mental or physical disability (I.C. § 12-10-3-2; I.C. § 35-46-1-13).

324.2 POLICY

It is the policy of the Goshen Fire Department to assist victims of adult abuse by making the proper notifications to those responsible for investigating these matters.

324.3 MANDATORY NOTIFICATION

Members of the Goshen Fire Department shall notify the local law enforcement agency when the member reasonably believes a person has been the victim of adult abuse (I.C. § 35-46-1-13; I.C. § 12-10-3-9).

324.3.1 NOTIFICATION PROCEDURE

Notification shall be immediately made to the local law enforcement agency and should include as much of the following as is known (I.C. § 12-10-3-10):

- (a) The name, age and address of the victim
- (b) The names and addresses of family members or other persons financially responsible for the victim's care or other individuals who may be able to provide relevant information
- (c) The apparent nature and extent of the alleged neglect, battery or exploitation and the victim's physical and mental condition
- (d) The name, address and telephone number of any person who reported the alleged abuse to the Department and the basis of the reporter's knowledge
- (e) The name and address of the alleged offender
- (f) Any other relevant information regarding the circumstances of the endangered adult

The department Emergency Medical Services supervisor should be notified of the incident as soon as practical. A written report shall be prepared and, if requested, forwarded to law enforcement or Adult Protective Services.

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If the person is being transported to a medical facility, the receiving center triage nurse or physician shall be notified of the situation upon the person's arrival.

324.4 RELEASE OF REPORTS

Information related to incidents of adult abuse or suspected adult abuse shall be confidential and may only be disclosed pursuant to state law and the Release of Records Policy.

Requests for information about an incident referred to law enforcement should be referred to the investigating agency.

Traffic Accidents

325.1 PURPOSE AND SCOPE

The purpose of this policy is to provide guidelines for the reporting and investigation of traffic accidents involving department vehicles and department personnel on official business. This policy applies to accidents involving any department-owned vehicle and to accidents any time department business is being conducted, regardless of who owns the vehicle involved.

325.2 POLICY

It is the policy of this department to investigate all department traffic accidents with the intent of learning the cause of the accident, identifying contributing factors, and implementing corrective measures when appropriate.

325.3 REPORTING RESPONSIBILITIES

All department members involved in a traffic accident in a vehicle owned by the Department or while conducting department business, regardless of who owns the vehicle, shall immediately report the accident to the appropriate local law enforcement agency and notify an on-duty supervisor.

All department members involved in a traffic accident shall also complete and submit to the supervisor a report of the accident, in addition to any report taken by law enforcement. If the member is incapable, the immediate supervisor shall complete the form. Supervisors are responsible for notifying the Battalion Chief of traffic accidents.

Once notified of a traffic accident, the Assistant Chief of Operations is responsible for ensuring that the department investigation and review occurs in a timely manner.

325.3.1 STATE REPORTING REQUIREMENTS

Supervisors who receive an accident report where a department vehicle certified by the Indiana Emergency Medical Services Commission was involved should ensure that the accident is reported in a timely manner to the Indiana Department of Homeland Security's Emergency Medical Services division (836 I.A.C. 1-1-5).

325.4 TYPES OF REVIEWS

Traffic accidents subject to this policy will be classified, investigated, and reviewed as follows:

325.4.1 ACCIDENT LEVELS

- (a) A Level I accident is any traffic accident involving:
 1. Minor injury to any department member, a contract employee, or an employee of another public agency when the injury does not result in treatment at an emergency treatment facility or in subsequent hospitalization.
 2. Minor damage to department property or vehicles.

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3. Minor damage to non-department property or vehicles while conducting department business.
- (b) A Level II accident is any traffic accident involving:
1. Any injury to persons other than department members, except contract and other public agency employees noted in Level I.
 2. Any injury requiring immediate transport and treatment of any department member, contract employee, or an employee of another public agency at an emergency treatment facility.
 3. Major damage to a vehicle owned or operated by the Department or major damage to department property.
- (c) A Level III accident is any traffic accident involving:
1. The death or anticipated disabling injury of a member of this department.
 2. The death or anticipated disabling injury of anyone other than a member of this department, a contract employee, or other public agency employee when the traffic accident involves any department member, vehicle, or property.

325.4.2 REVIEW TEAMS

Reviews shall be conducted by the on-duty Assistant Chief of Operations or respective manager for Level I accidents.

Level II and Level III accidents will be reviewed by a Assistant Chief selected by the Fire Chief, a designated Health and Safety Officer or risk manager, and a labor representative of the involved member. The Assistant Chief or manager is the team leader.

325.5 ACCIDENT REPORTS

The investigation team leader is responsible for the preparation and completion of a written report that describes the traffic accident, any contributing factors, all persons and equipment involved, and recommendations for preventing a recurrence.

Reports involving Level I accidents will be submitted through the chain of command to the Assistant Chief in charge of the involved member. Reports involving Level II and Level III accidents will be submitted through the chain of command to the Fire Chief.

Following review by the Fire Chief, the completed report and all related documentation from the investigation will be forwarded to the department's custodian of records for filing.

A completed report should include the following:

- (a) Investigation methods: Identify the members of the investigation team and the agencies involved in the investigation and describe the process of the investigation, including the names of any persons interviewed.
- (b) People, vehicles, and equipment: List and identify all people, vehicles, and equipment involved in the traffic accident.

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Traffic Accidents

- (c) Accident scene and environmental conditions: Describe the location, roadways, vehicle positioning, weather conditions, road/ground surface condition, and/or visibility. Include diagrams, drawings, photographs, and reports from any investigating law enforcement agencies.
- (d) Accident description: Describe the accident based on the facts gathered. Provide time frame sequence, movements, relative positioning, performance of vehicles and equipment, and the actions of persons involved.
- (e) Policies and procedures assessments and recommendations: Identify any department policies and procedures that are relevant to the accident. Assess the effectiveness of such policies and procedures as applied to the accident and, with the intent of preventing future injury, property loss, or liability, make recommendations regarding changes.
- (f) If it is determined that an employee may have violated any department policies or procedures, the Battalion Chief should recommend that the matter be submitted for the initiation of possible administrative action.

Line-of-Duty Death and Serious Injury Investigations

326.1 PURPOSE AND SCOPE

The purpose of this policy is to provide guidelines for investigating a serious injury or line-of-duty death, documenting of the events leading to the injury or death and making recommendations directed toward preventing similar occurrences in the future.

326.2 POLICY

It is the policy of the Goshen Fire Department to identify the causal factors pertaining to any event involving a serious injury or line-of-duty death, and to document and secure evidence which may be a factor in any regulatory actions or litigation resulting from the event. An investigation into the circumstances of the serious injury or line-of-duty death is separate and distinct from any investigation being conducted regarding the cause of a fire.

The Department may utilize external resources to assist or lead the investigation. These resources include:

- The Indiana State Police
- The Indiana State Fire Marshal's Office (ISFMO)
- Local law enforcement
- Area fire department Fire Marshals

In the event an investigation utilizes multiple agencies, the Department will establish a Unified Incident Command program to facilitate the needs and activities of the investigation.

326.3 PROCEDURE

As soon as practicable after a serious injury or line-of-duty death has occurred, the Fire Chief or the authorized designee shall assign an investigation team to conduct an investigation into the circumstances of the event.

- (a) An Assistant Chief designated by the Fire Chief should function as the team leader and direct the investigation of the line-of-duty death or serious injury. The investigation team should report to the team leader, who is responsible for the management of the investigative process.
- (b) All members of the Goshen Fire Department shall give their full and complete cooperation to the investigation team.
- (c) The Indiana Department of Labor, Occupational Safety and Health Administration will conduct an investigation of incidents involving the death of an employee.
- (d) The Goshen Fire Department should cooperate with all other government agencies that have a legal cause to be involved in the investigation of a line-of-duty death or serious injury and should voluntarily share relevant information with other

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Line-of-Duty Death and Serious Injury Investigations

organizations working in areas of fire service occupational safety and health education and training. Participation by these agencies shall be at their own discretion, depending on the circumstances of the incident. These agencies may or may not produce their own reports of the incident with recommendations for corrective actions. These reports do not supersede the investigation team report.

- (e) The investigation team report and all related documentation shall be an internal Goshen Fire Department administrative report.
- (f) Any public release of the report requires the approval of the Fire Chief or the authorized designee. Such release will generally be processed in accordance with the provisions of the Indiana Public Access Records Act (I.C. § 5-14-3-1 et seq.).

326.4 INVESTIGATION TEAM

The investigation team shall consist, at a minimum, of the following team members:

- (a) Fire Operations Assistant Chief
- (b) Chief Fire Inspector/ investigator
- (c) Assistant Chief of Training
- (d) Human Resources Director
- (e) Employee labor representative

Additional personnel may be added as required by the specific circumstances of the incident, including an investigative representative from the appropriate law enforcement agency when there is reasonable cause to believe a crime may be connected with the investigation.

326.4.1 DUTIES AND RESPONSIBILITIES

The duties of the investigation team include, but are not limited to, the following:

- (a) Gather and analyze all physical evidence related to the incident.
- (b) Interview all witnesses with direct or indirect knowledge of the circumstances. When interviewing members of the Department, represented members shall have the right to have their labor representatives present pursuant to the applicable collective bargaining agreement.
- (c) Collect and preserve recordings and copies of radio traffic, telephone conversations, photographs, film, videotape, incident histories and other related information. The pertinent aspects of the radio and telephone recordings should be transcribed.
- (d) Consult with persons having special knowledge of the factors involved in the incident, including private sector experts and consultants.
- (e) Connect with other agencies involved in the investigation of the incident.
- (f) Establish and maintain ongoing communication between the team leader and the legal counsel for the Department.
- (g) Develop a written report of the incident, including conclusions and recommendations.

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Line-of-Duty Death and Serious Injury Investigations

- (h) Coordinate activities with Inspection Division to avoid interference with any criminal investigation.
- (i) Ensure that a post-mortem examination is conducted on any member who dies as a result of the incident as well as on any other deceased person who may have been contributory to the event.
- (j) Activate the Department or regional Critical Incident Stress Debriefing (CISD) team for any members adversely affected by the incident.

326.4.2 DOCUMENTATION

The investigation team should ensure that the scene where the line-of-duty death or serious injury occurred is documented, including diagrams, photographs and observations. When feasible, all witness interviews should be recorded or transcribed. When recording or transcription is not feasible, the investigator's notes of the interview should be preserved. In addition, the investigation team should:

- (a) Obtain, examine and secure all personal protective equipment (PPE), breathing apparatus and equipment used by the seriously injured or deceased employee.
 1. A complete physical description of the PPE, breathing apparatus and equipment shall be included in the report of the incident.
 2. A performance evaluation report conducted by a qualified professional on all safety equipment should be included in the report of the incident.
 3. For specific guidance on PPE involved in the incident, refer to the special incident procedure in the Personal Protective Equipment Policy.
- (b) Review and comment on the application of policies and procedures to the incident, the observance of policies and procedures and their effect on the situation. Recommend changes, additions or deletions to such policies and procedures.
- (c) Attempt to obtain any photographs, videotape or other information relating to the incident from news media or other sources. Such evidence should be obtained with the agreement that it will only be used for investigative and educational purposes.

326.5 FINAL REPORT

The investigation team should present the final report to the Fire Chief. The Fire Chief should determine the schedule and method of presentation of the final report.

National Fire Incident Reporting System (NFIRS)

327.1 PURPOSE AND SCOPE

The Federal Fire Prevention and Control Act of 1974 authorizes the National Fire Data Center in the U.S. Fire Administration (USFA) to gather and analyze information on the magnitude of the nation's fire problem, as well as its detailed characteristics and trends. To do so, the National Fire Data Center has established the National Fire Incident Reporting System (NFIRS). The purpose of this policy is to provide guidance regarding NFIRS reporting to ensure department response information is properly reported to NFIRS.

327.2 POLICY

The Goshen Fire Department is committed to improving fire reporting and analysis capability both locally and on the national level. Therefore, it is the policy of the Goshen Fire Department to participate in NFIRS.

327.3 RESPONSIBILITIES

The Administration Assistant Chief should designate an NFIRS coordinator, who should develop and maintain familiarity with NFIRS resources and reporting requirements and ensure department information is compliant with the NFIRS reporting format and that the information is forwarded to the Indiana State Fire Marshal's Office.

The USFA has developed a standard NFIRS package that includes incident and casualty forms, a coding structure for data processing, manuals, computer software and procedures, documentation and a National Fire Academy training course for utilizing the system.

Ride-Along Program

328.1 PURPOSE AND SCOPE

The Ride-Along Program provides an opportunity for citizens to experience fire service functions first hand. This policy provides the requirements, approval process and hours of operation for the Ride-Along Program.

328.2 POLICY

It is the policy of the Goshen Fire Department to provide an opportunity for citizens to experience fire service functions when specific criteria are met.

328.3 PROCEDURE TO REQUEST A RIDE-ALONG

Generally, ride-along requests will be reviewed and scheduled by the Fire Operations Assistant Chief or the authorized designee.

The Fire Operations Assistant Chief or the authorized designee will schedule a date, based on availability, generally at least one week after the date of application. If approved, a copy will be forwarded to the respective Battalion Chief as soon as possible for his/her scheduling considerations.

If the ride-along is denied, a representative of the Department will contact the applicant and advise him/her of the denial.

Once approved, civilian ride-alongs will be allowed to ride no more than once every six months. An exception may be made for the following: students, cadets, chaplains, reserves, applicants and others with approval of the Fire Operations Assistant Chief.

An effort will be made to ensure that no more than one citizen will participate in a ride-along during any given time period. Normally, no more than one ride-along will be allowed in the fire apparatus at a given time.

328.3.1 PROGRAM REQUIREMENTS

Prior to participating in a ride-along, every participant who may come into contact with private health-related information will be required to complete Health Insurance Portability and Accountability Act (HIPAA) training and sign a nondisclosure agreement to keep all confidential information learned during the ride-along confidential.

Participants must be at least 14 years old. Prior to participating in a ride-along, every person must acknowledge the risks and sign a written waiver of claims and release of liability.

The participant must be in good health and must not be suffering from any illness or injury, including cold, flu or respiratory infection, on the day of the ride-along.

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Ride-Along Program

328.3.2 ELIGIBILITY

The Goshen Fire Department ride-along program is offered to residents, students and those employed within the City. Every attempt will be made to accommodate interested persons; however, any applicant may be disqualified without cause.

Factors that may be considered in disqualifying an applicant include, but are not limited to:

- Being under 14 years of age.
- Prior criminal history.
- Pending criminal action.
- Pending lawsuit against the Department.
- Denial by any supervisor.
- Poor health or other condition that cannot be reasonably accommodated.

328.3.3 AVAILABILITY

The ride-along program is available on most days of the week, with certain exceptions. The ride-along times are established by the Fire Operations Assistant Chief. Exceptions to this schedule may be made as approved by the Fire Chief, Fire Marshal or the Fire Operations Assistant Chief.

328.3.4 SUITABLE ATTIRE

Any person approved to ride-along is required to be suitably dressed in a shirt, blouse or jacket, slacks and closed-toe shoes. Sandals, tank tops, shorts and ripped or torn blue jeans are not permitted. Hats and ball caps will not be worn in the fire apparatus. Jewelry and tattoos should comply with the Personal Appearance Standards Policy. The Fire Operations Assistant Chief or Company Officer may refuse a ride-along to anyone not properly dressed.

328.4 FIREFIGHTER RIDE-ALONGS

Off-duty members of this department or any other fire service agency will not be permitted to ride-along with on-duty firefighters without the express consent of the Fire Operations Assistant Chief or the authorized designee. In the event that such a ride-along is permitted, the off-duty member shall not be considered on-duty and shall not represent him/herself as a firefighter or participate in any fire service activity except as emergency circumstances may require.

328.5 COMPANY OFFICER RESPONSIBILITIES

The Company Officer shall advise the on-duty Battalion Chief that a ride-along is present in the fire apparatus before going into service. Company Officers shall consider the safety of the ride-along at all times. Company Officers should use discretion when encountering a potentially dangerous situation and, if feasible, require the participant to remain in the fire apparatus.

328.6 CONTROL OF RIDE-ALONG

The Company Officer shall maintain control over the ride-along at all times and instruct him/her in the conditions that necessarily limit participation. These instructions should include:

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Ride-Along Program

- (a) The ride-along will follow the lawful directions of any department member.
- (b) The ride-along will not become involved in any investigation, discussions with victims or handling any fire equipment.
- (c) Either the ride-along or the Company Officer may terminate the ride at any time. Reasonable effort will be made to return the observer to his/her home or to the fire station if the ride is terminated.
- (d) Company Officers will not allow ride-alongs to be present in any residence or situation that would jeopardize their safety or cause undue stress or embarrassment to a victim or any other citizen.

Grocery Shopping On-Duty

329.1 PURPOSE AND SCOPE

The purpose of this policy is to establish the guidelines for grocery shopping on-duty.

329.2 POLICY

It is the policy of the Goshen Fire Department to encourage suppression personnel to bring an adequate supply of food to work to meet their nutrition needs for the hours to be worked. When circumstances allow, companies may be permitted to shop for groceries as well.

329.3 PROCEDURE

Company grocery shopping may be permitted under the following circumstances:

- (a) All companies shopping for groceries shall remain in service.
- (b) Companies choosing to grocery shop while on-duty shall make shopping a part of the daily routine to avoid making a separate trip.
- (c) Companies shall shop within their initial response area or at the closest store approved by the Battalion Chief.
- (d) Multiple company stations shall have one unit shop for the entire station.
- (e) Daily grocery shopping for the entire station is to be accomplished in one visit to the store.
- (f) Members entering the store shall take a portable radio and if dispatched to a call shall leave the store immediately.
- (g) Except for groceries, under the conditions noted in this policy, personal shopping while on-duty is not permitted.
- (h) Use of a personal vehicle for grocery shopping while on-duty is not authorized.
- (i) Apparatus shall not be parked in zones limited exclusively to the vehicles of disabled persons or any location that will restrict pedestrian or vehicular traffic.

Chaplains

330.1 PURPOSE AND SCOPE

This policy establishes the guidelines for Goshen Fire Department chaplains to provide counseling or emotional support to members of the Department, their families and members of the public.

330.2 POLICY

The Goshen Fire Department shall ensure that department chaplains are properly appointed, trained and supervised to carry out their responsibilities without financial compensation. Reasonable efforts shall be made to incorporate chaplains from varying denominations reflective of the community to the best extent possible.

330.3 ELIGIBILITY

Requirements for participation as a chaplain for the Department may include, but are not limited to:

- (a) Being above reproach, temperate, prudent, respectable, hospitable, able to teach, free from addiction to alcohol or other drugs, and free from excessive debt.
- (b) Managing his/her household, family and personal affairs well.
- (c) Having a good reputation in the community.
- (d) Successful completion of an appropriate-level background investigation.
- (e) A minimum of five years of successful counseling or ministry experience.
- (f) Being in good health.
- (g) Possessing a valid driver's license.

The Fire Chief may allow exceptions to these eligibility requirements based on organizational and community needs and the qualifications of the individual.

330.4 RECRUITMENT, SELECTION AND APPOINTMENT

The Goshen Fire Department shall endeavor to recruit and appoint only those applicants who meet the high ethical, moral and professional standards set forth by the Department.

All applicants shall be required to meet and pass the same pre-employment procedures as department members before appointment with the exception of any entry level Firefighter knowledge or physical agility tests.

330.4.1 RECRUITMENT

Chaplains should be recruited on a continuous and ongoing basis consistent with department policy on equal opportunity and non-discriminatory practices. A primary qualification for participation in the application process should be an interest in and an ability to assist the Department in serving the public. Chaplain candidates are encouraged to participate in ride-alongs with department members before and during the selection process.

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330.4.2 SELECTION AND APPOINTMENT

Chaplain candidates shall successfully complete the following process prior to appointment as a chaplain:

- (a) Submit the appropriate written application.
- (b) Include a recommendation from employers or volunteer programs.
- (c) Interview with the Fire Chief and the chaplain coordinator.
- (d) Successfully complete an appropriate-level background investigation.
- (e) Complete an appropriate probationary period as designated by the Fire Chief.

Chaplains are volunteers and serve at the discretion of the Fire Chief. Chaplains shall have no property interest in continued appointment. However, if a chaplain is removed for alleged misconduct, the chaplain will be afforded an opportunity solely to clear his/her name through a liberty interest hearing, which shall be limited to a single appearance before the Goshen Fire Department or the authorized designee.

330.5 IDENTIFICATION AND UNIFORMS

As representatives of the Department, chaplains are responsible for presenting a professional image to the community. Chaplains shall dress appropriately for the conditions and performance of their duties. Uniforms and necessary safety equipment or personal protective equipment (PPE) will be provided for each chaplain. Identification symbols worn by chaplains shall be different and distinct from those worn by other members through the inclusion of "Chaplain" on the uniform and other identifying PPE. Chaplain uniforms and PPE shall not reflect any religious affiliation.

Chaplains will be issued Goshen Fire Department identification cards, which must be carried at all times while on-duty. The identification cards will be the standard Goshen Fire Department identification cards, with the exception that "Chaplain" will be indicated on the cards. Chaplains shall be required to return any issued uniforms, PPE or other department property at the termination of service.

Chaplains shall conform to all uniform regulations and appearance standards of the Department.

330.6 CHAPLAIN COORDINATOR

The Fire Chief may delegate certain responsibilities to a chaplain coordinator. The coordinator shall be appointed by and directly responsible to the Fire Chief or the authorized designee.

The chaplain coordinator shall serve as the liaison between the chaplains and the Fire Chief. The function of the coordinator is to provide a central coordinating point for effective chaplain management within the Department, and to direct and assist efforts to jointly provide more productive chaplain services. Under the general direction of the Fire Chief or the authorized designee, chaplains shall report to the chaplain coordinator and/or Incident Commander (IC).

The chaplain coordinator may appoint a senior chaplain or other designee to assist in the coordination of chaplains and their activities.

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The responsibilities of the coordinator or the authorized designee include, but are not limited to:

- (a) Recruiting, selecting and training qualified chaplains.
- (b) Conducting chaplain meetings.
- (c) Establishing and maintaining a chaplain callout roster.
- (d) Maintaining records for each chaplain.
- (e) Tracking and evaluating the contribution of chaplains.
- (f) Maintaining a record of chaplain schedules and work hours.
- (g) Completing and disseminating, as appropriate, all necessary paperwork and information.
- (h) Planning periodic recognition events.
- (i) Maintaining a liaison with other agency chaplain coordinators.

An evaluation of the overall use of chaplains will be conducted on an annual basis by the coordinator and a written report provided to the Fire Chief.

330.7 DUTIES AND RESPONSIBILITIES

Chaplains assist the Department, its members and the community as needed. Assignments of chaplains will usually be to augment the Administration Division, but chaplains may be assigned to other areas within the Department as needed. Chaplains should be placed only in assignments or programs that are consistent with their knowledge, skills and abilities and the needs of the Department.

All chaplains will be assigned duties by the chaplain coordinator or the authorized designee or an IC.

Chaplains may not proselytize or attempt to recruit members of the Department or the public into a religious affiliation while representing themselves as chaplains with this department. If there is any question as to the receiving person's intent, chaplains should verify that the person is desirous of spiritual counseling or guidance before engaging in such discussion.

Chaplains may not accept gratuities for any service, or any subsequent actions or follow-up contacts that were provided while functioning as a chaplain for the Goshen Fire Department.

330.7.1 COMPLIANCE

Chaplains are volunteer members of the Department and, except as otherwise specified within this policy, are required to comply with the Community Volunteer Program Policy and other applicable policies.

330.7.2 OPERATIONAL GUIDELINES

- (a) Chaplains will be asked to be available for call on an as-needed basis.
- (b) Chaplains operating at emergency incidents or large-scale department events shall operate within and as part of the Incident Command System (ICS) at all times,

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including participating in and replying to Personal Accountability Reports (PAR) conducted as part of the incident or event.

- (c) Each chaplain should serve with the Goshen Fire Department a minimum of four hours per month to maintain the necessary proficiencies and contacts necessary to be effective in their service.
- (d) At the end of each period of service or response to an incident the chaplain will complete a chaplain's report and submit it to the Fire Chief and chaplain coordinator or the authorized designee.
- (e) Chaplains shall be permitted to ride with members during any shift and observe Goshen Fire Department operations or training sessions, provided the on-duty Battalion Chief has been notified and is aware of the activity.
- (f) Chaplains shall not be evaluators of members of the Goshen Fire Department.
- (g) In responding to incidents, a chaplain shall never function in a hazardous area or serve as an assistant other than the chaplain's role.
- (h) When responding to in-progress calls for service, chaplains will be required to stand-by in a secure area until the situation has been deemed safe.
- (i) Chaplains shall serve only within the jurisdiction of the Goshen Fire Department unless otherwise authorized by the Fire Chief or the authorized designee.
- (j) Each chaplain shall have access to current member rosters, addresses, telephone numbers, duty assignments and other information that may assist in his/her duties. Such information will be considered confidential, and each chaplain will exercise appropriate security measures to prevent unauthorized access to the data.

330.7.3 ASSISTING DEPARTMENT MEMBERS

The responsibilities of a chaplain related to department members include, but are not limited to:

- (a) Assisting in making notification to families of members who have been seriously injured or killed and, after notification, responding to the hospital or home of the member.
- (b) Visiting sick or injured members in the hospital or at home.
- (c) Attending and participating in funerals of active or retired members, when requested.
- (d) Serving as a resource for members who are dealing with the public during significant incidents (e.g., accidental death, suicide, suicidal subjects, serious accident, drug and alcohol abuse or a mass casualty incident (MCI)).
- (e) Providing counseling and support for members and their families.
- (f) Being alert to the needs of members and their families.

330.7.4 ASSISTING THE DEPARTMENT

The responsibilities of a chaplain related to the Goshen Fire Department include, but are not limited to:

- (a) Assisting members in defusing a conflict or incident, when requested.

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- (b) Responding to any significant incident (e.g., natural and accidental death, suicide and attempted suicide, family disturbance or MCI) in which the IC or supervisor believes the chaplain could assist in accomplishing the mission of the Department.
- (c) Responding to all major disasters, such as a natural disaster, bombing, MCI and similar critical incidents.
- (d) Being available, or if possible, on-duty during major demonstrations or any public function that requires the presence of a large number of department members.
- (e) Attending department functions such as academy graduations, ceremonies and social events and offering invocations and benedictions, as requested.
- (f) Participating in in-service training classes.
- (g) Training others to enhance the effectiveness of the Department.

330.7.5 ASSISTING THE COMMUNITY

The duties of a chaplain related to the community include, but are not limited to:

- (a) Fostering familiarity with the role of fire and Emergency Medical Services (EMS) members in the community.
- (b) Providing an additional link between the community, other chaplain coordinators and the Department.
- (c) Providing a liaison with various civic, business and religious organizations.
- (d) Assisting the community when they request representatives or leaders of various denominations.
- (e) Assisting the community in any other function, as needed or requested.
- (f) Making referrals in cases where specialized attention is needed or in cases that are beyond the chaplain's ability to assist.

330.7.6 CHAPLAIN MEETINGS

Chaplains may be required to attend scheduled meetings. Absences from such meetings should be satisfactorily explained to the chaplain coordinator.

330.8 PRIVILEGED COMMUNICATIONS

No person who provides chaplain services to members of the Department may work or volunteer for the Goshen Fire Department in any capacity other than that of chaplain.

Chaplains shall be familiar with state evidentiary laws and rules pertaining to the limits of the clergy-penitent, psychotherapist-patient and other potentially applicable privileges and shall inform members when it appears reasonably likely that the member is discussing matters that are not subject to privileged communications. In such cases, the chaplain should consider referring the member to an appropriate counseling resource or available program.

No chaplain shall provide counsel to or receive confidential communications from any Goshen Fire Department member concerning an incident personally witnessed by the chaplain or concerning an incident involving the chaplain.

Chaplains

330.9 TRAINING

The Department may establish a minimum number of training hours and standards for department chaplains. The training, as approved by the Assistant Chief of Training, may include:

- Stress management
- Death notifications
- Symptoms of post-traumatic stress
- Burnout for department members and chaplains
- Legal liability and confidentiality
- Ethics
- Responding to crisis situations
- The fire and EMS family
- Substance abuse
- Member injury or death
- Sensitivity and diversity

Active Shooter and Other Violent Incidents

331.1 PURPOSE AND SCOPE

Violence committed in schools, workplaces and other locations by any individual or group of individuals who are determined to target or kill persons or to create mass casualties presents a difficult situation for Fire/Emergency Medical Services (EMS). The purpose of this policy is to identify guidelines and factors that will assist members in making decisions in these rapidly unfolding and tense situations.

331.2 POLICY

The Goshen Fire Department will endeavor to plan for a rapid response to violent incidents involving an active shooter or other violent situations. The Goshen Fire Department is committed to preparing and planning for rapid responses to these incidents by coordinating with law enforcement and other EMS personnel, as well as with those responsible for operating sites that may be the potential target of a violent incident.

331.3 ACTIVE SHOOTER/VIOLENT INCIDENT PLAN

The Fire Chief should designate a member who is responsible for developing and managing an active shooter/violent incident (AS/VI) plan to assist in the Goshen Fire Department's response to an AS/VI.

The AS/VI plan should address:

- (a) Any applicable EMS Mass Casualty Incident (MCI) protocols.
- (b) Identification of state, local and regional agencies that are likely to respond to an AS/VI.
- (c) Procedures to facilitate interagency sharing of information related to AS/VIs.
- (d) The joint development of protocols for responding to AS/VI with fire, EMS and law enforcement personnel, including but not limited to:
 1. Identification of likely critical incident target sites and the availability of plans or schematics of such locations.
 2. Rapid entry and evacuation routes.
 3. Equipment needs.
 4. Communication interoperability.
- (e) Any mutual aid agreements that may exist.
- (f) Integrated use of the National Incident Management System and Incident Command System approach by personnel likely to respond to an AS/VI.
- (g) Any guidelines for an AS/VI that are established by the Federal Emergency Management Agency and the Interagency Board.
- (h) Common communications and terminology to be utilized by responding personnel.

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- (i) Use of readily identifiable and visible identification by responding personnel to make them easily discernible.
- (j) Identification of which personnel will need additional personal protective equipment (PPE), including ballistic gear (e.g., vests, helmets) and what training will be needed for the use of such gear.
- (k) Procedures for completion of post-incident reviews of AS/VIs.

The AS/VI plan manager should, in conjunction with appropriate law enforcement and other EMS personnel, review the Goshen Fire Department's plan annually and make any necessary updates.

331.4 FIRST RESPONDERS

When responding to AS/VIs, members must decide, often during difficult and rapidly evolving circumstances, whether to enter the scene or to stage at a safe area. When deciding on a course of action members should:

- (a) Determine whether law enforcement has secured the scene or developed a plan for entry. If the scene has not been secured, members should work in teams with law enforcement and other EMS personnel on-scene to develop a plan for entry and contact with victims with life-threatening injuries.
 - 1. Members tasked with entry should wear PPE appropriate for the circumstances.
- (b) Coordinate with available law enforcement personnel to create a staging area for additional member resources.
- (c) Identify and prepare members for operations in areas of higher risk, if appropriate.
- (d) Decide whether individuals who are under imminent threat can be moved out of danger with reasonable safety.
- (e) Plan for rapid triage, treatment and extrication of any individuals with life-threatening injuries.
- (f) Consider the risk of fire hazards and secondary devices at any main or secondary scenes if there is a reasonable belief that improvised explosive devices have been or may be used.
- (g) Utilize Tactical EMS Support personnel or Rescue Task Forces, if available.

331.5 TRAINING

The AS/VI plan manager should coordinate with the Assistant Chief of Training so that members are provided with AS/VI training. The training should include:

- (a) Review of the AS/VI plan.
- (b) Review of any applicable EMS MCI protocols.
- (c) Review of trauma care guidelines in high-threat pre-hospital situations and the various treatment methods available during an AS/VI.
- (d) Interagency training with law enforcement and other EMS personnel.

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- (e) Reality-based training at locations that may be a potential target of a critical incident.

Chapter 4 - Fire Prevention

Fire Inspections

400.1 PURPOSE AND SCOPE

This policy provides guidance for the enforcement of fire codes through periodic inspection within Goshen Fire Department's jurisdiction. Additionally, this policy establishes the minimum standards for inspection frequencies of all buildings in the department's jurisdiction.

400.2 POLICY

The Goshen Fire Department is committed to improving public safety through the enforcement of building standards relating to fire and public safety as adopted by the Indiana Fire Prevention and Building Safety Commission and published in the Indiana Fire Code, and any other regulations or ordinances that have been formally adopted by the Indiana State Fire Marshal's Office or the City for the prevention of fire or the protection of life and property against fire.

400.3 RESPONSIBILITIES

The Fire Chief or the authorized designee shall develop a periodic inspection program based on the risks to life and property for occupancies within the Goshen Fire Department's jurisdictional boundaries. The inspection program will comply with the Indiana Fire Code and any local amendments or ordinances specific to the City. The department fire inspection program will be administered by the Inspection Division Division under the responsibility of the Certified Chief Inspector.

400.4 INSPECTION PROGRAM GUIDELINES

The Certified Chief Inspector should develop an inspection program based on community risk reduction through education and enforcement. Inspections should be identified by risk, hazard, occupancy, frequency, and required state law and local code or ordinance.

400.5 HAZARDOUS OCCUPANCIES

Facilities that handle, store or use hazardous materials should be inspected for compliance with applicable provisions of the Fire Code as well as the accuracy of any required hazardous materials management plan (I.C. § 13-25-2-11; 675 I.A.C. 22-2.5-30). The Fire Chief should schedule inspections for facilities that are required to submit a hazardous materials management plan (I.C. § 36-8-17-8).

400.6 RIGHT OF ENTRY

If a building or premise to be inspected is occupied, the inspector shall present credentials to the occupant and request entry. If the building or premise is unoccupied, the inspector shall first make a reasonable effort to locate the owner or other person having charge or control of the building or premise and request entry (I.C. § 36-8-17-8).

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Fire Inspections

If no permission to enter is granted, the inspector should work with legal counsel to secure entry in a manner provided by law, such as obtaining an administrative search warrant.

400.7 INSPECTION FEES

The Department may charge any fire inspection fees adopted by the City. The fee assessed shall not exceed the estimated reasonable cost of providing the service for which the fee is charged (I.C. § 36-1-3-8).

400.7.1 RE-INSPECTION FEES

If a violation is discovered during an inspection, the follow-up inspection to ensure the corrections have been made should be conducted at no cost to the owner or occupant. Should the owner or occupant fail to comply with inspection requirements on the follow-up visit and an additional visit is required, a fee as adopted by the City may be assessed.

Fire Investigations

401.1 PURPOSE AND SCOPE

The purpose of this policy is to ensure that all fires and explosions responded to by the Goshen Fire Department and occurring within this jurisdiction are investigated and properly documented in accordance with state and federal laws as well as national standards.

401.2 POLICY

It is the policy of the Goshen Fire Department to promptly investigate the cause, origin, and circumstances of fires and explosions occurring in this jurisdiction that involve the loss of life or injury to a person, or the destruction of or damage to property.

401.3 RESPONSIBILITIES

The Fire Chief has overall responsibility for fire investigations. The Certified Chief Inspector is responsible for management of the fire investigations program. The Incident Commander (IC) of each incident is responsible for ensuring that each fire is investigated for origin and cause.

401.4 PRELIMINARY INVESTIGATION

The first-in Company Officer should conduct a preliminary investigation of each fire or explosion to identify the origin, cause, and circumstances. The Company Officer will notify the IC of the results of the preliminary investigation.

If the origin of a fire or explosion appears to be suspicious, the IC should take immediate charge of all physical evidence relating to the fire or explosion, coordinate with investigators, and contact local law enforcement.

The IC is responsible for determining when fire investigators, fire investigators with arrest authority, or sworn law enforcement investigators, from this or another agency, are appropriate to investigate an incident.

The immediate response of an appropriate investigator should be requested when any of the following circumstances exist:

- (a) Major or unusual fires that exceed the investigative abilities of a Company Officer
- (b) Any fire resulting in a major injury or death
- (c) Incidents involving special circumstances, such as an especially high dollar loss, extensive damage, political sensitivity, or any other circumstance deemed appropriate by the Battalion Chief
- (d) Arson and/or incendiary devices are involved, or the origin of the fire is otherwise suspicious
- (e) There has been an explosion
- (f) There is evidence or suspicion that a crime has occurred in connection with a fire or explosion

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- (g) A fire has been started by a juvenile
- (h) Any illegal activity that potentially could cause a fire and/or explosion has occurred

401.5 FIRE INVESTIGATORS

Fire investigators assigned to an incident are responsible for pursuing the investigation through its completion and providing complete written documentation.

In cases where a fire investigator reasonably believes that arson or an unlawful act may be involved in a fire, the investigator should consult with the Certified Chief Inspector and request the assistance of an investigator with arrest authority, if appropriate.

The investigator will ensure that all fire investigations are performed in a systematic and unbiased manner.

Appropriate Law Enforcement Agency shall be notified when evidence of a crime is first discovered.

Investigators shall not perform scene examinations unaccompanied.

No GFD investigator shall conduct fire investigations or any scene examinations for private, or third-party organizations that Goshen Fire Department had fire suppression involvement. This rule includes fires within the city limits of Goshen and fires in which GFD provided mutual-aid for fire suppression and/or investigations.

401.5.1 FIRE INVESTIGATOR QUALIFICATIONS

Fire Investigators shall:

- (a) Meet the job performance requirements of the National Fire Protection Association's (NFPA) standards for fire investigators.
- (b) Complete the certification requirements of the Indiana Department of Homeland Security, Board of Firefighting Personnel Standards and Education (655 I.A.C. 1-2.1-15).
- (c) Comply with all federal and state statutory and constitutional investigatory requirements, including limitations on searches and seizures.

401.6 EQUIPMENT

The fire investigator's vehicle should be stocked with the following equipment to help investigate fire cause, origin, and circumstance:

- Digital camera
- Spare batteries
- Voice recording device and spare media
- Fire investigator toolbox
- Shovels, rake, broom, and sifter

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- Disposable latex evidence collection gloves
- Evidence collection markers and labels for canisters

401.6.1 USE OF PROTECTIVE GEAR

Fire investigators are responsible for using personal protective equipment (PPE) and respiratory protection appropriate for the conditions present at an investigation scene.

When entering any fire scene during the fire, before or during overhaul, or when there is a chance of reignition, fire investigators shall wear full structural PPE and self-contained breathing apparatus (SCBA).

See the Respiratory Protection Program Policy and the Personal Protective Equipment Policy for additional guidance.

401.6.2 LOGBOOK

Each investigator should maintain a logbook of field training, continued professional training hours, and investigative experience. The purpose of this log is to assist in establishing the member as an expert witness in court appearances.

401.7 INCIDENT REPORTS

To ensure department incidents are documented in the National Fire Incident Reporting System (NFIRS), investigators should complete and submit a report to the Fire Marshal for each investigation conducted. All areas of the report are to be filled out, and when an item is not applicable, N/A is to be placed in the box. For additional information, see the National Fire Incident Reporting System (NFIRS) Policy.

The Certified Chief Inspector is responsible for reviewing and approving the investigative reports.

401.7.1 REPORTS TO THE STATE FIRE MARSHAL

If the cause of a fire is determined to be suspicious or criminal in nature, the Fire Marshal shall immediately notify the Indiana State Fire Marshal's Office (ISFMO) (I.C. § 36-8-17-7).

The Certified Chief Inspector shall provide the ISFMO with a written or electronic report regarding all ongoing fire investigations at the end of each month. Each report shall be on the form created by the ISFMO and shall include a statement of facts regarding the fire, the extent of damages caused by the fire, the amount of insurance on the affected property, and any other information required by the ISFMO (I.C. § 36-8-17-7).

Code Enforcement

402.1 PURPOSE AND SCOPE

The purpose of this policy is to establish the process by which the Goshen Fire Department will enforce City fire and life-safety codes during inspections.

402.2 POLICY

It is the policy of the Goshen Fire Department to use inspections to help reduce the risk of injury or death due to fire and life-safety code related violations, and increase the safety of building occupants, the community and emergency responders (I.C. § 36-8-17-6).

402.3 PROCEDURE

The Goshen Fire Department may issue cease and correct orders when violations of the Fire Code are found during fire and life-safety inspections (I.C. § 36-8-17-6; I.C. § 36-8-17-9).

Any violation determined by an inspector to pose an immediate fire danger or threat to life-safety shall be referred to the Indiana State Fire Marshal's Office for approval to issue any emergency or temporary order as soon as practicable (I.C. § 36-8-17-9).

Private dwellings may be inspected for installation and operation of smoke detectors at the request of the property owner or primary lessee (I.C. § 36-8-17-8).

402.3.1 INITIAL INSPECTIONS

An initial inspection should be made to determine if any violations exist and identify the code sections violated. An order of correction should be issued for violations. The written correction order should describe the conditions deemed to be unsafe, identify the code section violated and, when compliance is not immediate, specify a time for re-inspection, typically to occur within two weeks. This time frame may be adjusted at the inspector's discretion and based on the type of violation (I.C. § 36-8-17-6; I.C. § 36-8-17-9).

All inspections, meetings and telephone conversations should be documented and an inspection report completed including names, telephone numbers, dates, violations and any other pertinent information related to the inspection. All documentation should be maintained in an inspection file.

A copy of the inspection report should be left with the responsible party.

402.3.2 RE-INSPECTIONS

Violations that pose an immediate hazard to life or property should be corrected before the inspector leaves the premises (e.g., a required exit being chained or locked).

All other violations should be corrected by the date identified in the correction order for re-inspection.

Generally, no more than two re-inspections should be conducted before escalating the process as provided in this policy.

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402.3.3 TIME EXTENSIONS FOR COMPLIANCE

An inspector may extend the compliance period if reasonable progress is being made toward correcting the violation, or if a plan is established for completion and life and property are not being compromised. Extensions should only be granted when the inspector believes there is a high probability of obtaining complete compliance. The inspector may request the responsible person submit a statement in writing, detailing the reason for the extension and the new compliance date.

402.3.4 FINAL NOTICES

A final notice may be used as the last warning notice issued prior to civil action. A final notice is not required prior to initiating legal action.

A final notice of violation should be provided to the violator by certified mail return receipt requested and should:

- Set a date by which the violator must correct the violation.
- Notify the violator of the date of the final re-inspection to verify code compliance prior to initiating legal action.

402.3.5 ENFORCEMENT

If compliance is not achieved by the time of the final re-inspection, a court order for enforcement may be obtained and issued through the Indiana Department of Homeland Security (DHS) (I.C. § 36-8-17-12).

402.4 RECORDS AND REPORTING

The Goshen Fire Department shall keep a written report for each inspection and make them available to the DHS and/or submit monthly reports to the DHS as required by I.C. § 36-8-17-8.

Fireworks Displays

403.1 PURPOSE AND SCOPE

The purpose of this policy is to establish general guidelines for the use of pyrotechnic devices in public fireworks displays to ensure that minimum life-safety procedures and practices are followed. The policy also outlines the Goshen Fire Department standards for the storage and disposal of illegal fireworks.

403.2 POLICY

Fireworks are energetic materials that are inherently dangerous and should always be handled with caution. Heat, shock, and friction may ignite them, and in all cases, safety should be the primary concern.

It is the policy of the Goshen Fire Department to observe the Indiana fireworks law and follow the regulations prepared by the local, state, or regional authorities governing the use of fireworks in public displays when enforcing permitting requirements, plan review, and inspections. The Department shall observe the federal regulations governing the storage and disposal of explosives.

403.3 PERMITTING PROCESS

Applications for permits for public fireworks displays shall be made in writing at least 15 days prior to the proposed display. Applications shall be submitted to the State Fire Marshal and Goshen Fire Department in a timely manner in order to ensure the appropriate allocation of resources and to allow adequate time to address any changes that may be required (675 I.A.C. 12-9-5; I.C. § 22-11-14-2).

When applying for a public fireworks display permit, an applicant shall submit information and evidence to the State Fire Marshal and Goshen Fire Department that includes (I.C. § 22-11-14-2; 675 I.A.C. 12-9-5):

- (a) The name of the organization sponsoring the display, and the names and pyrotechnic operator license numbers of persons actually in charge of the display.
- (b) The date and time the display is to be held.
- (c) The exact location planned for the display.
- (d) The size and number of all fireworks to be discharged including the number of set pieces, shells, and other items. Shells shall be designated by diameter specifying single, multiple break, or salute.
- (e) The manner and place of storage of all fireworks prior to, during, and after the display.
- (f) A diagram of the grounds on which the display is to be held, showing:
 1. The point at which the fireworks are to be discharged.
 2. The location of all buildings, roads, and other lines of communication.

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3. The lines behind which the audience will be restrained.
- (g) The location of all nearby trees, telegraph or telephone lines, or any other overhead obstruction.
- (h) Proof that satisfactory worker's compensation insurance is carried for all employees.
- (i) Documentary proof of public liability insurance (I.C. § 22-11-14-3).
- (j) Proof that an Indiana license in a general, special, or limited category has been obtained from the local, state, or regional authorities.
- (k) The name and resale license number of the wholesaler who supplied all of the items used in the display.

The permittee shall be responsible for compliance with the provisions under which a public fireworks display permit has been granted. A letter is required from the sponsor or pyrotechnic company acknowledging that any additional fees will be billed directly to the sponsor or company. Public displays fired on private property must also include a letter from the current property owner approving the event and holding the Goshen Fire Department, its officers, and the City harmless for any damages or liability.

403.3.1 PLANS

A fully dimensioned plot plan shall be included with the application that shows:

- (a) The location of the display set-up and the location, including the distance of the firing box from the display.
- (b) All access roads, including road width, hydrant locations, and ingress and egress points.
- (c) All structures located in or near the firing area and a fallout area based upon 100 feet per inch of shell size.

403.3.2 INSPECTIONS

- (a) All department personnel involved in the inspection of any public fireworks display setup and firing should inspect for compliance with the following requirements (675 I.A.C. 22-2.5-3; 675 I.A.C. 28-1-39):
 1. A minimum of two currently serviced 2.5-gallon pressurized water extinguishers shall be available on the site.
 2. A water container for duds or misfired shells shall be available on the site.
 3. Barricades or barriers shall be used to keep unauthorized personnel out of the firing and fallout areas.
 4. Mortars are to be in good condition, with base plugs in place, no splits or bulges in the tubes, or bent or frayed muzzles.
 5. Operators and assistants located within the fallout area are required to have proper safety gear and protective clothing on during the firing of the display and immediately after the display.

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6. If mortar racks are used, they shall be stable and secure.
 7. Mortars up to 5 inches in diameter and buried in earth or placed in troughs or drums shall be spaced 3 feet apart from the sides of the drum or trough.
 8. Mortars 6 inches or larger in diameter and buried in earth or placed in drums and troughs shall be spaced a minimum of 5 feet apart or from the sides of the drum or trough. When a mortar requiring 5 feet of space is placed adjacent to a mortar requiring only 3 feet of spacing, the larger shall apply.
 9. Electrically fired shows require that all mortars buried in earth or placed in drums and troughs shall be nominally spaced 2 feet apart from the sides of the drum or trough.
 10. No smoking is permitted in firing or display areas.
 11. During the electrical firing, no one is allowed to enter the firing area of the display.
 12. Electrically fired shows require that all technicians shall be positioned a minimum of 100 feet from any mortar and positioned so as to be protected from the direct line of fire.
 13. A continuity test shall be conducted prior to the test fire.
- (b) The inspection will include but is not limited to:
1. Verification of proper pyrotechnics operator licensing of operator and pyrotechnics technician licensed assistants.
 2. Verification of identification and age of all unlicensed assistants.
 3. Inspection and inventory of fireworks shells to be discharged.
 4. Inspection of racks to determine proper spacing and bracing.
 5. Inspection of mortars used to fire aerial shells.
 6. Inspection of ready boxes.
 7. A test fire utilizing the largest non-salute type shell permitted in the display shall be conducted one hour prior to the display and shall be witnessed by an Goshen Fire Department inspector.
 8. Inspection of any other components of the display as deemed appropriate by the inspector.

403.4 STORAGE AND DISPOSAL OF ILLEGAL FIREWORKS

Any fireworks seized pursuant to state law shall be stored in a manner approved by the Goshen Fire Department Fire Marshal until relinquished to the local, state, or regional authorities for destruction (27 CFR 555.201 et seq.; 675 I.A.C. 22-2.5-36).

The Goshen Fire Department Fire Marshal or the authorized designee shall notify the local, state, or regional authorities not more than three days after the date of seizure of any fireworks and shall state the reason for the seizure and the quantity, type, and location of the fireworks. Seized fireworks shall be held in trust for the appropriate authority for disposal.

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- (a) Routine seizures (quantities that are temporarily manageable):
 1. Inventory, randomly sample, and photograph the seized fireworks.
 2. Complete any forms required by the appropriate authority and forward as the form instructs.
 3. If the fireworks are in the original U.S. Department of Transportation (DOT) shipping cartons, do not remove.
 4. Loose fireworks must be placed in good quality cardboard boxes, such as banker boxes, the boxes that photocopy paper comes in, or similarly sized moving boxes. The boxes must have functional lids.
 5. The boxes must be labeled with the following information: type of fireworks, seizing agency's name, person responsible for the sorting, and the date.
 6. The following items should not be included:
 - (a) Improvised Explosive Devices (IED) and explosives (a bomb squad should handle these)
 - (b) Trash (including expended fireworks, lighters, and matches)
 - (c) Any evidence or contraband that is not related to fireworks (e.g., weapons, drugs, paraphernalia)
 - (d) Friction-initiated fireworks (e.g., Snap Caps) should be packaged separately from any other items
- (b) Seizures that require immediate assistance (quantities that exceed the capability of the Goshen Fire Department to manage):
 1. Contact the appropriate Indiana State Fire Marshal investigator, who will assist with arranging for temporary storage.
 2. Inventory, randomly sample, and photograph the seized fireworks.
 3. Complete the necessary report and forward it to the appropriate authority.
 4. If the fireworks are in the original U.S. DOT shipping cartons, do not remove them.

The Goshen Fire Department will remain as the lead agency responsible for prosecuting any case involving fireworks seized by the Department or may receive assistance from local law enforcement.

403.4.1 FEES

If the Department collects fees pursuant to a local ordinance that provides for administrative fines or penalties associated with the seizure of dangerous fireworks, the Department shall forward the required amount of the collected monies to Goshen for deposit in compliance with local ordinance or state law.

Hazardous Materials Disclosures

404.1 PURPOSE AND SCOPE

The purpose of this policy is to establish the requirements for the receipt of dangerous or hazardous material submittals in compliance with local, state and federal requirements and for the inspection of the facilities that handle hazardous materials.

404.2 POLICY

The Goshen Fire Department will work in coordination with the Local Emergency Planning Committee (LEPC) and the Indiana Emergency Response Commission (IERC) regarding the receipt of dangerous or hazardous material submittals and necessary inspections.

404.3 SUBMITTALS

Facilities treating, storing or disposing of dangerous or extremely hazardous substances in quantities regulated by state law are required to submit notification forms and annual reports to the Department (I.C. § 13-25-2-10).

Facilities required to prepare or have available a Safety Data Sheet (SDS) for a hazardous chemical under the Occupational Safety and Health Act of 1970 (29 USC § 651 et seq.) and regulations promulgated under that Act are also required to submit an SDS and hazardous chemical inventory forms (42 USC § 11021; 42 USC § 11022).

404.4 INSPECTIONS

The Department may inspect facilities that are subject to the requirements of this policy by requesting entry for the purpose of conducting on-site inspections and reviewing specific location information on hazardous chemicals at the facility (I.C. § 13-25-2-11).

The Department shall conduct field inspections of facilities that are subject to the requirements of this policy at least once every three years. Any deficiencies noted during field inspections should be documented and the facility advised to make the necessary corrections. Any deficiencies noted should be reported to the LEPC and IERC.

Where appropriate, the Department will enforce any applicable laws and suggest preventive measures designed to minimize the risk of the release of hazardous material into the workplace or environment.

404.5 PUBLIC RECORDS

Generally, submissions received by the Department are considered public records. Some information is subject to trade secret protection pursuant to state or federal law (40 CFR 350.5).

Requests to inspect submissions shall be processed in accordance with the Release of Records Policy.

Maximum Occupancy - Overcrowding

405.1 PURPOSE AND SCOPE

The purpose of this policy is to establish standards for abating overcrowded conditions in places of assembly. This policy shall apply to all assembly occupancies and other occupancies which may be subject to overcrowding.

405.2 POLICY

It is the policy of the Goshen Fire Department to protect the safety of the public through enforcement of the Fire Code regarding occupancy overcrowding.

405.3 ENFORCEMENT

Any member of the Department, upon finding overcrowded conditions beyond the approved capacity of a building or portion thereof, or obstructions in aisles, passageways or other means of egress, or upon finding any condition which constitutes a life-safety hazard, shall contact the Fire Marshal for approval to order the dangerous condition removed or remedied or to vacate an occupancy (675 I.A.C. 22-2.5-5).

405.3.1 COMPLAINTS RECEIVED DURING NORMAL BUSINESS HOURS

All routine complaints of overcrowded conditions shall be forwarded to the Inspection Division for investigation and follow-up. The complaint shall be entered into the complaint management system as soon as practicable and shall be assigned to an available inspector. The inspector should promptly investigate the complaint and notify the appropriate supervisor of the findings. All findings shall be documented in the complaint management system. All overcrowding hazards should be mitigated as necessary, in accordance with this policy.

405.3.2 COMPLAINTS RECEIVED AFTER HOURS

All complaints of overcrowding received by the Dispatch Center after hours shall be routed to the appropriate on-duty Battalion Chief. Depending upon the urgency of the complaint, the Battalion Chief may choose to take any of the following actions, as deemed necessary to investigate the complaint:

- Investigate the complaint and abate the hazard as necessary, in accordance with this policy.
- Dispatch an engine company to investigate the complaint and abate the hazard as necessary, in accordance with this policy.
- Call for assistance from the Fire Marshal, who should investigate the complaint and abate the hazard as necessary, in accordance with this policy.
- Call for local law enforcement support.

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Maximum Occupancy - Overcrowding

405.3.3 FIRST DOCUMENTED OVERCROWDING OFFENSE

Routine overcrowding complaints that do not pose an immediate life-safety hazard should be investigated and abated as necessary, in accordance with established procedures. A warning letter should be issued to the business owner advising that any future overcrowding cases may result in a criminal citation being issued.

405.3.4 SECOND DOCUMENTED OVERCROWDING OFFENSE

The second and all subsequent documented cases of overcrowding should result in a criminal citation being issued, in accordance with Goshen Fire Department procedures.

Juvenile Firesetter Referrals

406.1 PURPOSE AND SCOPE

The purpose of this policy is to provide department personnel with resources for helping juvenile firesetters and their families receive the help they need through education, diversion, assessment and psychological services, in cooperation with local nonprofit organizations.

406.2 POLICY

It is the policy of the Goshen Fire Department to participate in a coordinated effort with local nonprofit organizations to provide appropriate referral or treatment services to juveniles from this jurisdiction.

406.3 PROCEDURE

Entry into a juvenile firesetter program may be recommended by department personnel following a request from parents, guardians or caregivers, or as a result of a fire incident. There are multiple types of referrals:

406.3.1 CAREGIVER REFERRALS

Parents or guardians who call the Goshen Fire Department for assistance will be directed to a member trained in juvenile firesetter intervention. When possible, telephone contact should be made with the parents within 48 hours of the Department being contacted. Parents should be provided with information about the program options and should be encouraged to make an appointment with the department's Inspection Division personnel. A pre-interview form should be completed during the telephone contact.

406.3.2 WALK-IN REFERRALS

If someone comes to a fire station with a child who may be involved with firesetting, that person should be referred to Inspection Division. If no Inspection Division personnel are available, a pre-interview referral form should be completed during the walk-in contact and forwarded to the Inspection Division. When appropriate, a Inspection Division member should be contacted to advise of the walk-in contact and asked to return to the station, if possible.

406.3.3 FIRE DEPARTMENT REFERRALS

If a juvenile firesetter is identified at a fire scene, the Incident Commander (IC) should complete a juvenile firesetter referral form. The form should be forwarded to the Inspection Division. The IC should be contacted by the Inspection Division confirming the receipt of the referral form and advising what action is being taken with the juvenile and his/her family.

If evidence at a fire scene indicates a juvenile started the fire, the IC must contact law enforcement and report this involvement in a fire incident report. The report should indicate that:

- The person involved in the ignition of the fire was a child or a person under the age of 18.

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- The fire was a result of a child experimenting with fire or arson.
- The information known about the juvenile (e.g., name, age, sex, address).
- The parent or guardian information, if known.

A copy of the report should be sent to the Inspection Division.

The IC should call a fire investigator any time there is evidence of arson, when there are witnesses with information that could identify the juvenile firesetter or when the suspect is still at the scene.

A juvenile who has been referred to the Department by the juvenile justice court will be assigned to a member of the Inspection Division. If the juvenile fails to attend any mandated program sessions, the Inspection Division member should notify the court or the juvenile's probation officer. If the juvenile successfully attends all required sessions and completes the program, the Inspection Division member should send a program completion letter on department letterhead to the juvenile's probation officer.

406.4 PROGRAM COMPONENTS

The following components should be included in any juvenile firesetter program. Depending on the individual situation, some of the steps may not apply.

Assessment - The first step is generally a family interview including a Federal Emergency Management Agency (FEMA) assessment at a location designated by the Goshen Fire Department. Assessments may be conducted at the child's home or living environment of the child and family members are encouraged to attend.

Diversion - Diversion is a process that allows the child to complete all or some of the program after which a citation can be dismissed or not processed. For admission into diversion, the juvenile will undergo a criminal background check. A parent or legal guardian and the child must attend a diversion hearing, where the child will be asked to describe behaviors and to answer questions to assess whether the child is at risk of repeating his/her offense. The child's parents or legal guardians and the child may be asked to sign a contract that requires specific actions to qualify the child for continued participation in the firesetter program. When the child successfully completes the program the Department will process a request to dismiss the citation.

Educational intervention - In this step families attend a fire safety academy. It is recommended that all family members attend. Academies may be conducted several times throughout the year and child/family placement is subject to availability. Academies should be broken into age-appropriate classes for the juveniles. Informational training seminars should be included for parents and guardians.

Counseling - The Department may recommend family counseling. If a child and family have been referred to counseling, it is strongly recommended that the counseling occur concurrently with academy attendance. A list of local organizations and resources should be provided to the family.

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Behavioral update - After completing the academy and/or counseling, a representative from the firesetter program may follow up with adults in the child's home to discuss the child's behavior and review any progress.

The Inspection Division should produce regular reports specific to juvenile firesetters and outcomes. Reports should be included in department training programs as part of awareness and disposition outcomes.

Fire Watch Services

407.1 PURPOSE AND SCOPE

The purpose of this policy is to establish guidance for the Department regarding incidents or situations which may require a fire watch due to required automatic fire protection and/or detection services that are inoperable, construction/demolition activities, hot work or other high-risk activities or events which may have an adverse impact on public safety.

407.1.1 DEFINITIONS

Definitions related to this policy include:

Fire guard - A person who is qualified and whose sole duty is to patrol the premises and watch for fire. This person should be equipped with an approved means of contacting the Department in the event of a fire. Several fire guards might compose a single fire watch (675 I.A.C. 22-2.5-5).

Fire watch - A temporary measure intended to ensure continuous and systematic surveillance of a building or portion thereof by one or more qualified individuals for the purposes of identifying and controlling fire hazards, detecting early signs of unwanted fire, raising an alarm of fire and notifying the Goshen Fire Department. Fire watch may be conducted by department personnel.

Hot work - Operations including cutting, welding, Thermit welding, brazing, soldering, grinding, thermal spraying, thawing pipe, installation of torch-applied roof systems or any other similar activity.

407.2 POLICY

It is the policy of the Goshen Fire Department that the Department will, where required, ensure appropriate measures are taken to protect building occupants, spectators or other attendees of certain events in accordance with the Fire Code.

407.3 RESPONSIBILITIES

On notification that hot work activities are being performed or that required automatic fire protection or detection systems are inoperable and the building or occupancy has not been evacuated, the Fire Chief or the authorized designee, or the Fire Marshal, in the case of hot work activities, shall ensure that a fire watch is implemented (675 I.A.C. 22-2.5-10; Fire Code Ch. 35).

Whenever it is essential for public safety, due to the number of persons or the nature of the activity, the Fire Chief or the authorized designee should make a determination whether a fire watch should be implemented (675 I.A.C. 22-2.5-5).

407.4 PROCEDURES

407.4.1 EVENTS OR ACTIVITIES

Where a fire watch is implemented due to an event or activity that may create conditions endangering public safety (675 I.A.C. 22-2.5-5):

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- (a) The Fire Chief shall approve the fire guard(s).
- (b) The fire guard(s) shall be in uniform.
- (c) The fire guard(s) shall remain on duty at all times while the structure is open to the public.

407.4.2 OUT OF SERVICE FIRE PROTECTION OR DETECTION SYSTEM

Where a fire watch is implemented due to the failure or inoperability of a fire protection or detection system, the Fire Chief shall (Fire Code Ch. 9):

- (a) Determine the minimum level of fire watch service, including the number of personnel assigned to fire guard duties.
- (b) Ensure that each assigned fire guard is provided with at least one means of direct communication with the Dispatch Center and his/her sole duty shall be to perform constant patrols and watch for the occurrence of fire.
- (c) Direct all fire guards to make a thorough inspection of all buildings and spaces where the required protection system is out of service, together with any other areas of concern during fire watch patrols.
- (d) Continue the fire watch until the automatic fire protection or detection systems are back in service.

407.4.3 ADDITIONAL PROCEDURES

For fire watches conducted by the building owner, the Fire Chief should confirm that all fire guards assigned to the fire watch are and equipped with at least one form of direct communication with the the Dispatch Center.

Fire Investigation Digital Photo Files

408.1 PURPOSE AND SCOPE

The purpose of this policy is to ensure digital images/video captured during a fire investigation will comply with the chain-of-custody requirements for evidence.

408.2 POLICY

All digital images captured with a digital camera or digital video camera: digital video, and film images:

- (a) The original digital images will be written to a non-rewritable CD as soon as reasonably possible, directly from the digital camera data card. The original data images/video format will be maintained on the non-rewritable CD.
- (b) After the digital files have been written from the data card, the card will be reformatted to remove all image data and reset the data card image register.
- (c) All images/video captured on scene will be preserved and a photo-log describing the images will be created. The photo-log will list the images/video from the first image to the last consecutively, including under/over exposed or accidental images.
- (d) Any images manipulation should be performed on a copy of an original image and not the original itself. The manipulation image4 should be named and labeled as a manipulation and saved on a separate CD.

Chapter 5 - Emergency Medical Services

Patient Care Reports

500.1 PURPOSE AND SCOPE

The purpose of this policy is to establish the requirements for documentation of patient responses, and the related document distribution, storage, and disclosure.

500.1.1 DEFINITIONS

Definitions related to this policy include:

Emergency patient - An individual who is acutely ill, injured, or otherwise incapacitated or helpless and who requires emergency care. The term includes an individual who requires transportation on a litter or cot or is transported in a vehicle certified as an ambulance (836 I.A.C. 1-1-1).

Patient refusing medical care against medical advice (AMA) - A competent patient who is determined by an Emergency Medical Technician (EMT) or base hospital to have a medical problem that requires the immediate treatment and/or transportation capabilities of the Emergency Medical Services (EMS) system, but who declines medical care despite being advised of his/her condition and the risks and possible complications of refusing medical care.

500.2 POLICY

It is the policy of the Goshen Fire Department to follow the patient documentation and distribution guidelines developed by the local, regional, or state EMS authority.

500.3 PROCEDURE

A Patient Care Report (PCR) shall be completed for every patient response (836 I.A.C. 1-1-5). This includes a patient who is released at the scene, meets the criteria for pronouncing death in the field, is an inter-facility transport, or is involved in a multi-casualty incident.

A PCR and a patient release form must be completed for all patients who refuse care and/or transportation (836 I.A.C. 1-1-5).

Contact with persons who do not meet the criteria required for the definition of a patient should be recorded in the department's incident reporting system to document that assistance was offered and declined. The department's reporting requirements concerning personal identification information, including a person's name, age, date of birth, and sex, should be followed.

The PCR should be completed as soon as possible after providing patient care. A brief written or electronic report must be given to the receiving hospital after the patient arrives and a completed PCR must be provided within 24 hours (836 I.A.C. 1-1-5).

An EMS evaluation, performed minimally by a qualified department member, may or may not be required for non-medical requests for assistance, such as "service calls" or "back-to-bed" requests. A PCR shall be completed for any person meeting the patient criteria.

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For continuous quality improvement, the local or regional EMS authority, department EMS supervisors, and the designated hospital receiving center shall review their copies of the PCR and discuss any areas of concern.

500.4 PCR STORAGE

PCRs shall be maintained and secured in a manner consistent with the Patient Medical Record Security and Privacy Policy.

Patient Refusal of Pre-Hospital Care

501.1 PURPOSE AND SCOPE

This policy establishes guidelines to be followed any time a patient refuses pre-hospital emergency medical evaluation, care and/or transport.

501.1.1 DEFINITIONS

Definitions related to this policy include:

Competent - The patient has the capacity to understand the circumstances surrounding his/her illness or impairment and the risks associated with refusing treatment or transport. The patient is alert and his/her judgment is not significantly impaired by illness and/or injury. Mental illness, drugs, alcohol intoxication or physical/mental impairment may significantly affect a patient's competence. Patients who have attempted suicide or verbalized suicidal intent, or if other factors lead pre-hospital care personnel to suspect intent, should not be regarded as competent.

Emancipated minor - An individual under the age of 18 years who is or has been married, on active duty in the military, authorized to give consent by any other statute or is 14 years of age or older and has been emancipated by a declaration of a court (I.C. § 16-36-1-1; I.C. § 31-16-6-6; I.C. § 31-34-20-6).

Immediate Detention - A legal method used to hold a patient against his/her will for evaluation because the patient is a danger to him/herself, a danger to others, and/or is gravely disabled or unable to care for him/herself (I.C. §12-26-4-1).

Patient - An individual who is acutely ill, injured or otherwise incapacitated or helpless and who requires emergency care. The term includes an individual who requires transportation on a litter or cot or is transported in a vehicle certified as an ambulance (836 I.A.C. 1-1-1).

Patient refusing medical care against medical advice (AMA) - A competent patient who is determined by an Emergency Medical Technician (EMT) or base hospital to have a medical problem that requires the immediate treatment and/or transportation capabilities of the Emergency Medical Services (EMS) system, but who declines medical care despite being advised of his/her condition and the risks and possible complications of refusing medical care.

501.2 POLICY

It is the policy of the Goshen Fire Department that a Patient Care Report (PCR) and a patient release form be completed any time a patient refuses emergency medical evaluation, care and/or transportation.

501.3 PROCEDURE

In the pre-hospital setting of the sick and injured patient, these guidelines may be interpreted and applied broadly. The EMT should err on the side of providing patient care, even if the patient is later found to have been competent to refuse care. Patients who likely have a serious medical problem should be evaluated more carefully for their decision-making capacity.

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Patient Refusal of Pre-Hospital Care

- (a) A competent adult or an emancipated minor has the right to determine the course of his/her own medical care and shall be allowed to make decisions affecting his/her medical care, including the refusal of care.
- (b) Spouses or relatives, unless they are a legal representative, cannot necessarily consent to the refusal of care for their spouse or relative. They may provide insight into what an incompetent relative would desire and may be used as surrogates for decision-making after an incompetent patient enters the hospital. Patients less than 18 years old must have a parent or legal representative present to refuse evaluation, medical care and/or transport unless they are an emancipated minor. The parent or legal representative must be competent to make this decision. If the parent or legal representative's decision seems to grossly endanger the minor or the parent or legal representative does not appear to be competent, the EMT should make contact with the base hospital for further guidance.
- (c) The EMT must evaluate and document the patient's ability to comprehend and whether his/her ability to do so is impaired by the medical condition. The EMT should assess the patient with particular attention to:
 - 1. The patient's complaint or the reason for the call.
 - 2. Any important circumstances surrounding the call for assistance.
 - 3. Significant patient medical history.
 - 4. Complete physical assessment, including vital signs and mental status.
 - 5. Signs of drug and/or alcohol use/intoxication and physical or mental conditions affecting judgment, such as injury, developmental disability or mental illness. Examples of conditions affecting the patient's decision-making capacity include, but are not limited to, a significantly altered level of consciousness or blood pressure, hypoxia or severe pain.
- (d) The EMT should establish to the best of his/her ability what treatment the patient requires and the potential risks/consequences if the patient refuses care, and should communicate to the patient the benefits and risks of the proposed medical care or transport.
- (e) If the patient refuses treatment or transport and the EMT believes the patient is competent, the EMT should make reasonable efforts to ensure that the patient understands the risks and consequences of refusing medical attention and to understand why the patient is refusing care. The EMT should present to the patient alternatives to obtaining care, transport or modification of services offered, and attempt to overcome the patient's objections, if reasonable. Any evaluation, including base hospital contact, should be thoroughly documented for conditions the EMT believes are potentially serious.
- (f) The base hospital should be contacted regarding any patient exhibiting symptoms meeting the base hospital criteria for treatment and transport. If the patient refuses treatment and/or transport and there is some question on the part of field personnel as to the capacity of the patient, base hospital consultation should be obtained prior to leaving the scene.

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Patient Refusal of Pre-Hospital Care

- (g) A patient who meets the criteria for release at the scene may be released by an EMT. However, the patient should be advised, if applicable, to seek alternate medical care. If the patient requires additional medical advice, the base hospital should be contacted.
- (h) When a patient exhibits signs of being a danger to him/herself or others, is gravely disabled or cannot care for him/herself and cannot be treated and/or transported, the EMT should notify law enforcement. The EMT should remain with the patient until the proper authorities have made a determination regarding the hold. Patients subject to immediate detention cannot be released at the scene.
- (i) If the base hospital and/or the EMT determine that the patient is not competent to refuse evaluation or transport, the following alternatives exist:
 - 1. The patient should be transported to an appropriate facility under implied consent. In this case, immediate detention is not necessary.
 - 2. If the base hospital determines it is necessary to transport the patient against his/her will and the patient resists or the EMT believes the patient will resist, the EMT shall call for law enforcement assistance in transporting the patient. Law enforcement may consider placing the patient under immediate detention.
 - 3. At no time are members to put themselves in danger by attempting to transport or treat a patient who refuses treatment. At all times, good judgment should be used and appropriate assistance obtained.

501.4 DOCUMENTATION

The EMT should document the following for all patients who refuse medical care AMA:

- (a) All relevant patient medical history and assessment
- (b) A description of the patient that clearly indicates his/her decision-making capacity
- (c) Reasons given why the patient refused care, treatment or transport
- (d) A statement that the patient was advised of the risks/consequences of refusing medical attention and that he/she acknowledged understanding those risks
- (e) Any alternatives that were presented to the patient
- (f) A description of base hospital contact, including information given and received

After advising the patient and any associated witnesses concerning the consequences of refusing medical care, the EMT should obtain the signature of the patient and one witness on the patient release form. Preferably the witness should be a member of the patient's family, if available at the scene.

If the patient is a minor, the parent or legal guardian should sign the patient release form.

If the patient refuses to sign the patient release form, that fact should be documented on the form. The release should include the department-specific incident number, the signature of the field personnel and that of any witnesses.

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Patient Refusal of Pre-Hospital Care

A PCR for a patient refusing care and/or transport shall be reviewed by the EMS supervisor to ensure compliance with this policy. The patient release form and copy of the PCR should also be sent to the base hospital for review (836 I.A.C. 1-1-5).

Advance Health Care Directives

502.1 PURPOSE AND SCOPE

This policy identifies the circumstances and types of documents required for department Emergency Medical Services (EMS) members to withhold or withdraw resuscitative or life-sustaining measures based on Indiana medical consent laws.

Nothing in this policy should be interpreted to limit EMS members from relieving an airway obstruction.

502.1.1 DEFINITIONS

Definitions related to this policy include:

Advance Directive - A document such as a living will declaration, life-prolonging procedures declaration or durable power of attorney for health care, recognized under state law, relating to the provision of health care when the individual is incapacitated. It must contain the date of execution and the signature of the declarant, and be signed by two adult witnesses (I.C. § 16-36-4-8; 410 I.A.C. 16.2-1.1-6)

Attorney-in-fact - A person granted legal authority in a written document to act for another in health matters (I.C. § 30-5-5-1; I.C. § 30-5-5-16).

Out of Hospital Do Not Resuscitate Declaration and Order (DNR order) - A document that directs a health care provider not to make resuscitative efforts, such as chest compressions, defibrillation, assisted ventilation, basic airway adjuncts, advanced airway adjuncts (e.g., endotracheal tube, Combitube®), cardiopulmonary medications or other medications or means intended to initiate a heartbeat or to treat a non-perfusing rhythm. A DNR order includes:

- An Out of Hospital DNR order in substantially the same form as set forth in I.C. § 16-36-5-15, or an equivalent document from another jurisdiction.
- A Physician Orders for Scope of Treatment (POST) form.

A DNR order can also be evidenced by a DNR identification device.

DNR identification device - A medic alert necklace/bracelet engraved with the declarant's name, date of birth and the words "Do Not Resuscitate" (I.C. § 16-36-5-17).

Health care representative - A person designated in a written power of attorney for health care to make health care decisions (I.C. § 16-36-5-9).

Palliative care - The total care of patients who are not responsive to curative treatment, designed to achieve the highest quality of life possible.

Physician Orders for Scope of Treatment (POST) form - A form available statewide that allows an individual to express his/her desires concerning resuscitation and various resuscitation modalities (I.C. § 16-36-6-4).

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Advance Health Care Directives

502.2 POLICY

It is the policy of the Goshen Fire Department that EMS members honor DNR orders to withhold or withdraw resuscitative measures.

502.3 PROCEDURES

The following guidelines should be used by members who are presented with a DNR order (I.C. § 16-36-5-19):

- (a) All EMS members shall honor a DNR order when it can be reasonably established that the patient is the subject of the DNR order and either:
 1. When EMS members have identified a DNR order, DNR necklace or bracelet or POST form as defined in this policy.
 2. When EMS members have personally seen the DNR order in the patient's medical record in a health care facility and they reasonably believe it has not been revoked.
- (b) All DNR patients should receive non-resuscitation-related palliative care and other comfort measures, as would any other person.
- (c) A DNR order shall be disregarded if the patient requests resuscitative measures.
- (d) When EMS members honor a DNR order, they shall note on the Patient Care Report (PCR) that a DNR order was presented and honored, and document the circumstances surrounding the DNR order on a PCR.
- (e) Base hospital contact should be made, the base hospital physician consulted and resuscitation initiated:
 1. If there are any questions concerning the validity of the DNR order.
 2. If a DNR order is incomplete or not signed.
 3. When a document other than those noted in this policy is presented.
 4. Any time EMS members have concerns or require assistance.
- (f) All DNR patients who are in cardiopulmonary arrest should not be transported. EMS members shall contact local law enforcement and/or the coroner's office to report the death and should support family members on-scene, as appropriate.
- (g) All DNR patients who decline transport to the hospital, including patients for whom transport is declined on their behalf, should not be transported. EMS members should make reasonable efforts to preserve the patient's privacy, dignity and comfort before leaving the scene.
- (h) If a DNR patient is transported to a hospital, the following shall apply:
 1. A valid DNR order shall be honored during transport of the patient.
 2. The DNR order shall accompany the patient.
 3. The attorney-in-fact or health care agent (if applicable) should accompany the patient to the hospital.

Latex Sensitivity

503.1 PURPOSE AND SCOPE

The purpose of this policy is to establish procedures to ensure that all department members are aware of the potential for severe allergic reactions caused by contact with products containing latex and how to mitigate patient exposure.

503.1.1 DEFINITIONS

Definitions related to this policy include:

Latex sensitivity - Allergic reactions after exposure to products containing latex/natural rubber (e.g., balloons, rubber gloves, other consumable medical products or medical devices).

503.2 POLICY

It is the policy of the Goshen Fire Department that members shall take precautions to minimize latex exposure any time members are advised that a patient is known to have a latex sensitivity. When the use of a latex product is unavoidable, reasonable precautions shall be taken to prevent a latex sensitivity reaction in a patient.

503.3 PROCEDURE

If treating members are aware that a patient has a history of latex sensitivity, efforts to minimize exposure should be initiated. If a patient begins exhibiting signs of latex sensitivity or anaphylaxis, members should immediately initiate medical treatment and make reasonable efforts to minimize additional exposure to latex products.

If time permits before loading the patient into the ambulance, the interior surfaces should be wiped down with a wet towel to reduce the presence of powder that contains latex proteins. All members wearing latex gloves should cover them with a pair of non-latex gloves. Latex gloves should not be removed as this can put dust or powder in the ambient environment for up to five hours. Members should provide a barrier between equipment and the patient by covering all latex-containing medical devices with stockinet or plastic wrap.

All nonessential equipment should be stored in closed compartments. Care should be taken to remove or replace latex-containing caps from medication vials and to keep intravenous (IV) ports covered to prevent injections. Latex dressings and IV tourniquets should not be used.

Treating members should notify the designated hospital receiving center that a latex-sensitive patient is en route to the facility, and should document the patient's sensitivity and patient management (e.g., Nitrile gloves, plastic wrap on blood pressure cuff) on the Patient Care Report as appropriate. This information should also be communicated to the hospital staff immediately upon arrival.

Field units should strive to carry the following latex-free equipment:

- Nitrile exam gloves

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Latex Sensitivity

- Airway equipment (e.g., bag valve masks, oxygen masks, nasal cannulas, oral airways, suction catheters)
- Plastic or soft cloth tape
- Stockinet or plastic wrap to use as a barrier on medical equipment (e.g., blood pressure cuff, splints, stethoscopes)

Care should be taken to avoid storing uncovered latex gloves with other medical and/or airway equipment.

Controlled Substance Accountability

504.1 PURPOSE AND SCOPE

The purpose of this policy is to establish the procedures for the supply, use, and accountability of controlled substances administered by the Goshen Fire Department (21 CFR 1300.01 et seq.).

504.1.1 DEFINITIONS

Definitions related to this policy include:

Controlled substance - A drug, substance, or immediate precursor listed in any schedule of the federal Controlled Substances Act, including any substance added or rescheduled by the Indiana State Board of Pharmacy.

Unit - Any ambulance, transport unit, or first response engine or truck company.

504.2 POLICY

It is the policy of the Goshen Fire Department to ensure the availability of the proper medications for emergencies and to comply with all applicable local, state, and federal regulations governing the supply, use, and accountability of all controlled substances (21 CFR 1300.01 et seq.; Title 21 USC Controlled Substances Act).

504.3 STORAGE AND INVENTORY

To prevent the unauthorized access of controlled substances during an incident, the controlled substances must either be in direct possession of a paramedic or locked in a secured area.

The Emergency Medical Services (EMS) supervisor will determine the locking mechanism to be utilized on vehicles that contain controlled substances. Controlled substances should be secured in the locked mechanism any time the unit is parked and unattended.

All personnel authorized to handle controlled substances shall follow this procedure unless prior written permission to deviate is obtained from the EMS supervisor or the authorized designee:

- (a) All controlled substances are to be secured by department members in the designated locking mechanism provided by the Department.
- (b) At each shift change, an incoming and outgoing paramedic shall, in each other's presence, inspect the quantities, the integrity of the containers, and the expiration dates of the controlled substance inventories. Each paramedic shall attest to the quantity available by printing and signing his/her full name on a controlled substance daily report. At no time shall an individual enter a name or signature on behalf of another person.
- (c) If the inventory of any controlled substance results in a discrepancy, the paramedics must immediately attempt to reconcile the amount missing. If the discrepancy cannot be reconciled, immediate notification shall be made to the Company Officer, the Battalion Chief, and the EMS supervisor. The EMS supervisor shall be responsible for the completion and submission of the online DEA Form 106, Report of Theft or Loss of Controlled Substances (21 CFR 1301.76).

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- (d) If the unit is dispatched to an incident before the daily inventory occurs, the inventory and reconciliation shall be done as soon as practicable upon returning to the station. If the outgoing paramedics have already left the station, one on-duty paramedic and the Company Officer from the on-duty shift may conduct the inventory and reconciliation process.
- (e) In the event that a paramedic works two consecutive shifts on the same unit, the inventory shall be performed by the paramedic and witnessed and verified by another paramedic assigned to the station, a Company Officer, or an on-duty shift member.
- (f) A controlled substance daily report and a controlled substance disposition and restock record shall be maintained on board all units. These documents shall be available for random inspection and review by the EMS supervisor and local, state, or federal regulatory representatives to ensure compliance.
- (g) When a controlled substance daily report is completed on the last day of the month, the Company Officers from each shift shall review the report for completeness and sign the bottom of the record. After review, the Company Officer shall forward a copy of the report, along with a copy of the corresponding controlled substance disposition and restock record, to the EMS supervisor as soon as practicable.
- (h) A copy of the controlled substance daily report and controlled substance disposition and restock record should be maintained in the station files for a period of one year. After one year, the station copies shall be shredded.

504.3.1 STANDARD CONTROLLED SUBSTANCE INVENTORY

- (a) The standard complement of controlled substances shall be established by the EMS supervisor or the authorized designee.
- (b) Any modification to the standard complement of controlled substances shall be justified and approved by the EMS supervisor or the authorized designee.
- (c) The supply of controlled substances will be obtained from any of the department's automated storage and retrieval units, the department's controlled substances vault, or other authorized source.
- (d) Only paramedics and EMS supervisors are authorized to remove controlled substances from the automated storage and retrieval unit and the controlled substances vault. A witness (paramedic, EMT, or other authorized member) is required in order to access the automated inventory control unit or controlled substances vault. When removing controlled substances from any automated storage and retrieval unit, personnel shall record the following information in the designated fields:
 - 1. The patient's first and last name, sex, and date of birth (when known)
 - 2. Unit identification number and Patient Care Report (PCR) number
 - 3. The incident number
 - 4. Any additional pertinent information may be entered into comments field
- (e) When a controlled substance is received, the paramedic receiving the drug must immediately secure the drug into the locked mechanism on the unit.

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504.4 CONTROLLED SUBSTANCE ADMINISTRATION AND DOCUMENTATION

- (a) Only paramedics shall administer controlled substances. Each time a controlled substance is administered to a patient, the drug, dose, and administration route shall be documented on the PCR in compliance with the Indiana Department of Homeland Security's Emergency Medical Services Commission guidelines. In addition, the following information shall be recorded on the controlled substance disposition and restock record:
1. Date of administration
 2. Incident number associated with the event
 3. PCR number
 4. Patient's full first and last name (when known)
 5. Drug and dose administered
 6. Printed first and last name and signature of paramedic who administered the controlled substance
 7. Date and source of the medication resupply
- (b) If the entire amount of a controlled substance is not administered by the transporting paramedic, a licensed staff member for the hospital that received the patient shall witness the proper disposal of the remaining amount. The hospital staff member's signature must be obtained on the controlled substance disposition and restock record. If waste of a controlled substance occurs at the incident, another paramedic or Company Officer must witness the waste and sign the record.
- (c) When a controlled substance is restocked, the following information shall be entered on the controlled substance disposition and restock record on the line immediately below the corresponding patient information:
1. The date
 2. The restock source
 3. The printed full name and signature of the paramedic who restocked the controlled substance into the locked mechanism

504.4.1 ADDITIONAL DOCUMENTATION FOR TRANSFERS

If a controlled substance is administered and the care of the patient is transferred to a transporting paramedic who resupplies the administering unit, the information listed above must appear on the controlled substance disposition and restock record of the administering and transporting unit that provided the drug for restock, in addition to the unit identification of both the units.

If a paramedic transfers the care of a patient to a transporting paramedic prior to the administration of the entire dosage of a controlled substance, any remaining controlled substance shall not be provided to the transporting paramedic. If additional medication is needed after the patient care transfer, the controlled substance shall be used from the inventory of the transporting paramedic.

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504.5 CONTROLLED SUBSTANCE SUPPLY AND RESUPPLY

- (a) The EMS supervisor or the designated paramedic shall submit a completed hospital pharmacy form to the designated department supplier to order controlled substances in order to maintain established levels.
- (b) Upon receipt of the controlled substance from the supplier, the EMS supervisor or the designated paramedic shall inventory the controlled substance received to ensure that the type and quantities ordered match the type and quantities received and are reflected on the corresponding form (21 CFR 1305.12; 21 CFR 1305.13).
- (c) The EMS supervisor or the designated paramedic will immediately place the controlled substance in the controlled substance vault or automated storage and retrieval unit and ensure that inventory is reconciled with any electronic data files.
- (d) The EMS supervisor or the designated paramedic will inventory the controlled substance vault and any automated storage and retrieval units daily to ensure the existing inventory is reconciled with any electronic data files. The record of these inventories is to be printed and maintained as provided in the records retention schedule and for a minimum of two years (21 CFR 1304.04).
- (e) Any inventory or reconciliation discrepancies shall immediately be brought to the attention of the Battalion Chief and a DEA Form 106, Report of Theft or Loss of Controlled Substances, shall be completed and submitted, if required (21 CFR 1301.76).

504.5.1 UNIT RESUPPLY

If a controlled substance is initially administered from the one unit, the transporting unit or another on-scene department unit may resupply the administering unit on-scene.

The transporting unit or other department unit on-scene shall then be responsible for obtaining the resupply from the department's automated storage and retrieval unit or other authorized supply source.

An administering paramedic may opt to obtain the resupply of a controlled substance from the department's automated storage and retrieval unit or other authorized source any time it is operationally appropriate instead of resupplying from the transporting or other on-scene department unit.

Resupply from a non-department unit is not authorized. If the care of a patient is transferred to a non-department unit, the administering paramedic will obtain the resupply from the department's automated storage and retrieval unit or other authorized source.

504.6 ACCOUNTING FOR EXPIRED OR DAMAGED CONTROLLED SUBSTANCES

Controlled substances due to expire or that are damaged may be replaced as follows:

- Note the expiration date or damage, the date of replacement, and the source of restock on the department's controlled substance disposition and restock record.

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- Place the expired drug or damaged container in the supplied envelope and label with the type of drug, dosage, unit identifier, and name of the paramedic who returned the drug and the date.
- Put the envelope in the locked return drug box to be returned to the designated supplier.

This process may also be used to replace controlled substances due to expire.

504.7 ACCOUNTABILITY

The EMS supervisor should:

- (a) Review the controlled substance daily reports and the controlled substance disposition and restock records monthly for completeness, compliance with established procedure, consistency with the data entered, comparison to the signatures on file, and any other issues that may require follow-up or investigation.
- (b) Create, complete, maintain, and annually update the department's signature log.
- (c) Randomly inspect controlled substance daily reports and the controlled substance disposition and restock records on units for completeness, compliance with established procedure, consistency with the data entered, comparison to the signatures on file, and any other issues that may require follow-up or investigation.
- (d) Ensure copies of controlled substance daily reports and the controlled substance disposition and restock records are maintained as provided in the records retention schedule and for a minimum period of two years (21 CFR 1304.04).
- (e) Notify the responsible Battalion Chief of any item that deviates from this policy.

504.8 ADMINISTRATION OF OPIOID OVERDOSE MEDICATION

A member may administer opioid overdose medication in accordance with standards established by the Indiana Medical Services Commission (I.C. § 16-31-3-23.5).

504.8.1 OPIOID OVERDOSE MEDICATION USER RESPONSIBILITIES

Members who are qualified to administer opioid overdose medication, such as naloxone, should handle, store, and administer the medication consistent with their training. Members should check the medication and associated administration equipment at the beginning of their shifts to ensure the equipment is serviceable and the medication has not expired. Any expired medication or unserviceable administration equipment should be removed from service and given to the EMS supervisor or Battalion Chief.

504.8.2 OPIOID OVERDOSE MEDICATION REPORTING

Any member administering opioid overdose medication should detail its use in the appropriate report (I.C. § 16-31-3-23.7).

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504.8.3 OPIOID OVERDOSE MEDICATION TRAINING

The Assistant Chief of Emergency Medical Services should ensure training that meets the standards established by law is provided to members authorized to administer opioid overdose medication (I.C. § 16-31-3-23.5).

Chapter 6 - Training

Fire Apparatus Driver/Operator Training

600.1 PURPOSE AND SCOPE

The purpose of this policy is to enhance the safety of members and the public by ensuring that all Goshen Fire Department members who operate firefighting apparatus as part of their duties receive appropriate training.

600.1.1 DEFINITIONS

Definitions related to this policy include:

Firefighting apparatus - Vehicle designed to be used under emergency conditions to transport equipment and firefighters or support the mitigation of fires and emergencies.

600.2 POLICY

It is the policy of the Goshen Fire Department that all members who operate firefighting apparatus shall successfully complete driver training that meets or exceeds the requirements of the National Fire Protection Association (NFPA) 1002 or the Indiana Department of Homeland Security, Board of Firefighting Personnel Standards and Education.

Training should include written, oral and practical evaluations to demonstrate proficiency. The Assistant Chief of Training shall annually audit and update driver/operator training materials to ensure compliance with local, state, and federal requirements.

600.3 PROCEDURES

All members who operate firefighting apparatus shall have certification and training validating competent operational and driving skills consistent with NFPA 1002 (I.C. § 36-8-10.5-7; 655 I.A.C. 1-2.1-6; 655 I.A.C. 1-2.1-6.1).

600.4 ASSISTANT CHIEF OF TRAINING RESPONSIBILITIES

It shall be the responsibility of the Assistant Chief of Training to ensure that any member required to drive fire apparatus as a part of his/her normal duties has received all training required for competent, safe operation of the apparatus. The Assistant Chief of Training shall coordinate with the department member appointed to monitor driver's license status to ensure members have valid driver's licenses, in accordance with the Driver's License Requirements Policy.

CPR and Automated External Defibrillator Training

601.1 PURPOSE AND SCOPE

The purpose of this policy is to establish the training requirements for members to maintain the current and valid certificate that is required to perform CPR and to utilize an Automated External Defibrillator (AED).

601.1.1 DEFINITIONS

Definitions related to this policy include:

Automated External Defibrillator (AED) - An external defibrillator capable of cardiac rhythm analysis and that will charge, with or without further operator action, and deliver a shock after electronically detecting and assessing ventricular fibrillation or rapid ventricular tachycardia.

Qualified instructor - An individual who is qualified by the Indiana Department of Homeland Security, Emergency Medical Services Commission (EMS Commission) as an Emergency Medical Services Primary Instructor to teach AED/CPR.

601.2 POLICY

It is the policy of the Goshen Fire Department that all members whose duties include the use of an AED or the performance of CPR shall receive initial and recertification training to maintain the current and valid certificate that is required to utilize such equipment and/or skills. Initial training and recertification will consist of EMS Commission-approved courses and will be provided by qualified instructors at the health care provider level.

601.3 REQUIREMENTS

CPR and AED training should include (836 I.A.C. 1-11-3):

- Proper use, maintenance and periodic inspection of the AED (I.C. § 16-31-6.5-4).
- The importance of CPR, defibrillation, Advanced Life Support (ALS), adequate airway care and internal emergency response system, if applicable.
- Assessment of an unconscious patient to include evaluation of the airway, breathing and circulation to determine cardiac arrest.
- The administration of CPR, obstructed airway and other health care provider CPR curriculum skills.
- Information relating to AED safety precautions to enable the administration of a shock without jeopardizing the safety of the patient, rescuers or other nearby persons.
- Recognition that an electrical shock has been delivered to the patient and that the defibrillator is no longer charged.
- Rapid, accurate assessment of the patient's post-shock status.
- The appropriate continuation of care following a successful defibrillation.

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CPR and Automated External Defibrillator Training

In order to be authorized to perform CPR and utilize the defibrillator, an individual shall pass a written and skills examination with a pre-established standard. The skills test measures the ability to evaluate and manage the conditions listed above.

All CPR and AED training provided by the Department shall be approved and monitored by the EMS Commission, which shall also approve any written and skills examinations required for course completion. The EMS Commission shall approve AED instructors and designate public safety AED service providers.

601.4 TRAINING RECORDS

The Assistant Chief of Training shall be responsible for maintaining records of all CPR and AED training provided to members, in accordance with the EMS Commission and under City medical supervision. Records should include, but are not limited to:

- (a) The dates of the training sessions.
- (b) A list of the topics or a summary of the content of the training sessions.
- (c) The names or other identifiers and job titles of the members who received the training.
- (d) The names, certificate numbers and qualifications of the persons conducting the training.

The Assistant Chief of Training should maintain the training records in accordance with established records retention schedules.

601.5 MANDATORY REPORTING

The EMS supervisor shall be responsible for collecting and recording AED use data from department-approved Patient Care Reports (PCRs). Those PCRs shall be maintained for a minimum of three years and shall be available for inspection by the EMS Commission (836 I.A.C.1-1-5).

Communicable Disease Training Program

602.1 PURPOSE AND SCOPE

The purpose of this policy is to establish a training program to ensure members have the skills and knowledge to protect themselves against communicable diseases.

602.2 POLICY

It is the policy of the Goshen Fire Department to make members' health and safety a priority by providing initial and recurring communicable disease training.

602.3 TRAINING REQUIREMENTS

The Health and Safety Officer, working with the Assistant Chief of Training, shall be responsible for:

- (a) Developing and implementing a training program on the Communicable Diseases Policy and an exposure control plan.
- (b) Remaining current on all legal requirements concerning communicable disease training mandates and reasonable training goals.
- (c) Maintaining an up-to-date list of personnel requiring training.
- (d) Maintaining class rosters and quizzes and periodically reviewing and updating the training program.
- (e) Ensuring that the training mandates set forth in I.C. § 16-41-11-5 are included in the training program and are met by all members.

602.4 MEMBER TRAINING

Any member whose duties place him/her at risk for exposure to communicable disease shall receive department-provided, no-cost training during working hours.

602.5 TRAINING RECORDS

The Assistant Chief of Training shall be responsible for maintaining records of all communicable disease training provided to members. Records should include, but are not limited to:

- (a) The dates of the training sessions.
- (b) A list of the topics or a summary of the content of the training sessions.
- (c) The names or other identifiers and job titles of the members who received the training.
- (d) The names, certificate numbers and qualifications of persons conducting the training.

The Assistant Chief of Training should maintain the training records in accordance with established records retention schedules.

Emergency Action Plan and Fire Prevention Plan Training

603.1 PURPOSE AND SCOPE

The purpose of this policy is to establish training in support of the Goshen Fire Department Emergency Action Plan (EAP) and Fire Prevention Plan (FPP) in a manner consistent with state and federal regulations for all Goshen Fire Department facilities.

603.2 POLICY

It is the policy of the Goshen Fire Department to provide training to all members regarding the EAP and FPP.

603.3 TRAINING GUIDELINES

The EAP and FPP training shall include, but is not limited to (29 CFR 1910.38; 29 CFR 1910.39; 620 I.A.C. 1-1-21):

- (a) A review of the department's EAP and FPP, including any information specific to each member's workplace or assignment.
- (b) Information on where written copies of the EAP and FPP are located and how members may review the plans.
- (c) The Department shall designate and train a sufficient number of people to assist in the safe and orderly emergency evacuation of members and visitors in the event of an emergency.
- (d) The Department shall advise each member of his/her responsibility under the plans at the following times:
 1. Initially when the plans are developed
 2. Whenever the member's responsibilities or designated actions under the plans change
 3. Whenever the plans are changed
- (e) The Department shall review with each member upon initial assignment those parts of the EAP and FPP that the member must know to protect the member in the event of an emergency.

603.4 ASSISTANT CHIEF OF TRAINING RESPONSIBILITIES

The Assistant Chief of Training shall be responsible for developing and scheduling the department's EAP and FPP training. The Assistant Chief of Training shall maintain records of all EAP and FPP training provided to members. Records should include, but are not limited to:

- (a) The dates of the training sessions.
- (b) A list of the topics or a summary of the content of the training sessions.

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- (c) The names or other identifiers and job titles of the members who received the training.
- (d) The names, certificate numbers and qualifications of persons conducting the training.

The Assistant Chief of Training should maintain the training records in accordance with established records retention schedules.

Hazard Communication Program Training

604.1 PURPOSE AND SCOPE

The purpose of this policy is to establish the required training regarding the department's hazard communication program. This policy identifies who must receive training, training content requirements, when additional or supplemental training is required and what record keeping is necessary to comply with state and federal law.

604.1.1 DEFINITIONS

Definitions related to this policy include (29 CFR 1910.1200; 620 I.A.C. 1-1-24):

Hazardous chemical - Any chemical that is classified as a physical hazard, health hazard, simple asphyxiant, combustible dust, pyrophoric gas or hazard not otherwise classified.

Health hazard - A chemical that is classified as posing one of the following hazardous effects: acute toxicity (any route of exposure), skin corrosion or irritation, serious eye damage or eye irritation, respiratory or skin sensitization, germ cell mutagenicity, carcinogenicity, reproductive toxicity, specific target organ toxicity (single or repeated exposure), or aspiration hazard.

604.2 POLICY

It is the policy of the Goshen Fire Department, in accordance with the Hazard Communication Policy, to provide members with effective information and training on hazardous chemicals in their work area at the time of their initial assignment and whenever a new hazard is introduced (29 CFR 1910.1200; 620 I.A.C. 1-1-24).

604.3 TRAINING REQUIREMENTS

The initial hazard communication program training shall include, but is not limited to, the following topics (29 CFR 1910.1200; 620 I.A.C. 1-1-24):

- (a) Members shall be informed of any operations in their work area where hazardous chemicals are present.
- (b) Members shall be informed of the location and availability of information regarding any hazardous chemicals and Safety Data Sheets (SDS), as required by the state.
- (c) Members shall be trained in the methods and observations that may be used to detect the presence or release of a hazardous chemical in the work area.
- (d) Members shall be trained in the physical and health hazards of the chemicals in the work area and the measures they can take to protect themselves, including specific procedures the Department has implemented to protect them from exposure to hazardous chemicals. These include appropriate work practices, emergency procedures and personal protective equipment (PPE).
- (e) Members shall be provided with an explanation of the labeling system and the SDS, and how they can obtain and use the appropriate hazard information.

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Hazard Communication Program Training

604.4 TRAINING RECORDS

The Assistant Chief of Training shall be responsible for maintaining records of all hazard communications program training provided to members. Records should include, but are not limited to:

- (a) The dates of the training sessions.
- (b) A list of the topics or a summary of the content of the training sessions.
- (c) The names or other identifiers and job titles of the members who received the training.
- (d) The names, certificate numbers and qualifications of persons conducting the training.

The Assistant Chief of Training should maintain the training records in accordance with established records retention schedules.

Hazardous Materials (HAZMAT) Training

605.1 PURPOSE AND SCOPE

The purpose of this policy is to establish training that will meet state requirements regarding the Goshen Fire Department Hazardous Materials (HAZMAT) response program. This policy identifies the level of training members must receive, when additional or supplemental training is required, and the training records required to meet the requirements of the Indiana Occupational Safety and Health Act.

605.2 POLICY

It is the policy of the Goshen Fire Department that any member whose duties include a role in the HAZMAT response program shall receive training to the level at which they are expected to operate in a HAZMAT environment or at an incident involving hazardous materials.

605.3 TRAINING REQUIREMENTS

HAZMAT training shall be based on the duties and functions to be performed by each member. This includes training specific to the Incident Commander (IC), awareness or operations level, and HAZMAT technician or specialist (29 CFR 1910.120(q)(6); 620 I.A.C. 1-1-30).

Competencies required for all new members shall be conveyed to them through training before participating on an incident. Any member who participates or is expected to participate in an emergency response involving HAZMAT shall objectively demonstrate competency in the following areas.

605.3.1 FIRST RESPONDER AWARENESS

First responder awareness level training should be provided to all individuals who are likely to witness or discover a hazardous substance release and who have been trained to initiate an emergency response sequence by notifying the proper authorities of the release. A member with this level of training should demonstrate competency in the understanding and recognition of a hazardous substance release (29 CFR 1910.120(q)(6); 620 I.A.C. 1-1-30).

605.3.2 HAZMAT FIRST RESPONDER OPERATIONS (FRO)

First responder operations (FRO) level training should be provided for individuals who respond to releases or potential releases of hazardous substances as part of the initial response to the site for the purpose of protecting nearby persons, property, or the environment from the effects of the release. A member with this level of training is trained to respond in a defensive fashion without actually trying to stop the release. This member's function is to contain the release from a safe distance, keep it from spreading, and prevent exposures (29 CFR 1910.120(q)(6); 620 I.A.C. 1-1-30).

605.3.3 HAZMAT TECHNICIAN

HAZMAT technician level training should be provided to all individuals who respond to releases or potential releases of hazardous substances for the purpose of stopping the release. A member

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with this level of training would assume a more aggressive role by approaching the point of release in order to plug, patch, or otherwise stop the release of a hazardous substance (29 CFR 1910.120(q)(6); 620 I.A.C. 1-1-30).

605.3.4 HAZMAT SPECIALIST

HAZMAT specialist level training should be provided to all individuals who respond with, and provide support to, HAZMAT technicians. A member with this level of training has a more direct or specific knowledge of the various hazardous substances requiring containment. A HAZMAT specialist may also act as a site liaison to government authorities regarding site activities (29 CFR 1910.120(q)(6); 620 I.A.C. 1-1-30).

605.3.5 HAZMAT INCIDENT COMMANDER

HAZMAT IC level training should be provided to all individuals who could be responsible for all decisions relating to the management of a HAZMAT incident (29 CFR 1910.120(q)(6); 620 I.A.C. 1-1-30).

605.3.6 HAZMAT EMERGENCY RESPONSE PLAN

An emergency response plan shall be developed and implemented to address pre-emergency planning and coordination with additional responders prior to the commencement of emergency response operations. The plan will identify members' roles, lines of authority, and communications for all members. The plan shall be in writing and available for inspection and copying by employees, their representatives, and Indiana Department of Labor Occupational Safety and Health Administration personnel.

605.3.7 HAZMAT ANNUAL REFRESHER TRAINING

Members who receive an initial level of training in accordance with this policy shall receive annual refresher training of sufficient and necessary content and duration to maintain their competencies, or shall demonstrate competency in those areas at least yearly (29 CFR 1910.120(q)(8); 620 I.A.C. 1-1-30).

605.4 BASELINE PHYSICAL FOR HAZMAT TEAM MEMBERS

Members of an organized, designated HAZMAT team and HAZMAT specialists shall receive a baseline physical examination. The federal Occupational Safety and Health Administration (OSHA) requires that medical examinations and consultations be made available to members of HAZMAT teams within prescribed time periods. All members of a designated HAZMAT team shall receive medical examinations and consultations on the following schedules (29 CFR 1910.120(q)(9); 620 I.A.C. 1-1-30):

- (a) Prior to assignment
- (b) At least once every 12 months
- (c) At termination of employment or reassignment to duties not covered by this policy

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- (d) As soon as possible upon notification that the employee has developed signs or symptoms indicating possible overexposure to hazardous substances or health hazards
- (e) As soon as possible upon notification that the employee has been injured or exposed above the permissible exposure limits or published exposure levels in an emergency situation

The frequency of a member's examinations may be increased if the examining physician determines that it is medically necessary. Medical examinations should include medical and work history. Emphasis should be placed on any symptoms related to the handling of, or exposure to, hazardous substances or health hazards. Medical examinations should address fitness for duty, especially as it pertains to wearing personal protective equipment under conditions that may be encountered on-duty. The content of medical examinations should be made available to the member as determined by the attending physician.

605.4.1 HAZMAT MEDICAL SURVEILLANCE

Members of an organized and designated HAZMAT team and HAZMAT specialists shall receive a baseline physical examination and be provided with medical surveillance (29 CFR 1910.120(q)(9); 620 I.A.C. 1-1-30).

Any emergency response member who exhibits signs or symptoms which may have resulted from exposure to hazardous substances during the course of an emergency incident, either immediately or subsequently, shall be provided with medical consultation.

Accurate records of the medical surveillance required by this policy shall be retained for the duration of the member's employment plus 30 years. This record shall contain at a minimum the following information.

- (a) The name of the member.
- (b) The physician's written opinions, recommended limitations, and results of examinations and tests.
- (c) Any member medical complaints related to exposure to hazardous substances.
- (d) A copy of the information provided to the physician by the Department, with the exception of department policies and OSHA standards

605.5 TRAINING RECORDS

The Assistant Chief of Training shall be responsible for maintaining records of all HAZMAT training provided to members. Records should include but are not limited to:

- (a) Dates of the training sessions.
- (b) A list of the topics or a summary of the content of the training sessions.
 - 1. Specific content required by regulation covered
 - 2. Manufacturer's recommendations (as applicable)
 - 3. Manufacturer's operations/service/maintenance manuals (as applicable)

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- (c) The names or other identifiers and job titles of all members who received the training.
- (d) The names, certificate numbers, and qualifications of persons conducting the training.
- (e) Demonstration that learning took place (e.g., evaluation, quiz, test).

The Assistant Chief of Training should maintain the training records in accordance with established records retention schedules.

Hearing Conservation and Noise Control Training

606.1 PURPOSE AND SCOPE

The purpose of this policy is to establish and maintain hearing conservation and noise control training for members exposed to noise above levels predetermined by state and federal law.

606.2 POLICY

It is the policy of the Goshen Fire Department to promote member health and safety by establishing hearing conservation and noise control training and requiring member participation. The hearing conservation program shall include parameters for permissible noise exposure limits, monitoring guidelines, audiometric testing procedures, hearing protection equipment and training, and documentation of the department's efforts.

606.3 RESPONSIBILITIES

The following procedures shall comprise the hearing conservation and noise control training for the Goshen Fire Department. The Assistant Chief of Training shall be responsible for ensuring that the appropriate members are enrolled in the training. Company Officers shall be responsible for ensuring that members attend scheduled testing and training.

606.3.1 NOISE EXPOSURE LIMITS

The Goshen Fire Department shall ensure that each member is provided with protection against the effects of noise exposure any time the sound levels exceed those shown in 29 CFR 1910.95 and 620 I.A.C. 1-1-24.

606.3.2 HEARING PROTECTORS

If control measures fail to reduce sound levels to an acceptable level for the amount of exposure, the Department shall provide personal protective equipment to all members subject to the noise exposure and require that it be used. Employees shall have the opportunity to select hearing protectors from a variety provided by the Department (29 CFR 1910.95; 620 I.A.C. 1-1-24).

The Department shall ensure proper initial fit and correct use of hearing protectors and shall provide training in the use and care of the equipment (29 CFR 1910.95; 620 I.A.C. 1-1-24).

606.3.3 HEARING PROTECTOR ATTENUATION

The Goshen Fire Department shall evaluate hearing protector attenuation for the specific noise environments in which the protector will be used. Evaluation methods shall be consistent with those described in OSHA Occupational Noise Exposure, Appendix B. The Department will provide more effective hearing protectors where necessary (29 CFR 1910.95; 620 I.A.C. 1-1-24).

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Hearing Conservation and Noise Control Training

606.3.4 MONITORING

The Goshen Fire Department shall monitor noise levels in the workplace by either area monitoring or personal monitoring that is representative of a member's exposure, to enable the proper selection of hearing protectors (29 CFR 1910.95; 620 I.A.C. 1-1-24).

606.3.5 AUDIOMETRIC TESTING PROGRAM

The Goshen Fire Department shall provide audiometric testing and evaluation to all members who are exposed to noise levels in excess of those permissible pursuant to OSHA occupational noise standards. The Department shall provide baseline audiometric testing (preceded by at least 14 hours without exposure to workplace noise) within six months of the first noise exposure, and annually thereafter (29 CFR 1910.95; 620 I.A.C. 1-1-24).

Each member's annual audiogram shall be compared to that member's baseline audiogram to determine if the audiogram is valid and if a standard threshold shift has occurred (29 CFR 1910.95; 620 I.A.C. 1-1-24).

All audiometric testing shall be conducted by properly trained audiometric professionals in compliance with state testing requirements (29 CFR 1910.95; 620 I.A.C. 1-1-24).

606.4 TRAINING RECORDS

The Assistant Chief of Training shall be responsible for maintaining records of all hearing conservation program training provided to members. Records should include, but are not limited to (29 CFR 1910.95; 620 I.A.C. 1-1-24):

- (a) The dates of the training sessions.
- (b) A list of topics or a summary of the content of the training sessions.
- (c) The names or other identifiers and job titles of the members who received the training.
- (d) The names, certificate numbers and qualifications of persons conducting the training.
- (e) Copies of baseline and annual audiometric testing and evaluation documents.

The Assistant Chief of Training shall maintain the training records in accordance with established records retention schedules.

Heat Illness Prevention Training

607.1 PURPOSE AND SCOPE

The purpose of this policy is to establish and maintain a training program that complies with best practice for the prevention of heat illness in members who are exposed to high-heat conditions. This policy identifies which members must receive training, the required curriculum, supervisory training and responsibilities, and training record documentation.

607.1.1 DEFINITIONS

Definitions related to this policy include:

Acclimatization - The temporary adaptation of the body to work in the heat. Acclimatization peaks in most people within four to 14 days of working at least two hours per day in the heat.

Heat-related illness - A serious medical condition resulting from the body's inability to cope with a particular heat load and includes, but is not limited to, heat cramps, heat exhaustion, heat syncope (temporary loss of consciousness usually related to insufficient blood flow to the brain) and heat stroke.

607.2 POLICY

It is the policy of the Goshen Fire Department to promote member health and safety by establishing a heat illness prevention training program and requiring member participation. In addition to the safety precautions described in the Heat Illness Prevention Program Policy, the Department shall ensure that effective training is provided to members before the member begins work that should reasonably be anticipated to result in heat illness.

607.3 TRAINING REQUIREMENTS

Training shall be provided to all members whose duties may include exposure to high-heat conditions and shall include:

- (a) The environmental and personal risk factors for heat illness.
- (b) The department's procedures for complying with the state requirements for the prevention of heat illness.
- (c) The importance of frequent consumption of small quantities of water and electrolyte replacement fluid, up to four cups per hour, when the work environment is hot and members are likely to be sweating more than usual in the performance of their duties.
- (d) The importance of acclimatization.
- (e) The different types of heat illness and the common signs and symptoms of heat illness.
- (f) The importance of members immediately reporting to a supervisor, directly or through others, symptoms or signs of heat illness in themselves or in coworkers.
- (g) The department's procedures for responding to symptoms of possible heat illness, including how Emergency Medical Services (EMS) will be provided if necessary.

Heat Illness Prevention Training

- (h) The department's procedures for contacting EMS and, if necessary, for transporting members to a place where they can be reached by an EMS provider.
- (i) The department's procedures for ensuring that, in the event of an emergency, clear and precise directions to the work site can and will be provided to other emergency responders.

607.4 SUPERVISOR TRAINING REQUIREMENTS AND RESPONSIBILITIES

Supervisors shall be provided additional training on the following topics prior to supervising members who will be working in the heat:

- (a) The procedures to follow to implement the applicable provisions in this policy
- (b) The procedures to follow when a member exhibits symptoms consistent with possible heat illness, including emergency response procedures
- (c) The procedures for moving or transporting a member to a rendezvous location accessible to an EMS provider, if necessary

607.5 TRAINING RECORDS

The Assistant Chief of Training shall be responsible for maintaining records of all heat illness prevention training provided to members. Records should include, but are not limited to:

- (a) The dates of the training sessions.
- (b) A list of the topics or a summary of the content of the training sessions.
- (c) The names or other identifiers and job titles of all members who received the training.
- (d) The names, certificate numbers and qualifications of persons conducting the training.

The Assistant Chief of Training should maintain the training records in accordance with established records retention schedules.

Health Insurance Portability and Accountability Act (HIPAA) Training

608.1 PURPOSE AND SCOPE

The purpose of this policy is to ensure all members receive proper training in recognizing and handling protected health information (PHI), as set forth in the Health Insurance Portability and Accountability Act (HIPAA) and its implementing regulations (42 USC § 201; 45 CFR 164.530).

608.1.1 DEFINITIONS

Definitions related to this policy include (45 CFR 160.103):

Health information - Information, whether oral or recorded in any form or medium, that is created or received by a health care provider, health plan or employer and relates to a person's past, present or future physical or mental health or condition, or past, present or future payment for the provision of health care.

Individually identifiable health information - Health information, including demographic information, created or received by a covered entity or employer that relates to an individual's past, present or future physical or mental health or condition, the provision of health care to an individual, or the past, present or future payment for the provision of health care to an individual, that can either identify the individual or provide a reasonable basis to believe the information can be used to identify the individual.

Protected health information (PHI) - Individually identifiable health information that is created or received by a covered entity or employer. Information is protected whether it is in writing, in an electronic medium or communicated orally.

608.2 POLICY

It is the policy of the Goshen Fire Department to provide HIPAA privacy training to all members as necessary and appropriate for their duties, and to apply appropriate sanctions against members who violate the privacy policies and procedures (45 CFR 164.530(b); 45 CFR 164.530(e)).

It is also the policy of the Department that no member shall be retaliated or discriminated against for filing a complaint about violations of HIPAA regulations (45 CFR 164.530(g)).

608.3 TRAINING REQUIREMENTS

To ensure confidentiality and compliance with the HIPAA regulations, the Department shall provide training to all members likely to have access to PHI. The training shall be completed for all newly hired members prior to being allowed access to PHI. Training for all current members shall also occur any time material changes are made to the department's privacy policies and procedures.

The Assistant Chief of Training shall be responsible for establishing a periodic schedule for retraining and a method of ensuring that all members acknowledge receipt of all HIPAA training (45 CFR 164.530(b)).

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Health Insurance Portability and Accountability Act (HIPAA) Training

Training should include a review of the:

- (a) Department's statutory obligations imposed by HIPAA.
- (b) Patient Medical Record Security and Privacy Policy, including a thorough treatment of the security procedures the Department uses to protect written and electronic health information.
- (c) Methods and procedures to be used during the collection of PHI.
- (d) HIPAA-imposed statutory limitations on the dissemination of PHI to the family members of patients.
- (e) Proper procedures when responding to media requests for information regarding incidents at which the Department provided medical services.
- (f) Procedures for the secure destruction of written instruments containing PHI, including handwritten field notes, Patient Care Reports or other documents containing PHI.
- (g) Approved method for transferring PHI to receiving hospitals or other receiving medical facilities.
- (h) Photography and Electronic Imaging Policy as it pertains to PHI.
- (i) Department's procedures for protecting employee health information.

608.4 TRAINING RECORDS

The Training Division shall be responsible for maintaining the records of all HIPAA-related training for all members for six years (45 CFR 164.530(j)).

National Incident Management System (NIMS) Training

609.1 PURPOSE AND SCOPE

The purpose of this policy is to establish the training requirements for members to successfully operate under the Incident Command System (ICS) and the National Incident Management System (NIMS).

609.2 POLICY

It is the policy of the Goshen Fire Department to utilize NIMS/ICS in order to effectively manage personnel and resources when responding to a wide range of emergency incidents. All Goshen Fire Department members whose job duties may include a role in emergency management or incident response shall be appropriately trained to the NIMS standards to improve all-hazards capabilities nationwide.

609.3 PROCEDURE

All department personnel with job duties that include a direct role in emergency management or incident response must complete the Federal Emergency Management Agency (FEMA) NIMS IS-700 course.

Additional training is available on an as-needed basis, depending on the regional role of the Department or the role of a member within the Department as follows:

- (a) Entry Level:
 - 1. FEMA IS-700: NIMS, An Introduction
 - 2. ICS-100: Introduction to ICS or equivalent
- (b) First Line, Single Resource, Field Supervisors:
 - 1. IS-700, ICS-100, and ICS-200: Basic ICS or its equivalent
- (c) Middle Management: Strike Team Leaders, Division Supervisors, Emergency Operations Center (EOC) Staff:
 - 1. IS-700, IS-800: National Response Framework, an Introduction; ICS-100, ICS-200, and ICS-300: Intermediate ICS for Expanding Incidents
- (d) Command and General Staff; Area Emergency, and EOC Managers:
 - 1. IS-700, IS-800, ICS-100, ICS-200, ICS-300, and ICS-400: Advanced ICS

Refresher training will be offered on a regular basis to ensure that NIMS/ICS knowledge and skills are maintained, especially for personnel who are not regularly involved in complex multijurisdictional incidents nationwide (i.e., incidents that require responders to hold credentials under the National Emergency Responder Credentialing System).

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National Incident Management System (NIMS) Training

609.4 TRAINING RECORDS

The Assistant Chief of Training shall be responsible for maintaining records of all NIMS training provided to members. Records should include but are not limited to:

- (a) The dates of the training sessions.
- (b) A list of the topics or a summary of the content of the training sessions.
- (c) The names or other identifiers and job titles of the members who received the training.
- (d) The names, certificate numbers, and qualifications of persons conducting the training.

The Assistant Chief of Training should maintain the training records in accordance with established records retention schedules.

Repetitive Motion Injuries and Ergonomics Training

610.1 PURPOSE AND SCOPE

The purpose of this policy is to minimize the occurrence of work-related repetitive motion injuries (RMIs) through work site evaluation, control of exposures and training of members whose assigned duties have a risk of RMIs.

610.2 POLICY

It is the policy of the Goshen Fire Department that members shall be provided initial training any time their assigned duties have a risk of RMIs, as duties change and when members encounter new exposures to the risk of RMIs.

The Department shall correct any exposure that has caused an RMI in a timely manner. If the exposure cannot be corrected, the Department shall take steps to minimize member exposure to the degree feasible, considering engineering controls such as workstation redesign, adjustable fixtures or tool redesign and administrative controls such as job rotation, work pacing or work breaks.

610.3 TRAINING REQUIREMENTS

- (a) Members shall be provided training that includes, but is not limited to, an explanation of:
 - 1. The department's program to minimize RMIs.
 - 2. The exposures that have been associated with RMIs.
 - 3. The symptoms and consequences of injuries caused by repetitive motion.
 - 4. The importance of reporting symptoms and injuries to the Department.
 - 5. Methods used by the Department to minimize RMIs.
- (b) Refresher training should be provided on an annual basis.
- (c) Members shall receive RMI prevention training prior to performing duties that are known to be associated with the following circumstances:
 - 1. Work-related causation - RMIs have been predominantly caused (e.g., 50 percent or more) by a repetitive job, process or operation.
 - 2. Relationship between RMIs and the workplace - Members incurring RMIs were performing a job, process or operation of identical work activity. Identical work activity means that the members were performing the same repetitive motion task (e.g., word processing, assembly or loading).

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Repetitive Motion Injuries and Ergonomics Training

3. The RMIs were musculoskeletal injuries that a licensed physician objectively identified and diagnosed.
4. The RMIs were reported by members to the Department in the previous 12 months.

610.4 ADDITIONAL TRAINING AND INFORMATION

Additional training and information should be provided to members:

- (a) When the work site evaluation is updated.
- (b) When exposure control measures are updated.
- (c) When the Department becomes aware of new work-related exposures associated with RMIs.

At a minimum, the Department should provide refresher training on an annual basis.

610.5 TRAINING RECORDS

The Assistant Chief of Training shall be responsible for maintaining records of all RMI prevention training provided to members. Records should include, but are not limited to:

- (a) The dates of the training sessions.
- (b) A list of the topics or a summary of the content of the training sessions.
- (c) The names or other identifiers and job titles of the members who received the training.
- (d) The names, certificate numbers and qualifications of the persons conducting the training.

The Assistant Chief of Training should maintain the training records in accordance with established records retention schedules.

610.6 MANDATORY REPORTING

The Department shall submit the mandated injury report annually for the previous 12-month period.

Respiratory Protection Training

611.1 PURPOSE AND SCOPE

The purpose of this policy is to protect the health of members through appropriate training on the use of respirators to avoid breathing air that is contaminated with harmful dusts, fogs, fumes, mists, gases, smokes, sprays and vapors.

This policy identifies which members must receive respiratory protection training, the minimum training curriculum and the requirements for recurrent training.

611.1.1 DEFINITIONS

Definitions related to this policy include:

Respirator or respiratory protection - Personal protective equipment (PPE) designed to protect the wearer from airborne contaminants, oxygen deficiency or both.

611.2 POLICY

It is the policy of the Goshen Fire Department to protect the health of members by providing respiratory protection training.

611.3 TRAINING REQUIREMENTS

611.3.1 IDENTIFICATION OF MEMBERS TO BE TRAINED

The Department shall provide effective respiratory protection training to all members who are required or expected to utilize respirators.

Members shall be trained, based on their duties, if they (29 CFR 1910.134(k); 620 I.A.C. 1-1-1):

- (a) Use respirators.
- (b) Supervise respirator users.
- (c) Issue, repair or adjust respirators.

611.3.2 MANNER OF TRAINING

The Department will present effective training using qualified instructors. Training may be provided using audiovisuals, slide presentations, formal classroom discussion, informal discussions during safety meetings, training programs conducted by outside sources or a combination of these methods.

Instructors should be available to provide responses to questions, evaluate the participants' understanding of the material and provide other instructional interaction.

Respirators used in training shall be cleaned and disinfected after each use (29 CFR 1910.134; 620 I.A.C. 1-1-1).

611.3.3 FREQUENCY OF TRAINING

The Department will provide respiratory protection training (29 CFR 1910.134(k); 620 I.A.C. 1-1-1):

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- (a) Initially, before work site respirator use begins.
- (b) Periodically, but within 12 months of the previous training.
- (c) Additionally, when the following occurs:
 - 1. The member has not retained knowledge or skills.
 - 2. Changes in the work site or type of respirator make previous training incomplete or obsolete.

After completing initial training, each member shall practice, at least quarterly, for each type and manufacturer of respiratory equipment that is available for use, the step-by-step procedure for donning the respirator and checking it for proper function.

611.3.4 CONTENTS OF TRAINING

Members shall receive training for each type and manufacturer of respiratory equipment that is available for their use, including the step-by-step procedure for donning the respirator and checking it for proper function. Required training shall include (29 CFR 1910.134(k); 620 I.A.C. 1-1-1):

- (a) Recognizing hazards that may be encountered.
- (b) Understanding the components of the respirator.
- (c) Understanding the safety features and limitations of the respirator.
- (d) Donning and doffing the respirator.

Members shall be thoroughly trained in accordance with the manufacturer's instructions on emergency procedures, such as the use of the regulator bypass valve, corrective action to take for facepiece and breathing tube damage, and breathing directly from the regulator (where applicable).

611.3.5 SUCCESSFUL COMPLETION

In order to successfully complete training, members must be able to demonstrate the following knowledge and skills, as required by their duties:

- (a) Why the respirator is necessary, including identifying respiratory hazards, such as hazardous chemicals, the extent of the members' exposure and potential health effects and symptoms.
- (b) The respirator's capabilities and limitations, including how the respirator provides protection and why air-purifying respirators cannot be used in oxygen-deficient conditions.
- (c) How improper fit, use or maintenance can compromise the respirator's effectiveness and reliability.
- (d) How to properly inspect, put on, seal check, use and remove the respirator.
- (e) How to clean, disinfect, repair and store the respirator.

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- (f) How to use the respirator effectively in emergency situations, including what to do when a respirator fails and where emergency respirators are stored.
- (g) Medical signs and symptoms that may limit or prevent the effective use of respirators.

611.4 TRAINING RECORDS

The Assistant Chief of Training shall be responsible for maintaining records of all respiratory protection training that is provided to members (29 CFR 1910.134(k); 620 I.A.C. 1-1-1). At a minimum, the Department should document:

- (a) The dates of the training sessions.
- (b) A list of the topics or a summary of the content of the training sessions.
- (c) The names or other identifiers and job titles of the members who received the training.
- (d) The names, certificate numbers and qualifications of persons conducting the training.
- (e) Documentation of each member's demonstrated performance in meeting the standards detailed in this policy.

The Assistant Chief of Training should maintain the training records in accordance with established records retention schedules.

Training Records

612.1 PURPOSE AND SCOPE

The purpose of this policy is to establish procedures for accumulating and maintaining records of all training provided by the Department and all training received by individual department members. This policy shall apply to all training received, but particularly to training that is mandated by an external force such as a law, statute or regulation.

612.2 POLICY

It is the policy of the Goshen Fire Department to maintain comprehensive records of all training provided by the Department and all training received by department members. The Assistant Chief of Training or the authorized designee shall be responsible for creating and maintaining training records. All members of the Department are responsible for assisting the Training Division in documenting training activities by signing course rosters, submitting certificates of completion from outside training or providing other means of training documentation.

Training records may be documented utilizing either hard copies stored in a traditional filing system or via electronic files. All electronic training records will be redundantly stored using department-approved secure electronic file storage systems.

612.3 MASTER TRAINING CALENDAR

The Training Division will create and maintain an annual master training calendar for the Department. This calendar will document all department-provided, regularly scheduled training opportunities. The master training calendar should be a living document, reflecting any changes made in the actual training schedule or actual training opportunities provided throughout the year. The training opportunities in the master training calendar should include, but are not limited to:

- (a) All federal or state mandated training. Examples include courses that address sexual harassment prevention, heat illness prevention, medical records privacy, personal protective equipment, bloodborne pathogens, CPR and hearing protection.
- (b) All federal or state mandated training drills, manipulative drills, skills or equipment testing, including annual audiograms and fit testing for Occupational Safety and Health Administration/National Institute for Occupational Safety and Health (OSHA/NIOSH)-approved masks and respirators.
- (c) All Indiana Board of Firefighting Personnel Standards and Education (Board) training provided by the Department.
- (d) Specific training and certification for “all-hazards” positions, based on the Incident Command System (ICS), the National Incident Management System (NIMS) or other NIMS-compliant incident management system.
- (e) All NIMS, ICS and NIMS-compliant incident management system courses.
- (f) All Emergency Medical Services (EMS) pre-hospital care, continuing education courses or programs provided by the Department.

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- (g) Any training opportunity scheduled through the Training Division and intended to be provided division-wide to each of the Divisions.
- (h) Any training opportunity utilizing instruction from outside the Department.
- (i) Any interagency cooperative training program or activity.
- (j) Any regularly scheduled skills, drills or job performance training and testing evolutions.

Copies of each year's master training calendar will be maintained and retained in the Training Division files based on department-established records retention schedules.

612.4 DIVISION TRAINING RECORDS

The Assistant Chief of Training shall be responsible for maintaining records of all training provided by all Divisions of the Department. All Divisions are required to submit documentation for each training session offered. The information in each record shall include, but is not limited to:

- (a) The course title.
- (b) An outline of the subject matter and specific details of any information mandated by federal or state code, IOSHA regulation or other requirement.
- (c) The dates the course was provided to members.
- (d) The instructor names, qualifications and/or certifications.
- (e) Copies of course curriculum, course duration, information sheets or other course content provided to students.
- (f) Attendance records for each course session, including each member's name or other identifier.

612.5 INDIVIDUAL TRAINING RECORDS

The Training Division will create and maintain an individual training file for each member of the Department. The training files will be kept separate from the department's personnel files. The member training files should be used to document a member's training courses and training-related programs and activities.

The training files shall not be used to store any work-performance records, member conduct records, member disciplinary records or any other documentation that is not specifically training-related. Information entered into the member training files will be a permanent part of that record. No training information or entries will be removed from the file unless the record is found to be factually incorrect or erroneously entered into that member's training file. Each member's training file will be part of that member's permanent record of activity while employed by the Department.

When a member ends employment with the Department, that member's training file will be archived and maintained for a minimum of seven full calendar years following the member's separation from service or in accordance with the department's established records retention schedule (I.C. § 5-15-6-1 et seq.).

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Members of the Department shall be provided access to their individual training file upon request. A member may request to review his/her training file either verbally or in writing. The Training Division should facilitate those requests as soon as practicable, but in all cases within 21 days of the member's request to review his/her file. Members may not remove any document or information from the training file without the express approval of the Assistant Chief of Training. Members may not add any documents or entries to their training file without the approval of the Assistant Chief of Training or other approved member of the Training Division staff. Members shall be allowed to photocopy or otherwise reproduce images of any entries in their individual training file.

Member training files should be organized to readily allow for the retrieval of specific training subject documentation, particularly in regard to documentation of any mandated training subject compliance.

Member training files should contain documentation of all work- or job-related licensing and certification that the member earns, achieves or is awarded. Information regarding member progress toward or application for licensing and certification should also be stored in the member training files. Examples include National Wildfire Coordinating Group (NWCG) coursework, NWCG position task books and certifications, NIMS certifications, ICS certifications, Board certifications, Indiana Emergency Medical Services Commission pre-hospital care provider continuing education coursework, licensing and certification records (paramedic and Emergency Medical Technician).

612.6 TRAINING RECORDS FROM PREVIOUS EMPLOYERS

Members of the Department may submit training records from previous employers to the Training Division for inclusion in their individual training file. The Training Division staff will evaluate any submitted training records obtained during previous employment and will add any pertinent information to the member's training file as appropriate. New members should submit to the Training Division copies of any licenses, certifications and coursework that are pertinent to their position with the Goshen Fire Department.

The Training Division staff may request that new members obtain and submit copies of any previous employer training files for inclusion in their Goshen Fire Department training file.

612.7 RELEASE OF FORMER MEMBER TRAINING RECORDS

Upon written request, the individual training file of any former Goshen Fire Department member may be copied and released to either the former member or to a third party upon receipt of a signed written request from the former member of the Department. The written request should include the past member's full name, approximate dates of employment with the Department and date of separation from employment with the Department. In the event that the former member is requesting that copies of his/her file be sent directly to a third party, the written request should include a statement authorizing the Goshen Fire Department to release copies to the named third party.

Firefighter Health, Safety and Survival Training

613.1 PURPOSE AND SCOPE

The purpose of this policy is to encourage a culture of safety first in an effort to increase firefighter health, safety and survival, and reduce the number of preventable injuries and deaths.

613.2 POLICY

The Goshen Fire Department is committed to providing leadership, accountability and training regarding firefighter health, safety and survival.

613.3 MEMBER RESPONSIBILITIES

Members are responsible for participating in health, safety and survival training required by the Department. Members are also responsible for their own actions and are expected to follow Goshen Fire Department safety standards, practices and training.

Any member who observes another member engaging in unsafe behavior should report the behavior to his/her supervisor as soon as reasonably practicable.

613.4 SUPERVISOR RESPONSIBILITIES

Company Officers are responsible for ensuring members attend required health, safety and survival training.

All supervisors are expected to model safe behaviors and take appropriate action when unsafe behaviors are observed or reported.

613.5 ASSISTANT CHIEF OF TRAINING RESPONSIBILITIES

The Assistant Chief of Training is responsible for identifying health, safety and survival training required by the Department.

Required training may include safety-related courses of the National Fallen Firefighters Foundation (NFFF), National Fire Academy, International Association of Fire Chiefs, International Association of Firefighters or other nationally recognized fire service organizations.

Required training should include the Courage to Be Safe® course of the NFFF for all members and should include the Leadership So Everyone Goes Home® course of the NFFF for all supervisors.

613.6 TRAINING RECORDS

The Assistant Chief of Training is responsible for maintaining records of health, safety and survival training received by members. Records should include, but are not limited to:

- (a) The dates of the training sessions.
- (b) A list of the topics or a summary of the content of the training sessions.

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- (c) The names or other identifiers and job titles of the members who received the training.
- (d) The names, certificate numbers and qualifications of persons conducting the training.

The Assistant Chief of Training should maintain the training records in accordance with established records retention schedules.

Training Leave of Absence

614.1 PURPOSE AND SCOPE

This policy provides general guidance regarding the use and processing of a leave of absence for attending training or schools.

614.2 POLICY

It is the policy of the Goshen Fire Department to provide eligible employees with training leave of absence for attending schools and trainings.

614.3 PROCEDURE

Leaves of absence for the purpose of attending schools or firefighter or EMS related activities may be granted by the Chief or Assistant Chief if requested at least four (4) working days prior to the effective date.

Chapter 7 - Equipment and Technology

Use of Department-Owned and Personal Property

700.1 PURPOSE AND SCOPE

The purpose of this policy is to provide guidelines for the care and maintenance of department property entrusted to department members and the return of department property upon separation from employment or affiliation with the Department. This policy also provides guidelines for members to claim damage to or loss of personal property used in an occupational capacity.

700.2 POLICY

It is the policy of the Goshen Fire Department to issue equipment to members for the purpose of performing their assigned duties. Members shall be responsible for the safekeeping, serviceable condition, proper care, use and request for replacement of all department property issued or entrusted to their care. A member's intentional or negligent abuse or misuse of department property may lead to discipline, including, but not limited to, the cost of repair or replacement of the property, and up to and including termination.

700.3 PROCEDURE

The following procedures shall be in effect regarding department property issued to members:

- (a) Members shall promptly report via the chain of command any loss, damage or unserviceable condition of department-issued property or equipment assigned for member use.
- (b) The use of damaged or unserviceable department property should be discontinued as soon as practicable and a supervisor notified so that the item may be replaced.
- (c) No member should attempt to repair damaged or unserviceable department property without supervisory approval.
- (d) Use of department property should be limited to official purposes in the capacity for which it was designed. Except when otherwise directed and/or required by circumstances, department property shall only be used by the member to whom it was assigned.
- (e) Department property should not be discarded, sold, traded, donated, destroyed or otherwise disposed of without supervisory approval.

700.3.1 SURRENDERING DEPARTMENT PROPERTY UPON SEPARATION

Members who separate from the Department shall return all department property, regardless of its condition. The following guidelines should apply:

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- (a) All department property, including keys, identification cards, electronic devices and system access cards, shall be returned to the Department no later than the member's departure date or as directed by the Fire Chief or the authorized designee.
- (b) Badge surrender shall be consistent with the Badges Policy.
- (c) A member who fails to return all department property in his/her possession may be required to reimburse the Department for the value of the property or may be subject to legal action brought by the Department.

700.4 FILING CLAIMS FOR PERSONAL PROPERTY

Members are responsible for exercising reasonable care and caution to avoid damage to or loss of personal property while on-duty. However, consistent with collective bargaining agreements and City and department rules, personal property that is lost or damaged during the proper performance of a member's job duties may be replaced or the cost reimbursed by the City or Department when such loss or damage is not the result of intentional or negligent abuse or misuse by the member.

Any claim for the replacement or cost reimbursement for damage to or loss of a member's personal property must be submitted on the proper claim form to the member's immediate supervisor.

The supervisor is responsible for reviewing the claim to assess whether the lost or damaged property was reasonably required for the proper performance of the member's job duties. The supervisor will make a determination as to whether reasonable care was taken to prevent loss or damage and whether proper procedures were followed just prior to the occurrence of the loss or damage. A supervisor may direct a member to submit additional details in a separate written report, if needed.

If approved, the supervisor will forward the claim and related reports to the Assistant Chief, who will determine the appropriate reimbursement value of the property and will forward the claim for payment to the proper entity.

700.4.1 COVERED PERSONAL PROPERTY

Property that is necessary in the performance of the member's job duties or has been specifically stipulated by a collective bargaining agreement should be considered a covered item. The age and condition of the damaged or lost property should be considered when determining replacement or reimbursement value. The member must demonstrate that the damaged or lost property is directly related to the proper performance of the member's duties.

700.4.2 EXCLUDED PERSONAL PROPERTY ITEMS

Members are discouraged from wearing expensive jewelry or watches or bringing personal property items to the workplace that may be damaged, lost or stolen. Personal property that is not eligible for replacement or reimbursement includes:

- (a) Any personal property that is lost or damaged directly or indirectly due to negligence of the member.

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- (b) Personal computers, communication devices, cell phones, MP3 players, GPS devices or any other electronic devices that the member voluntarily brings to the workplace and that are not required by the Department for the performance of the member's duties.
- (c) Any personal property used in place of department-issued property, unless required by the Department.
- (d) Any jewelry, with the exception of watches, which should not exceed a \$100 reimbursement.

700.4.3 PERSONAL VEHICLES

The Department will not provide vehicle insurance coverage for members who use their personal vehicles for department business. All members must rely on their personal vehicle insurance carrier for replacement or cost reimbursement of damage to or loss of a personal vehicle. Members using a personal vehicle for department business shall have the minimum evidence of financial responsibility required for that vehicle (I.C. § 9-25-4-1 et seq.; 140 I.A.C. 1-2-4).

700.4.4 LOSS OR DAMAGE OF PROPERTY OF ANOTHER

Members intentionally or unintentionally may cause damage to the real or personal property of another while performing their duties. Any member who damages or causes to be damaged any real or personal property of another while performing any department function, regardless of jurisdiction, shall report it as provided below:

- (a) A verbal report should be made to the member's immediate supervisor as soon as practicable.
- (b) A written report should be submitted before the member goes off-duty or within the time frame directed by the supervisor to whom the verbal report was made.

700.4.5 DAMAGE BY PERSON OF ANOTHER AGENCY

If members of another jurisdiction cause damage to real or personal property belonging to the City, it shall be the responsibility of the member present or the member responsible for the property to make a verbal report to his/her immediate supervisor as soon as practicable. The member shall submit a written report before going off-duty or as otherwise directed by the supervisor.

All reports should be completed immediately after the incident or as soon as practicable if extenuating circumstances delay the member's ability to complete the report.

All reports, including the supervisor's written report, shall promptly be forwarded to the appropriate Assistant Chief.

Personal Communication Devices

701.1 PURPOSE AND SCOPE

The purpose of this policy is to establish guidelines for the use of mobile telephones and communication devices, whether issued or funded by the Department or personally owned, while on-duty or when used for authorized work-related purposes.

This policy generically refers to all such devices as Personal Communication Devices (PCDs) but is intended to include all mobile telephones, personal digital assistants (PDAs) and similar wireless two-way communications and/or portable internet access devices. PCD use includes, but is not limited to, placing and receiving calls, text messaging, blogging and microblogging, emailing, using video or camera features, playing games and accessing sites or services on the internet.

701.2 POLICY

The Goshen Fire Department allows members to utilize department-issued or funded PCDs and to possess personally owned PCDs in the workplace, subject to certain limitations. Any PCD used while on-duty, or used off-duty in any manner reasonably related to the business of the Department, will be subject to monitoring and inspection consistent with the standards set forth in this policy.

The inappropriate use of a PCD while on-duty may impair member safety. Additionally, members are advised and cautioned that the use of a personally owned PCD either on-duty or off-duty for business-related purposes may subject the member and the member's PCD records to civil or criminal discovery or disclosure under applicable public records laws.

Members who have questions regarding the application of this policy or the guidelines contained herein are encouraged to seek clarification from supervisory staff.

701.3 PRIVACY EXPECTATION

Members forfeit any expectation of privacy with regard to emails, texts or anything published, shared, transmitted or maintained through file-sharing software or any internet site that is accessed, transmitted, received or reviewed on any PCD issued by the Department and shall have no expectation of privacy in their location should the device be equipped with location detection capabilities.

The Department reserves the right to access, audit and disclose, for whatever reason, any message, including attachments, and any information accessed, transmitted, received or reviewed over any technology that is issued or maintained by the Department, including any department-issued PCD or personally owned PCD that has been used to conduct department-related business. This includes records of all keystrokes or Web-browsing history made on the PCD. The fact that access to a database, service or website requires a username or password will not create an expectation of privacy if it is accessed through department PCDs or networks.

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701.4 DEPARTMENT-ISSUED PCD

Depending on a member's assignment and the needs of the position, the Department may, at its discretion, issue or fund a PCD for the member's use to facilitate on-duty performance. Department-issued or funded PCDs may not be used for personal business either on- or off-duty unless authorized by the Fire Chief or the authorized designee. Such devices and the associated telephone number, if any, shall remain the sole property of the Department and shall be subject to inspection or monitoring (including all related records and content) at any time without notice and without cause.

Unless a member is expressly authorized by the Fire Chief or the authorized designee for off-duty use of the PCD, the PCD will either be secured in the workplace at the completion of duty or will be turned off when leaving the workplace.

701.5 PERSONALLY OWNED PCD

Members may carry a personally owned PCD while on-duty, subject to the following conditions and limitations:

- (a) Permission to carry a personally owned PCD may be revoked if it is used contrary to provisions of this policy.
- (b) The Department accepts no responsibility for loss of or damage to a personally owned PCD.
- (c) The PCD and any associated services shall be purchased, used and maintained solely at the member's expense.
- (d) The device should not be used for work-related purposes except in exigent circumstances (e.g., unavailability of radio communications). Members will have a reduced expectation of privacy when using a personally owned PCD in the workplace and have no expectation of privacy with regard to any department business-related communication.
 - 1. Members may use personally owned PCDs on-duty for routine administrative work as authorized by the Fire Chief.
- (e) The device shall not be utilized to record or disclose any department business-related information, including photographs, video or the recording or transmittal of any information or material obtained or made accessible as a result of employment or appointment with the Department, without the express authorization of the Fire Chief or the authorized designee.
- (f) Use of a personally owned PCD while at work or for work-related business constitutes consent for the Department to access the PCD to inspect and copy data to meet the needs of the Department, which may include litigation, public records retention and release obligations and internal investigations. If the PCD is carried on-duty, members will provide the Department with the telephone number of the device.
- (g) All work-related documents, emails, photographs, recordings or other public records created or received on a member's personally owned PCD should be transferred to

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the Goshen Fire Department no later than the end of the member's shift and deleted from the member's PCD as soon as reasonably practicable.

Except with prior express authorization from their supervisors, members are not obligated or required to carry, access, monitor or respond to electronic communications using a personally owned PCD while off-duty. If a member is in an authorized status that allows for appropriate compensation consistent with policy or existing collective bargaining agreements, or if the member has prior express authorization from his/her supervisor, the member may engage in department business-related communications. Should members engage in such approved off-duty communications or work, members entitled to compensation shall promptly document the time worked and communicate the information to their supervisors to ensure appropriate compensation. Members who independently document off-duty department-related business activities in any manner shall promptly provide the Department with a copy of such records to ensure accurate record keeping.

701.6 USE OF PCD

The following protocols shall apply to all PCDs that are carried while on-duty or used to conduct department business:

- (a) Members may use a PCD to communicate with other personnel in situations where the use of radio communications is either impracticable or not feasible. PCDs should not be used as a substitute for, as a way to avoid or in lieu of regular radio communications.
- (b) Members are prohibited from taking pictures, audio or video recordings or making copies of any such picture or recording media unless it is directly related to official department business. Disclosure of any such information to any third party through any means, without the express authorization of the Fire Chief or the authorized designee, may result in discipline.
- (c) Using PCDs to harass, threaten, coerce or otherwise engage in inappropriate conduct with any third party is prohibited. Any member having knowledge of such conduct shall promptly notify a supervisor.

701.7 SUPERVISOR RESPONSIBILITIES

The responsibilities of supervisors include, but are not limited to:

- (a) Ensuring that members under their command are provided appropriate training on the use of PCDs consistent with this policy.
- (b) Monitoring, to the extent practicable, PCD use in the workplace and taking prompt corrective action if a member is observed or reported to be improperly using a PCD.
 - 1. An investigation into improper conduct should be promptly initiated when circumstances warrant.

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2. Before conducting any administrative search of a member's personally owned device, supervisors should consult with the Fire Chief or the authorized designee.

701.8 OFFICIAL USE

Members are reminded that PCDs are not secure devices and conversations may be intercepted or overheard. Caution should be exercised while utilizing PCDs to ensure that sensitive information is not inadvertently transmitted. As soon as reasonably possible, members shall conduct sensitive or private communications on a land-based or other department communications network.

701.9 USE WHILE DRIVING

The use of a PCD while driving can adversely affect safety, cause unnecessary distractions and present a negative image to the public. Firefighters operating emergency vehicles should restrict the use of these devices to matters of an urgent nature and should, where practicable, stop the vehicle at an appropriate location to use the PCD (I.C. § 9-21-8-59).

Except in an emergency, members who are operating vehicles that are not equipped with lights and siren shall not use a PCD while driving unless the device is specifically designed and configured to allow hands-free use (I.C. § 9-21-8-59). Hands-free use should be restricted to business-related calls or calls of an urgent nature.

Vehicle and Apparatus Inspections, Testing, Repair and Maintenance

702.1 PURPOSE AND SCOPE

The purpose of this policy is to establish the testing, inspection, repair and maintenance responsibilities of members with regard to department vehicles and apparatus. Vehicles and apparatus shall comply with all regulations specified in the Indiana Motor Vehicle Code and/or the National Fire Protection Association (NFPA) 1911. Inspections also ensure that vehicles and apparatus are properly equipped, maintained and refueled and present a professional appearance.

702.1.1 DEFINITIONS

Definitions related to this policy include:

Apparatus - A vehicle designed to be used under emergency conditions to transport personnel and equipment and to support the suppression of fires and mitigation of other hazardous situations (NFPA 1911).

In-reserve - Any vehicle or apparatus that, while not currently staffed, is ready for service or deployment as needed, regardless of whether it is fully equipped with tools and equipment.

In-service - Any vehicle or apparatus that is either staffed or cross-staffed by members of the Fire Operations Division or that is pre-positioned to be readily available to on-duty Fire Operations personnel for calls for service (e.g., airport rescue, firefighting apparatus).

Staff vehicles - Passenger vehicles modified for emergency response or administrative use.

702.2 POLICY

It is the policy of the Goshen Fire Department that all vehicles and apparatus comply with the applicable federal and state vehicle operating and safety criteria. All vehicles and apparatus should be inspected daily, including in-service and in-reserve apparatus. Vehicles and apparatus that are out of service for testing, maintenance or repair need not be inspected until they are returned to service or released to in-reserve status.

702.3 PROCEDURE

702.3.1 APPARATUS DAILY INSPECTIONS

Operators should be responsible for conducting a daily inspection of all apparatus that has been established by the Department and includes all of the items and provisions identified to ensure safe operational status. An inspection list is detailed in the current version of the Indiana Commercial Driver's License Manual or in the applicable sections of NFPA 1911. The department daily inspection list shall be approved by the Fire Chief.

When an apparatus becomes inoperative or in need of a repair that affects safe operation, the Company Officer shall be immediately notified. Based on the determination of the Company

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Officer, if the apparatus cannot be used in a safe manner, it shall be immediately removed from service.

An apparatus shall be considered unsafe and placed out of service if deficiencies are detected in one or more of the following areas:

- Brake system
- Cab and/or body mounting
- Steering
- Door latches
- Suspension
- Safety belts
- Wheels or tires
- Windshield, windshield wipers or defroster
- Throttle
- Transmission or driveline

Other deficiencies may or may not require an apparatus to be placed out of service. Any safety-related deficiency that does not require the apparatus to be taken out of service shall be repaired as quickly as possible.

702.3.2 STAFF VEHICLE INSPECTIONS

Any vehicle issues discovered during inspection should be promptly addressed. When a vehicle becomes inoperative or in need of a repair that affects the safe operation of the vehicle, it should be immediately removed from service for repair.

702.3.3 MONTHLY INSPECTIONS

Members also are responsible for completing a monthly inspection and equipment inventory for each assigned apparatus and vehicle and documenting it on the appropriate inspection form. When completed, the form should be forwarded to the Assistant Chief in the member's chain of command.

702.3.4 TESTING AND REPAIR

Fire pumps on apparatus shall be tested as specified in NFPA 1911. Aerial devices shall be inspected and service tested by a competent person as specified in NFPA 1911.

All repairs and preventive maintenance to apparatus shall be made by personnel deemed qualified by the registered owner of the apparatus.

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Vehicle and Apparatus Inspections, Testing, Repair and Maintenance

702.4 RECORDS

The Department shall maintain a written record of inspections, testing, repairs and maintenance for each vehicle or apparatus using the appropriate forms for the vehicle type. Completed forms should be forwarded to the Fire Operations Assistant Chief and retained by the Department based on established records retention schedules.

Use of Department Take Home Vehicles

703.1 PURPOSE AND SCOPE

The purpose of this policy is to establish the procedures for the off-duty use of department take-home vehicles. The use of take-home vehicles is an essential component of the department's recall program, which ensures resources are available in the event of an emergency or critical incident. To facilitate faster response to recalls or for other legitimate department needs, members may be allowed to take department vehicles home. These vehicles provide the means to respond directly to an incident without first diverting to a fire station to retrieve a vehicle and/or needed equipment.

703.1.1 DEFINITIONS

Definitions related to this policy include:

Emergency recall - A member's assignment requires immediate response during off-duty hours to other than the member's normal work location to handle an emergency action.

Investigative recall - A member's assignment requires timely response during off-duty hours to other than the member's normal work location to handle a fire investigation.

Take-home vehicle - A vehicle owned by the Department that is authorized for commuting between work and home and/or off-duty use. Department vehicles secured at a location other than the member's assigned work location for the purpose of shortening a member's commute shall also be considered take-home vehicles.

703.2 POLICY

The Department provides vehicles for official business use and may assign take-home vehicles based on its determination of operational efficiency, economic impact to the Department, emergency and investigative recall, and other considerations.

703.3 PROCEDURE

Department members authorized to use take-home vehicles must adhere to the following guidelines:

- (a) Vehicles shall only be used for official business and, when approved, for commuting to allow members to respond to department-related business and recall to duty outside their regular work hours.
- (b) Members authorized to use take-home vehicles are to monitor the radio whenever they are operating the vehicle. They are to make appropriate notification or take appropriate action on any fire-related matter that may come to their attention via the radio or through personal observation.
- (c) Department members are prohibited from driving department vehicles any time their driving ability may be impaired by prescription or non-prescription drugs or alcoholic beverages.

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Use of Department Take Home Vehicles

- (d) Members operating department-owned vehicles shall not permit persons other than department members or persons required to be conveyed in the performance of duty, or as otherwise authorized, to ride as a passenger in their vehicle.
- (e) Department take-home vehicles are to be left at a fire facility during vacations or other periods of leave in excess of seven days unless approved by the Fire Chief or the authorized designee.
- (f) Department members shall not relinquish control of, nor allow any person to operate, department vehicles if that person is not a member of the Department, except in the case of an emergency where the member is unable to drive him/herself.

703.3.1 ASSIGNED VEHICLE AGREEMENT

Members who have been assigned a take-home vehicle may use the vehicle to commute to their workplace and for department-related business. The member must be approved for an assigned vehicle by the Fire Chief and shall sign an agreement that includes the following criteria:

- (a) Except as may be provided by a collective bargaining agreement, time spent during normal commuting is not compensable.
- (b) The Department should provide necessary care and maintenance supplies.
- (c) Off-street parking shall be available at the member's residence.
- (d) Vehicles shall be locked when not attended.
- (e) All department identification, portable radios, and equipment should be secured.

Members are cautioned that under Internal Revenue Service (IRS) rules, personal use of a department-owned vehicle may create an income tax liability to the member. Questions regarding IRS rules should be directed to the member's tax adviser.

The assignment of vehicles is at the discretion of the Fire Chief. Assigned vehicles may be changed at any time. Permission to take home a vehicle may be withdrawn at any time.

703.3.2 VEHICLES SUBJECT TO INSPECTION

All department-owned vehicles are subject to inspection and/or search at any time by a supervisor. No member assigned to or operating such a vehicle shall be entitled to any expectation of privacy with respect to the vehicle or its contents.

703.3.3 ACCESSORIES AND/OR MODIFICATIONS

No modifications, additions, or deletions of any equipment or accessories shall be made to department vehicles without written permission from the designated vehicle manager.

703.3.4 TOLL ROAD USAGE

Members responding to an emergency or incident on toll roads, while on-duty, are exempt from paying the toll (135 I.A.C. 2-5-5). All members passing through a toll facility during a response to an emergency shall draft a memo to the Fire Chief or the authorized designee as soon as practicable explaining the circumstances.

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Use of Department Take Home Vehicles

Commuting or returning to the station after an emergency may not qualify for this exemption. Members operating department-owned vehicles are responsible for the toll charge. All members operating a take-home vehicle off-duty on a toll road shall pay all appropriate toll charges.

Information Technology Use

704.1 PURPOSE AND SCOPE

The purpose of this policy is to provide guidelines for the proper use of department information technology resources, including computers, electronic devices, hardware, software and systems.

704.1.1 DEFINITIONS

Definitions related to this policy include:

Computer system - All computers (on-site and portable), electronic devices, hardware, software and resources owned, leased, rented or licensed by the Goshen Fire Department that are provided for official use by its members. This includes all access to, and use of, Internet Service Providers (ISP) or other service providers provided by or through the Department or department funding.

Hardware - Includes, but is not limited to, computers, computer terminals, network equipment, electronic devices, telephones (including cellular and satellite), pagers, modems or any other tangible computer device generally understood to comprise hardware.

Software - Includes, but is not limited to, all computer programs, systems and applications, including shareware. This does not include files created by the individual user.

Temporary file, permanent file or file - Any electronic document, information or data residing or located, in whole or in part, on the system, including, but not limited to, spreadsheets, calendar entries, appointments, tasks, notes, letters, reports, messages, photographs or videos.

704.2 POLICY

Goshen Fire Department members shall use information technology resources, including computers, software and systems, that are issued or maintained by the Department in a professional manner and in accordance with this policy.

704.3 PRIVACY EXPECTATION

Members forfeit any expectation of privacy with regard to emails, texts or anything published, shared, transmitted or maintained through file-sharing software or any internet site that is accessed, transmitted, received or reviewed on any department technology system.

The Department reserves the right to access, audit and disclose, for whatever reason, any message, including attachments, and any information accessed, transmitted, received or reviewed over any technology that is issued or maintained by the Department, including the department email system, computer network or any information placed into storage on any department system or device. This includes records of all keystrokes or Web-browsing history made at any department computer or over any department network. The fact that access to a database, service or website requires a username or password will not create an expectation of privacy if it is accessed through department computers, electronic devices or networks.

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Information Technology Use

704.4 RESTRICTED USE

Members shall not access computers, devices, software or systems for which they have not received prior authorization or the required training. Members shall immediately report unauthorized access or use of computers, devices, software or systems by another member to their supervisor or Fire Chief.

Members shall not use another person's access passwords, logon information and other individual security data, protocols and procedures unless directed to do so by a supervisor.

704.4.1 SOFTWARE

Members shall not copy or duplicate any copyrighted or licensed software except for a single copy for backup purposes, in accordance with the software company's copyright and license agreement.

To reduce the risk of a computer virus or malicious software, members shall not install any unlicensed or unauthorized software on any department computer. Members shall not install personal copies of any software on any department computer.

No member shall knowingly make, acquire or use unauthorized copies of computer software that is not licensed to the Department while on department premises, computer systems or electronic devices. Such unauthorized use of software exposes the Department and involved members to severe civil and criminal penalties.

Introduction of software by members should only occur as a part of the automated maintenance or update process of department- or City-approved or installed programs by the original manufacturer, producer or developer of the software. Any other introduction of software requires prior authorization from IT staff.

704.4.2 HARDWARE

Access to technology resources provided by or through the Department shall be strictly limited to department-related activities. Data stored on or available through department computer systems shall only be accessed by authorized members who are engaged in an approved department-related project or program or who otherwise have a legitimate department-related purpose to access such data. Any exceptions to this policy must be approved by a supervisor.

704.4.3 INTERNET USE

Internet sites containing information that is not appropriate or applicable to department use and that shall not be intentionally accessed include, but are not limited to, adult forums, pornography, gambling, chat rooms, and similar or related internet sites. Certain exceptions may be permitted with the express approval of a supervisor as a function of a member's assignment.

Downloaded information from the internet shall be limited to messages, mail and data files.

704.4.4 OFF-DUTY USE

Members shall only use technological resources related to their job while on-duty or in conjunction with specific on-call assignments unless specifically authorized by a supervisor. This includes the

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use of telephones, cell phones, texting, email or any other off-the-clock work-related activities. This also applies to personally owned devices that are used to access department resources.

Refer to the Personal Communication Devices Policy for guidelines regarding off-duty use of personally owned technology.

704.5 PROTECTION OF SYSTEMS AND FILES

All members have a duty to protect the computer system and related systems and devices from physical and environmental damage and are responsible for the correct use, operation, care and maintenance of the computer system.

Members shall ensure department computers and access terminals are not viewable by persons who are not authorized users. Computers and terminals should be secured, users logged off and password protections enabled whenever the user is not present. Access passwords, logon information and other individual security data, protocols and procedures are confidential information and are not to be shared. Password length, format, structure and content shall meet the prescribed standards required by the computer system or as directed by a supervisor and shall be changed at intervals as directed by IT staff or a supervisor.

It is prohibited for a member to allow an unauthorized user to access the computer system at any time or for any reason. Members shall promptly report any unauthorized access to the computer system or suspected intrusion from outside sources (including the internet) to a supervisor.

704.6 INSPECTION AND REVIEW

A supervisor or the authorized designee has the express authority to inspect or review the computer system, all temporary or permanent files, related electronic systems or devices, and any contents thereof, whether such inspection or review is in the ordinary course of his/her supervisory duties or based on cause.

Reasons for inspection or review may include, but are not limited to, computer system malfunctions, problems or general computer system failure, a lawsuit against the Department involving one of its members or a member's duties, an alleged or suspected violation of any department policy, a request for disclosure of data, or a need to perform or provide a service.

The IT staff may extract, download or otherwise obtain any and all temporary or permanent files residing or located in or on the department computer system when requested by a supervisor or during the course of regular duties that require such information.

Mobile Data Terminal Use

705.1 PURPOSE AND SCOPE

The purpose of this policy is to establish the guidelines for use of the Mobile Data Terminal (MDT) in the apparatus to access incident and resource information and log unit status. Members using the MDT shall comply with appropriate federal and state rules and regulations.

705.2 POLICY

The MDT shall be used for official department business only. Messages that are of a sexual, racist or offensive nature or are otherwise critical of any member of the Department are strictly forbidden. Messages may be reviewed by supervisors at any time without prior notification. Members generating or transmitting messages not in compliance with this policy are subject to discipline. All calls dispatched to fire companies should be communicated by voice and MDT unless otherwise authorized by the Battalion Chief.

705.2.1 USE WHILE DRIVING

Use of the MDT by the apparatus operator should be limited to times when the apparatus is stopped. Sending or reading MDT messages while an apparatus is in motion is a potentially dangerous practice. Reading messages while in motion should be done by the Company Officer or other crew member who is not driving and has access to the MDT.

705.2.2 DOCUMENTATION OF ACTIVITY

MDTs and voice transmissions are used to record the member's daily activity. To ensure the most accurate recording of these activities, the following are required:

- (a) All contacts or activity shall be documented at the time of the contact.
- (b) Whenever the activity or contact is initiated by voice, it shall be entered into the computer-aided dispatch system by a dispatcher.
- (c) Whenever the activity or contact is not initiated by voice, a member of the fire company who is not operating the apparatus shall record it on the MDT.

705.2.3 STATUS CHANGES

All changes in status (e.g., arrival at scene, meal periods, in service) will be transmitted either verbally over the radio or through the MDT system. Members responding to multi-company emergency incidents shall advise changes in status verbally over the radio to assist other companies responding to the same incident. Other changes in status may be entered by depressing the appropriate keys on the MDT. Under normal operating conditions, a status change shall not be sent to a dispatcher via a message format.

705.3 MDT CONSIDERATIONS

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Mobile Data Terminal Use

705.3.1 NON-FUNCTIONING MDT

If possible, members will not use apparatus with malfunctioning MDTs. If members must operate an apparatus in which the MDT is not working, members shall notify the Dispatch Center. It shall be the responsibility of the Dispatch Center to record all information that will then be transmitted verbally over the fire radio.

705.3.2 EXPLOSIVE DEVICE RESPONSES

When assisting on a report of a possible explosive device, members will turn off the MDT. Operating an MDT may cause some devices to detonate.

Knox-Box® Access

706.1 PURPOSE AND SCOPE

The purpose of this policy is to provide information about the Knox-Box® Rapid Entry System and the roles and responsibilities of department members with regard to Knox-key security, storage, access and accountability. This policy shall apply to all buildings or sites within the Goshen Fire Department jurisdiction where it has been determined that a Knox-keyed device is needed or has been provided for accessibility for emergency responders.

706.1.1 DEFINITIONS

Definitions related to this policy include:

Computer-Aided Dispatch (CAD) premise information file - A file entered in a CAD system to automatically notify responding units of certain information, including the presence of a Knox-Box, about a facility to which they have been dispatched.

Key tag - Attached to each key in a Knox-Box to identify its function.

Knox-Box - A locked box used for securely storing the keys to a gate, building or rooms within a building.

Knox cabinet - A locked data cabinet used for storing information pertinent to the operation of a building, such as hazardous materials (HAZMAT) data and plant shut-down procedures. Keys to the facility can also be located within the cabinet.

Knox Company - The manufacturer/vendor of Knox-Box, cabinets, key switches, padlocks and related accessories. This is the only company whose products can be accessed by the Goshen Fire Department.

Knox master key - A key carried on all fire apparatus that enables department members to access any Knox-keyed device within the jurisdiction.

706.2 POLICY

It is the policy of the Goshen Fire Department to be registered with the Knox Company to participate in its rapid entry system, providing safe and secure nondestructive emergency access to commercial and residential properties. Participation minimizes potential budget impacts caused by forcible entry during an emergency and allows a building to be re-secured quickly and easily by members.

The Fire Chief or the authorized designee shall appoint a Knox program coordinator, who shall be responsible for ensuring that all aspects of the program are administered in accordance with state fire code, local ordinance and Knox Company requirements (I.C. § 36-8-17-6; 675 I.A.C. 22-2.5-6).

Knox-Box® Access

706.3 KNOX KEY ACCOUNTABILITY

No individual member shall be issued a Knox master key. Appropriate fire apparatus shall be equipped with locking units that are accessed by a pin code. Once the Knox master key is released, it should be used to access the Knox-keyed device at the location of the emergency and be immediately returned to the secured unit.

The Fire Chief is ultimately accountable for Knox master keys issued to the Department. Any missing master key shall be immediately reported verbally to a supervisor and followed up with a written explanation to the Fire Chief or the authorized designee by the end of the applicable/assigned shift.

Maintenance and security of the Knox master keys is essential to the credibility of the program. Any loss of a master key shall be thoroughly investigated and appropriate action initiated. If the key cannot be recovered, all Knox master keys in the jurisdiction may have to be replaced at department expense.

706.4 SITE INSTALLATION AND TESTING

It is a property owner's responsibility to order Knox-keyed devices and ensure that they are installed securely in a manner and location approved by the Department, in accordance with local building codes and ordinances. The reflective alert decal included with each Knox-Box should be mounted on the door or door frame adjacent to the Knox-Box. It is intended to alert fire companies to the presence of a Knox-Box.

Knox-Boxes should be installed near the main entrance to the building at a height not to exceed 6 feet. This height has proven ideal as it enables members to access the Knox-Box quickly without deploying a ladder, yet is high enough to discourage tampering.

Knox-key switches should be installed by a certified electrician familiar with these devices.

706.5 KEYS IN KNOX-BOXES

Every access key placed in a Knox-Box shall be identified with a sturdy key tag. Each set of keys shall be grouped together on a key ring. Tags and key rings may be purchased from the Knox Company at the time the Knox-Box is ordered. The keys being installed will be at the discretion of the property owner but should be selected based on the access needs of emergency responders. Keys typically installed in a Knox-Box include:

- Main entrance
- Grand master
- Elevator control
- Mechanical room
- Fire alarm panel

Knox-Box® Access

- Electrical room
- Roof access
- Other secured areas deemed appropriate by the owner and/or the Department

706.6 LOCK-UP OF KEYS IN KNOX-BOXES

Knox-Boxes are shipped to the property owner in the open position. After the box has been installed, the property owner must contact the Goshen Fire Department to request a lock-up of the box. Fire prevention staff will assist the property owner in arranging for a lock-up. All keys should be tagged and ready for placement in the Knox-Box upon the arrival of the prevention staff.

Members receiving requests for lock-up should refer the owner to the appropriate prevention staff member or get the owner's contact information. All requests shall be forwarded to the appropriate prevention staff member.

706.7 TESTING KEY SWITCHES

After a key switch has been installed, the property owner must contact the Department. The first-in engine company will test the key switch at its earliest convenience to ensure that it works properly. The property owner does not need to be present for the test. If the key switch fails to operate, the property owner will be contacted by the engine company to have the necessary repairs made.

Once it has been determined that the Knox-Box operates properly, the Knox-Box coordinator and the Dispatch Center supervisor shall be notified so that the CAD premise information file can be updated to include the presence of a Knox-Box.

706.8 NUMBER OF KEY SETS REQUIRED

More than one set of keys is often required to be placed in the Knox-Box, especially in larger buildings. The extra sets of keys are needed for additional fire companies or second alarms arriving later at the same incident. The following guidelines have been established for the number of key sets required:

- Security gate only, or one- to two-story building: one set of keys
- Three to four stories: two sets of keys
- Five to eight stories: three sets of keys
- Nine stories and above: four sets of keys

706.9 ANNUAL KNOX-BOX TESTING

The Fire Chief or the authorized designee shall ensure that an annual check is performed on each Knox-Box in the jurisdiction by fire prevention staff or an engine company. This should consist of checking the operation of the box and the keys.

Communications Operations

707.1 PURPOSE AND SCOPE

The purpose of this policy is to establish standards for two-way radio communications during routine, local emergency, regional emergency, and mutual aid events. The basic function of the communications system is to satisfy the immediate information needs of the Department in the course of its activities. Standards of performance are necessary if the system is to remain functional during emergencies.

707.1.1 FEDERAL COMMUNICATIONS COMMISSION COMPLIANCE

All Goshen Fire Department radio operations shall be conducted in accordance with the Federal Communications Commission (FCC) procedures and guidelines.

707.2 POLICY

The Goshen Fire Department will provide access to a two-way radio communication system to facilitate a more efficient response to emergency situations. The communication system is intended for official job-related communications between fire apparatus and the Dispatch Center. Fire apparatus and members shall be equipped with the appropriate types of two-way radios, personal communication devices and/or satellite paging system for the jurisdiction, type of work anticipated, and for local and regional interagency/multi-agency incidents.

707.3 COMMUNICATIONS LOG

It shall be the responsibility of the dispatchers in the Dispatch Center to record all relevant information on an incident. Dispatchers shall attempt to elicit as much information as possible to enhance the safety of the personnel who are responding and assist in anticipating conditions that may be encountered at the scene. Desirable information includes, but is not limited to, the following:

- (a) Location of incident reported
- (b) Type of incident reported
- (c) Date and time the report was received
- (d) Name and address of the reporting party, if possible
- (e) Incident number
- (f) Time of dispatch
- (g) Apparatus dispatched to the incident, including member identification numbers
- (h) Time of apparatus arrival
- (i) Requests from members during the incident
- (j) Time the apparatus returned to service

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- (k) Disposition or status of the reported incident
- (l) The time of any Incident Commander (IC) requested or automatic timed Personnel Accountability Report (PAR) or building collapse clocks

707.4 RADIO COMMUNICATIONS

Operations are more efficient and member safety is enhanced when dispatchers, supervisors, and members know the status of other companies, divisions, or groups, including their locations and the nature of the tasks or objectives to which they are assigned. Most critical incident communication should occur verbally, over the radio, for this reason.

707.4.1 APPARATUS IDENTIFICATION

Apparatus radio identification systems shall be based on the type of apparatus and the station responsibility/jurisdiction. Members should use the entire call sign when initiating communication with the Dispatch Center. The use of a call sign allows for a brief pause so that the dispatcher can acknowledge the appropriate company. Members initiating communication with other agencies shall use their entire call sign. This requirement does not apply to continuing conversation between the mobile unit and the Dispatch Center once the mobile unit has been properly identified.

707.4.2 RADIO TESTING

Radios that are inoperable or malfunctioning shall be placed out-of-service, an appropriate repair tag completed, and the radio or apparatus placed in the area specified by the maintenance section or contractor.

707.5 NOTIFICATION OF ADVANCED STRUCTURAL COMPONENTS

Information provided by the local building commissioner regarding advanced structural components used in Class 1 and 2 structures as required by I.C. § 22-11-21-10, shall be maintained in the Dispatch Center. When dispatching Goshen Fire Department units to the site of the qualifying property, the Dispatch Center should inform the responding units of the type and location of advanced structural components used in the floor, roof, or both (I.C. § 22-11-21-11).

Photography and Electronic Imaging

708.1 PURPOSE AND SCOPE

The purpose of this policy is to authorize department members to utilize photography and electronic imaging to document non-incidents and incidents while also protecting the privacy of citizens and ensuring department compliance with the mandates of the Health Insurance Portability and Accountability Act (HIPAA). Records management and HIPAA restrictions are covered in detail under separate sections in this Policy Manual.

This policy establishes legal ownership of all photographs and electronic images collected by department members; establishes the parameters for the types of incidents, subjects and activities that may be photographed or electronically imaged; and establishes restrictions on the use of such photographs and electronic images.

708.2 POLICY

It is the policy of the Goshen Fire Department to authorize members to utilize photography and electronic imaging to document incidents and department activities that are subject to compliance with specific regulations, conditions, restrictions and guidelines.

The use of photography or electronic imaging of medical patients, injured victims or other people who are medically evaluated or treated by department members must also comply with the requirements of HIPAA.

The Goshen Fire Department shall respect the privacy rights established in the state and federal constitutions.

708.3 OWNERSHIP AND COMMERCIAL USE OF PHOTOGRAPHS AND ELECTRONIC IMAGES

All photographs and electronic images taken by department members while on-duty or acting in an official capacity are the sole property of the Department and may not be sold, transferred for commercial use, bartered or otherwise distributed for profit by any member of the Department without the express prior approval of the Fire Chief (17 USC § 201).

708.4 AUTHORIZED USE OF PHOTOGRAPHY AND ELECTRONIC IMAGING

708.4.1 NON-INCIDENT EVENTS

Photography and electronic imaging may be utilized by department members for non-incident events, including:

- (a) Documentation of department training events, exercises, lectures, classes or activities, and all fire academy-related activities.

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- (b) Documentation of internal department events and activities, such as promotional ceremonies, member recognition or award presentations, meetings, seminars, workshops and other activities involving department members.
- (c) Documentation of public events, such as safety seminars, fire station open house events, Inspection Division education events and activities, school safety presentations and club or service organization events.
- (d) Documentation of all department vehicles, apparatus, tools and equipment, facilities and other department-owned property.
- (e) Creation and maintenance of a photo/image bank depicting all department members.
- (f) Documentation of all buildings, structures, facilities, infrastructure components, landmarks and recreational areas within the department's jurisdiction for later use in disaster mitigation, recovery and cost-recovery efforts.
- (g) Documentation of any condition, activity or event related to the department's code enforcement responsibilities.
- (h) Documentation of inspections, code compliance activities or any other activity of Inspection Division.
- (i) Unless prohibited elsewhere in this policy, documentation of any department activity for future use in training.
- (j) For any other purpose authorized by the Fire Chief, Battalion Chief or any Assistant Chief.

708.4.2 INCIDENT-RELATED EVENTS

Photography and electronic imaging may be utilized by department members at incident scenes, including:

- (a) Documentation of the conditions on arrival and during suppression activities at any fire incident.
- (b) Documentation of fire, smoke, water, structural collapse or any other damage or conditions resulting from any fire or fire-related event.
- (c) Documentation of people at the scene of a fire or a fire-related incident for the purpose of future investigation.
- (d) Documentation of anything of evidentiary value found at a fire or incident scene where any type of investigation may be initiated.
- (e) Documentation of the location, position, trauma, injuries or any other factor of investigative interest related to deceased victims at a fire or fire-related incident or other incidents.
- (f) Documentation of the condition of vehicles, apparatus, bicycles or other items involved in collisions, accidents, entrapments or other rescue or medical events.
- (g) Documentation of the extrication of trapped individuals in any rescue situation.

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- (h) Documentation of the cause, location, extent, severity and nature of traumatic injuries of patients at the scene. These images may be transferred to the receiving physician, nurse or other authorized representative who assumes medical care for the patient.
- (i) Documentation of all aspects of any incident involving hazardous materials.
- (j) Documentation of severe weather events, including any damage, injuries or fatalities caused by such events.
- (k) Documentation of any other event, situation or activity as deemed appropriate and necessary by the Incident Commander of any event.

708.5 PROHIBITED USE OF PHOTOGRAPHY OR ELECTRONIC IMAGING

Department members are prohibited from using photography or electronic imaging except as permitted in this policy.

Prohibited use of photography or electronic imaging shall include, but is not limited to:

- (a) Photographs and/or electronic images may not be taken, transmitted or used in violation of any HIPAA regulation.
- (b) Photographs and/or electronic images may not be taken, transmitted or used for personal purposes on any dispatched call for service.
- (c) Unless requested by the receiving hospital or controlling medical authority or deemed necessary for the future treatment of the patient, no photographs or electronic images should be taken inside a private residence during a non-traumatic medical aid incident.
- (d) Unless requested by the receiving hospital or controlling medical authority or deemed necessary for the treatment of the patient, no photographs or electronic images should be taken of a patient under 18 years of age during a medical aid response.
- (e) Unless requested by the receiving hospital or controlling medical authority or deemed necessary for the future treatment of the patient, no photographs or electronic images depicting patient genitalia or the exposed breasts of female patients should be taken by department members.
- (f) Unless requested by the receiving hospital or controlling medical authority or deemed necessary for the future treatment of the patient, no photograph or electronic image should be taken of a patient being treated by department members if the person expresses or indicates that he/she does not wish to be photographed. In the event that the need arises to take a photograph or electronic image of a medical patient against the patient's wishes, the medical need for taking the image will be explained to the patient with a witness present. Details regarding the need for the photograph or electronic image, the explanation provided to the patient and the identity of the witness present shall be included in a patient care report and/or incident report for the response.

Non-Official Use of Department Property

709.1 PURPOSE AND SCOPE

The purpose of this policy is to provide guidance on the non-official use of department property. Department property includes, but is not limited to, all portable pumps, chain saws, rescue saws, generators, fire hoses, hose adapters, suction hoses, ladders, rescue equipment, small tools and any power-driven tools.

709.2 POLICY

The personal use of department property is not authorized. No equipment shall be loaned or used by a member for any purpose other than official department business without the express prior approval of Administration.

Requests from water companies or other agencies for hose adapters or other equipment should be forwarded to the appropriate Battalion Chief to consult with Administration for consideration.

Chapter 8 - Records Management

Records Management

800.1 PURPOSE AND SCOPE

This policy provides guidelines for the management of all department documents, including those in fire stations, to ensure that department records are maintained and available as needed. This policy also provides guidance on the retention, disposition and security of records.

800.2 POLICY

It is the policy of the Goshen Fire Department to promote the efficient and cost-effective conduct of department business by reducing the number of records in active file areas, eliminating unnecessary retention of duplicate or obsolete documents and providing for timely transfer of inactive files in compliance with legal requirements.

800.3 CUSTODIAN OF RECORDS

The Fire Chief shall appoint a Custodian of Records, who will oversee the records management program, including the records retention schedule. The Custodian of Records or the authorized designee should:

- (a) Remain familiar with the Indiana Access to Public Records Act (I.C. § 5-14-3-1 et seq.).
- (b) Identify what records the Department has, where the records are kept, the volume, and how the records are used.
- (c) Maintain and update the department's records retention schedule, including:
 1. Identifying the minimum length of time the Department must keep records in a series.
 2. Identifying the department section or division responsible for the original record.
 3. Identifying and maintaining records with statutory or regulatory retention requirements, including 836 I.A.C. 1-1-5.
- (d) Coordinate the placement of inactive records in storage, including:
 1. Maintaining a storage inventory.
 2. Providing an annual reminder to Assistant Chiefs and section managers to review files to determine if any records should be transferred to storage.
- (e) Manage the destruction of department records, including:
 1. Annually reviewing the records retention schedule and storage inventory list to determine which records are eligible for destruction.
 2. Providing a list to Assistant Chiefs and section managers of records eligible to be destroyed.
 3. Obtaining any required approvals for the destruction of eligible records.
 4. Maintaining a list of records that have been destroyed.

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- (f) Ensure that confidential and other sensitive records are stored or maintained to protect the sensitive nature of the records.
- (g) Process subpoenas and requests for records as provided in the Subpoenas and Court Appearances, the Release of Records and the Patient Medical Record Security and Privacy policies.
- (h) Manage a document imaging or other process for bulky or rarely accessed records with long retention periods.
- (i) Establish rules regarding the inspection and copying of department records as reasonably necessary for the protection of such records, including:
 - 1. Identifying records or portions of records that are confidential under state or federal law and not open for inspection or copying.
 - 2. Maintaining a schedule of fees for public records as allowed by law (I.C. § 5-14-3-8).
- (j) Ensuring the protection of public records from loss, alteration, mutilation, or unauthorized access (I.C. § 5-14-3-7).

800.4 MEMBERS' RESPONSIBILITY

All members are expected to handle department records in a responsible manner and as provided in this policy.

Members are responsible for ensuring that records in their control are maintained as provided in the records retention schedule.

800.5 COMPANY OFFICERS' RESPONSIBILITY

Company Officers at fire stations are responsible for the management of records at the fire station level. The Company Officers should ensure that all records at the fire stations are retained in accordance with this policy.

800.6 TRAINING

The Custodian of Records should coordinate with the Assistant Chief of Training to provide training regarding the records management program to the appropriate department members.

Release of Records

801.1 PURPOSE AND SCOPE

This policy establishes guidelines for the public to inspect and obtain copies of public records.

Inspection and release of records with protected health information is covered in the Patient Medical Record Security and Privacy Policy.

801.2 POLICY

The Goshen Fire Department is committed to providing public access to records consistent with the Indiana Access to Public Records Act (I.C. § 5-14-3-1).

801.3 PROCESSING REQUESTS FOR PUBLIC RECORDS

Any member who receives a request for records shall route the request to the Custodian of Records or the authorized designee.

801.3.1 REQUESTS FOR RECORDS

The processing of requests for records is subject to the following:

- (a) All requests for public records shall be in writing or on a form supplied by the Department and shall identify with reasonable particularity the record being requested (I.C. § 5-14-3-3).
- (b) If the requester is physically present in the Department at the time of the request to inspect or obtain a copy of a record, the Custodian of Records or the authorized designee shall respond to the request within 24 hours.
- (c) If a request is received by mail or facsimile, a written response shall be provided to the requester within seven days of receipt.
- (d) The Department is not required to create records that do not exist.
- (e) Within a reasonable time after the request is received by the Department, the Custodian of Records or the authorized designee shall make records or copies available to the requester as provided by I.C. § 5-14-3-3.
- (f) Copies of electronic data may be provided in the medium requested if it is compatible with the department's system (I.C. § 5-14-3-3).
- (g) When a record contains material with release restrictions and material that is not subject to release restrictions, the restricted material shall be redacted and the unrestricted material released (I.C. § 5-14-3-6).
 1. A copy of the redacted release should be maintained as evidence of what was actually released and should document the reasons for the redactions.

801.3.2 DENIALS

A denial of a written request for a public record shall (I.C. § 5-14-3-9):

- (a) Be denied in writing.

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1. Within 24 hours of receipt of a request made in person.
 2. Within seven days of a receipt of a request made by mail or facsimile.
- (b) Include a statement of the specific exemption or exemptions authorizing the withholding of all or part of the record.
- (c) Include the name and the title or position of the person responsible for the denial.

801.4 RELEASE RESTRICTIONS

Examples of records with release restrictions include (I.C. § 5-14-3-4):

- (a) Patient Care Reports (PCRs), except for certain information as provided in I.C. § 16-31-2-11(d) (45 CFR 164.502) (see the Patient Medical Record Security and Privacy Policy).
- (b) Personnel files, except for a member's compensation, job title, business address and telephone number, job description, education and training background, previous work experience or dates of first and last employment of present or former officers or members of the Department.
- (c) Social Security numbers.
- (d) Member's home address, telephone number and emergency contact information.
- (e) Work product of an attorney representing the Department.
- (f) Arson investigations.
- (g) Test questions, scoring keys and other examination data used to administer an examination for employment.
- (h) Interagency or intra-agency advisory or deliberative material.
- (i) Computer programs, computer codes, computer filing systems and other software owned by the Department or entrusted to the Department and portions of electronic maps entrusted to the Department by a utility.
- (j) Records where disclosure is exempt or prohibited pursuant to provisions of federal or state law, including, but not limited to, provisions of the Rules of Evidence relating to privilege.
- (k) Records that relate to archeological site information (I.C. § 14-21-1-32; I.C. § 5-14-3-6.5).
- (l) Any other record made confidential by Indiana law, federal law or rule adopted by a public agency under specific authority to classify public records as confidential granted to the public agency by statute.

801.5 RELEASED RECORDS TO BE MARKED

Each page of any record released pursuant to this policy should be stamped in a colored ink or otherwise electronically marked to indicate the department name and to whom the record was released.

Subpoenas and Court Appearances

802.1 PURPOSE AND SCOPE

The purpose of this policy is to establish procedures for receiving, processing and responding to subpoenas to appear or to produce records or evidence. It will allow the Department to cover any related work absences and keep the Department informed about relevant legal matters.

802.2 POLICY

Department members will respond appropriately to all subpoenas and any other court-ordered appearances.

802.3 RECEIPT OF SUBPOENAS

Only department members authorized to receive a subpoena on behalf of the Department or any of its members may do so.

Subpoenas for records should be directed to the Custodian of Records or the authorized designee for processing.

802.3.1 SUBPOENAS OF RECORDS

The Custodian of Records and any authorized designees should receive training in proper intake and processing of subpoenas. Members not designated by the Custodian of Records and properly trained are not authorized to accept subpoenas for department records.

Subpoenas for records shall be date-stamped and logged.

The Custodian of Records will consult with the department privacy officer regarding any request for medical records. The Custodian of Records or the authorized designee will only produce the requested records as provided in this policy and the Patient Medical Record Security and Privacy Policy.

If the Custodian of Records determines that a subpoena involves a request for a confidential record or relates to pending litigation against the Department or City, the request should be promptly brought to the attention of the Fire Chief and legal counsel for the Department.

The Department may be entitled to recoup reasonable costs incurred in production of business records in response to a subpoena. The Custodian of Records should provide a statement reflecting the assessment of these reasonable costs and require payment at the time subpoenaed records are delivered.

802.3.2 CIVIL SUBPOENAS INCLUDING DEPOSITIONS OR NOTICES TO APPEAR

Upon receipt of a civil subpoena, the Custodian of Records or other person authorized to receive a subpoena shall date-stamp and log the subpoena.

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The Custodian of Records or other person authorized to receive a subpoena shall ensure timely delivery of the subpoena to the identified member, noting on the log the date and time it was accepted. The receiving member should acknowledge receipt by signing and dating the log.

No subpoena for a member of this department as a witness in a civil action should be accepted unless it is accompanied by the required fee for each day the member's appearance is required pursuant to the subpoena.

Members shall notify their Battalion Chief of receipt of a subpoena. Members should contact the attorney issuing the subpoena to confirm the date and time of appearance or to confirm an on-call status. The member shall comply with all instructions on the subpoena and monitor the status of all required appearances to ensure compliance with judicial process. In the event a member will be unavailable to respond to a subpoena, the member shall promptly notify the attorney issuing the subpoena and the member's Battalion Chief.

Members who are deposed should request a copy of the transcript.

802.3.3 ON-CALL SUBPOENAS

Upon receipt of a subpoena and after contacting the issuing attorney, a member may make arrangements with the issuing attorney to be placed in an on-call status.

The subpoenaed member shall promptly notify his/her supervisor of the subpoena and any on-call status and make arrangements regarding any potential scheduling conflicts, potential overtime compensation or other follow-up required to coordinate on-call appearance status.

802.3.4 CRIMINAL SUBPOENAS

Upon receipt of a criminal subpoena related to department business, the member shall promptly notify the Battalion Chief of his/her appearance.

The Battalion Chief shall contact the Fire Chief or designee who will contact legal counsel if he/she has any questions.

802.3.5 CIVIL SUBPOENAS UNRELATED TO OFFICIAL DEPARTMENT BUSINESS

Members properly served with valid subpoenas for civil matters unrelated to their department duties shall comply with the requirements of the subpoena. Members are not entitled to compensation from the Department for any such appearance or deposition and arrangements for time off should be coordinated with their supervisor.

Employees subpoenaed to testify about non-work-related matters shall be permitted to take time off to testify but are not entitled to receive wages. Employees may use vacation, personal leave or compensatory time off for the time they will be away from work.

802.4 RESPONSIBILITIES

802.4.1 MEMBERS

Members subpoenaed to appear for any department-related reason or who are subpoenaed to produce records or evidence shall:

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- (a) Document the date, time and manner of receipt.
- (b) Promptly contact the Custodian of Records and provide the Custodian with a copy of the subpoena.
- (c) Make arrangements through the Custodian of Records to obtain any related reports or information.
- (d) Notify their supervisor of the subpoena.

Employees who are subpoenaed to testify about department-related matters shall receive their normal wages. Any witness fees provided to an on-duty employee shall be promptly transmitted to the Department. Members shall coordinate any scheduled appearances with their Company Officer to ensure the efficient use of staffing to minimize the payment of overtime.

Members appearing in court or appearing for court-related functions such as depositions shall appear in uniform or business attire.

Any questions regarding this policy or its requirements shall be promptly directed to a supervisor or department legal counsel.

802.4.2 SUPERVISORS

Supervisors should monitor the schedules of members who have been served subpoenas requiring their appearance to ensure appropriate shift coverage and compensation for the subpoenaed member.

Supervisors shall not intentionally adjust a member's duty schedule for the purpose of creating overtime.

802.5 TESTIFYING AGAINST THE INTEREST OF THE CITY

Any member who has been subpoenaed to testify, has agreed to testify or who anticipates testifying or providing information on behalf of, or at the request of, any party other than the state; any city, county or any of their officers; or agents or employees in which any of those entities or persons are parties to the litigation, will promptly notify his/her supervisor. The supervisor shall notify the Fire Chief, prosecuting attorney in a criminal case and the department's legal counsel, as may be indicated by the case.

This requirement includes:

- (a) Providing testimony or information for the defense in any criminal trial or proceeding.
- (b) Providing testimony or information for the plaintiff in a civil proceeding against any city, county or its officers, agents or employees.
- (c) Providing testimony or information on behalf of, or at the request of, any party other than any City official in any administrative proceeding, including, but not limited to, personnel and/or disciplinary matters.
- (d) No member will be retaliated against for testifying in any matter.

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802.6 RECEIPT AND PROCESSING OF A SUMMONS

Upon receipt of a summons and complaint in a matter related to department business, the member shall document the date, time and manner of receipt and promptly notify his/her supervisor. The Supervisor will contact the Fire Chief or designee who will contact legal counsel for the Department.

Patient Medical Record Security and Privacy

803.1 PURPOSE AND SCOPE

The purpose of this policy is to establish appropriate administrative, technical and physical safeguards for patient medical records and to provide reasonable safeguards against prohibited uses and disclosures of protected health information (PHI) in accordance with federal and state law, to include the following:

- Health Insurance Portability and Accountability Act (HIPAA) (42 USC § 201 et seq.)
- Indiana Access to Public Records Act (I.C. § 5-14-3-4(a)(9))

803.1.1 DEFINITIONS

Definitions related to this policy include:

Health information - Any information, whether oral or recorded in any form or medium, that is created or received by the Department and relates to a person's past, present or future physical or mental health or condition, or past, present or future payment for the provision of health care to a person (45 CFR 160.103).

Individually identifiable health information - Health information, including demographic information, created or received by the Department that relates to an individual's past, present or future physical or mental health or condition, the provision of health care to the individual, or the past, present or future payment for the provision of health care to an individual, that can either identify the individual or provide a reasonable basis to believe the information can be used to identify the individual (45 CFR 160.103).

Limited data set - PHI that excludes the following direct identifiers of an individual or of relatives, employers or household members of the individual (45 CFR 164.514(e)):

- Names
- Postal address information, other than town or city, state and zip code
- Telephone or fax numbers
- Email addresses
- Social Security numbers
- Medical record numbers
- Health plan beneficiary numbers
- Account numbers
- Certificate or license numbers
- Vehicle identifiers and serial numbers, including license plate numbers
- Device identifiers and serial numbers

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- Web Universal Resource Locators (URLs)
- Internet Protocol (IP) address numbers
- Biometric identifiers, including finger and voice prints
- Full-face photographic images and/or any comparable images

Patient medical records - Department records or data containing any information identifying a patient.

Protected Health Information (PHI) - Individually identifiable health information that is created or received by the Department. Information is protected whether it is in writing, in an electronic form or communicated orally (45 CFR 160.103).

Protected Personal Information (PPI) - Information that includes, but is not limited to, PHI, pictures or other forms of voice or image recording, patient address, telephone numbers, Social Security number, date of birth, age or any other information that could be reasonably used to uniquely identify the patient or that could result in identity theft if released for unauthorized purposes or to unauthorized personnel.

803.2 POLICY

It is the policy of the Department to reasonably safeguard PHI and comply with HIPAA and the implementing regulations through the use of policy and procedures, system access security and passwords and limited physical access to hard copy files (45 CFR 164.530(c)).

803.3 RESPONSIBILITIES

Members shall protect the security, confidentiality and privacy of all patient medical records in their custody at all times.

Possessing, releasing or distributing PPI, including for unauthorized purposes, is prohibited and may violate HIPAA and/or other applicable laws. Members who have not received department training on the proper handling of these records shall not access patient medical records.

Members with occupational access to patient medical records shall be trained in the proper handling of PHI in accordance with the Health Insurance Portability and Accountability Act (HIPAA) Training Policy and shall reasonably ensure that no unauthorized person shall have access to PHI without the valid authorization of the patient, except as provided by law (45 CFR 164.530(b); 45 CFR 164.512).

803.4 PRIVACY OFFICER

The Fire Chief shall designate a privacy officer who is responsible for all matters relating to the privacy of patient medical information, including PHI. The privacy officer shall (45 CFR 164.530):

- (a) Identify who may have access to PPI and PHI.
- (b) Resolve complaints under HIPAA.

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- (c) Mitigate, to the extent practicable, any harmful effects known to the Department regarding any use or disclosure of PHI in violation of this policy or the HIPAA regulations.
- (d) Ensure members are trained in the proper handling of PHI in accordance with the Health Insurance Portability and Accountability Act (HIPAA) Training Policy.
- (e) Ensure technical and physical safeguards are implemented to maintain security and confidentiality of PHI and to allow access to PHI only to those persons or software programs that have been granted access rights.

803.5 PROCEDURE

Records containing PHI or PPI, including Patient Care Reports (PCRs), shall be kept out of view unless the report is being completed during an incident, during input of information into the National Fire Incident Reporting System (NFIRS) or during processing or review at Goshen Fire Department facilities by authorized personnel (45 CFR 164.530(c)).

803.6 SECURITY

All patient records containing PHI or PPI shall be kept secure at all times whether the record is in written, verbal, electronic or any other visual or audible format (45 CFR 164.306(a)).

Documents provided by a patient or caregiver will receive the same level of confidentiality and security as department records during the time department personnel retain possession of the documents.

No patient record, including documents and electronic images containing PHI, shall be visible to the public.

803.6.1 ELECTRONIC PHI SECURITY

All computer workstations and servers within the Department shall require appropriate security measures, such as user identification and login passwords, to access electronic documents, including electronic PHI (45 CFR 164.308(a)(5)).

Members with access to electronic data shall lock their workstations when left unattended and shall shut down their workstations when leaving for the day to prevent unauthorized access to electronic PHI (45 CFR 164.310; 45 CFR 164.312).

Remote access to department computer workstations requires that appropriate security measures be provided for access to PHI (45 CFR 164.312).

PHI may be transmitted electronically, provided the transmission occurs through a secure process that allows end-to-end authentication and the recipient is authorized to receive the information. Electronic transmission consists of email, file transfer protocol, internet web posting and any configurable data stream. End-to-end authentication is accomplished when the electronic referral does not leave a secure network environment and the recipient is known, or when encryption and authentication measures are used between sender and recipient, thus verifying full receipt by

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the recipient. Any electronic PHI traveling outside a secure network environment, via the internet, requires encryption and authentication measures (45 CFR 164.312(e)).

803.6.2 HARD COPIES

Hard copies of PCRs shall be kept in a secured area when unattended by authorized personnel. An area of the Department is considered unattended when members are physically outside of the area and unable to maintain record security. This includes, but is not limited to, breaks, lunch or meetings outside the Department.

Hard copies of PCRs should be stored in a locked area whenever practicable for ease of record retention and retrieval.

Patient records shall not be removed from the Department without express authorization from the Custodian of Records.

803.7 PHI RECORD REQUESTS

The following procedures apply to PHI record requests:

- (a) Requests and subpoenas for copies of patient records shall be processed by the Custodian of Records.
- (b) The Custodian of Records or the authorized designee shall not release records containing PHI without a properly completed authorization to release medical records that is signed by the patient or legal representative of the patient.
 1. Verification that the person completing the authorization is the patient or the legal representative of the patient shall be made with government-issued identification and documentation (45 CFR 164.508(c)).
- (c) Unless the request for records is from the patient or the parent of a minor patient, PHI shall be redacted from the record. A photocopy of the record shall be distributed to the requestor.
- (d) Requests for records via a valid subpoena do not require that PHI be redacted.
- (e) Fulfilled records requests shall be placed in a sealed envelope for release to the requestor.
- (f) A full copy of the valid subpoena or authorization to release medical records form shall be maintained in the file with the PCR.

803.7.1 PROHIBITED DISCLOSURES OF PHI AND PPI

The Department shall not use or disclose PHI or PPI without authorization. Prohibited disclosures include any form of communication, except as permitted in this policy, including, but not limited to (45 CFR 160.103):

- (a) PHI or PPI contained in email or other forms of written communication.
- (b) Sharing of PHI or PPI on any website, blog or other form of social or public media.
- (c) Verbal discussions.

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- (d) The use of any imaging device capable of capturing and storing still or moving images, such as digital or other cameras, video cameras, cellular telephones with picture-taking or video-recording capability, or any other device with picture-taking or video-recording capability while engaged in patient care, while at the scene of a medical emergency or hospital, or at any time when such use could reasonably be expected to result in the inappropriate capture of PHI or PPI.

803.7.2 PERMITTED DISCLOSURES OF PHI AND PPI

The Custodian of Records may release records containing PHI or PPI without authorization from the patient under any of the following circumstances:

- (a) For the department's use to carry out treatment, payment, or health care operations (45 CFR 164.506).
- (b) Where the PHI is requested pursuant to a valid subpoena or court order (45 CFR 164.512(e)).
- (c) Where the PHI is part of a limited data set (45 CFR 164.514(e)).
- (d) Where the PHI is used for public health activities authorized by law, including when the information is necessary to report child abuse or neglect (45 CFR 164.512(b)).
- (e) Where the PHI is disclosed to a government authority because the person is believed to be a victim of abuse, neglect, or domestic violence (45 CFR 164.512(c)).
- (f) To law enforcement as provided in this policy (45 CFR 164.512(f)).
- (g) Where the Department believes that disclosure of the information is necessary to avert a serious threat to the health or safety of a person or the public (45 CFR 164.512(j)).
- (h) Where the PHI is required for worker's compensation purposes (45 CFR 164.512(l)).

803.7.3 REQUIRED DISCLOSURES

The Department must disclose PHI when:

- (a) The PHI is requested by and provided to the individual to whom the PHI belongs (45 CFR 164.502(a)(2)).
- (b) The information is required by the U.S. Secretary of Health and Human Services to investigate compliance with HIPAA (45 CFR 164.502(a)(2)).
- (c) Complying with the reporting requirements of the Indiana Department of Homeland Security, Emergency Medical Services Division (836 I.A.C. 1-1-5).

803.7.4 SUBPOENAS

Records containing PHI or PPI will be disclosed only if one of the following is present (45 CFR 164.512(e)(1)):

- (a) A court order or subpoena signed (or stamped) by a judge that requires no additional assurances or notification to the individual whose records are requested
- (b) A subpoena or discovery order signed by an attorney which requires additional proof of service that written notification has been given to the individual whose records are

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requested. In such a case, the subpoena or discovery order must be accompanied by a declaration by the requesting party showing that reasonable efforts have been made to ensure that notice has been provided to the individual whose records are being requested, or that there is a qualified protective order. No records relating to the person named in the notice will be produced until the time to respond to the notice has lapsed and no objections to the production of the materials requested have been made. If written notification to the individual is not provided, the declaration must establish all of the following:

1. The requesting party has made a good faith effort to provide written notice to the individual.
2. The notice includes sufficient information about the litigation or proceeding for which the PHI is requested to allow the individual to raise an objection.
3. The time for the individual to raise objections to the court or tribunal has elapsed.
4. No objections were filed or all objections have been resolved.
5. In lieu of a declaration, records may be released if there is a court order or a stipulation by the parties to the litigation that both:
 - (a) Prohibits the parties from using or disclosing the PHI for any purpose other than the litigation or proceeding for which such information was requested.
 - (b) Requires the return to the Department or destruction of the PHI (including all copies made) at the end of the litigation or proceeding.

803.7.5 RELEASE OF PHI TO LAW ENFORCEMENT

The release of PHI to a law enforcement agency is permitted under the following circumstances:

- (a) In response to a law enforcement officer who completes the department's release of PHI to law enforcement form and requires the PHI (45 CFR 164.512(f)(1)):
 1. To report certain types of wounds or other physical injuries.
 2. In compliance with a court order or court-ordered warrant, subpoena or summons, a grand jury subpoena or an administrative request.
- (b) In response to a law enforcement officer who completes the department's release of PHI to law enforcement form for the purpose of identifying or locating a suspect, fugitive, material witness or missing person. In such a case, the Department may only disclose the following PHI (45 CFR 164.512(f)):
 1. Name and address
 2. Date and place of birth
 3. Social Security number
 4. ABO blood type and Rh factor

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5. The character and extent of injuries
6. Date and time of treatment
7. Date and time of death, if applicable
8. A description of distinguishing physical characteristics

803.8 INDIVIDUAL RIGHTS

The privacy officer is responsible for ensuring the Department complies with all of the following rights of patients:

- (a) The right to request restrictions on certain uses and disclosures of PHI (45 CFR 164.522(a))
- (b) The right to receive their PHI confidentially (45 CFR 164.522(b))
- (c) The right to inspect and copy their PHI (45 CFR 164.524)
- (d) The right to request amendments to their PHI (45 CFR 164.526)
- (e) The right to receive an account of disclosures of PHI (45 CFR 164.528)

803.8.1 PHI AMENDMENT REQUESTS

Patients have the right to review their PHI records and, if necessary, to request that amendments be made. A patient must make a request in writing to have his/her medical record amended. Included in the request must be the patient's account of the incident and what specific amendment is being requested (45 CFR 164.526(b)(1)).

The privacy officer has the authority to deny the request for amendment where the PHI (45 CFR 164.526(a)(2)):

- (a) Was not created by the Department.
- (b) Is not part of the designated record.
- (c) Is not available for inspection by the requestor pursuant to 45 CFR 164.524.
- (d) Is accurate and complete.

Within 60 days of receipt of the request for amendment, the privacy officer must provide the basis for denial in writing or, in the case that the request is approved, provide notice of approval (45 CFR 164.526(b)(2)).

The time for response may be extended for up to 30 days with a written statement to the requestor identifying the reasons for the delay and the date by which the action will be completed (45 CFR 164.526(b)(2)).

Chapter 9 - Safety

Illness and Injury Prevention Program

900.1 PURPOSE AND SCOPE

The purpose of this policy is to establish an ongoing and effective plan to reduce the incidence of injury and illness for members of the Goshen Fire Department, in accordance with the requirements of I.C. § 22-1-1-10 and I.C. § 22-8-1.1-2.

Although this policy provides the essential guidelines for a plan that reduces injury and illness, it may be supplemented by department procedures outside the Policy Manual.

This policy does not supersede, but supplements any related Citywide safety efforts.

900.2 POLICY

The Goshen Fire Department will adopt an Illness and Injury Prevention Program (IIPP) in order to increase the safety of its members.

900.3 ILLNESS AND INJURY PREVENTION PROGRAM PLAN

The Assistant Chief of Training is responsible for developing an IIPP that shall include:

- (a) Workplace safety and health training programs (I.C. § 22-8-1.1-3.1).
 - 1. Indiana workplace safety rules shall be addressed, including those incorporated by reference (620 I.A.C. 1-1-1).
- (b) Safety inspections.
- (c) Informing members of IIPP guidelines.
- (d) Recognizing members who perform safe work practices.
- (e) Member evaluation processes, including member safety performance.
- (f) A system ensuring that all safety and health policies and procedures are clearly communicated and understood by all members.
- (g) A communication system facilitating the continuous flow of safety and health information between supervisors and members. This system shall include:
 - (a) New member orientation, including a discussion of safety and health policies and procedures.
 - (b) Regularly scheduled safety meetings.
 - (c) Regular member review of the IIPP.
- (h) Posting or distributing safety information (620 I.A.C. 1-1-1).
- (i) A system for members to anonymously inform management about workplace hazards.
- (j) A system for reviewing whether safety mandates are being met that relate to:
 - 1. Communicable diseases (29 CFR 1910.1030; I.C. § 16-41-11-1 et seq.; 410 I.A.C. 1-4-8).

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2. Respiratory protection (29 CFR 1910.134; 620 I.A.C. 1-1-1).
 3. Emergency Action Plan (29 CFR 1910.38; 620 I.A.C. 1-1-1).
 4. Indiana Occupational Safety and Health Act (IOSHA) workplace safety rules (I.C. § 22-8-1.1-3.1).
 5. Walking-working surfaces (29 CFR 1910.21 et seq.; I.C. § 22-8-1.1-16.2; 620 I.A.C. 1-1-1).
 6. Personal fall protection systems (29 CFR 1910.140; I.C. § 22-8-1.1-16.2; 620 I.A.C. 1-1-1).
- (k) Availability of forms that address:
1. Identification, documentation and correction of hazards, any unsafe condition or work practice and actions taken to correct them.
 2. Investigations and corrective actions taken regarding individual incidents or accidents.
 3. Training records of each member, including the member's name or other identifier, training dates, type of training and training providers.
- (l) Establishing a safety and health committee, which will:
1. Meet regularly.
 2. Prepare a written record of safety and health committee meetings.
 3. Review the results of periodic scheduled inspections.
 4. Review investigations of accidents and exposures.
 5. Make suggestions to command staff for the prevention of future incidents.
 6. Review investigations of alleged hazardous conditions.
 7. Submit recommendations to assist in the evaluation of member safety suggestions.
 8. Assess the effectiveness of efforts made by the Department to meet standards.

The HSO must conduct and document a review of the IIPP at least annually.

900.4 SAFETY COORDINATOR

Safety Coordinator responsibilities include, but are not limited to:

- (a) Ensuring member compliance with injury and illness prevention guidelines and answering questions from members about this policy.
- (b) Training, counseling, instructing or making informal verbal admonishments any time safety performance is deficient. Supervisors may also initiate discipline when it is reasonable and appropriate under the Conduct and Behavior Policy.
- (c) Establishing and maintaining communication with members on health and safety issues. This is essential for an injury-free, productive workplace.

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- (d) Completing required forms and reports relating to injury and illness prevention; such forms and reports shall be submitted to the Assistant Chief of Operations.
- (e) Notifying the Assistant Chief of Training when:
 1. New substances, processes, procedures or equipment that present potential new hazards are introduced into the work environment.
 2. New, previously unidentified hazards are recognized.
 3. Occupational injuries and illnesses occur.
 4. New and/or permanent or intermittent members are hired or reassigned to processes, operations or tasks for which a hazard evaluation has not been previously conducted.
 5. Workplace conditions warrant an inspection.

900.5 HAZARDS

All members should report and/or take reasonable steps to correct unsafe or unhealthy work conditions, practices or procedures in a timely manner. Members should make their reports to a supervisor (as a general rule, their own supervisors).

Supervisors should make reasonable efforts to correct unsafe or unhealthy work conditions in a timely manner, based on the severity of the hazard. These hazards should be corrected when observed or discovered, when it is reasonable to do so. When a hazard exists that cannot be immediately abated without endangering members or property, supervisors should protect or remove all exposed members from the area or item, except those necessary to correct the existing condition.

Members who are necessary to correct the hazardous condition shall be provided with the necessary protection.

All significant actions taken and dates they are completed shall be documented on the appropriate form. This form should be forwarded to the Assistant Chief of Operations via the chain of command.

The Assistant Chief of Operations will take appropriate action to ensure the IIPP plan addresses potential hazards upon such notification.

900.5.1 SAFETY DEVICES AND SAFEGUARDS

Members shall not remove or damage any safety device or safeguard put in place by the Department for workplace safety or interfere with any workplace safety process. Each member shall comply with applicable IOSHA rules (I.C. § 22-8-1.1-4; I.C. § 22-8-1.1-5).

900.6 INSPECTIONS

Safety inspections are crucial to a safe work environment. These inspections identify and evaluate workplace hazards and permit mitigation of those hazards. A hazard assessment checklist should be used for documentation and to ensure a thorough assessment of the work environment.

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The Division Safety Coordinators shall ensure that the appropriate documentation is completed for each inspection.

900.7 RECORDS

Records relating to injury and illness prevention will be maintained in accordance with the established records retention schedule.

Indiana Occupational Safety and Health Administration (IOSHA) Inspections

901.1 PURPOSE AND SCOPE

This policy establishes guidelines and responsibilities for Goshen Fire Department members to follow in the event that an Indiana Occupational Safety and Health Administration (IOSHA) inspector requests access to department property or work operations.

This policy does not address those inspections requested by the Goshen Fire Department as part of a consultation service by IOSHA.

901.2 POLICY

It is the policy of the Goshen Fire Department for the Fire Chief or the authorized designee to designate one or more department representatives who will be responsible for facilitating an IOSHA inspection. An adequate number of representatives shall be designated to accommodate the needs of the IOSHA inspector without excessive delays. Designated representatives shall make every reasonable effort to promptly meet with the IOSHA inspector once he/she has arrived.

Department members should work cooperatively with any IOSHA inspector to provide access to all necessary areas, equipment and records to facilitate a cohesive inspection process. Failure on the part of the Department to begin the inspection in a timely manner could result in the IOSHA inspector obtaining an inspection warrant to enter department property. This could unnecessarily create an adversarial relationship and should be avoided if at all possible.

901.3 PROCEDURE

IOSHA inspections may be unannounced (I.C. § 22-8-1.1-23.1). Typically inspections occur when there has been a serious accident, serious injury or occupational fatality; when a member has charged that a serious safety violation exists; or at a work site where an imminent danger has been identified.

Upon entering the department work site, the inspector will present his/her identification and ask to meet with the department representative. There will usually be an initial meeting during which the inspector will:

- Explain the nature and scope of the inspection.
- Request that a member/representative accompany the inspector (I.C. § 22-8-1.1-24.3).
- Ask to review appropriate safety records, plans and documentation.

IOSHA inspectors are, by law, permitted to interview members in private, take photographs, conduct tests and collect environmental samples.

Department representatives should make reasonable accommodations to provide inspectors access to available members and materials required to complete the inspection. Any statements

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made to inspectors are admissible in judicial hearings. Questions of a sensitive nature or to which the member is unsure of how to respond may be referred to the person at the Department who is the subject matter expert on the topic.

At the conclusion of the inspection, the IOSHA inspector will hold a closing meeting with the department representative to discuss any alleged safety standard violations and any requirements for abatement (I.C. § 22-8-1.1-24.5).

Any time there is an IOSHA inspection, violation and/or citation, the Fire Chief shall ensure that notifications are made to the department's Health and Safety Officer, risk manager and legal counsel, and that the Department conducts an appropriate internal investigation and adequately addresses all IOSHA findings.

IOSHA Notification of Illness, Injury or Death

902.1 PURPOSE AND SCOPE

The purpose of this policy is to provide guidelines for the Department to notify the Indiana Occupational Safety and Health Administration (IOSHA) of employment-related illnesses, injuries or deaths of any department members.

902.2 POLICY

The Department will comply with IOSHA reporting requirements in the event of a serious illness, injury or death.

902.3 MANDATORY NOTIFICATION

IOSHA shall be notified within eight hours of any work-related fatality and within 24 hours if one or more members requires in-patient hospitalization or requires amputation of a limb or loss of an eye as a result of a work-related incident (29 CFR 1904.39; 610 I.A.C. 9-3-1).

Notification shall be made by contacting IOSHA via telephone during normal business hours or by using the IOSHA online reporting form. After-hours incidents may be reported by calling the federal Occupational Safety and Health Administration (OSHA) hotline.

Phone: (317) 232-2655

<https://www.in.gov/dol/>

902.4 REQUIRED INFORMATION

IOSHA requires the following information, if available, to be submitted with the notification:

- (a) The location of the incident
- (b) The time of the incident
- (c) The number of fatalities or hospitalized members
- (d) The names of any injured members
- (e) The name of the Goshen Fire Department contact person, including contact information
- (f) A brief description of the incident

Communicable Diseases

903.1 PURPOSE AND SCOPE

This policy provides general guidelines to assist in minimizing the risk of department members contracting and/or spreading communicable diseases.

This policy also addresses the requirement that the Goshen Fire Department have a policy on communicable diseases and provide related training (I.C. § 16-41-11-6).

903.1.1 DEFINITIONS

Definitions related to this policy include:

Communicable disease - A human disease caused by microorganisms that are present in and transmissible through human blood, bodily fluid, tissue, or by breathing or coughing. These diseases commonly include but are not limited to hepatitis B virus (HBV), HIV, and tuberculosis.

Exposure - When an eye, mouth, mucous membrane, or non-intact skin comes into contact with blood or other potentially infectious materials, or when these substances are injected or infused under the skin; when an individual is exposed to a person who has a disease that can be passed through the air by talking, sneezing, or coughing (e.g., tuberculosis), or the individual is in an area that was occupied by such a person. Exposure only includes those instances that occur due to a member's position at the Goshen Fire Department (see the exposure control plan for further details to assist in identifying whether an exposure has occurred).

903.2 POLICY

The Goshen Fire Department is committed to providing a safe work environment for its members. Members should be aware that they are ultimately responsible for their own health and safety.

903.3 EXPOSURE CONTROL OFFICER

The Health and Safety Officer shall serve as the department's Exposure Control Officer (ECO). The ECO shall develop an exposure control plan that includes:

- (a) Exposure-prevention and decontamination procedures.
- (b) Procedures for when and how to obtain medical attention in the event of an exposure or suspected exposure.
- (c) The provision that department members will have no-cost access to the appropriate personal protective equipment (PPE) (e.g., gloves, face masks, eye protection, pocket masks) for each member's position and risk of exposure.
- (d) Compliance with all relevant laws or regulations related to communicable diseases, including:
 1. Implementing procedures that ensure members follow universal precautions, including any standards adopted and requirements imposed by the Indiana Occupational Safety and Health Administration (IOSHA) (29 CFR 1910.1030; I.C. § 16-41-11-3; 410 I.A.C. 1-4-8).

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2. Responding to requests and notifications regarding exposures covered under the Ryan White Comprehensive AIDS Resources Emergency (CARE) Act (42 USC § 300ff-133; 42 USC § 300ff-136).
3. Ensuring that members who have direct contact with blood or bodily fluids in the scope of their duties follow universal precautions and applying disciplinary measures for failure to follow universal precautions (I.C. § 16-41-11-3; I.C. § 16-41-11-4; 410 I.A.C. 1-4-8).
4. Providing training and equipment to members pursuant to I.C. § 16-41-11-5.
5. Implementing procedures to ensure the appropriate handling of infectious waste (I.C. § 16-41-16-1; 410 I.A.C. 1-3-23).
6. Implementing procedures regarding member exposures to communicable diseases, including notice, appropriate testing, treatment, and counseling as set forth in I.C. § 16-41-10-1 et seq.

The ECO should also act as the liaison with IOSHA and may request voluntary compliance inspections. The ECO should periodically, at a minimum annually, review, and update the exposure control plan and review implementation of the plan.

903.4 EXPOSURE PREVENTION AND MITIGATION

903.4.1 GENERAL PRECAUTIONS

All members are expected to use good judgment and follow training and procedures related to mitigating the risks associated with communicable disease. This includes but is not limited to (I.C. § 16-41-11-4):

- (a) Stocking disposable gloves, antiseptic hand cleanser, CPR masks, or other specialized equipment in the work area or department vehicle, as applicable.
- (b) Wearing department-approved disposable gloves when contact with blood, other potentially infectious materials, mucous membranes, and non-intact skin can be reasonably anticipated.
- (c) Washing hands immediately or as soon as feasible after removal of gloves or other PPE.
- (d) Treating all human blood and bodily fluids/tissue as if it is known to be infectious for a communicable disease.
- (e) Using an appropriate barrier device when providing CPR.
- (f) Using a face mask or shield if it is reasonable to anticipate an exposure to an airborne transmissible disease.
- (g) Decontaminating non-disposable equipment (e.g., laryngoscope, firefighting gloves, clothing, portable radio) as soon as possible if the equipment is a potential source of exposure.

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1. Clothing that has been contaminated by blood or other potentially infectious materials shall be removed immediately or as soon as feasible and stored/decontaminated appropriately.
- (h) Handling all sharps and items that cut or puncture (e.g., needles, broken glass, razors, knives) cautiously and using puncture-resistant containers for their storage and/or transportation.
- (i) Avoiding eating, drinking, smoking, applying cosmetics or lip balm, or handling contact lenses where there is a reasonable likelihood of exposure.
- (j) Disposing of biohazardous waste appropriately or labeling biohazardous material properly when it is stored.

903.4.2 IMMUNIZATIONS

Members who could be exposed to HBV due to their positions may receive the HBV vaccine and any routine booster at no cost.

903.5 POST-EXPOSURE

903.5.1 INITIAL POST-EXPOSURE STEPS

Members who experience an exposure or suspected exposure shall:

- (a) Begin decontamination procedures immediately (e.g., wash hands and any other skin with soap and water, flush mucous membranes with water).
 - (b) Obtain medical attention as appropriate.
 - (c) Notify a supervisor as soon as practicable, but in no case more than 24 hours after the exposure (I.C. § 16-41-10-2).
1. In the event the member wants to be notified of any test results following an exposure, the member should submit the requisite form prescribed by the state department of health and the Indiana Emergency Medical Services (EMS) Commission to:
 - (a) The Goshen Fire Department.
 - (b) The state department.
 - (c) The medical director of the medical facility to which the person who was a source of the exposure was admitted or located at the time of the exposure (if applicable).

903.5.2 REPORTING REQUIREMENTS

The supervisor on-duty shall investigate every exposure that occurs as soon as possible following the incident. The supervisor shall ensure the following information is documented:

- (a) Name of the members exposed
- (b) Date, incident number, and time of the incident
- (c) Location of the incident

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- (d) Potentially infectious materials involved and the source of exposure (e.g., identification of the person who may have been the source)
- (e) Work being done during exposure
- (f) How the incident occurred or was caused
- (g) PPE in use at the time of the incident
- (h) Actions taken post-event (e.g., clean-up, notifications)

The supervisor shall advise the member that disclosing the identity and/or infectious status of a source to the public or to anyone who is not involved in the follow-up process is prohibited. The supervisor should complete the incident documentation in conjunction with other reporting requirements that may apply (see the Work-Related Illness and Injury Reporting and Illness and Injury Prevention Program policies).

903.5.3 MEDICAL CONSULTATION, EVALUATION, AND TREATMENT

Department members shall have the opportunity to have a confidential medical evaluation immediately after an exposure and follow-up evaluations as necessary.

The ECO should request a written opinion/evaluation from the treating medical professional that contains only the following information:

- (a) Whether the member has been informed of the results of the evaluation.
- (b) Whether the member has been notified of any medical conditions resulting from exposure to blood or other potentially infectious materials which require further evaluation or treatment.

No other information should be requested or accepted by the ECO.

903.5.4 COUNSELING

The Department shall provide the member, and his/her family if necessary, the opportunity for counseling and consultation regarding the exposure.

903.5.5 SOURCE TESTING

Testing a person for communicable diseases when that person was the source of an exposure should be done when it is desired by the exposed member or when it is otherwise appropriate. Source testing is the responsibility of the ECO. If the ECO is unavailable to seek timely testing of the source, it is the responsibility of the exposed member's supervisor to ensure testing is sought.

Source testing may be achieved by:

- (a) Obtaining consent from the individual.
- (b) Seeking assistance from the treating physician or the appropriate medical director to have the source tested (I.C. § 16-41-10-3).
- (c) The ECO or the member petitioning the appropriate court for an order requiring testing (I.C. § 16-41-10-2.5; I.C. § 16-41-10-2.6; I.C. § 16-41-10-3).
- (d) HIV testing when ordered by a physician (I.C. § 16-41-6-1).

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- (e) Public health officials seeking consent or a court order (I.C. § 16-41-6-2).

Since there is the potential for overlap between the different manners in which source testing may occur, the ECO is responsible for coordinating the testing to prevent unnecessary or duplicate testing.

The ECO should seek the consent of the individual for testing and consult the City Attorney to discuss other options when no statute exists for compelling the source of an exposure to undergo testing if he/she refuses.

903.6 CONFIDENTIALITY OF REPORTS

Medical information shall remain in confidential files and shall not be disclosed to anyone without the member's written consent (except as required by law). Test results from persons who may have been the source of an exposure are to be kept confidential as well (I.C. § 16-41-10-5).

High-Visibility Safety Vests

904.1 PURPOSE AND SCOPE

The purpose of this policy is to describe the guidelines to protect members who may be exposed to hazards presented by passing traffic, construction vehicles and disaster recovery equipment and to comply with applicable safety regulations including requirements contained in the federal Manual on Uniform Traffic Control Devices for Streets and Highways pursuant to 23 CFR 655.601.

904.2 POLICY

It is the policy of the Goshen Fire Department that all members shall wear class II high-visibility safety vests in addition to required personal protective equipment (PPE) whenever the emergency scene is located on or near a roadway where members are subject to the hazards of moving traffic, construction vehicles or disaster recovery equipment. Members who are working on roadways and are not directly exposed to fire, flame, excessive heat or hazardous materials are expected to wear a high-visibility vest. This includes pump operators, support personnel and command officers. When it is anticipated that the emergency scene will be located on a roadway, high-visibility safety vests should be donned along with other appropriate PPE at the time of dispatch.

High-visibility vests should also be worn any time a member or a supervisor believes increased visibility would improve safety or efficiency, such as a driver operator of apparatus & assigned vehicles, EMS or other calls where providers are assigned to working in vehicle traffic situations not requiring firefighting PPE, or any situation which requires high visibility of personnel (i.e. Mass Casualty Incidents, early morning, evening responses, etc.).

904.3 PROCEDURE

Although the high-visibility safety vests that are currently available are fire resistant, they do not meet the same fire resistant standards set by the National Fire Protection Association (NFPA). Therefore, members who are directly engaged in fire suppression activities on or near roadways should not wear the vest over their PPE. Once the situation is under control, personnel can then don a vest for the remainder of the incident.

Should the need arise, other department personnel on-scene could easily remove (tear-away) the vest in reaction to unusual circumstances or to render assistance with direct firefighting.

904.3.1 ASSIGNMENT OF HIGH-VISIBILITY SAFETY VESTS

High-visibility vests shall be assigned to each member.

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904.3.2 STORAGE AND CARE

High-visibility safety vests are part of the standard issue PPE and should be stowed so they are readily available for immediate use. Should cleaning be necessary for routine soiling, follow the manufacturer's care instructions or the guidelines in the Personal Protective Equipment Policy.

Soft Body Armor

905.1 PURPOSE AND SCOPE

The Goshen Fire Department is committed to reducing or eliminating occupational risks and hazards whenever possible in an effort to improve member safety. The purpose of this policy is to identify soft body armor as a practical safety measure that should be used to reduce some of the occupational risks and hazards confronting members.

905.2 POLICY

It is the policy of the Goshen Fire Department to provide soft body armor to department members who may be exposed to any of the occupational risks and hazards the armor is designed to protect against. The Goshen Fire Department authorizes members to utilize department-issued soft body armor whenever members believe it may be prudent or appropriate to do so. It is not the intent of the Department to have members utilize soft body armor on a routine basis, but rather to have soft body armor available to personnel for situations that may be violent, potentially violent or otherwise a risk to safety that the use of soft body armor could reduce or eliminate.

A supervisor may mandate the use of soft body armor in any situation or circumstance that he/she feels may warrant the use of armor.

905.3 SUPERVISORY AUTHORITY AND USE CONSIDERATIONS

- (a) For the purposes of this policy, a supervisor may be defined as:
 - 1. The Incident Commander (IC) directing any incident.
 - 2. Any supervisor in the Incident Command System (ICS) chain of command directing or supervising the activities of personnel assigned to him/her.
 - 3. The Company Officer in charge of any apparatus or crew.
 - 4. The senior member of any crew or functional unit when no clear lines of rank or authority exist (e.g., the senior member of a two-person rescue unit crew).
- (b) In certain situations, supervisors and members of the Department should strongly consider utilizing soft body armor. These situations include:
 - 1. Incidents involving mass civil disturbances, rioting or looting.
 - 2. Incidents involving large-scale protesting or organized civil disturbances.
 - 3. Incidents involving confrontations between rival street gangs, motorcycle gangs or other criminal enterprises.
 - 4. Incidents involving gunshots fired when reports or personal observations indicate that shooting is ongoing.
 - 5. Incidents involving groups or organizations with a known history of violent encounters or activities.

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6. Any incident when law enforcement representatives recommend the use of soft body armor.

905.4 STORAGE OF SOFT BODY ARMOR

All department-issued soft body armor should be stored in full compliance with the manufacturer's guidance. Generally, all soft body armor should be stored such that it is not subject to direct sunlight or extreme temperatures and is protected from moisture or high humidity. Soft body armor should be stored in a location that is reasonably accessible to members, as needed. During times of known or anticipated violent events, soft body armor may be temporarily moved to and stored in any location that makes it more readily and quickly accessible to members.

905.5 MAINTENANCE AND SERVICE LIFE OF SOFT BODY ARMOR

All department-issued soft body armor shall be inspected and maintained in accordance with the manufacturer's instructions. All department soft body armor will be immediately removed from service at any time that it is obviously damaged, any time it fails the manufacturer's inspection criteria or when it has exceeded its rated service life.

Apparatus/Vehicle Backing and Parking

906.1 PURPOSE AND SCOPE

The purpose of this policy is to help members avoid the dangers inherent to vehicle backing operations and reduce the high incidence of firefighter injuries and fatalities.

906.1.1 DEFINITIONS

Definitions related to this policy include:

Apparatus - Any department vehicle that is designed and equipped to support firefighting and rescue operations, including those equipped with an aerial ladder, elevating platform or water tower that may position members, handle materials, provide continuous egress or discharge water at positions elevated from the ground.

Driver - The member charged with driving the vehicle or apparatus. This member is in control of the vehicle or apparatus and therefore is responsible for its movement.

Officer - The member responsible for directing the operation of the vehicle or apparatus and its personnel.

Spotter - A member designated to direct the driver while backing up the vehicle or apparatus. This position may also be referred to as a backup person.

Vehicle - Any automobile, emergency vehicle, staff vehicle or light utility vehicle owned or leased by the Goshen Fire Department and used for department business.

906.2 POLICY

To promote firefighter safety, it is the policy of the Goshen Fire Department that drivers, when feasible, will drive around the block rather than backing an apparatus or vehicle. If backing the apparatus or vehicle is necessary, the driver shall utilize spotters to avoid any potential danger. Backing the apparatus or vehicle without the aid of a spotter should only take place in unique circumstances. Hose lines should be picked up by driving forward over the hose rather than backing. A spotter person will be utilized at all times when operating a vehicle in reverse, regardless of the distance involved. Exception is for Fire 1 and all daytime personnel assigned to cars and SUVs.

906.3 OFFICER AND DRIVER RESPONSIBILITIES

Firefighter safety is extremely important. Backing operations are the most common cause of fire service vehicle collisions. Training and awareness of the potential dangers of such operations should reduce the incidence of firefighter injuries and fatalities.

Before backing an apparatus or vehicle, all potential impediments should be evaluated to ensure that the area is clear of obstructions.

The officer, or the driver if there is no officer present, shall deploy spotters when backing up or as necessary to allow the safe movement of an apparatus or vehicle.

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Apparatus/Vehicle Backing and Parking

The driver should not move the vehicle or apparatus until the spotters are in place. When backing any apparatus, all emergency lights need to be operating.

If the driver loses sight of the spotter, the driver shall stop the apparatus or vehicle until the spotter is back in sight.

If more than one spotter is being used, the driver will need to maintain contact with both spotters. This means shifting attention from one spotter to another frequently so as to safely move the apparatus or vehicle, while maintaining the safety of the spotters. This will require the apparatus to be moving at a slower than normal rate.

In unique circumstances where a spotter is not available and the apparatus or vehicle must be moved, the driver shall perform a complete walk-around of the vehicle or apparatus to identify any potential hazards. The driver should back the apparatus or vehicle, attempting to use minimal reverse motion prior to being able to proceed forward. In the event that the apparatus or vehicle must be backed repeatedly or for more than a short distance, the driver should repeat the walk-around as many times as necessary.

If at any time the driver feels that the situation is not safe, he/she should stop the vehicle or apparatus until the situation is corrected. This may mean getting out and physically walking around the apparatus or vehicle or in the direction the apparatus or vehicle is headed.

906.3.1 SPOTTER UNAVAILABLE

When a spotter is not available and the Driver of the unit is alone, the Driver shall stop the vehicle prior to backing and perform a "walk around" of the vehicle and look at the area to be backed into prior to moving the vehicle. It is stressed that this is only to be used when the Driver is alone with the vehicle and backing is the only option. In addition, emergency scenes may require the Driver to perform a backing maneuver without the assistance of another person. If this is attempted during an emergency operation, every precaution should be taken to ensure the safety of all involved.

906.4 SPOTTER RESPONSIBILITIES

Voice communication between the spotter and driver is good, but the driver may not hear the spotter over the noise of the vehicle or apparatus and other background noise. The use of portable radios to communicate between the spotter and driver may prove beneficial in certain circumstances. The spotters, the driver and the officer should maintain radio contact as well as eye contact. Universal hand signals may also be used to communicate between the driver and the spotter. Hand signals should be understood by all members to avoid confusion and to facilitate the process.

In congested or tight areas, one spotter may be needed at the rear and one at the front of the vehicle being moved either forward or backward. Spotters should also be used when going forward in tight areas.

Spotter responsibilities include, but are not limited to:

- (a) Being constantly aware of the surroundings while performing this function.

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- (b) Looking and listening for other vehicles and people that may enter the path of the vehicle or apparatus that is backing up.
- (c) Stopping any oncoming hazard or stopping the vehicle or apparatus being backed up.
- (d) Being aware of objects in the path of the vehicle or apparatus and directing the driver safely around them.
- (e) Being attentive to ground-level obstructions as well as overhead hazards (e.g., tree branches, wires, signs, canopies, ladders).
- (f) Maintaining visual contact with the driver at all times.
- (g) Being in the line-of-sight of the mirrors of the vehicle or apparatus at all times.
- (h) Illuminating him/herself at night with a rear spotlight or flashlight to remain visible to the driver.
- (i) Using hand signals to direct the driver. Hand signals should be somewhat exaggerated for clear understanding by the driver.
- (j) Standing on the ground, never on the apparatus or vehicle.
- (k) Practicing skills as time permits.

906.5 APPARATUS PARKING

906.5.1 PARKING BRAKES AND WHEEL CHOCKS

- (a) The Engine/Quint/Ladder's parking brake will be checked during Thursday Duties. The parking brake check will be conducted in an approved manner.
- (b) At all times, when the Ambulances/Rescue (TRT)/Investigation Unit are parked and unattended, the use of the parking gear (if equipped) and air brake shall be applied
- (c) At all times, when the Engines/Quint/Ladder are parked and unattended, a set of wheel chocks will be utilized by the driver. The chocks should be placed on one of the driver's side rear wheels. Exception is taken when the apparatus is parked inside the fire station.

Heat Illness Prevention Program

907.1 PURPOSE AND SCOPE

The purpose of this policy is to promote member health and safety by establishing a heat illness prevention program requiring member participation and implementing an effective training program (see the Heat Illness Prevention Training Policy).

The intent is to establish methods to lower the risk of illness or injury due to exposure to high-heat working conditions and to establish fireground rehabilitation guidelines to ensure that the physical and mental condition of members does not deteriorate to the point that it negatively affects their safety or emergency operations.

907.1.1 DEFINITIONS

Definitions related to this policy include:

Fireground rehabilitation - A system for on-scene management of firefighter heat stress, dehydration and fatigue. The primary goals of rehabilitation are rehydration, rest and cooling, assessment of remaining work capacity and recognition and treatment of heat strain injuries.

Heat exhaustion - A condition caused by the loss of large amounts of fluid by sweating. A worker suffering from heat exhaustion still sweats but experiences extreme weakness or fatigue, giddiness, nausea or headache. In more serious cases, the victim may vomit or lose consciousness. Skin may be clammy or moist, pale or flushed. Body temperature is normal to slightly elevated. Mild heat exhaustion will respond to copious water and a cool environment. Those with severe cases may require extended care for several days.

Heat stress - The aggregate of environmental and physical work factors that constitute the total heat load imposed on the body. Heat load is derived from two major sources:

- Internally generated metabolic heat, which is a by-product of chemical processes that occur within the cells, tissue and organs of firefighters exerting themselves in turnout clothing
- Externally imposed environmental heat, which influences the rate at which body heat can be exchanged with the environment and consequently the ease with which the body can regulate and maintain a normal temperature

Heat strain - The series of physiological responses to heat stress. These responses reflect the degree of heat stress. When the strain is excessive for the individual, a heat disorder (heat exhaustion or heat stroke) will follow.

Heat stroke - A condition where the body's temperature regulatory system fails, sweating becomes inadequate and the body's only effective means of removing excess heat is compromised. Early recognition and treatment of heat stroke is the only means of preventing permanent brain damage or death. Signs and symptoms of heat stroke may include mental

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confusion, convulsions, an altered level of consciousness and skin that is hot, usually dry and red or spotted. Body temperature is usually 104 degrees or higher.

907.2 POLICY

It is the policy of the Goshen Fire Department to require member participation in the heat illness prevention program and the accompanying training.

907.3 REQUIREMENTS

This heat illness prevention program should apply to all emergency operations and training exercises where personnel are exposed to heavy physical exertion and/or extreme heat conditions.

A rehabilitation group should be established by the Incident Commander (IC) when conditions dictate that rest and rehabilitation are needed at an emergency scene. Rehabilitation considerations should include, but are not limited to:

- **Length of the operation** - The two-bottle rule should generally be observed. After the use of two self-contained breathing apparatus (SCBA) air bottles (or 30 to 60 minutes of strenuous activity), a firefighter should be evaluated in the rehabilitation area. Rehabilitation should generally be considered for second-alarm fires or greater. Prolonged motor vehicle incidents and heavy rescues in hot weather are other examples.
- **Amount of exertion** - Company Officers should maintain an awareness of the exertion/exhaustion level of crews. The degree of exertion can vary greatly in each incident. Individuals who are under-hydrated or are on the first day back after any gastrointestinal illness are particularly susceptible to early onset of heat illness.
- **Adverse climatic conditions** - Temperatures in excess of 90 degrees have historically produced early onset of heat exhaustion and/or collapse. Rehabilitation efforts should generally be established when ambient air temperature is over 85 degrees and there is a potential for extended operations. High humidity also plays a role and should be considered.
- **Communication** - It may be difficult for the IC to assess the exertion or exhaustion level of the firefighters. If a firefighter needs rest, he/she is responsible for communicating his/her needs to a supervisor. If one individual is experiencing heat exhaustion, supervisors should be aware that there may be additional firefighters in need of rehabilitation.

It is the responsibility of the IC to make an early determination of situations that may require a rehabilitation group and institute the appropriate rehabilitation efforts accordingly.

It is the responsibility of every Company Officer to monitor the condition of all firefighters for signs of heat stress or fatigue. When these conditions are noted, the officer shall advise the IC or assigned Incident Safety Officer and request assignment of the company to the rehabilitation group.

It is the responsibility of all personnel operating at an incident to report to their immediate supervisor if they are feeling the strain of overexertion. There is a point at which even the most

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physically fit individual becomes a liability rather than an asset due to intense physical exertion in turnout clothing. Taking 10 to 20 minutes in rehabilitation to cool down and rehydrate can prevent illness and injury.

Respiratory Protection Program

908.1 PURPOSE AND SCOPE

The purpose of this policy is to identify the different types of respiratory protection equipment provided by the Department, the requirements and guidelines for the use of respirators and the other mandates associated with their use.

This policy applies to all members whose job duties could require them to use respiratory protection due to exposure to atmospheres where there is smoke, low levels of oxygen, high levels of carbon monoxide or the presence of toxic gases or other respiratory hazards.

908.1.1 DEFINITIONS

Definitions related to this policy include:

Immediately dangerous to life or health (IDLH) - Any atmosphere that poses an immediate threat to life, would cause irreversible adverse health effects or would impair an individual's ability to escape from a dangerous atmosphere. Interior atmospheric conditions at structure fires beyond the incipient stage are considered IDLH, as are a variety of rescue types (29 CFR 1910.134; 620 I.A.C. 1-1-1).

Respiratory protection - Any device that is worn by the user to reduce or eliminate exposure to harmful contaminants through the inhalation of those contaminants.

908.2 POLICY

It is the policy of the Goshen Fire Department to require members to use the proper level of respiratory protection, as described below, when working in hazardous conditions. The level of protection may be increased or decreased by a Company Officer or Incident Commander (IC) based upon his/her evaluation of the hazard. Members shall not be required, or allowed, to enter or work in hazardous conditions without proper respiratory protection, and shall be trained in the proper use and care of the devices.

908.3 RESPIRATORY PROTECTION PROGRAM ADMINISTRATOR

The Fire Chief will designate a program administrator with sufficient training or experience to oversee the objectives of this policy and ensure that the Department meets any legal mandates related to respiratory protection.

The administrator shall (29 CFR 1910.134; 620 I.A.C. 1-1-1):

- (a) Maintain, implement and administer a written respiratory protection program.
- (b) Ensure the written respiratory protection program and related procedures are followed and appropriate.
- (c) Ensure the procedures and written respiratory protection program address relevant mandates.
- (d) Ensure selected respirators continue to effectively protect members.

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- (e) Have supervisors periodically monitor member respirator use to make sure members are using them properly.
- (f) Regularly ask members who are required to use respirators for their input on program effectiveness and whether they have problems with the following:
 - 1. Respirator fit during use
 - 2. Any effects of respirator use on work performance
 - 3. Respirators being appropriate for the hazards encountered
 - 4. Proper use under current work site conditions
 - 5. Proper maintenance
- (g) Ensure the Department covers the costs associated with respirators, medical evaluations, fit testing, training, maintenance, travel costs and wages, as applicable.
- (h) Provide direction for respirator selection.
- (i) Require medical evaluations for members who use respiratory protection as set forth in 29 CFR 1910.134.

908.4 USE OF RESPIRATORY PROTECTION

Members exposed to harmful environments in the course of their assigned activities shall use respiratory protection devices.

Members using respiratory protection shall ensure that they have no facial hair between the sealing surface of the facepiece and the face that could interfere with the seal or the valve function. Members also shall ensure that they have no other condition that will interfere with the face-to-facepiece seal or the valve function (29 CFR 1910.134; 620 I.A.C. 1-1-1).

Members shall not wear corrective glasses, goggles or other personal protective equipment (PPE) that interferes with the seal of the facepiece to the face, or that has not been previously tested for use with that respiratory equipment.

For all tight-fitting respirators, members shall perform a user seal check each time they put on the respirators, using the procedures in 29 CFR 1910.134, App. B-1 or other department-approved procedures recommended by the respirator manufacturer.

Company Officers shall monitor members using respiratory protection and their degree of exposure or stress. When there is a change in work area conditions or when a member's degree of exposure or stress may affect respirator effectiveness, the Company Officer shall re-evaluate the continued effectiveness of the respirator and shall direct the member to leave the respirator use area when:

- (a) It is necessary for the member to wash his/her face and the respirator facepiece to prevent eye or skin irritation associated with respirator use.
- (b) The member detects vapor or gas breakthrough, or when there is a change in breathing resistance or leakage of the facepiece.

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- (c) The member needs to replace the respirator or the filter, cartridge or canister.

Members who detect vapor or gas breakthrough, changes in breathing resistance or leakage of the facepiece shall replace or repair the respirator before returning to the work area.

908.4.1 USE OF SELF-CONTAINED BREATHING APPARATUS

Self-contained breathing apparatus (SCBA) are atmosphere-supplying respirators for which the breathing air source is designed to be carried by the user.

Members shall use SCBA when entering an atmosphere that may be IDLH (29 CFR 1910.134; 620 I.A.C. 1-1-1). These situations may include, but are not limited to:

- Entering an area that may be oxygen deficient such as confined spaces, trenches, unventilated structures or septic tanks.
- Engaging in any firefighting operations, with the possible exception of a vegetation fire.
- Entering the hot zone of a hazardous materials incident.
- Entering any area where contaminant levels may become unsafe without warning, or any situation where exposures cannot be identified or reasonably estimated.
- Any time use is specified by the Company Officer or IC.

Facepieces should be donned and regulators attached before entering any smoke-filled area or IDLH environment. Use of SCBA shall not cease until approved by the IC.

908.4.2 USE OF FULL-FACE RESPIRATORS

Full-face respirators are respirators that fit over the full face to protect the face and eyes from contaminants at the same time they filter air (29 CFR 1910.134; 620 I.A.C. 1-1-1).

Company Officers or the IC may allow the use of full-face respirators in situations where, due to the duration of the incident and level of exposure, the use of SCBA is not necessary or practical. These situations may include, but are not limited to:

- (a) Hazardous materials incidents where members are not working in the hot zone.
- (b) Overhaul operations where the structure has been fully ventilated and the atmosphere has been tested for unsafe levels of carbon monoxide and adequate levels of oxygen.
- (c) Incidents involving weapons of mass destruction where members are outside of the hot zone and not directly exposed to any known hazard.
- (d) Certain emergency medical responses where additional protection is warranted.

Full-face respirators shall not be used when there is a potential for an oxygen-deficient atmosphere.

908.4.3 USE OF CARTRIDGE RESPIRATORS

Cartridge respirators are a type of air-purifying respirator. They may be fitted with mechanical pre-filters or combination cartridge/filter assemblies for use in areas where gases, vapors, dusts, fumes

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or mists are present. The correct cartridge must be selected prior to use (29 CFR 1910.134; 620 I.A.C. 1-1-1)

A Company Officer or IC may specify the use of cartridge respirators in situations where the use of an SCBA or a full-face respirator is not necessary. These incidents may include vegetation fires, exposure to a patient with a communicable disease and certain other incidents. Cartridge respirators shall not be used if there is a potential for an oxygen-deficient atmosphere or a risk of exposure to the member's face or eyes.

Cartridge respirator filters shall be replaced whenever:

- The wearer begins to smell, taste or be irritated by a contaminant.
- The wearer begins to experience difficulty breathing due to filter loading.
- The cartridges or filters become wet.
- The expiration date on the cartridges or canisters has been reached.

908.4.4 USE OF N95 MEDICAL MASKS

N95 medical masks are a class of disposable respirators that are approved by the Food and Drug Administration (FDA) and the National Institute for Occupational Safety and Health (NIOSH) as suitable for use where fluid resistance is a priority. The masks protect against particulate contaminants that are 0.3 microns or larger, and meet the Centers for Disease Control and Prevention (CDC) guidelines for the prevention of tuberculosis (TB) exposure. Misuse of the N95 respirators may result in serious injury or death. N95 masks should only be used to protect the wearer from particulate contaminants and are not suitable in an oxygen-deficient atmosphere or where an unsafe level of carbon monoxide exists.

908.4.5 TRAINING

Members should not use respirators unless they have completed the mandatory training requirements for the selected device (see the Respiratory Protection Training Policy).

908.5 EQUIPMENT ACQUISITION AND SPECIFICATIONS

908.5.1 SCBA REQUIREMENTS

Goshen Fire Department's SCBA shall meet the standards found in the most current National Fire Protection Association (NFPA) publication and approved for use by NIOSH (29 CFR 1910.134; 620 I.A.C. 1-1-1).

The Goshen Fire Department shall use only the respirator manufacturer's NIOSH-approved breathing-gas containers, marked and maintained in accordance with the quality assurance provisions of the NIOSH approval for the SCBA as issued in accordance with the NIOSH respirator certification standard at 42 CFR 84.1 et seq.

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908.5.2 COMPRESSED BREATHING AIR

Compressed breathing air used in SCBA should meet at least the requirements for Grade D breathing air as described in the American National Standards Institute (ANSI) Compressed Gas Association Commodity Specification for Air (G-7.1-1989) (29 CFR 1910.134; 620 I.A.C. 1-1-1).

908.6 RESPIRATOR FIT TESTING

Fit tests are used to qualitatively or quantitatively evaluate the fit of a respirator on an individual. Each new member shall be fit tested before being permitted to use SCBA in a hazardous atmosphere. Fit tests may only be administered by persons determined to be qualified by the program administrator (29 CFR 1910.134; 620 I.A.C. 1-1-1).

After initial testing, fit testing shall be repeated:

- (a) At least once every 12 months.
- (b) Whenever there are changes in the type of SCBA or facepiece used.
- (c) Whenever there are significant physical changes in the user (e.g., obvious change in body weight, scarring of the face seal area, dental changes, cosmetic surgery or any other condition that may affect the fit of the facepiece seal).

908.6.1 RESPIRATOR FIT TESTING PROCEDURES

Fit testing is to be done only in a negative-pressure mode. If the facepiece is modified for fit testing, the modification shall not affect the normal fit of the device. Such modified devices shall only be used for fit testing and not for field use (29 CFR 1910.134; 620 I.A.C. 1-1-1).

908.6.2 FIT TESTING RECORDS

The Assistant Chief of Training shall be responsible for maintaining records of all fit testing.

Current fit test records shall be retained as required by the department records retention schedule, but in all cases at least until the next fit test is administered. Fit test records shall include (29 CFR 1910.134; 620 I.A.C. 1-1-1):

- (a) Name of person tested.
- (b) Test date.
- (c) Type of fit test performed.
- (d) Description (type, manufacturer, model, style and size) of the respirator tested.
- (e) Results of fit tests (e.g., quantitative fit tests should include the overall fit factor and a printout or other recording of the test).
- (f) The written guidelines for the respirator fit testing program, including pass/fail criteria.
- (g) Instrumentation or equipment used for the test.
- (h) Name or identification of test operator.

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908.7 RESPIRATOR MEDICAL EVALUATION QUESTIONNAIRE

All members who are required to use respiratory protection must complete a medical evaluation questionnaire upon initial fit testing and annually thereafter as well as if any of the following conditions arise between annual tests (29 CFR 1910.134; 620 I.A.C. 1-1-1):

- (a) A member reports medical signs or symptoms that are related to his/her ability to use a respirator.
- (b) A Physician or Licensed Health Care Professional (PLHCP), supervisor or the respirator program administrator informs the employer that an employee needs to be re-evaluated.
- (c) Information from the respiratory protection program, including observations made during fit testing and program evaluation, indicates a need for an employee re-evaluation.
- (d) A change occurs in workplace conditions (e.g., physical work effort, protective clothing, temperature) that may result in a substantial increase in the physiological burden placed on an employee.

The questionnaires will be reviewed by a PLHCP selected by the Department to determine which, if any, members need to complete physical examinations.

The Assistant Chief of Training shall be responsible for maintaining records of all respirator medical evaluation questionnaires and any subsequent physical examination results.

908.8 SCBA INSPECTION, MAINTENANCE AND STORAGE

Prior to each shift, members are required to physically inspect and operate all SCBA and respirators that are on frontline fire apparatus. If the equipment is not in daily use, it should be inspected at least once a week and after each cleaning. Inspection should include, but is not limited to:

- (a) All alarm devices on the SCBA should be tested for proper operation.
- (b) Any SCBA or respirator which is not operating properly or is below department standard air volume shall be taken out of service immediately until the problem is remedied.
- (c) Rubber facepiece:
 - 1. Excessive dirt
 - 2. Cracks, tears, holes
 - 3. Distortion from improper storage
 - 4. Cracked, loose or scratched lenses (full facepiece)
 - 5. Broken or missing mounting clips
- (d) Head straps:
 - 1. Breaks or tears
 - 2. Loss of elasticity

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3. Broken or malfunctioning buckles or attachments
 4. Excessively worn serrations of the head harness which might allow the facepiece to slip
- (e) Inhalation and exhalation valves:
1. Detergent residue, dust particles or dirt on the valve seal
 2. Cracks, tears or distortion in the valve material or valve seal
 3. Missing or defective valve covers
- (f) Filter elements:
1. Proper filter for the hazard
 2. Approved designation (NIOSH)
 3. Missing or worn gaskets
 4. Worn thread
 5. Cracks or dents in filter housing

908.8.1 MAINTENANCE, INSPECTION AND ANNUAL SERVICE

Members should thoroughly clean and sanitize all SCBA and respirators after each use (29 CFR 1910.134; 620 I.A.C. 1-1-1).

Respirators may be washed with mild detergent and warm water using a brush, followed by a thorough rinsing with fresh water and drying in a contaminant-free location. Sanitizing of respirators is performed with cotton swabs and/or manufacturer approved cleaning product.

All partially empty bottles should be replaced with full bottles. Members should perform the inspections noted above before placing an SCBA or respirator back in service.

Every SCBA shall be inspected monthly by the Department and serviced on an annual basis by individuals who have been trained and certified by the SCBA manufacturer to perform such annual servicing (29 CFR 1910.134; 620 I.A.C. 1-1-1). SCBA bottles shall be hydrostatically tested pursuant to applicable federal regulations, state standards and manufacturer recommendations.

All maintenance and inspection mandates of 29 CFR 1910.134 shall apply.

908.8.2 STORAGE

Respirators in storage shall be protected against (29 CFR 1910.134; 620 I.A.C. 1-1-1):

- Dust
- Sunlight
- Heat
- Extreme cold
- Excessive moisture

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- Damaging chemicals

Freshly cleaned respirators can be stored in reusable plastic bags or in a storage cabinet. Care must be taken so that distortion of the rubber or elastic parts does not occur. Respirators shall not be stored in lockers or vehicles unless the respirators are stored in individual containers and are protected from damage.

All filters, cartridges and canisters shall be properly labeled and color-coded with NIOSH approval labels. Labels shall not be removed and must remain legible (29 CFR 1910.134; 620 I.A.C. 1-1-1).

908.8.3 FLOW TESTING

The Department shall conduct annual flow testing on all SCBA. A flow test, also known as a performance test, ensures that the SCBA is performing to the manufacturer's specifications. Unlike basic inspections and functional testing, flow testing requires specialized equipment. The Department shall use NFPA standards or the SCBA manufacturer's requirements for flow testing, whichever is more stringent (29 CFR 1910.134; 620 I.A.C. 1-1-1).

Exposing SCBA to extreme temperatures, water or chemicals can degrade SCBA performance. If an SCBA is exposed to any type of corrosive material that could lead to a component failure, it should be sent to a certified SCBA technician for testing. If a member suspects that an SCBA has been compromised or damaged, a flow test should be conducted to ensure that it is in good working order.

All annual flow testing must be performed by a certified SCBA technician.

908.9 EXPOSURES

Any member who is exposed to a hazardous atmosphere should immediately leave the room or area and move to an area containing fresh, uncontaminated air. Symptoms of hazardous atmosphere exposure may include, but are not limited to:

- Difficulty breathing.
- Dizziness, headache or other distress symptoms.
- A sense of irritation.
- A smell or taste of contaminants.

If a member feels ill or impaired in any way, a supervisor should be notified, and emergency medical personnel summoned if not already available on-scene. Any time there is a doubt about the need for medical care, medical care shall be obtained. Any injury or exposure must be documented on an injury reporting form. Under most circumstances, the exposed member should not drive a vehicle.

An attempt should be made to identify the exposure agent by questioning the facility representative or by reviewing the hazardous materials inventory. A supervisor should attempt to make this determination. If possible, a Safety Data Sheet for the exposure agent should be obtained.

Personal Alarm Devices

909.1 PURPOSE AND SCOPE

The purpose of this policy is to safeguard members who are engaged in interior structural firefighting activities or other immediately dangerous to life and health (IDLH) conditions that require the use of a self-contained breathing apparatus (SCBA) by providing each member so engaged with a personal alarm device. Such devices may also be known as a Personal Alarm (or Alert) Safety System (PASS) device, an Automatic Distress Signal Unit (ADSU) or another telemetry system that is designed to monitor responder movement and alert others to a lack of movement.

909.2 POLICY

It is the policy of the Goshen Fire Department to provide all members engaged in interior structural firefighting activities or other emergency operations that require use of an SCBA with a personal alarm device.

909.3 USE OF PERSONAL ALARM DEVICES

All personal alarm devices shall meet the requirements of the National Fire Protection Association (NFPA) 1982.

Members should wear a personal alarm device any time they are in atmospheres that are IDLH.

The Incident Commander shall apply personnel accountability measures to track the entry and exit of members from hazardous areas. A personal alarm device should be viewed as a last resort for members to summon help when they are unable to notify others that they are in distress.

909.4 MAINTENANCE OF PERSONAL ALARM DEVICES

All personal alarm devices shall be repaired and maintained by qualified members or service representatives in accordance with manufacturer recommendations.

Health and Safety Officer (HSO)

910.1 PURPOSE AND SCOPE

The purpose of this policy is to establish the minimum qualifications for, and specify the duties and responsibilities of, the Health and Safety Officer (HSO).

910.2 POLICY

It is the policy of the Goshen Fire Department that the HSO will be appointed by the Fire Chief or the authorized designee, and shall be responsible for the duties described in this policy and other duties as assigned. When the HSO is unavailable, the Fire Chief or the authorized designee shall identify a replacement. The current HSO of the Goshen Fire Department is the Assistant Chief of Training.

910.3 QUALIFICATIONS

The department's HSO should be a member with qualifications and training that include:

- (a) Knowledge of federal, state and local laws regarding occupational health and safety applicable to the fire service.
- (b) Knowledge of the health and physical fitness factors unique to the fire service.
- (c) Knowledge of health and safety hazards involved in firefighting and related activities.
- (d) Experience in fire suppression, Emergency Medical Services (EMS) and instruction.
- (e) Familiarity with the operation of the department's apparatus and equipment, including emergency communications equipment.
- (f) Management skills appropriate to the operation of a Health and Safety program.
- (g) The physical capability to conduct operations at an incident scene.
- (h) The following certifications and courses:
 1. Fire Instructor I (NFPA Instructor I)
 2. NFPA Instructor II
 3. NFPA Fire Officer I
 4. Training program management
 5. Incident Safety Officer
 6. Health and Safety Officer

910.4 ADMINISTRATIVE RESPONSIBILITIES

The HSO's administrative responsibilities shall include, but are not limited to:

- Developing and maintaining the Illness and Injury Prevention Program (IIPP) and general department safety standards, and serving as the chair of the Health and Safety Committee (see the Illness and Injury Prevention Program Policy).

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- Ensuring that health and safety regulations are followed and that any violations or deficiencies are immediately corrected and reported to the Fire Chief or the authorized designee.
- Ensuring that information provided to the Fire Chief or the authorized designee involving safety issues is also provided to the Health and Safety Committee for review.
- Conducting regular safety inspections.
- Serving as a resource for department officers regarding health and safety matters.
- Identifying, documenting and notifying members of workplace safety hazards.
- Researching, identifying and recommending appropriate safety equipment and personal protective equipment (PPE).
- Coordinating with the Assistant Chief of Training for the development and implementation of health and safety training topics.
- Providing safety supervision at training activities when requested.
- Developing and distributing safety information to members.
- Ensuring that accidents, exposures and injuries are thoroughly investigated.
- Developing and maintaining accident, injury and exposure statistics, reporting on trends and making recommendations to prevent a reoccurrence.
- Ensuring accidents are investigated and procedures are in place so that investigations will be handled appropriately.

910.5 RESPONSE DUTIES

Whenever available, the HSO will respond to the following incidents and assume the position of Incident Safety Officer to monitor scene safety and enforce appropriate health and safety practices:

- Working structure fires
- Greater alarm assignments
- Hazardous materials (HAZMAT) incidents
- Rescue response incidents, including trench, confined space, high angle, structural collapse and water rescues
- Serious injury or death of an on-duty member
- Injuries to third parties that may result in hospitalization
- Upon the request of an Incident Commander due to special or unusual circumstances

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910.6 HEALTH AND SAFETY INCIDENT REVIEW

The HSO should review health and safety incident reports and ensure copies are forwarded to the Health and Safety Committee (see the Illness and Injury Prevention Program Policy).

Vehicle Safety Belts

911.1 PURPOSE AND SCOPE

The purpose of this policy is to ensure that all members of the Department wear safety belts while operating or riding in department vehicles or privately owned vehicles while conducting department business. The use of safety belts and other safety restraints significantly reduces the chance of death or injury in case of a traffic accident.

911.2 POLICY

It is the policy of the Goshen Fire Department that all members shall wear properly adjusted safety restraints when operating or positioned in any vehicle owned, leased or rented by this department, or in any privately owned vehicle while on-duty. The member driving such a vehicle shall ensure that all occupants, including any non-members, are properly restrained (I.C. § 9-19-10-2).

911.3 INOPERABLE SAFETY BELTS

No person shall operate department vehicles in which the safety belt in the driver's position is inoperable. No person shall be transported in a seating position in which the seat belt is inoperable.

No person shall modify, remove, deactivate or otherwise tamper with the vehicle safety belts, except for vehicle maintenance and repair staff, who shall do so only with the express authorization of the Fire Chief.

Members who discover an inoperable restraint system shall report the defect to the appropriate supervisor. Prompt action will be taken to replace or repair the system.

The only exceptions to the safety belt use order is during staff providing patient care in an ambulance, and loading of hose to the rear of the apparatus. If hose is to be loaded while the vehicle is in motion all personnel involved shall be first pointed out by the driver and a Safety Officer shall position themselves at a point where the driver can see them in their mirrors. In addition, the Safety Officer shall have a radio and be in communications with the driver for the duration of the operation

Fire Station Safety

912.1 PURPOSE AND SCOPE

The purpose of this policy is to establish safety procedures for the Goshen Fire Department members to follow, with the intent of reducing or eliminating workplace injuries or illnesses to both members and the public.

This policy does not repeat procedures already covered in the Communicable Diseases Policy that relate to fire station safety.

912.2 POLICY

It is the policy of the Goshen Fire Department that all members should be involved in daily activities that are designed to provide a safe and healthy workplace and reduce or eliminate injuries or illnesses, both in the field and in the fire station. This policy addresses safety activities in the fire station. All members are expected to follow the procedures outlined in the policy, for the safety of themselves, other members and any visitors to the fire station. Safety practices specific to incident type or task are addressed in other policies.

912.3 PROCEDURE

For the safety of all occupants, the on-duty Company Officer at each fire station is responsible for ensuring the following procedures are applied to activities conducted in the fire station:

- (a) Personal protective equipment (PPE)
 1. Use adequate eye and face protection when there is a risk of eye injuries, such as punctures, abrasions, contusions or burns as a result of contact with flying particles, hazardous substances or projections. This includes, but is not limited to, working with grinders, drills, saws, welding equipment, mowers, edgers and while working under vehicles.
 2. Use hand protection when the work involves exposure to materials that are likely to cause cuts, burns or exposure to chemicals (e.g., working with trimmers, pruners, other tools).
 3. Wear hearing protection in compliance with the Hearing Conservation and Noise Control Training Policy.
- (b) Housekeeping and personal hygiene
 1. Maintain all rooms, kitchens, offices, hallways, stairways, storage rooms and apparatus rooms in a clean, orderly and sanitary condition.
 2. Clean and repair the source of water leaks quickly to avoid mold growth.
 3. Smoking is prohibited in the building or within eight feet of an entrance, exit or operable window, as provided in the Smoking and Tobacco Use Policy (I.C. § 7.1-5-12-4).

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4. Avoid using compressed air to blow dirt, chips or dust from clothing while it is being worn.
 5. Maintain cooking appliances and eating utensils in good working order.
 6. Clean kitchen hoods and vents at least monthly. Ensure the hood light is installed and functioning.
 7. Provide and clearly label first-aid supplies.
 8. Post signs in all restrooms reminding employees/visitors to wash their hands.
- (c) Cooking
1. Use caution while cutting food with a kitchen knife. Be sure the item is secure on a flat surface before attempting to cut it.
 2. Use potholders to avoid burns when removing hot items from the oven and/or stovetop.
 3. Do not let pot handles extend over the counter.
- (d) Safe lifting
1. Store heavy or awkward objects at approximately waist level to prevent unnecessary lifting.
 2. Use team lifting for heavy or awkward objects that need to be lifted above the waist level. Do not attempt to lift or carry more than you can easily handle. Injuries frequently occur from lifting items, such as out-of-county bags, drug boxes, map boxes, etc.
 3. Practice safe-lifting techniques: Use the legs to lift; keep the back straight and do not twist while lifting; keep the body as close as possible to the object being lifted.
- (e) Walking surfaces and exits
1. Ensure all primary exit routes are obvious, marked with an "Exit" sign and free of obstructions.
 2. Remove any objects that block hallways and/or passageways.
 3. Clean up or repair potential slip or trip hazards immediately on apparatus bay floors, kitchen floors, bathroom floors, hallways, outdoor walkways, etc.
 4. Ensure stairways are in good condition with standard railings provided for every flight having four or more risers.
 5. Ensure handrails are of sufficient strength and proper design for all stairways and floor openings.
 6. Ensure all areas of the building are adequately illuminated.
 7. Ensure beds are located to cause minimum interference during dressing.
- (f) Apparatus floor
1. Mark ladders, pike poles and other items projecting from the apparatus clearly with brightly colored flags, stripes or other identification.

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2. Exercise caution and use handrails when exiting apparatus.
 3. Maintain apparatus doors in a safe, operable condition.
 4. Maintain adequate clearance for vehicles under apparatus doors.
- (g) Equipment, machinery and tools
1. Observe safety precautions when operating all equipment, machinery and tools.
 2. Avoid using defective equipment, such as ladders with broken rungs or power equipment without proper safety protection. Repair or replace defective equipment before use.
 3. Mount all equipment and machinery securely to the surface on which it sits.
 4. Ensure grinders and grinding wheels are adequately guarded. Guarding must include work rests, tool rests, eye shields and spindle/nut/flange coverage.
 5. Work rests and tool rests on grinders shall be within 1/8 inch and 1/4 inch respectively to the grinding wheel.
 6. Ensure all power tools are adequately grounded.
 7. Store maintenance hand tools safely when not being used. They shall be maintained and periodically inspected to ensure they are in a safe and operable condition.
 8. Portable ladders shall be adequate for their purpose, in good condition and have secure footing.
 9. Fixed ladders shall be equipped with side rails, cages or special climbing devices.
- (h) Electrical wiring, fixtures and controls
1. Maintain 36 inches of clear access around all electrical control panels.
 2. Label electrical switches and circuit breakers with their purpose.
 3. Ensure all electrical outlets have cover plates that are secured to the wall outlets.
 4. Ensure all extension cords are properly grounded and approved.
 5. Avoid using flexible cords and cables as a substitute for fixed wiring.
 6. Avoid hanging electrical cords on pipes, nail hooks, etc.
 7. Check all electrical cords for fraying or exposed plug wiring.
 8. Ensure all electrical tools do not have damaged power cords or plugs, worn switches, defective ground circuits or other faults that could render them unsafe for use.
- (i) Fire extinguishers and fire prevention
1. Ensure fire extinguishers are of the proper type for the expected hazards.
 2. Maintain portable fire extinguishers in a fully operable condition.

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3. Ensure fire extinguishers have a durable tag securely attached to show the maintenance or recharge date.
 4. Test the fire alarm system at least annually.
 5. Ensure a qualified person services the sprinkler system at least annually.
 6. Check smoke detectors periodically to ensure they are working properly.
 7. Maintain at least 18 inches of clearance below all sprinkler heads.
- (j) Hazardous materials and exposure prevention
1. Label all hazardous materials containers with the name of the hazardous material, applicable hazard warning and the name and address of the manufacturer, importer or responsible party.
 2. Evaluate compatibility of hazardous materials before they are stored. Incompatible hazardous materials shall be separated by distance, partitions, dikes, berms or secondary containment.
 3. Store hazardous materials separately from food, food preparation and eating areas.
 4. Store ignitable liquids in an approved, vented, flammable and combustible liquids storage cabinet (675 I.A.C. 22-2.5-37).
 5. Use safety containers with self-closing lids for the storage of flammable liquids and soiled oily rags.
 6. Store cylinders of compressed gas in an upright position, away from combustible materials.
 7. Avoid wearing or storing turnout gear in the living quarters or buildings.
 8. Clean living quarters thoroughly on a regular basis, including vacuuming or frequently washing blankets, drapes and upholstered furniture.
 9. Wash clothing regularly, taking care not to spread contamination by taking clothing home.
 10. Use vehicle exhaust collection systems effectively by following all guidelines and manufacturer's recommendations.
 11. Perform regular vehicle inspection and maintenance to minimize diesel particulate and gas emissions.
- (k) Communicable diseases - If a member has been exposed to a hazardous material or a communicable disease, follow the reporting procedure in the Communicable Diseases Policy.
- (l) On-duty physical fitness activities - For safety guidelines during physical fitness, see the Physical Fitness and the Wellness and Fitness Program policies.
- (m) Visitor safety - For visitor safety guidelines, see the Community Fire Station Visitation Program Policy.

Ground Ladder Testing

913.1 PURPOSE AND SCOPE

The purpose of this policy is to ensure that ground ladders are periodically inspected and tested for compliance with the standards set forth by the National Fire Protection Association (NFPA). This is a safety measure designed to reduce or eliminate the risk of injury to department members when using ground ladders.

913.2 POLICY

It is the policy of the Goshen Fire Department to perform testing, inspection and certification of all ground ladders for the safety of department members and to comply with applicable standards.

913.3 INSPECTION AND TESTING

All department-owned ground ladders should be tested and certified annually. The actual testing interval may exceed 12 months if that time is reasonably needed for scheduling and completion of the testing process.

Ground ladders shall also be tested after repair and before being placed back in service. Ladders will be tested in accordance with applicable NFPA standards. Load testing minimums will vary based on ladder construction and type.

All ground ladders should be inspected thoroughly after each use. Any defect noted in the inspection shall be repaired and the ground ladder tested prior to being returned to service.

Ground ladder testing and certification should be performed by a trained, qualified department member or a qualified vendor.

913.4 RECORDS

The Assistant Chief of Operations shall be responsible for maintaining comprehensive records of all ladder testing and certification for the service life of each ladder.

Personal Protective Equipment

914.1 PURPOSE AND SCOPE

The purpose of this policy is to reasonably protect Goshen Fire Department members by providing and maintaining, at no cost to the member, personal protective equipment (PPE), safety devices and safeguards for workplace activities (29 CFR 1910.132; 620 I.A.C. 1-1-1) . PPE information related to patient care is found in the Communicable Diseases Policy.

914.2 POLICY

It is the policy of the Goshen Fire Department to provide PPE and safeguards of the proper type, design, strength and quality needed to reasonably eliminate, preclude or mitigate a hazard.

The Goshen Fire Department shall also establish a written maintenance, repair, servicing and inspection program for protective clothing and equipment to reduce the safety and health risks associated with improper selection, poor maintenance, inadequate care, excess wear and improper use of PPE.

914.3 PPE STANDARDS AND REQUIREMENTS

The Department will provide approved PPE that is appropriate for the hazard to members who are located in a workplace where there is a risk of injury. Members shall be expected to wear the PPE any time there is a risk of exposure to a hazard. PPE shall include all of the following guidelines, requirements and standards (29 CFR 1910.132; 620 I.A.C. 1-1-1):

- (a) The PPE provided shall minimally meet the standards approved by the American National Standards Institute (ANSI) or other recognized authority.
- (b) When no authoritative standard exists for PPE or a safety device, the use of such equipment shall be subject to inspection and acceptance or rejection by the Assistant Chief in charge of the Division where the equipment will be used.
- (c) PPE shall be distinctly marked so as to facilitate easy identification of the manufacturer.
- (d) The Assistant Chief of Training shall ensure that the member is properly instructed and uses PPE in accordance with the manufacturer's instructions.
- (e) The Department shall ensure that all PPE, whether provided by the Department or the member, complies with the applicable state standards.
- (f) Members are responsible for maintaining their assigned PPE in a safe and sanitary condition.
- (g) Supervisors are responsible for ensuring that all PPE is maintained in a safe and sanitary condition.
- (h) PPE shall be of such design, fit and durability as to provide adequate protection against the hazards for which they are designed.

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- (i) PPE shall be reasonably comfortable and shall not unduly encumber member movements that are necessary to perform work.

914.3.1 HEAD PROTECTION

Members working in locations where there is a risk of head injuries from flying or falling objects and/or electric shock and burns shall wear an approved protective helmet. Each protective helmet shall bear the original marking required by the ANSI standard under which it was approved. At a minimum, the marking shall identify the manufacturer, the ANSI-designated standard number and date, and the ANSI-designated class of helmet. Where there is a risk of injury from hair entanglements in moving parts of machinery, combustibles or toxic contaminants, members shall confine their hair to eliminate the hazard (29 CFR 1910.135; 620 I.A.C. 1-1-1).

914.3.2 FACE AND EYE PROTECTION

Members working in locations where there is a risk of eye injuries, such as punctures, abrasions, contusions or burns from contact with flying particles, hazardous substances, projectiles or injurious light rays that are inherent in the work or environment, shall be safeguarded by means of face or eye protection. Suitable screens or shields isolating the hazardous exposure may be considered adequate safeguarding for nearby members. The Department shall provide and require that members wear approved face and eye protection suitable for the hazard and in accordance with previously cited national standards (29 CFR 1910.133; 620 I.A.C. 1-1-1).

914.3.3 BODY PROTECTION

Body protection may be required for members whose work exposes parts of their bodies that are not otherwise protected from hazardous or flying substances or objects. Clothing appropriate for the work being done shall be worn. Loose sleeves, tails, ties, lapels, cuffs or other loose clothing that can be entangled in moving machinery shall not be worn. Clothing saturated with flammable liquids, corrosive substances, irritants or oxidizing agents shall either be removed and not worn until properly cleaned, or shall be destroyed (29 CFR 1910.132; 620 I.A.C. 1-1-1).

914.3.4 HAND PROTECTION

Hand protection shall be required for members whose work involves unusual and excessive exposure of hands to cuts, burns, harmful physical or chemical agents or radioactive materials that are encountered and capable of causing injury or impairment.

Hand protection (e.g., gloves) shall not be worn where there is a danger of the hand protection becoming entangled in moving machinery or materials. Use of hand protection around smooth-surfaced rotating equipment does not constitute an entanglement hazard if it is unlikely that the hand protection will be drawn into the danger zone.

Wristwatches, rings or other jewelry should not be worn while working with or around machinery with moving parts in which such objects may be caught or around electrical equipment (29 CFR 1910.138; 620 I.A.C. 1-1-1).

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914.3.5 FOOT PROTECTION

Appropriate foot protection shall be required for members who are exposed to foot injuries from electrical hazards; hot, corrosive or poisonous substances; falling objects; or crushing or penetrating actions; or who are required to work in abnormally wet locations. Footwear that is defective or inappropriate to the extent that its ordinary use creates the possibility of foot injuries shall not be worn. Footwear shall be appropriate for the hazard and shall comply with recognized national standards (29 CFR 1910.136; 620 I.A.C. 1-1-1).

914.4 SELECTION, CARE AND MAINTENANCE OF PPE

PPE exists to provide the member with an envelope of protection from multiple hazards and repeated exposures. For structural firefighting, PPE is a system of components designed to work as an ensemble. Typical firefighting PPE consists of a hood, helmet, jacket, trousers, gloves, wristlets and footwear. A program for selection, care and maintenance of PPE consists of the following.

914.4.1 SELECTION

The PPE selection process should be conducted through a labor-management committee utilizing at least two members from labor and representatives from management.

Prior to procurement, a risk assessment may be performed to include expected hazards, frequency of use, past experiences, geographic location and climatic conditions. The selection process should evaluate comparative information on all ensemble elements to ensure they will interface and perform based on the risk assessment. The process should consider the following:

- (a) PPE performance expectations, to include thermal and physiological effects
- (b) Style and design for user comfort and wear performance
- (c) Construction for quality, durability and garment life
- (d) Manufacturer ability to meet performance demand requirements, technical information, service, warranty and customer support needs

914.4.2 INSPECTION

There are two primary types of PPE inspection:

Routine inspection - Each firefighter shall conduct a routine inspection of his/her issued PPE each time the elements are exposed or are suspected of having been exposed to damage or contamination.

- (a) Coat, trouser, gloves and hood should be checked for the following:
 - 1. Soiling
 - 2. Contamination from hazardous materials or biological agents
 - 3. Physical damage, such as:
 - (a) Rips, tears and cuts
 - (b) Damaged/missing hardware and closure systems

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- (c) Thermal damage, such as charring, burn holes and melting
 - (d) Damaged or missing reflective trim
 - (e) Shrinkage
 - (f) Loss of elasticity or flexibility at openings
- (b) Helmets should be checked for the following:
- 1. Soiling
 - 2. Contamination from hazardous materials or biological agents
 - 3. Physical damage to the shell, such as:
 - (a) Cracks, crazing (small cracks), dents and abrasions
 - (b) Thermal damage to the shell, such as bubbling, soft spots, warping or discoloration
 - 4. Physical damage to ear flaps, such as:
 - (a) Rips, tears and cuts
 - (b) Thermal damage, such as charring, burn holes and melting
 - 5. Damaged or missing components of suspension and retention systems
 - 6. Damaged or missing components of the goggle system including:
 - (a) Discoloration
 - (b) Crazing (small cracks)
 - (c) Scratches to goggle lens, limiting visibility
 - 7. Damaged or missing reflective trim
- (c) Footwear should be checked for the following:
- 1. Soiling
 - 2. Contamination from hazardous materials or biological agents
 - 3. Physical damage, such as:
 - (a) Cuts, tears and punctures
 - (b) Thermal damage, such as charring, burn holes and melting
 - (c) Exposed or deformed steel toe, steel midsole and shank
 - (d) Loss of water resistance

Advanced inspection - Advanced inspection of PPE ensembles and elements shall be conducted a minimum of every 12 months or whenever routine inspections indicate a problem may exist.

Advanced inspections shall only be conducted by trained and certified members or a manufacturer-approved vendor certified to conduct advanced inspections. All findings from advanced inspections shall be documented on an inspection form. Universal precautions shall

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be observed, as appropriate, when handling elements. Advanced inspections shall include, at a minimum, the inspection criteria outlined in the NFPA.

914.4.3 CLEANING AND DECONTAMINATION

The following rules and restrictions shall apply to the cleaning and decontamination of PPE:

- (a) Soiled and contaminated PPE elements shall not be taken home, washed in the home or washed in public laundries unless the business is dedicated to handling firefighting protective clothing.
- (b) Commercial dry cleaning shall not be used.
- (c) The Department will examine the manufacturer's label and user information for specific cleaning instructions.
- (d) Chlorine bleach or chlorinated solvents shall not be used to clean or decontaminate PPE elements.
- (e) Scrubbing or spraying with high-velocity water jets, such as a power washer, shall not be used.
- (f) All contract cleaning or decontamination businesses shall demonstrate procedures for cleaning and decontamination that do not compromise the performance of PPE ensembles and elements. Department standards identify and define three primary types of cleaning: routine, advanced and specialized.
 - 1. **Routine cleaning** - After each use, any elements that are soiled shall receive routine cleaning. It is the firefighter's responsibility to routinely clean his/her PPE ensemble or elements using the following process:
 - (a) When possible, initiate cleaning at the incident scene.
 - (b) Brush off any dry debris.
 - (c) Gently rinse off debris with a water hose.
 - (d) If necessary, scrub gently with a soft bristle brush and rinse off again if necessary. Spot clean utilizing a utility sink.
 - (e) Inspect for soiling and contamination and repeat the process if necessary.
 - (f) All elements shall be air-dried in an area with good ventilation. Do not dry in direct sunlight or use a machine dryer.
 - 2. **Advanced cleaning** - Should routine cleaning fail to render the elements clean enough to be returned to service, advanced cleaning is required. In addition, elements that have been issued, used and soiled shall undergo advanced cleaning every six months, at a minimum.
 - (a) The department's Health and Safety Officer (HSO) shall manage all advanced cleaning utilizing a qualified contract cleaner.
 - (b) Advanced cleaning will be coordinated with the HSO by either the crew or by the individual. Loaner PPE will be provided for any member scheduled to work.

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- (c) Station laundering machines shall not be used to clean PPE elements.
3. **Specialized cleaning** - PPE elements that are contaminated with hazardous materials or biological agents shall undergo specialized cleaning as necessary to remove the specific contaminants.
- (a) The PPE elements that are contaminated or suspected to be contaminated shall be isolated, tagged, bagged and removed from service until they undergo specialized cleaning to remove the specific contaminant. All bagged PPE shall include the member's name, company and shift. Universal precautions shall be observed when handling known or suspected contaminated PPE elements. For more information on decontamination of PPE after exposure, refer to the Communicable Diseases Policy.
 - (b) The department's HSO shall manage all specialized cleaning and will utilize a qualified contract cleaner. The Department, if possible, shall identify the suspected contaminant and consult the manufacturer for an appropriate decontamination agent and process.

914.4.4 REPAIR OF PPE

The department's Assistant Chief of Operations shall manage all PPE repairs utilizing a manufacturer-recognized repair facility. All elements shall be subject to an advanced or specialized cleaning before any repair work is done. Loaner PPE is available to members while repairs are being made.

914.4.5 ISSUING PPE

All PPE ensembles or elements shall be issued through the department's Assistant Chief of Operations. All fittings shall be completed by the and/or by a manufacturer's representative.

- Members shall only use department-issued PPE.
- Members shall minimize the public's exposure to soiled or contaminated PPE and avoid wearing PPE to non-fire related emergencies.
- Members shall not wear PPE inside station living quarters or other department facilities.

914.4.6 STORAGE OF PPE

The parameters for the storage of all PPE ensembles or elements include the following:

- (a) PPE shall not be stored in direct sunlight or exposed to direct sunlight when it is not being worn.
- (b) PPE shall be clean, dry and well ventilated before storage.
- (c) PPE shall not be stored in airtight containers unless the container is new and unused.
- (d) PPE shall not be stored at temperatures below 40 degrees F or above 180 degrees F.

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- (e) PPE shall be stored in a protective case or bag to prevent damage if stored in compartments or trunks.
- (f) PPE shall not be subjected to sharp objects, tools or other equipment that could damage the ensemble or elements.
- (g) PPE shall not be stored inside living quarters or with personal belongings, or taken or transported within the passenger compartment of personal vehicles unless it is stored in a protective case or bag.
- (h) PPE shall not be stored in contact with hydraulic fluids, solvents, hydrocarbons, hydrocarbon vapors or other contaminants.

914.4.7 PPE TRAINING

The Assistant Chief of Training shall be responsible for the following:

- (a) Upon issue, all members shall be provided training on this policy along with the manufacturer's written instructions on the care, use and maintenance of their PPE, including any warnings issued by the manufacturer.
- (b) New firefighters shall receive training in the care, use and maintenance of their PPE before participating in live fire training or operations. All other firefighters shall receive training as needed when PPE ensembles or elements are upgraded or changed.

914.4.8 PPE RECORD KEEPING

The Department shall maintain or require contracted vendors to maintain records on all structural firefighting ensembles or elements to include:

- (a) The name of the member to whom the element is issued.
- (b) The date and condition of the element when issued.
- (c) The manufacturer, model name or design.
- (d) The manufacturer's identification number, lot number or serial number.
- (e) The month and year of manufacture.
- (f) The dates and findings of all advanced inspections.
- (g) The dates of advanced cleaning, specialized cleaning or decontamination, and by whom it was performed.
- (h) The date of any repairs, the person who repaired the PPE and a brief description of the repair.
- (i) The date the element was removed from service (retirement).
- (j) The date and method the element was disposed.

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914.4.9 PPE RETIREMENT

All PPE ensembles and elements that are worn or damaged to the extent that the Department deems that it is not possible or cost effective to repair shall be retired. All PPE ensembles and elements that are no longer useful for emergency operations but are not contaminated, defective or damaged shall be retired.

Retired PPE ensembles and elements shall be destroyed or disposed of by the Department in a manner ensuring that they will not be used in any firefighting or emergency activities, including training. Retired PPE may only be used for training when that training does not include live fire. Any PPE used for training shall be clearly marked: "Training only. No live fire."

914.4.10 SPECIAL INCIDENT PROCEDURE

If any member of the Goshen Fire Department suffers a serious injury or death while wearing PPE, the following procedure should be followed:

- (a) The PPE will immediately be removed from service.
- (b) Custody of the PPE will be maintained by the Fire Chief or the authorized designee, and the PPE shall be kept in a secure location with controlled, documented access.
- (c) All PPE shall be non-destructively tagged and stored only in paper or cardboard containers to prevent further degradation or damage. Plastic airtight containers shall not be used.
- (d) The PPE shall be made available to the department's investigation team (see the Line-of-Duty Death and Serious Injury Investigations Policy) or outside experts as approved by the Fire Chief or the authorized designee, to determine the condition of the PPE.
- (e) The Fire Chief or the authorized designee shall determine the retention period for storage of the PPE.

Hazardous Energy Control

915.1 PURPOSE AND SCOPE

The purpose of this policy is to establish the minimum hazardous energy control requirements. The control requirements are intended to isolate a machine or equipment from all energy sources to prevent the start-up of the machine or equipment or the release of stored energy, both of which could cause injury.

The control requirements apply to the servicing or maintenance of machines and equipment used in a fire station or on an apparatus. This policy includes member training and periodic control and inspection requirements.

915.1.1 DEFINITIONS

Definitions related to this policy include:

Affected member - A member whose job duties require him/her to work in an area where hazardous energy exposure could result from cleaning, repairing, servicing, setting up or adjusting machines or equipment under lockout or tagout.

Authorized member - A member who is qualified to perform lockout or tagout of machines or equipment, in order to clean, repair, service, set up or adjust its operations. An affected member becomes an authorized member when that member's duties include performing the maintenance operations covered in this policy.

Hazardous energy - The unexpected energization or activation of equipment, or the release of stored energy, that could potentially cause injury.

Lockout or tagout - The use of devices, positive methods and procedures that result in the effective isolation or securing of machinery and equipment from all hazardous energy sources (e.g., mechanical, hydraulic, pneumatic, chemical, electrical or thermal).

915.2 POLICY

It is the policy of the Goshen Fire Department to implement and maintain a written hazardous energy control program to prevent the unexpected release of stored energy or unexpected start-up of machines or equipment.

915.3 RESPONSIBILITIES

The Fire Chief or the authorized designee shall have overall responsibility for meeting the requirements of the hazardous energy control program. Department members shall be trained commensurate with their duties to perform lockout/tagout and other hazardous energy control procedures. The program should include, but is not limited to (29 CFR 1910.147; 620 I.A.C. 1-1-1):

- (a) Guidelines and procedures that specifically outline the scope, purpose, authorization, rules and techniques to be utilized when working in proximity to, and for the control of, hazardous energy and the means to enforce compliance, including, but not limited to:

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1. A statement of the intended use of the procedure.
 2. Procedural steps for shutting down, isolating, blocking and securing machines or equipment to control hazardous energy.
 3. The procedural steps for the placement, removal and transfer of lockout and tagout devices.
 4. The requirements for testing a machine or equipment to determine and verify the effectiveness of lockout, tagout and other hazardous energy control devices.
- (b) As needed, the Department shall develop separate procedural steps for the safe lockout or tagout of each machine or piece of equipment affected by the hazardous energy control program.
- (c) The Department shall develop and maintain a list of all machines or equipment affected by the hazardous energy control program. The list may include, but is not limited to:
1. Extrinsic tools
 2. Chain saws
 3. Hydraulic systems (e.g., rack, jacks)
 4. Complex electrical systems (e.g., generators, pumps, radios)

915.4 LOCKOUT AND TAGOUT

An authorized member shall be responsible for the following, before working on de-energized electrical equipment or systems, unless the equipment is physically removed from the wiring system (29 CFR 1910.147; 620 I.A.C. 1-1-1):

- (a) Notification of all involved personnel.
- (b) Locking the disconnect means in the “open” position with the use of lockable devices (e.g., padlocks or combination locks), or disconnecting the conductor or other positive methods or procedures. This will effectively prevent unexpected or inadvertent energizing of a designated circuit, machine or appliance.
- (c) Tagging the disconnect means with appropriate accident prevention tags. Lockout is not required when the tagging procedures are used as specified here and where the disconnect means is accessible only to personnel trained in tagout procedures.
- (d) Blocking the operation or dissipation of energy of all stored energy devices that present a hazard (e.g., capacitors or pneumatic, spring-loaded mechanisms).

915.5 INSPECTIONS

The Goshen Fire Department shall conduct a periodic inspection of the hazardous energy control program components at least annually to evaluate its continued effectiveness and to determine the necessity for updating any methods or procedures (29 CFR 1910.147; 620 I.A.C. 1-1-1):

- (a) The periodic inspection shall be performed by an authorized member other than the members utilizing the hazardous energy control procedures that are being inspected.

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- (b) Where lockout and/or tagout are used for hazardous energy control, the inspector shall provide a review of roles and responsibilities to the authorized members.
- (c) The Health and Safety Officer (HSO) shall certify that the periodic inspections have been performed. The certification shall identify the machine or equipment that was inspected, the date of the inspection, the authorized members included and the name of the person performing the inspection.

915.6 TRAINING

The Assistant Chief of Training shall be responsible for ensuring that members receive training on hazardous energy control methods and procedures, based on the reasonably expected workplace exposure. Members shall receive training prior to any work assignment in which a potential hazard exists. Training should include, but is not limited to, the following topics (29 CFR 1910.147; 620 I.A.C. 1-1-1):

- (a) Definitions of hazardous energy
- (b) Workplace hazards
- (c) Work techniques, hazards and injuries involved in energized equipment
- (d) Lockout and tagout procedures, equipment and its proper use
- (e) Authorized and affected employees
- (f) Safety precautions required when energized electrical equipment is not under the control of an authorized member
- (g) Refresher training on an annual basis, depending on the results of the annual inspection process

915.7 TRAINING RECORDS

The Assistant Chief of Training shall document the hazardous energy control training provided to members both initially and annually and shall retain those records for one year. Documentation shall include (29 CFR 1910.147; 620 I.A.C. 1-1-1):

- (a) The dates of the training sessions.
- (b) A list of the topics or a summary of the content of the training sessions.
- (c) The names or other identifiers and ranks of the members who received the training.
- (d) The names, certificate numbers and qualifications of persons conducting the training.

Hazard Communication

916.1 PURPOSE AND SCOPE

The purpose of this policy is to protect the health and safety of department members who may be occupationally exposed to hazardous chemicals in the workplace.

916.2 POLICY

It is the policy of the Goshen Fire Department to develop, implement and maintain a written chemical hazard communication program for members to use as a reference. The program shall minimally describe how department members will receive information and training on the criteria specified for labels and other forms of warning and Safety Data Sheets (SDS).

916.3 PROCEDURE

The Fire Chief or the authorized designee should develop, implement and maintain a written chemical hazard communication program that includes, but is not limited to (29 CFR 1910.1200; 620 I.A.C. 1-1-24):

- (a) A list of hazardous chemicals known to be present in the workplace. The list may be compiled for the workplace as a whole or for individual work areas.
- (b) The methods the Department will use to inform and train members of the hazards of non-routine tasks and the hazards associated with chemicals in unlabeled pipes in member work areas.
- (c) The Department shall make the written chemical hazard communication program available, upon request, to members, to their designated representatives and to the National Institute of Occupational Safety and Health (NIOSH).
- (d) The Department shall establish a procedure to ensure that each container of a hazardous chemical is labeled, tagged or marked with the following information:
 1. Identity of the hazardous chemical
 2. Appropriate hazard warnings
 3. Name and address of the manufacturer, importer or other responsible party

916.4 SAFETY DATA SHEETS

The Department shall have an SDS for each hazardous chemical that is in use in the workplace. The SDS concerning a hazardous chemical shall be readily accessible to members and prepared in accordance with 29 CFR 1910.1200(g)(2); 620 I.A.C. 1-1-24).

916.5 TRAINING REQUIREMENTS

See the Hazard Communication Program Training Policy.

Personal Firearms

917.1 PURPOSE AND SCOPE

The purpose of this policy is to promote the safety of all members by providing guidance on the possession of firearms in the workplace.

This policy does not apply to duty firearms authorized by the Department for use by fire investigators while performing official duties. Duty firearms are addressed in the Duty Firearms and Use of Force Policy.

917.2 POLICY

The Goshen Fire Department will make reasonable efforts to reduce risk to members and the public by placing limitations on firearms being brought onto department property or carried by members while on-duty or while representing the Department in any capacity.

917.3 PROHIBITIONS

Members are prohibited from possessing a firearm while on-duty or while on or in department property or vehicles, unless the firearm is securely stored in the member's personal vehicle.

Roadway Incident Safety

918.1 PURPOSE AND SCOPE

The purpose of this policy is to set forth department Fire Chief responsibilities for development of practices used by members who are engaged in any operations occurring on roadways.

918.2 POLICY

It is the policy of the Goshen Fire Department to provide traffic incident management (TIM) practices for the protection of members, personnel responding from other agencies, and victims operating on roadways.

918.3 FIRE CHIEF RESPONSIBILITIES

The Fire Chief should ensure that the Department adopts TIM procedures. Procedures should include but not be limited to:

- Use of the Incident Command System at all roadway incidents.
- Coordination and cooperation with law enforcement on-scene, including establishing a unified command, depending on the location, size, and complexity of the incident.
- Scene identification and size-up.
- Establishing a temporary traffic control zone including:
 - Placement of apparatus.
 - Use of traffic control devices.
 - Personnel assigned to TIM duties.

918.3.1 MANUAL ON UNIFORM TRAFFIC CONTROL DEVICES (MUTCD)

Procedures should also include any requirements in the Manual of Uniform Traffic Control Devices adopted by the state, including but not limited to the following (I.C. § 9-21-2-1):

- Use of emergency vehicle lighting
- Safe positioning of emergency vehicles
- Use of traffic flaggers

Chapter 10 - Personnel

Recruitment and Selection

1000.1 PURPOSE AND SCOPE

The purpose of this policy is to establish the recruiting, selection, training and retention processes utilized by the Goshen Fire Department. This policy supplements any rules that govern employment practices for the Goshen Fire Department.

1000.2 POLICY

In accordance with applicable federal, state, and local law, the Goshen Fire Department provides equal opportunities for applicants and department members regardless of actual or perceived race, ethnicity, national origin, religion, sex, sexual orientation, gender identity or expression, age, disability, pregnancy, genetic information, veteran status, marital status, and any other classification or status protected by law. The Department does not show partiality or grant any special status to any applicant, member, or group of members unless otherwise required by law.

1000.3 RECRUITMENT

The Administration Division should employ a comprehensive recruitment and selection strategy to recruit and select members from a qualified and diverse pool of candidates.

The strategy should include:

- (a) Identification of racially and culturally diverse target markets.
- (b) Use of marketing strategies to target diverse applicant pools.
- (c) Expanded use of technology and maintenance of a strong internet presence. This may include an interactive department website and the use of department-managed social networking sites, if resources permit.
- (d) Expanded outreach through partnerships with media, community groups, citizen academies, local colleges, universities and the military.
- (e) Member referral and recruitment incentive programs.
- (f) Consideration of shared or collaborative regional testing processes.

The Administration Division shall avoid advertising, recruiting and screening practices that tend to stereotype, focus on homogeneous applicant pools or screen applicants in a discriminatory manner.

The Department should strive to facilitate and expedite the screening and testing process, and should periodically inform each candidate of his/her status in the recruiting process.

1000.4 SELECTION PROCESS

The Department shall actively strive to identify a diverse group of candidates that have in some manner distinguished themselves as being outstanding prospects. Minimally, the Department

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should employ a comprehensive screening, background investigation, and selection process that assesses cognitive and physical abilities and includes review and verification of the following:

- A comprehensive application for employment (including previous employment, references, current and prior addresses, education, military record)
- Driving record
- Reference checks
- Employment eligibility, including U.S. Citizenship and Immigration Services (USCIS) Employment Eligibility Verification Form I-9 and acceptable identity and employment authorization documents (documentation may be requested upon hire)
- Information obtained from public internet sites
- Financial history consistent with the Fair Credit Reporting Act (FCRA) (15 USC § 1681 et seq.)
- Local, state, and federal criminal history record checks
- Medical and psychological examination (may only be given after a conditional offer of employment)
- Review board or selection committee assessment

1000.4.1 VETERAN PREFERENCE

The Department will provide veteran preference points as required (I.C. § 5-9-3-1; I.C. § 5-9-3-2).

1000.5 BACKGROUND INVESTIGATION

Every candidate shall undergo a thorough background investigation to verify his/her personal integrity and high ethical standards, and to identify any past behavior that may be indicative of the candidate's unsuitability to perform duties relevant to the operation of the Goshen Fire Department.

1000.5.1 NOTICES

The Administration Division shall ensure that investigations are conducted and notices provided in accordance with the requirements of the FCRA (15 USC § 1681d).

1000.5.2 CRIMINAL BACKGROUND INFORMATION

Criminal background information, whether directly from the Indiana State Police National Crime Information System or provided by a third party, may have restrictions on the access, use, security and release of the information. The Administration Division shall establish procedures to ensure compliance with any applicable requirements and security limitations (I.C. § 10-13-3-27).

1000.5.3 REVIEW OF SOCIAL MEDIA SITES

Due to the potential for accessing unsubstantiated, private or protected information, the Administration Division should not require candidates to provide passwords, account information or access to password-protected social media accounts.

Recruitment and Selection

The Administration Assistant Chief should consider utilizing the services of an appropriately trained and experienced third party to conduct open source, internet-based searches and/or review information from social media sites to ensure that:

- The legal rights of candidates are protected.
- Material and information to be considered are verified, accurate and validated.
- The Department fully complies with applicable privacy protections and local, state and federal law.

Regardless of whether a third party is used, the Administration Assistant Chief should ensure that potentially impermissible information is not available to any person involved in the candidate selection process.

1000.5.4 RECORDS RETENTION

The background report and all supporting documentation shall be maintained in accordance with the established records retention schedule.

1000.5.5 DOCUMENTING AND REPORTING

The background investigator shall summarize the results of the background investigation in a report that includes sufficient information to allow the reviewing authority to decide whether to extend a conditional offer of employment. The report shall not include any information that is prohibited from use, including that from social media sites, in making employment decisions. The report and all supporting documentation shall be included in the candidate's background investigation file.

1000.6 DISQUALIFICATION GUIDELINES

As a general rule, performance indicators and candidate information and records shall be evaluated by considering the candidate as a whole, and taking into consideration the following:

- Age at the time the behavior occurred
- Passage of time
- Patterns of past behavior
- Severity of behavior
- Probable consequences if past behavior is repeated or made public
- Likelihood of recurrence
- Relevance of past behavior to public safety employment
- Aggravating and mitigating factors
- Other relevant considerations

A candidate's qualifications will be assessed on a case-by-case basis, using a totality-of-the-circumstances framework.

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Recruitment and Selection

1000.7 EMPLOYMENT STANDARDS

All candidates shall meet the minimum standards required by state law. Candidates will be evaluated based on merit, ability, competence and experience, in accordance with the high standards of integrity and ethics valued by the Department and the community.

Validated, job-related and nondiscriminatory employment standards shall be established for each job classification and shall minimally identify the training, abilities, knowledge and skills required to perform the position's essential duties in a satisfactory manner (see the Position Descriptions Policy). Each standard should include performance indicators for candidate evaluation. The Human Resources Department should maintain validated standards for all positions.

Selection standards for promotional opportunities are detailed in the Promotions and Transfers Policy.

1000.7.1 STANDARDS FOR FIREFIGHTERS

Generally, the standards may include the following requirements. The candidate should:

- (a) Be at least 21 years of age by the closing date of the recruitment period.
- (b) Possess EMT-Basic or Firefighter I/II at the time of hire.
- (c) Be in possession of a high school diploma or a General Equivalency Diploma (GED).
- (d) Have good vision in both eyes, with the ability to distinguish Occupational Safety and Health Administration (OSHA) color codes for hazardous materials (e.g., blue, red, yellow, white), and have no depth or peripheral vision impairment.
- (e) Meet the objectives and minimum standards established in the International Association of Fire Chiefs (IAFC)/International Association of Fire Fighters (IAFF) Fire Service Joint Labor Management Wellness-Fitness Initiative or similar validated health screening process.
- (f) Meet the minimum standards established by the National Fire Protection Association (NFPA).
- (g) Be in possession of, or have the ability to obtain, a valid state driver's license in the class required for the position sought.
- (h) Be a U.S. citizen or have proof of a legal right to work in the U.S.

1000.8 TRAINING

All entry-level firefighter candidates shall complete training in an accredited fire training program established by the Indiana Department of Homeland Security, Board of Firefighting Personnel Standards and Education (I.C. § 36-8-10.5-7; 655 I.A.C. 1-3-6).

1000.9 RETENTION

The primary focus should be on hiring those who are the best fit for a particular position. In order to retain quality members, the Department should:

- Seek member input on retention strategies.

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Recruitment and Selection

- Develop a workplace that respects, encourages and enables a work/life balance.
- Facilitate training and career development opportunities.
- Develop and maintain quality supervisors.
- Provide regular and meaningful performance feedback.
- Promote an environment where members are able to speak freely.
- Treat members fairly, equitably and consistently.
- Consider ways to reward excellent performance.
- Follow up on any feedback acquired during an exit interview process.

Retention incentives may include items from a collective bargaining agreement, employment benefits, seniority benefits, forms of recognition, etc.

Performance Evaluations

1001.1 PURPOSE AND SCOPE

The purpose of this policy is to detail the Goshen Fire Department performance evaluation system, which is used to record work performance for both the Department and the employee, giving recognition for good work and providing a guide for improvement where needed. The employee performance evaluation report is a gauge in measuring performance and is used for making personnel decisions relating to merit increase, promotion, reassignment, discipline, demotion and termination. The report also provides a guide for mutual work planning and review, and an opportunity to convert general impressions into a more objective history of work performance based on job standards.

1001.2 POLICY

The Department evaluates employees in a nondiscriminatory manner based upon job-related factors specific to the employee's position, without regard to actual or perceived race, ethnicity, national origin, religion, sex, sexual orientation, gender identity or expression, age, disability, pregnancy, genetic information, veteran status, marital status, and any other classification or status protected by law.

1001.3 PROCEDURE

Within one year of appointment to a supervisory position, all supervisors should attend an approved supervisory course that includes training on the completion of performance evaluations.

Each evaluation will cover a specific time and should be based on the employee's performance during that period. Evaluations are based on observed or documented behavior. If a supervisor becomes aware of or witnesses either outstanding or unsatisfactory performance by an employee, the performance should be noted and a conversation between the employee and the supervisor should take place as soon as practicable after the performance is noted. This conversation is to immediately reinforce outstanding behavior, or correct and counsel unsatisfactory behavior. The supervisor should create a documentation of the performance and the follow-up conversation and use this documentation at the next evaluation period.

At the beginning of the rating period, each supervisor should discuss the tasks of the position, standards of performance expected and the evaluation rating criteria with each employee. When a non-probationary employee's job performance falls below the established standards of the job, the supervisor should, as soon as practicable but at least 90 days prior to the end of the annual evaluation period, advise the employee in writing in order to provide an opportunity for the employee to improve performance. The involved employee should be provided the opportunity to initial any such writing and respond in writing within 30 days, if desired. Failure to meet established performance standards is justification for an unsatisfactory rating. Rating factors that are not observed are assumed to be performed at a standard level.

Performance Evaluations

The performance evaluation report will be completed by the employee's immediate supervisor. Other supervisors directly familiar with the employee's performance during the rating period should be consulted by the immediate supervisor for their input.

1001.4 FULL-TIME PROBATIONARY EMPLOYEES

All personnel will serve a 12-month probationary period before being eligible for certification as permanent employees. Probationary firefighters shall be evaluated daily, weekly and monthly during the probationary period (I.C. § 36-8-4-12).

Performance evaluation reports shall be completed as defined by the Human Resources Department by specific job classification for all other full-time personnel during the probationary period.

1001.5 FULL-TIME PERMANENT STATUS EMPLOYEES

Permanent employees are subject to three types of performance evaluations:

Regular - A performance evaluation report shall be completed once each year by the employee's immediate supervisor on the anniversary of the employee's date of hire, except for employees who have been promoted. In the case of promotion, a performance evaluation report shall be completed on the anniversary of the employee's date of last promotion.

Transfer - If an employee is transferred from one assignment to another in the middle of an evaluation period and less than six months have transpired since the transfer, an evaluation shall be completed by the current supervisor with input from the previous supervisor.

Special - A special evaluation may be completed any time the rater and the rater's supervisor believe one is necessary due to employee performance deficiencies. Generally, the special evaluation will be used to document areas of performance deemed less than standard when follow-up action is planned (e.g., action plan, remedial training, retraining). The evaluation form and associated documentation shall be submitted as one package.

1001.5.1 RATINGS

Outstanding - Performance that is well beyond that expected or required in the standards for the position. It is exceptional performance, definitely superior or extraordinary.

Exceeds standards - Performance that is better than expected of a fully competent employee. It is superior to what is expected or required by the standards for the position but is not of such rare nature to warrant outstanding status.

Meets standards - Performance expected of a fully competent employee and meets the standards required of the position.

Needs improvement - Performance that is less than that expected of a fully competent employee and less than the standards required of the position. A needs improvement rating should be thoroughly discussed with the employee and include a structured plan intended to improve performance, with short-interval interim evaluations.

Performance Evaluations

Unsatisfactory - Performance that is inadequate or undesirable, intolerable and inferior to the standards required of the position.

Written comments should be used by the rater to document the employee's strengths and weaknesses and make any suggestions for improvement. Any job dimension rating marked unsatisfactory or outstanding should be substantiated in the rater comments section.

1001.6 EVALUATION INTERVIEW

When a supervisor has completed the preliminary evaluation, arrangements shall be made for a private discussion of the evaluation with the employee. The supervisor should discuss the results with the employee and answer any questions the employee may have. If the employee has valid and reasonable protests of any of the ratings, the supervisor may make appropriate changes to the evaluation. Areas needing improvement and goals for reaching the expected level of performance should be identified and discussed. The supervisor should also provide relevant counseling regarding advancement and training opportunities. The supervisor and employee will sign and date the evaluation. Permanent employees may also write comments in the employee comments section of the performance evaluation report.

1001.6.1 DISCRIMINATORY HARASSMENT FORM

At the time of the annual evaluation, the reviewing supervisor shall require the employee to read the City and department harassment and discrimination policies. Following such a review, the supervisor shall provide the employee a form to be completed and returned by the employee, certifying:

- (a) That the employee understands the harassment and discrimination policies.
- (b) Whether any questions the employee has have been sufficiently addressed.
- (c) That the employee knows how and where to report harassment policy violations.
- (d) Whether the employee has been the subject of, or witness to, any conduct that violates the Discriminatory Harassment Policy and that has not been previously reported.

The completed form should be returned to the supervisor (or other authorized individual if the employee is uncomfortable returning the form to the presenting supervisor) within one week.

The employee's completed form shall be attached to the performance evaluation report. If the employee has expressed any questions or concerns, the receiving supervisor or other authorized individual shall ensure that appropriate follow-up action is taken.

1001.7 EVALUATION REVIEW

After the supervisor finishes the discussion with the employee, the signed performance evaluation report should be forwarded to the rater's supervisor for review.

The second-level supervisor should review the evaluation for fairness, impartiality, uniformity and consistency, and evaluate the first-level supervisor on the quality of the ratings provided to the employee.

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Performance Evaluations

1001.8 RECORDS MANAGEMENT

The original performance evaluation report should be maintained in the employee's personnel file for the tenure of the employee's employment. A copy should be provided to the employee and a copy should be forwarded to the Human Resources Department.

Performance evaluation reports will be permanently destroyed in accordance with established records retention schedules.

Promotions and Transfers

1002.1 PURPOSE AND SCOPE

The purpose of this policy is to establish required and desirable qualifications for promotion and transfer within the ranks of the Goshen Fire Department.

1002.2 POLICY

The Goshen Fire Department determines promotions and transfers in a nondiscriminatory manner. It is the policy of the Goshen Fire Department to utilize the promotional testing criteria, study materials, and testing instruments available from authenticated and validated local, regional, and nationally recognized best practices in the fire service. This policy will establish the required and desirable qualifications for promotion and transfer within the ranks of the Department based on these criteria.

Nothing in this policy is intended to supersede any contract language related to promotional requirements that may exist in a collective bargaining agreement.

1002.3 GENERAL REQUIREMENTS

The following conditions will be used in evaluating members for promotion and transfer (I.C. § 36-8-4-6):

- (a) Presents a professional, neat appearance
- (b) Time in grade
- (c) Maintains a physical condition which aids in their performance
- (d) Demonstrates the following traits:
 1. Emotional stability and maturity
 2. Stress tolerance
 3. Sound judgment and decision-making ability
 4. Personal integrity and ethical conduct
 5. Leadership
 6. Initiative
 7. Adaptability and flexibility
 8. Ability to conform to organizational goals and objectives in a positive manner

1002.4 TRANSFERS

1002.4.1 DESIRABLE TRANSFER QUALIFICATIONS

The following qualifications are considered for transfer:

- Three years of experience

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Promotions and Transfers

- Completion of the probationary period with the Goshen Fire Department
- Expressed interest in the transfer position
- Education, training, and demonstrated abilities in areas related to the transfer position
- Completion of any local, regional, or national training or certification for the transfer position

1002.4.2 TRANSFER CRITERIA

The following criteria apply to transfers:

- (a) Administrative evaluation as determined by the Fire Chief. This shall include a review of supervisor recommendations. Each supervisor who has supervised or otherwise been involved with the candidate should submit these recommendations.
- (b) The supervisor recommendations should be submitted to the Assistant Chief for whom the candidate will work. The Assistant Chief should schedule interviews with each candidate.
- (c) Based on supervisor recommendations and those of the Assistant Chief after the interview, the Assistant Chief should submit his/her recommendation to the Fire Chief.
- (d) Transfers will be made by the Fire Chief.

The policy and procedures for all positions may be waived for temporary assignments, for emergency situations or for training in accordance with any applicable collective bargaining agreement.

1002.5 PROMOTIONS

Specifications for promotional opportunities are on file with the Goshen Fire Department.

1002.6 ASSISTANT CHIEF OF TRAINING RESPONSIBILITIES

It is the responsibility of the Assistant Chief of Training to maintain a training file on each member of the Department. Any relevant training certificate or certification document submitted to the Department by a member should be permanently retained in the member's training file.

Position Descriptions

1003.1 PURPOSE AND SCOPE

The purpose of this policy is to establish a comprehensive description of overall duties and responsibilities of each rank or job classification within the Department.

1003.2 POLICY

It is the policy of the Goshen Fire Department to develop unique position descriptions for each assignment within an established rank or classification.

1003.3 PROCEDURE

The Human Resources Department will generally develop and maintain classification specifications (e.g., firefighter, Company Officer, Battalion Chief). Within the classification specifications there may be multiple assignments. The descriptions will detail the unique duties and responsibilities of each assignment.

Position descriptions may be included in collective bargaining agreements.

Position descriptions should be considered living documents and should be reviewed and evaluated for modification. This should occur at least annually and any time duties or expectations of a specific position substantially change.

Position descriptions should be reviewed prior to hiring to ensure the candidate's knowledge, skills and abilities are consistent with the current performance expectations of the position.

1003.4 POSITION DESCRIPTIONS

[Job Descriptions](#)

[EMS Job Description](#)

Classification Specifications

1004.1 PURPOSE AND SCOPE

The purpose of this policy is to establish the origin and maintenance processes of the job classifications applicable to the Goshen Fire Department.

1004.2 POLICY

It is the policy of the Goshen Fire Department to coordinate with the Human Resources Department for the development of job classifications unique to the Department.

1004.3 PROCEDURE

The Fire Chief should appoint an officer from the Administration Division to work with the Human Resources Department to develop, update and maintain the job classifications. These should include information from collective bargaining agreements with each employee group; should identify the duties and responsibilities, authority, reporting requirements and chain of command for the member; and should include expected working hours, attire and working location.

1004.3.1 POSITION DESCRIPTIONS

Multiple position descriptions may be needed for each job specification (e.g., a Company Officer assigned to the Training Division will have the same job specification, but will have a considerably different position description than a Company Officer assigned to the Fire Operations Division). Position descriptions may be addressed in the collective bargaining agreements with the various employee groups or in the Position Descriptions Policy.

Fire Officer Development

1005.1 PURPOSE AND SCOPE

The purpose of this policy is to outline the required and recommended competencies in the Goshen Fire Department's fire officer development program.

1005.2 POLICY

It is the policy of the Goshen Fire Department to use professionally recognized programs and resources to train and develop members for supervisory roles.

1005.3 RESOURCES

To assist members in developing the needed competencies for supervisory roles, the Goshen Fire Department will utilize resources including but not limited to the following:

- Indiana Department of Homeland Security, Board of Firefighting Personnel Standards and Education Voluntary Certification program.
- The Center for Public Safety Excellence's (CPSE) Fire Officer Designation (FO).
- The National Fire Academy's (NFA) Executive Fire Officer Program (EFOP).
- The National Fire Protection Association (NFPA) 1021, Standard for Fire Officer Professional Qualifications.
- The International Association of Fire Chiefs' (IAFC) *Officer Development Handbook*.
- Other department-approved certification programs for the professional development of fire officers.

Reporting for Duty

1006.1 PURPOSE AND SCOPE

This policy describes the department's expectations of its employees when reporting for duty, to ensure that all members are fully capable of functioning in their capacity.

1006.2 POLICY

It is the policy of this department to identify the expectations required of its members when reporting for duty in order to provide efficient and quality services to the community and to provide for the safety of its members.

1006.3 PUNCTUALITY

- (a) All members should be punctual and be ready to immediately perform their duties at the assigned time.
- (b) The uniform force of the department shall be divided into three (3) alternating operational shifts.
- (c) They shall report for duty at 7:00 a.m. and remain on duty, without interruption of any kind, for a twenty-four (24) hour period followed by a regular "off" period of twenty-four (24) hours.
- (d) All members of the shift shall receive an additional four (4) days off duty after three (3), twenty-four (24) hour working days.

1006.4 RELIEF

Members are required to remain on-duty until relieved. Upon entering the station, it is the member's responsibility to contact the member being relieved and receive a briefing.

Company Officers shall remain on-duty until change-of-crew unless they are relieved or otherwise directed by a Battalion Chief or designee. Company Officers may not be absent from their place of assignment without the specific permission of a Battalion Chief.

1006.5 READINESS FOR DUTY

Upon reporting for duty, all members should prepare themselves and their gear to be immediately available to respond to calls for service. This should include, but is not limited to, placing personal protective equipment (PPE) on the member's assigned apparatus and fobbing into your assigned SCBA.

1006.6 PERSONAL APPEARANCE

All members should don the appropriate uniform prior to the start of their work assignments and be properly attired at all times when representing the Department. Each member should wear the appropriate uniform or protective equipment that has been approved for the activity being performed.

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Reporting for Duty

1006.7 CLEANLINESS

All members should keep their persons, uniforms, desks, cars, beds and lockers in a neat and clean condition. If a persistent problem is noticed, the member should be notified immediately.

1006.8 INABILITY TO REPORT FOR DUTY

Members should notify their Company Officer at his/her duty assignment location as soon as practicable of any inability to report for duty at the time required. If members are unable to make contact with the Company Officer at the duty station, members should notify the duty Battalion Chief.

1006.9 EMERGENCY RECALL

Upon receipt of an emergency recall, without delay, members should secure and/or stabilize their home and family, and report for duty at the appropriate work location. Members shall recognize the potential for emergency recall and take measures in advance to properly prepare their families. Except when otherwise instructed, members should travel to their normal work assignment once they have received the notice of recall. Members shall not leave their duty assignments until properly relieved. Members shall follow the procedures detailed in the Emergency Recall Policy.

1006.10 RELIEVED FROM DUTY FOR VIOLATIONS

The Fire Chief may relieve a member under his/her command from duty, when, in the Fire Chief's judgment, an alleged offense committed is sufficiently serious to warrant immediate action. A report of an alleged offense shall be immediately made from the Company Officer to the appropriate Battalion Chief, followed by written charges and documentation in accordance with department procedures.

Emergency Recall

1007.1 PURPOSE AND SCOPE

The purpose of this policy is to establish the right of the Goshen Fire Department to recall off-duty employees in the event of a large-scale or protracted emergency, natural disaster or other unusual situation that depletes on-duty resources. The policy also establishes the procedures to be used to recall off-duty employees, in accordance with state and federal laws and collective bargaining agreements.

1007.1.1 DEFINITIONS

Definitions related to this policy include:

Automatic aid - Apparatus and firefighters who are dispatched automatically by contractual agreement between two fire departments, communities or fire districts.

Mutual aid - Apparatus and firefighters who are dispatched, upon request, by the responding fire department. Mutual aid is defined by a signed contractual agreement between the Goshen Fire Department and neighboring jurisdictions.

1007.2 POLICY

It is the policy of the Goshen Fire Department to provide sufficient resources at the scene of an emergency to reasonably provide for the safety of the employees working at the scene, and to ensure adequate resources are available for additional emergency calls. In some instances, this may require the emergency recall of employees.

1007.3 PROCEDURES

The Fire Chief or any other chief officer, Battalion Chief or Incident Commander (IC) may initiate an emergency recall by providing the Dispatch Center or other designated resource with brief information regarding the emergency, where members are to report for duty and the name or names of personnel required.

1007.3.1 TRIGGERING INCIDENTS

The types of incidents that may require the initiation of an emergency recall include, but are not limited to:

- One major incident affecting a localized or widespread area.
- Two or more incidents causing a high demand for resources at different locations.
- Numerous incidents causing a peak demand on the entire resource system.
- Any time designated by the Fire Chief or the authorized designee.

1007.3.2 THE DISPATCH CENTER RESPONSIBILITIES

The Fire Chief or the authorized designee should be responsible for developing and implementing an emergency recall procedure that complies with state and federal laws and collective bargaining

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Emergency Recall

agreements. Dispatch or the other designated resource should follow the established procedure when implementing an emergency recall.

1007.3.3 FIREFIGHTER RESPONSIBILITIES

Firefighters should reply to an emergency recall immediately or provide notification within 10 minutes with their status and estimated time of arrival. If applicable, they should report for duty with their personal protective equipment.

1007.3.4 EXCEPTIONS

Members may not refuse an emergency recall notice. Firefighters who receive an emergency recall notification and are under the influence of any impairment, such as medications or alcohol, should advise the caller of the impairment and should not report for duty.

1007.4 OTHER RESOURCES

If sufficient resources cannot be assembled by an emergency recall, the Department may consider other options such as:

- Automatic aid
- Mutual aid
- Additional chief officers

Overtime

1008.1 PURPOSE AND SCOPE

The purpose of this policy is to identify the use and management of overtime by Goshen Fire Department employees and to establish an overtime compensation request process.

1008.2 POLICY

It is the policy of the Goshen Fire Department to maintain a degree of flexibility concerning the overtime policy due to the nature of fire service work and the needs of the Department.

1008.3 PROCEDURE

Overtime may be available due to unforeseen personnel absences, emergency incidents or constant staffing requirements. The Fire Chief or the authorized designee should develop a plan for the fair distribution of both the workload and the income opportunity if a plan is not stipulated in the collective bargaining agreement. The plan should consider the City's interest in managing overtime costs.

Any instance of work that requires overtime compensation shall be approved in advance by a supervisor. If circumstances do not permit prior approval, then approval shall be sought as soon as practicable during the overtime shift and in no case later than the end of the shift in which the overtime is worked.

Employees classified as non-exempt by the Fair Labor Standards Act (FLSA) are not authorized to volunteer work time to the Department. Non-exempt employees who work authorized overtime and are compensated, either by payment of wages as agreed upon and in effect through the collective bargaining agreement or by the allowance of accrual of compensatory time off, should submit a request for overtime payment as soon as practicable after overtime is worked.

The individual employee may request compensatory time in lieu of receiving an overtime payment. However, the employee may not exceed the number of hours allowed by the collective bargaining agreement or City rules and regulations, or the FLSA (29 CFR 553.22).

1008.4 OVERTIME COMPENSATION REQUESTS

Employees should submit all overtime compensation requests to the Officer in Charge via the approved reporting system as soon as practicable, but no later than the end of the overtime work period, for verification and forwarding to the Administration Division. Failure to submit a request for overtime compensation in a timely manner may result in discipline.

1008.5 ACCOUNTING FOR OVERTIME

Employees should record the actual time worked in an overtime status. In some cases, a collective bargaining agreement may stipulate that a minimum number of hours will be paid.

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Overtime

1008.5.1 ACCOUNTING FOR PORTIONS OF AN HOUR

Authorized overtime work shall be accounted in the increments as listed or as stipulated in the collective bargaining agreement:

TIME WORKED	RECORD
Up to 15 minutes	.25 hour
16 to 30 minutes	.50 hour
31 to 45 minutes	.75 hour
46 to 60 minutes	1 hour

1008.5.2 VARIATION IN TIME REPORTED

Where two or more employees are assigned to the same incident or activity, and the amount of time for which compensation is requested varies between the employees, the Battalion Chief or other approving supervisor may require each employee to include the reason for the variation on the overtime compensation request.

Discriminatory Harassment

1009.1 PURPOSE AND SCOPE

The purpose of this policy is to prevent department members from being subjected to discriminatory harassment, including sexual harassment and retaliation. Nothing in this policy is intended to create a legal or employment right or duty that is not created by law.

1009.2 POLICY

The Goshen Fire Department is an equal opportunity employer and is committed to creating and maintaining a work environment that is free of all forms of discriminatory harassment, including sexual harassment and retaliation. The Department will not tolerate discrimination against a member in hiring, promotion, discharge, compensation, fringe benefits, and other privileges of employment. The Department will take preventive and corrective action to address any behavior that violates this policy or the rights and privileges it is designed to protect.

The nondiscrimination policies of the Department may be more comprehensive than state or federal law. Conduct that violates this policy may not violate state or federal law but still could subject a member to discipline.

1009.3 DEFINITIONS

Definitions related to this policy include:

1009.3.1 DISCRIMINATION

The Department prohibits all forms of discrimination, including any employment-related action by a member that adversely affects an applicant or member and is based on actual or perceived race, ethnicity, national origin, religion, sex, sexual orientation, gender identity or expression, age, disability, pregnancy, genetic information, veteran status, marital status, and any other classification or status protected by law.

Discriminatory harassment, including sexual harassment, is verbal or physical conduct that demeans or shows hostility or aversion toward an individual based upon that individual's protected class. It has the effect of interfering with an individual's work performance or creating a hostile or abusive work environment.

Conduct that may, under certain circumstances, constitute discriminatory harassment can include making derogatory comments; making crude and offensive statements or remarks; making slurs or off-color jokes; stereotyping; engaging in threatening acts; making indecent gestures, pictures, cartoons, posters, or material; making inappropriate physical contact; or using written material or department equipment and/or systems to transmit or receive offensive material, statements, or pictures. Such conduct is contrary to department policy and to a work environment that is free of discrimination.

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Discriminatory Harassment

1009.3.2 RETALIATION

Retaliation is treating a person differently or engaging in acts of reprisal or intimidation against the person because the person has engaged in protected activity, filed a charge of discrimination, participated in an investigation, or opposed a discriminatory practice. Retaliation will not be tolerated.

1009.3.3 SEXUAL HARASSMENT

The Department prohibits all forms of discrimination and discriminatory harassment, including sexual harassment. It is unlawful to harass an applicant or a member because of that person's sex.

Sexual harassment includes but is not limited to unwelcome sexual advances, requests for sexual favors, or other verbal, visual, or physical conduct of a sexual nature when:

- (a) Submission to such conduct is made either explicitly or implicitly as a term or condition of employment, position, or compensation.
- (b) Submission to, or rejection of, such conduct is used as the basis for any employment decisions affecting the member.
- (c) Such conduct has the purpose or effect of substantially interfering with a member's work performance or creating an intimidating, hostile, or offensive work environment.

1009.3.4 ADDITIONAL CONSIDERATIONS

Discrimination and discriminatory harassment do not include actions that are in accordance with established rules, principles, or standards, including:

- (a) Acts or omission of acts based solely upon bona fide occupational qualifications under the Equal Employment Opportunity Commission and Indiana Civil Rights Commission guidelines.
- (b) Bona fide requests or demands by a supervisor that the member improve the member's work quality or output, that the member report to the job site on time, that the member comply with City or department rules or regulations, or any other appropriate work-related communication between supervisor and member.

1009.4 RESPONSIBILITIES

This policy applies to all department members, who shall follow the intent of these guidelines in a manner that reflects department policy, professional standards, and the best interest of the Goshen Fire Department and its mission.

Members are encouraged to promptly report any discriminatory, retaliatory, or harassing conduct or known violations of this policy to a supervisor. Any member who is not comfortable with reporting violations of this policy to the member's immediate supervisor may bypass the chain of command and make the report to a higher-ranking supervisor or manager. Complaints may also be filed with the Fire Chief, the Human Resources Director, or the Mayor.

Any member who believes, in good faith, that the member has been discriminated against, harassed, or subjected to retaliation, or who has observed harassment, discrimination, or

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Discriminatory Harassment

retaliation, is encouraged to promptly report such conduct in accordance with the procedures set forth in this policy.

Supervisors and managers receiving information regarding alleged violations of this policy shall determine if there is any basis for the allegation and shall proceed with a resolution as stated below.

1009.4.1 QUESTIONS OR CLARIFICATION

Members with questions regarding what constitutes discrimination, sexual harassment, or retaliation are encouraged to contact a supervisor, an Assistant Chief, the Fire Chief, the Human Resources Director, or the Mayor for further information, direction, or clarification.

1009.4.2 SUPERVISOR RESPONSIBILITIES

The responsibilities of supervisors and Assistant Chief shall include but are not limited to:

- (a) Continually monitoring the work environment and striving to ensure that it is free from all types of unlawful discrimination, including harassment or retaliation.
- (b) Taking prompt, appropriate action within their work units to avoid and minimize the incidence of any form of discrimination, harassment, or retaliation.
- (c) Ensuring that their subordinates understand their responsibilities under this policy.
- (d) Ensuring that members who make complaints or who oppose any unlawful employment practices are protected from retaliation and that such matters are kept confidential to the extent possible.
- (e) Making a timely determination regarding the substance of any allegation based upon all available facts.
- (f) Notifying the Fire Chief or the Human Resources Director in writing of the circumstances surrounding any reported allegations or observed acts of discrimination, harassment, or retaliation no later than the next business day.

1009.4.3 SUPERVISOR'S ROLE

Supervisors and managers shall be aware of the following:

- (a) Behavior of supervisors and managers should represent the values of the Department and professional standards.
- (b) False or mistaken accusations of discrimination, harassment, or retaliation can have negative effects on the careers of innocent members.

Nothing in this section shall be construed to prevent supervisors or managers from discharging supervisory or management responsibilities, such as determining duty assignments, evaluating or counseling members, or issuing discipline, in a manner that is consistent with established procedures.

1009.5 INVESTIGATION OF COMPLAINTS

Various methods of resolution exist. During the pendency of any such investigation, the supervisor of the involved member should take prompt and reasonable steps to mitigate or eliminate any

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Discriminatory Harassment

continuing abusive or hostile work environment. It is the policy of the Goshen Fire Department that all complaints of discrimination, retaliation, or harassment shall be fully documented, and promptly and thoroughly investigated.

1009.5.1 SUPERVISOR RESOLUTION

Members who believe they are experiencing discrimination, harassment, or retaliation should be encouraged to inform the individual that the behavior is unwelcome, offensive, unprofessional, or inappropriate. However, if the member feels uncomfortable or threatened or has difficulty expressing the member's concern, or if this does not resolve the concern, assistance should be sought from a supervisor or manager who is a rank higher than the alleged transgressor.

1009.5.2 FORMAL INVESTIGATION

If the complaint cannot be satisfactorily resolved through the supervisory resolution process, a formal investigation will be conducted.

The person assigned to investigate the complaint will have full authority to investigate all aspects of the complaint. Investigative authority includes access to records and the cooperation of any members involved. No influence will be used to suppress any complaint and no member will be subject to retaliation or reprisal for filing a complaint, encouraging others to file a complaint, or for offering testimony or evidence in an investigation.

Formal investigation of the complaint will be confidential to the extent possible and will include but is not limited to details of the specific incident, frequency and dates of occurrences, and names of any witnesses. Witnesses will be advised regarding the prohibition against retaliation, and that a disciplinary process, up to and including termination, may result if retaliation occurs.

Members who believe they have been discriminated against, harassed, or retaliated against because of their protected status are encouraged to follow the chain of command but may also file a complaint directly with the Fire Chief, the Human Resources Director, or the Mayor.

1009.5.3 ALTERNATIVE COMPLAINT PROCESS

No provision of this policy shall be construed to prevent any member from seeking legal redress outside the Department. Members who believe that they have been harassed, discriminated against, or retaliated against are entitled to bring complaints of employment discrimination to federal, state, and/or local agencies responsible for investigating such allegations. Specific time limitations apply to the filing of such charges. Members are advised that proceeding with complaints under the provisions of this policy does not in any way affect those filing requirements.

1009.6 DOCUMENTATION OF COMPLAINTS

All complaints or allegations shall be thoroughly documented on the appropriate forms and in a manner designated by the Fire Chief. The outcome of all reports shall be:

- (a) Approved by the Fire Chief, the Mayor, or the Human Resources Director, depending on the ranks of the involved parties.
- (b) Maintained in accordance with the established records retention schedule.

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1009.6.1 NOTIFICATION OF DISPOSITION

The complainant and/or victim will be notified in writing of the disposition of the investigation and the actions taken to remedy or address the circumstances giving rise to the complaint.

1009.7 TRAINING

All new members shall be provided with a copy of this policy as part of their orientation. The policy shall be reviewed with each new member. The member shall certify by signing the prescribed form that the member has been advised of this policy, is aware of and understands its contents, and agrees to abide by its provisions during the member's term with the Department.

All members shall receive annual training on the requirements of this policy and shall certify by signing the prescribed form that they have reviewed the policy, understand its contents, and agree that they will continue to abide by its provisions.

Conduct and Behavior

1010.1 PURPOSE AND SCOPE

The purpose of this policy is to provide guidelines to prevent activities or behaviors that may lead to disciplinary actions or dismissal.

1010.2 POLICY

It is the policy of this department that its members strive to attain the highest professional standard of conduct and discharge their duties in a courteous and professional manner.

1010.3 PROFESSIONAL CONDUCT

All members should be governed by the ordinary and reasonable rules of behavior observed by law-abiding and self-respecting citizens, and should conduct themselves at all times in such manner as to reflect favorably on the Department. Conduct unbecoming of a member shall include that which discredits the Department or the person as a member of the Department or which impairs the operation or efficiency of the Department or its members.

All members should conduct themselves in a manner that will not impair the good order and discipline of the Department. Members should not, while on-duty, indulge in hazing or bullying; offensive, obscene, or uncivil language; verbal or physical altercations or threats thereof; or conduct which might cause injury to another person.

All members of the Department should be familiar with the expected standard of behavior, both on- and off-duty.

1010.4 INTERACTION WITH THE PUBLIC

In the performance of their duties, members should be courteous to the public and tactful. They should control their tempers, should exercise reasonable patience and discretion, and should not engage in any argumentative discussions even when provoked.

In the performance of their duties, members should not use coarse, violent, profane, or insolent language or gestures, and should not express prejudice or discrimination.

1010.5 COURTESY TO MEMBERS

Members should be courteous and respectful in their relations with all members of the Department. Members shall not use coarse, violent, profane, or insolent language or gestures, and shall not express prejudice or discrimination.

1010.6 DISCRIMINATION, OPPRESSION, OR FAVORITISM

Unless required by law or policy, discriminating against, oppressing, or providing favoritism to any person because of actual or perceived characteristics such as race, ethnicity, national origin, religion, sex, sexual orientation, gender identity or expression, age, disability, economic status, cultural group, veteran status, marital status, and any other classification or status protected

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by law, or intentionally denying or impeding another in the exercise or enjoyment of any right, privilege, power, or immunity, knowing the conduct is unlawful, is prohibited.

1010.7 CONFORMANCE TO LAWS

Members shall obey all laws of the United States and of any state and local jurisdiction in which the member is present.

1010.8 DEROGATORY OR MALICIOUS STATEMENTS

Members should not be a party to any malicious gossip, report, or activity that would tend to disrupt department morale or bring discredit to the Department or any member thereof. Member questions concerning department policy, activities, officers, and/or safety issues shall be submitted by official written communication to the member's immediate supervisor.

1010.9 POLITICAL ACTIVITY

Members should not engage in political activities of any kind while on-duty. Members are also prohibited from engaging in any political activity off-duty while wearing any uniform items or equipment that could identify them as members of the Department (I.C. § 3-14-1-6).

1010.10 SEXUAL ACTIVITY

Members should not engage in any sexual activity while on-duty. This includes use of any electronic device to communicate or receive messages, photos, or any other content of a sexual or provocative nature.

1010.11 ILLEGAL GAMBLING

Members should not engage or participate in any form of illegal gambling at any time while on-duty. This includes accessing gaming websites from computers or any electronic device, whether department-issued or owned by the member.

1010.12 GIFTS AND GRATUITIES

Members should not solicit or accept any gift, including money, tangible or intangible personal property, or any service, gratuity, favor, entertainment, hospitality, loan, promise, or any other thing of value from any person, business, or organization that is doing business with, or seeking to do business with, the Department or the City (I.C. § 35-44.1-1-1).

If it may reasonably be inferred that the person, business or organization seeks to influence the actions of a member or seeks to affect the performance of a member while on-duty, the incident should be immediately reported to the next level supervisor.

1010.13 OFFERS OF DONATIONS AND GIFTS OF THE HEART

Members who are approached with monetary donations following major disasters shall direct the person or entity to the Administration Division for instruction on proper ways to donate.

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At no time should a member accept any monetary donation from the public. If a citizen offers a gift of a non-monetary nature, such as food or product, the gift shall be placed in an area of the station or office to be shared by all members.

At no time shall a member consider a gift of the heart as a personal present.

1010.14 ABUSE OF POSITION

Members should not use their official positions, official identification cards, or badges to avoid the consequences of illegal acts or for other non-work-related personal gain. Members shall not lend their identification cards or badges to another person or permit their identification cards or badges to be photographed or reproduced without the approval of the Fire Chief (I.C. § 35-44.1-1-1).

Members should not authorize the use of their names, photographs, or official titles that identify them as department members (e.g., in connection with testimonials or advertisements of any commodity or commercial enterprise) without the approval of the Fire Chief.

1010.15 PUBLIC STATEMENTS AND APPEARANCES

Members should not address public gatherings, appear on radio or television, prepare any articles for publication, act as correspondents to a newspaper or periodical, or release or divulge investigative information or information on any other matter of the Department while presenting themselves or in any way identifying themselves as representing the Department without the approval of the Fire Chief.

1010.16 MEMBERSHIP IN ORGANIZATIONS

Members may hold membership in and engage in the activity of Fraternal Units, Community or Religious Organizations which are lawful.

Personnel Complaints

1011.1 PURPOSE AND SCOPE

This policy provides guidelines for reporting, investigation and disposition of complaints regarding the conduct of members of this department and the service provided by this department. This policy shall not apply to any questioning, counseling, instruction, informal verbal admonishment or other routine or unplanned contact of a member in the normal course of duty, by a supervisor or any other member, nor shall this policy apply to a criminal investigation.

1011.2 POLICY

This department takes seriously all complaints regarding service provided by the Department and the conduct of its members.

The Department will accept and address all complaints of member misconduct in accordance with this policy and applicable federal, state and local law, municipal and county rules and the requirements of any collective bargaining agreements.

It is also the policy of this department to ensure that the community can report misconduct without concern for reprisal or retaliation.

1011.3 PERSONNEL COMPLAINTS

Personnel complaints consist of any allegation of misconduct or improper job performance by any employee that, if true, would constitute a violation of department policy or rule or federal, state or local law. Allegations or complaints may be generated internally or by the public.

Inquiries about employee conduct or performance that, if true, would not violate department policy or rule or federal, state or local law, may be handled informally by a supervisor and shall not be considered a personnel complaint. Such inquiries generally include clarification regarding policy, procedures or the response to specific incidents by the Department.

1011.3.1 CLASSIFYING COMPLAINTS

Personnel complaints shall be classified in one of the following categories:

Informal - A matter in which the member's Battalion Chief is satisfied that appropriate action has been taken by a supervisor of rank greater than the accused member.

Formal - A matter in which a supervisor determines that further action is warranted. Such complaints may be investigated by a supervisor of rank greater than the accused member or referred to the designated department representative, depending on the seriousness and complexity of the investigation.

Incomplete - A matter in which the complaining party either refuses to cooperate or becomes unavailable after diligent follow-up investigation. At the discretion of the assigned supervisor or the designated department representative, such matters need not be documented as personnel

Personnel Complaints

complaints but may be further investigated or resolved as a complaint, depending on the seriousness of the complaint and the availability of sufficient information.

1011.4 AVAILABILITY AND ACCEPTANCE OF COMPLAINTS

1011.4.1 AVAILABILITY OF COMPLAINT FORMS

Personnel complaint forms will be available and clearly visible in public access locations within department facilities. Forms will also be available on the department website. Forms may also be available at other government offices and facilities. Personnel complaint forms in languages other than English may also be provided as determined necessary or practicable.

Every supervisor is responsible for monitoring public satisfaction or inquiries regarding the personnel complaint process and forwarding to the Battalion Chief any suggestions for improvement or changes.

1011.4.2 SOURCES OF COMPLAINTS

- (a) Members of the public may make complaints in any form, including in writing, by email, in person or by telephone.
- (b) Any department member becoming aware of alleged misconduct shall immediately notify a supervisor.
- (c) Supervisors shall initiate a complaint based upon observed misconduct or receipt from any source alleging the misconduct of a member that, if true, could result in disciplinary action.
- (d) Anonymous complaints and third-party citizen complaints should be accepted and investigated to the extent that sufficient information is provided.

1011.4.3 ACCEPTANCE OF COMPLAINTS

All complaints will be courteously accepted by any member and promptly given to the appropriate supervisor. Although written complaints are preferred, a complaint may also be filed verbally, either in person or by telephoning the Department, and will be accepted by any supervisor. If a supervisor is not immediately available to take a verbal complaint, the receiving member shall obtain contact information sufficient for the supervisor to contact the complainant. The supervisor, upon contact with the complainant, shall complete and submit a complaint form as appropriate.

Although not required, complainants should be encouraged to file complaints in person so that proper identification, signatures, photographs or physical evidence may be obtained as necessary.

1011.5 COMPLAINT DOCUMENTATION AND TRACKING

Supervisors shall ensure that all formal and informal complaints are documented on a complaint form. The supervisor shall ensure that the nature of the complaint is defined as clearly as possible.

All complaints and inquiries should be documented in a log that records and tracks complaints. The log shall include the nature of the complaint and the actions taken to address the complaint.

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On an annual basis, the Department should audit the log and send an audit report to the Fire Chief or the authorized designee.

1011.6 DISCIPLINARY INVESTIGATIONS

All allegations of misconduct will be investigated as follows:

1011.6.1 SUPERVISOR RESPONSIBILITIES

In general, the primary responsibility for the investigation of a complaint rests with the member's immediate supervisor, unless the supervisor is the complainant, is the ultimate decision-maker regarding disciplinary action or has any personal involvement regarding the alleged misconduct. The Fire Chief or the authorized designee may direct that another supervisor investigate any complaint.

A supervisor who becomes aware of alleged misconduct shall take reasonable steps to prevent aggravation of the situation.

Supervisors shall be responsible for the following:

- (a) Department supervisors should respond to all complaints in a courteous and professional manner.
- (b) A supervisor receiving a formal complaint involving allegations of a potentially serious nature shall ensure that the Battalion Chief, Assistant Chief and Fire Chief are notified as soon as practicable.
- (c) A supervisor receiving or initiating any formal complaint shall ensure that a personnel complaint form has been completed as fully as possible. The original complaint form will then be directed to the Battalion Chief of the accused member, via the chain of command. The Battalion Chief will forward a copy of the complaint to the Assistant Chief to take any appropriate action and/or assign the complaint for investigation. In circumstances where the integrity of the investigation could be jeopardized by reducing the complaint to writing or where the confidentiality of a complainant is at issue, a supervisor may orally report the matter to the Battalion Chief, Assistant Chief or Fire Chief.
- (d) A supervisor investigating any complaint should:
 1. Make reasonable efforts to obtain names, addresses and telephone numbers of additional witnesses.
 2. When appropriate, provide immediate medical attention and take photographs of alleged injuries as well as accessible areas of non-injury.
- (e) When the nature of a personnel complaint relates to sexual, racial, ethnic or other forms of prohibited harassment or discrimination, the supervisor receiving the complaint shall promptly contact the Human Resources Department and the Battalion Chief for direction regarding his/her role in addressing the complaint.

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- (f) Supervisors who receive a citizen complaint that can be resolved immediately should do so. Follow-up contact with the person who made the complaint should be made within 24 hours of the Department receiving the complaint. If the matter is resolved and no further action is required, the supervisor will note the resolution on a complaint form and forward the form to the Battalion Chief.
- (g) Unresolved citizen complaints shall be forwarded to the Battalion Chief to determine whether to contact the person who made the complaint or assign the complaint for investigation.
- (h) The supervisor shall ensure that the procedural rights of the accused member are followed.
- (i) Within three days after assignment, the complainant should be informed of the investigator's name and the complaint number.
- (j) Interviews of the complainant should be conducted during reasonable hours.

1011.6.2 INVESTIGATION PROCEDURES

The following procedures should be followed with regard to any accused member subject to investigation by the Department who is covered by I.C. § 36-8-2.1-4; I.C. § 36-8-2.1-5; I.C. § 36-8-2.1-11):

- (a) Prior to any interview, the member should be informed of the nature of the investigation.
- (b) Interviews of accused members should be conducted during reasonable work hours of the member and, if the member is off-duty, the member shall be compensated if required.
- (c) No more than two interviewers should ask questions of an accused member to prevent confusion or misunderstanding.
 - 1. Questions should be specific and directly related to the performance of duties or fitness for service as a member.
- (d) All interviews shall be for a reasonable period or duration and the member's personal needs shall be accommodated.
- (e) No member shall be subjected to offensive or threatening language nor shall any promises, rewards, or other inducements be used to obtain answers. Any member refusing to answer questions directly related to the investigation may be ordered to answer questions and subject to discipline for failing to do so. Nothing administratively ordered may be provided to a criminal investigator.
- (f) The interviewer should record all interviews of members and witnesses. The member may also record the interview. If the member has been previously interviewed, a copy of that recorded interview should be provided to the member prior to any subsequent interview.
 - 1. Upon request, the member should be provided with a written transcript of the recorded interview, at no cost.

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- (g) A member subjected to interviews that could result in punitive action or that address fitness for fire service shall have the right to have a representative of his/her choosing during any interrogation. However, in order to maintain the integrity of each individual member's statement, involved members shall not consult or meet with representatives or attorneys collectively or in groups prior to being interviewed.
 - 1. Unrepresented members shall be provided with reasonable time to obtain representation.
- (h) All members shall provide complete and truthful responses to questions posed during interviews.
- (i) No member may be compelled to submit to a polygraph examination, nor shall any refusal to submit to such examination be mentioned in any investigation.
- (j) Interviews should be conducted at the department or other reasonable and appropriate place.
- (k) The member should be informed of who will be in charge of the investigation, the identity of the interviewers, and any other person who will be present during the interview.
- (l) A statement of rights should be signed by the member and the interviewer.
- (m) A copy of the complaint, in a non-criminal case, should be provided to the member.
- (n) Members shall be informed of their rights regarding self-incrimination and immunity.
- (o) No member shall be required to disclose information about the possession of property, income, debts, or personal expenditures unless the information is obtained through legal process or indicates a conflict of interest that affects the member's official performance of duties (I.C. 36-8-2.1-11).
- (p) Notice should be provided to members before the effective date of an adverse action as provided in I.C. § 36-8-2.1-9.

1011.6.3 INVESTIGATION FORMAT

Investigations of complaints should be timely, detailed, complete and follow this format:

Introduction - Include the identity of the member, the identity of the assigned investigators, the initial date and source of the complaint.

Synopsis - Provide a very brief summary of the facts giving rise to the investigation.

Summary of allegations - List the allegations separately, including applicable policy sections, with a very brief summary of the evidence relevant to each allegation.

Evidence as to each allegation - Each allegation should be set forth with the details of the evidence applicable to each allegation and include comprehensive summaries of member and witness statements. Other evidence related to each allegation should also be detailed in this section.

Conclusion - A recommendation regarding further action or disposition should be provided.

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Exhibits - A separate list of exhibits (e.g., recordings, photos, documents) should be attached to the report.

1011.6.4 ADMINISTRATIVE LEAVE

When a complaint of misconduct is of a serious nature, or when circumstances dictate that allowing the accused to continue to work would adversely affect the mission of the Department, the Fire Chief or the authorized designee may temporarily assign an accused employee to administrative leave. The Fire Chief or the authorized designee shall notify the Human Resources Department in writing of the employee's administrative leave and the cause for the leave.

1011.7 POST-INVESTIGATION PROCEDURES

Upon completion, the report should be forwarded to the Fire Chief through the chain of command of the involved member. Each level of command should review and include their comments in writing before forwarding the report. The Fire Chief may accept or modify the classification and recommendation for disciplinary action contained in the report.

1011.7.1 ASSISTANT CHIEF RESPONSIBILITIES

Upon receipt of any completed personnel investigation, the Assistant Chief of the involved member shall review the entire investigative file, the member's personnel file and any other relevant materials.

The Assistant Chief may make recommendations regarding the disposition of any allegations and the amount of discipline, if any, to be imposed.

Prior to forwarding recommendations to the Fire Chief, the Assistant Chief may return the entire investigation to the assigned investigator or supervisor for further investigation or action.

When forwarding any written recommendation to the Fire Chief, the Assistant Chief shall include all relevant materials supporting the recommendation. Actual copies of a member's existing personnel file need not be provided and may be incorporated by reference.

1011.7.2 RESPONSIBILITIES OF THE FIRE CHIEF

Upon receipt of any written recommendation for disciplinary action, the Fire Chief shall review the recommendation and all accompanying materials. The Fire Chief may modify any recommendation and/or may return the file to the Assistant Chief for further investigation or action.

Once the Fire Chief is satisfied that no further investigation or action is required by staff, the Fire Chief shall determine the amount of discipline, if any, to be imposed. In the event that disciplinary action is proposed, the Fire Chief shall provide the member with written notice and the following:

- (a) Access to all of the materials considered by the Fire Chief in recommending the proposed discipline.
- (b) An opportunity to respond orally or in writing to the Fire Chief within five days of receiving the notice.
 1. Upon a showing of good cause by the member, the Fire Chief may grant a reasonable extension of time for the member to respond.

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2. If the member elects to respond orally, the presentation shall be recorded by the Department. Upon request, the member shall be provided with a copy of the recording.

Once the member has completed his/her response, or if the member has elected to waive any such response, the Fire Chief shall consider all information received in regard to the recommended discipline. The Fire Chief shall thereafter render a timely written decision to the member and specify the grounds and reasons for discipline and the effective date of the discipline. Once the Fire Chief has issued a written decision, the discipline shall become effective.

1011.8 PRE-DISCIPLINE MEMBER RESPONSE

The pre-discipline process is intended to provide the accused member with an opportunity to present a written or oral response to the Fire Chief after having had an opportunity to review the supporting materials and prior to imposition of any recommended discipline. The member shall consider the following:

- (a) This response is not intended to be an adversarial or formal hearing.
- (b) Although the member may be represented by an uninvolved representative or legal counsel, the response is not designed to accommodate the presentation of testimony or witnesses.
- (c) The member may suggest that further investigation could be conducted or the member may offer any additional information or mitigating factors for the Fire Chief to consider.
- (d) In the event that the Fire Chief elects to cause further investigation to be conducted, the member shall be provided with the results of such subsequent investigation prior to the imposition of any discipline.
- (e) The member may thereafter have the opportunity to further respond orally or in writing to the Fire Chief on the limited issues of information raised in any subsequent materials.

1011.8.1 REVIEW AND HEARING

In the event that a member is reprimanded in writing or suspended for a period of five days or fewer, the Fire Chief shall notify the applicable Board of Public Works and Safety in writing within 48 hours of the action and the reasons for the action. Unless the member timely seeks review, the proposed discipline becomes final (I.C. § 36-8-3.5-19).

If the member is dismissed, demoted or suspended for more than five days, the member may request a hearing as provided in I.C. § 36-8-3.5-17.

1011.8.2 RIGHTS OF FIREFIGHTERS

A firefighter has the right to be represented in any meeting when the Fire Chief notifies the firefighter of his/her termination or demotion with cause or is recommending to the Board of Public Works and Safety the firefighter's termination or demotion with cause. The firefighter has the right

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to be represented by either or both of the following (I.C. § 36-8-2.2-4; I.C. § 36-8-2.2-5; I.C. § 36-8-3-3.5):

- (a) Legal counsel
- (b) Labor organization representative or other representative

A meeting may not proceed until the firefighter is provided at least 72 hours to obtain the representation (I.C. § 36-8-2.2-6; I.C. § 36-8-3-3.5).

1011.9 RESIGNATIONS/RETIREMENTS PRIOR TO DISCIPLINE

In the event that a member tenders a written retirement or resignation prior to the imposition of discipline, it shall be noted in the file. The tender of a retirement or resignation by itself shall not serve as grounds for the termination of any pending investigation or discipline.

1011.10 POST-DISCIPLINE APPEAL RIGHTS

In the event that the Board of Public Works and Safety decides to dismiss, demote or suspend a member for a period exceeding five days, the member may appeal the decision to the circuit or superior court of the county in which the unit is located as provided in I.C. § 36-8-3-4.

1011.11 POST-DISCIPLINE APPEAL RIGHTS

In the event that the merit commission decides to dismiss, demote or suspend a member for a period exceeding 10 days, the member may appeal to the circuit or superior court of the county in which the unit is located as provided in I.C. § 36-8-3.5-18.

1011.12 AT-WILL AND PROBATIONARY MEMBERS

At-will and probationary members may be disciplined and/or released from employment without adherence to any of the procedures set out in this policy and without notice or any cause at any time. These members are not entitled to any rights under this policy.

Personal Projects On-Duty

1012.1 PURPOSE AND SCOPE

The purpose of this policy is to establish the specific conditions in which privileges may be granted to conduct some personal projects while on-duty.

1012.2 POLICY

It is the policy of the Goshen Fire Department to consider granting privileges to members to conduct personal projects while on-duty in some circumstances. Firefighters assigned to a fire station may experience downtime during their shift and have an opportunity to engage in some personal projects. When this opportunity arises, permission may be granted, subject to the following conditions:

- (a) Personal projects shall not interfere with emergency response demands.
- (b) Personal projects shall not interfere with other assigned station duties.
- (c) At their discretion, the Company Officer or Battalion Chief may deny or revoke permission for a personal project while on-duty.
- (d) Department equipment or resources shall not be used for personal projects.
- (e) Office supplies and office equipment (e.g., copiers, fax machines) shall not be used for personal projects.
- (f) All department policies must be followed while engaged in the personal project.

1012.3 PROHIBITED PERSONAL PROJECTS

For the purposes of this policy, the following personal projects are prohibited:

- (a) Any project that has the potential to cause injury or illness to anyone, or the potential to create risk or liability for the Department.

Personnel Records

1013.1 PURPOSE AND SCOPE

The purpose of this policy is to establish the maintenance of, retention of and access to personnel files in accordance with established law.

1013.1.1 PERSONNEL RECORDS DEFINED

Personnel records shall include any record maintained under an individual member's name relating to:

- (a) Personal data, including marital status, family members, educational and employment history or similar information.
- (b) Medical history, including medical leave-of-absence forms, fitness-for-duty examinations, worker's compensation records, medical releases and all other records that reveal a member's past, current or future medical conditions.
- (c) Election of employee benefits.
- (d) Member advancement, appraisal or discipline.
- (e) Complaints or investigations of complaints concerning an event or transaction in which the member participated that pertain to the manner in which the member performed official duties.
- (f) Any information that if disclosed would constitute an unwarranted invasion of personal privacy.

1013.1.2 EMPLOYEE RECORD LOCATIONS

Personnel records will generally be maintained in one of the following files:

Department file - Any file maintained in the office of the Department or the Human Resources Department as a permanent record of a member's employment with the Department.

Division file - Any file maintained internally by a member's supervisor in an assigned division for the purpose of collecting information to prepare performance evaluations.

Supervisor log entries - Any written comment, excluding actual performance evaluations, made by a supervisor, concerning the performance or conduct of a member of the Department.

Training file - Any file containing the training records of a member.

Investigations file - Any file containing written comments regarding harassment or discrimination claims, misconduct claims, background investigations or reference check responses.

Medical file - Any separately maintained file that exclusively contains material relating to a member's medical history.

1013.2 POLICY

It is the policy of the Department to maintain personnel records and preserve the confidentiality of personnel records pursuant to the Constitution and the laws of Indiana.

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1013.3 REQUESTS FOR DISCLOSURE

All records kept by Indiana public agencies are considered public unless they are covered by specific disclosure statutes (I.C. § 5-14-3-1 et seq.).

Any member receiving a request for a personnel record shall promptly notify the Custodian of Records.

Upon receipt of a request for disclosure of personnel records, the member's supervisor shall be notified and shall be responsible for notifying the affected member as soon as practicable that such a request has been made.

The Custodian of Records shall ensure that an appropriate response to the request is made in a timely manner, in accordance with applicable law. In many cases, this may require assistance of the department's legal counsel.

All requests for the disclosure of personnel records that result in access to a member's file shall be logged in the corresponding file.

Nothing in this section is intended to preclude review of personnel files by the Mayor, City Attorney or attorneys or representatives of the City in connection with official business.

1013.4 RELEASE OF PERSONNEL INFORMATION

All records kept by Indiana public agencies are considered public unless they are covered by specific disclosure statutes (I.C. § 5-14-3-1 et seq.).

Except as provided by this policy or pursuant to lawful process, no information contained in any personnel file shall be disclosed to any unauthorized person without the express prior consent of the involved member or the written authorization of the Fire Chief or the authorized designee.

The Department may release any factual information concerning disciplinary action (I.C. § 5-14-3-4(b)(8)):

- (a) Relating to the status of any formal charges against the member.
- (b) In which the final action has been taken and that resulted in the member being suspended, demoted or discharged.

1013.5 MEMBER ACCESS TO OWN FILE

Any member or their representative may request access to his/her own personnel file during the normal business hours of the individual responsible for maintaining such files (I.C. § 5-14-3-4(b)(8)).

Any member seeking the removal of any item from his/her personnel file shall submit a written request to the Fire Chief via the chain of command. The Department shall thereafter remove any such item, if appropriate, or as soon as practicable provide the member with a written explanation why the contested item will not be removed.

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The request and the department's written response shall be retained, with the contested item, in the personnel file. Nothing herein shall require the removal of any item from the file.

Members may be restricted from accessing files containing any of the following information:

- Ongoing investigations, to the extent the Department, in its sole discretion, determines that disclosure could jeopardize or compromise the investigation, pending final disposition or notice to the member of the intent to discipline.
- Confidential portions of an investigation which have not been sustained against the member.

Commendations and Meritorious Service

1014.1 PURPOSE AND SCOPE

The purpose of this policy is to provide guidelines for reporting and collecting reports of exceptional public service and for the evaluation and process for department awards.

1014.2 POLICY

It is the goal of the Goshen Fire Department to recognize members through an awards system for exceptional performance.

1014.3 PROCEDURES

Community and department members may report acts of exceptional public service through any department supervisor.

1014.3.1 TYPES OF AWARDS

The types of awards offered by the Goshen Fire Department include:

- (a) Letter of Appreciation from a citizen or coworker
- (b) Letter of Appreciation from the Fire Chief
- (c) Company Citation
- (d) Commendation
- (e) Meritorious Service Award
- (f) Life-Saving Award

1014.3.2 SUBMITTING AWARD NOMINATIONS

Any member may report, in writing, to any supervisor, the exemplary performance of another member.

Any member of the public may submit a nomination by completing an award nomination form, available at all fire stations during normal business hours, and submitting it to the Administration Division.

1014.3.3 AWARD CRITERIA, APPROVAL AND PRESENTATION

The Fire Chief should appoint a review committee to review each report of exemplary performance or award nomination. Each report and nomination should be reviewed for merit and further investigated, if necessary, for additional factual details. In determining factual details, resources that may be used include, but are not limited to, copies of audio or video recordings, copies of incidents, or interviews with additional members or witnesses.

Each report and nomination should be evaluated on its own merit, with the following criteria as a guideline:

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- (a) If a report or nomination is determined to be for individual performance expected during the normal course of a member's assigned job duties, the review committee may elect to present the member with a copy of the report and nomination and place a copy in the member's personnel file. A Battalion Chief should approve this presentation. A supervisor should present the letter to the member in the presence of the company or station members.
- (b) If a nomination is determined to be for individual performance beyond what is expected during the normal course of a member's assigned job duties, the review committee may choose to have a Letter of Appreciation drafted to the member, for the Fire Chief's signature, detailing the specifics of the incident and how the member excelled. A Battalion Chief should approve this award before sending the letter to the Fire Chief for signature. The Battalion Chief should present the Letter of Appreciation to the member in the presence of the company or station members.
- (c) If an award nomination is determined to be for team performance beyond what is expected during the normal course of a company's assigned job duties, the review committee may elect to have a Company Citation drafted to the company, for the Fire Chief's signature, detailing the specifics of the incident and how the company excelled. A Battalion Chief should approve this award before sending the letter to the Fire Chief for signature and should present the letter to the company in the presence of other members of the battalion, if practicable.
- (d) If an award nomination is determined to be for individual or team performance well beyond what is expected during the normal course of assigned job duties, the review committee may elect to have a Commendation drafted for the Fire Chief's signature, detailing the specifics of the incident and how the individual or team excelled. The Fire Chief should approve this award. The Fire Chief should present this award, at his/her discretion, in a manner befitting the circumstances.
- (e) If an award nomination is determined to be for individual or team performance extraordinarily beyond what is expected during the normal course of assigned job duties, such as life-saving at significant risk of injury or death to the member, the review committee may elect to have a Meritorious Service Award or Life-Saving Award conferred by the Fire Chief. The Fire Chief should approve this award. This award should typically be conferred publicly, at the discretion and direction of the Fire Chief.

1014.4 REVIEW DISPOSITIONS

The review committee should review award reports and nominations at least quarterly. Each nomination should be given a disposition of:

- (a) Copy of nomination placed in the member's file
- (b) Letter of Appreciation, approved/disapproved
- (c) Company Citation, approved/disapproved

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- (d) Commendation, approved/disapproved
- (e) Meritorious Service Award, approved/disapproved
- (f) Life-Saving Award, approved/disapproved

Grievance Procedure

1015.1 PURPOSE AND SCOPE

This policy establishes processes for resolving disputes or concerns regarding conditions of employment, unethical or wasteful conduct or other inappropriate conduct.

This policy does not apply to complaints related to alleged acts of discrimination or harassment or complaints of discrimination on the basis of other protected categories subject to the Discriminatory Harassment Policy. This policy also does not apply to complaints consisting of any alleged misconduct or improper job performance by any member that, if true, would constitute a violation of federal, state or local law, or a violation of department policy or the standards established in the Personnel Complaints Policy.

This policy does not prohibit adverse administrative action taken for legitimate nondiscriminatory or non-retaliatory reasons, including for-cause discipline.

The procedures set forth herein are intended to supplement and not limit a member's access to other applicable remedies. Nothing in this policy shall diminish the rights or remedies of a member pursuant to any applicable federal law, provision of the U.S. Constitution, state law, local ordinance or collective bargaining agreement.

1015.1.1 GRIEVANCE DEFINED

A grievance is any difference of opinion concerning terms or conditions of employment or a dispute involving the interpretation or application of any of the following documents:

- A collective bargaining agreement
- This Policy Manual
- Rules and regulations covering personnel practices or working conditions of members

A grievance includes any claim of waste, abuse of authority or gross mismanagement, and any practice within the Department that may pose a threat to health, safety or security.

Grievances may be brought by an individual member or by a group representative.

1015.2 POLICY

It is the policy of this department that all grievances be handled quickly and fairly without retaliation against a member who files a grievance, whether or not there is a basis for the grievance. It is the philosophy of this department to promote free verbal communication between members and supervisors.

1015.3 RETALIATION PROHIBITED

No member may retaliate against any person for reporting or making a complaint under this policy or for opposing a practice believed to be improper, unethical, wasteful or retaliatory or participating in any investigation pursuant to this policy or any other policy in this Policy Manual (see the Anti-Retaliation Policy).

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Employees found to be in violation of this policy are subject to discipline. Supervisors who condone or ignore violations of this policy or otherwise fail to take appropriate action to enforce this policy are also subject to discipline.

1015.4 PROCEDURE

Except as otherwise required under a collective bargaining agreement, grievances as defined above should be resolved using the following procedure.

1015.4.1 COMMUNICATING GRIEVANCES

Members are encouraged to communicate with supervisory personnel regarding any workplace problem or issue they feel needs immediate attention. Generally, any concern about a workplace situation should be first raised with the member's immediate supervisor unless that supervisor is part of the member's concern. It is recognized, however, that there may be occasions where the use of the normal chain of command may not be appropriate.

Any member who feels threatened in any manner or is otherwise concerned about reporting to his/her immediate supervisor may report this information directly to the Fire Chief or Human Resources Department without first reporting the information to their immediate supervisor or following the chain of command.

This alternate process shall not be used to circumvent or avoid addressing issues through the normal chain of command.

1015.4.2 GRIEVANCE RECEIPT

Upon receipt of an oral or written grievance, the receiving supervisor will promptly document the grievance, initiate the investigative process and ensure that the appropriate supervisor and the Human Resources Department are notified.

Investigations are generally more effective when the identity of the grieving member is known, thereby allowing investigators to obtain additional information from the reporting member. However, a grievance may be made anonymously.

All reasonable efforts should be made to protect the reporting member's identity. However, confidential information may be disclosed to the extent required by law or to the degree necessary to conduct an adequate investigation and make a determination regarding a grievance. In some situations, the investigative process may not be complete unless the source of the information and a statement by the member is produced as part of the process.

The supervisor receiving the grievance should explain to the grieving member how the matter will be handled.

1015.4.3 RESOLVING GRIEVANCES

- (a) Supervisors receiving grievances should attempt to resolve the issue through informal discussion with the member.

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- (b) If after a reasonable amount of time, generally seven days, the grievance cannot be settled by the immediate supervisor, the member may request a meeting with the Battalion Chief.
- (c) If a successful resolution is not found with the Battalion Chief, the member may request a meeting with the Fire Chief.
- (d) If the member and the Fire Chief are unable to arrive at a mutual solution, then the member shall proceed as follows:
 - 1. Submit a written statement of the grievance and deliver one copy to the Fire Chief and another copy to the immediate supervisor and include the following information:
 - (a) The basis for the grievance
 - (b) What remedy or goal is being sought by this grievance
- (e) The Fire Chief will receive the written grievance. The Fire Chief and the City executive will review and analyze the facts or allegations and respond to the member within 14 calendar days. The response shall identify any corrective measures or other remedies as appropriate. The decision of the City executive is considered final.

1015.5 RESPONSIBILITIES

1015.5.1 MEMBER RESPONSIBILITIES

This policy is intended to support efforts to identify and remediate workplace issues appropriately. Members are encouraged to identify workplace issues to bring about positive change in the Department. Members shall act in good faith and not file trivial grievances or grievances intended to harass or deflect scrutiny or blame to another member.

Members shall make reasonable efforts to verify facts before making a grievance. Members shall not report or threaten to report information or a grievance knowing it to be false, with willful or reckless regard for the truth or falsity of the information or otherwise made in bad faith.

When making a grievance, members should provide as much information as possible and should cooperate fully with all investigations. Members shall maintain the confidentiality of any statements made in conjunction with an active grievance pursuant to this policy. This provision is not intended to diminish a member's rights or remedies afforded by applicable federal law, constitutional provision or collective bargaining agreement.

Any employee who believes that he/she has been subjected to reprisal or retaliation should immediately report the matter to a supervisor in the member's chain of command or to the Human Resources Department.

1015.5.2 SUPERVISOR RESPONSIBILITIES

Supervisors should make reasonable efforts to identify and remediate workplace issues and bring about positive change in the Department before issues escalate to the grievance level. Once a

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member has made the decision to file a grievance, supervisors shall not attempt to discourage the member, shall accept grievances and shall ensure that reasonable efforts are made to reach a prompt and fair resolution.

Supervisory personnel will:

- (a) Document all grievances received and all steps taken to resolve the issue.
- (b) Forward the documentation to the Administration Assistant Chief through the chain of command.
- (c) Monitor the work environment to ensure that any member making a grievance is treated with respect and no differently than non-complaining employees.
- (d) Communicate to all members the obligation not to engage in retaliation and follow-up periodically with the grieving member to ensure that retaliation is not occurring.

1015.5.3 COMMAND STAFF RESPONSIBILITIES

Command staff should ensure prompt resolution of all grievances, including the following:

- (a) Timely grievance recognition and acceptance
- (b) Appropriate documentation of the process and investigation
- (c) Remediation of any inappropriate conduct or condition and the implementation of measures to minimize the likelihood of reoccurrence
- (d) Timely communication of the outcome to the grieving member

1015.6 MEMBER REPRESENTATION

Members are entitled to have representation during the grievance process and may seek advice, counsel or the assistance of other employees or representatives in their presentation of a grievance.

1015.7 GRIEVANCE RECORDS

At the conclusion of the grievance process, all documents pertaining to the process shall be forwarded to the Assistant Chief of Operations.

1015.8 GRIEVANCE AUDITS

The Assistant Chief of Operations or the authorized designee should perform an annual audit of all grievances filed the previous calendar year to evaluate whether any policy, procedure or training changes may be appropriate. The Assistant Chief of Operations shall record these findings in a confidential memorandum to the Fire Chief without including any identifying information from any individual grievance.

Wellness and Fitness Program

1016.1 PURPOSE AND SCOPE

The purpose of this policy is to establish the guidelines for the Wellness and Fitness Program that will assist members in developing greater stamina and strength; decreasing the risk of injury, disability or death from disease or injury; improving performance; increasing energy; and recovering more quickly from strenuous and exhaustive work.

1016.2 POLICY

It is the policy of the Goshen Fire Department that the wellness and fitness of its members are an organizational priority. The International Association of Fire Fighters (IAFF) and International Association of Fire Chiefs (IAFC) Fire Service Joint Labor Management Wellness-Fitness Initiative (WFI) should serve as a best practice model program for members.

1016.3 PROGRAM COMPONENTS

1016.3.1 MEDICAL EXAMINATIONS

All firefighting members should have an annual medical examination. Medical examination specifics should be established by a qualified health care professional but may include:

- Medical history
- Blood draw/analysis
- Vital signs
- Cardiovascular
- Pulmonary
- Gastrointestinal
- Genitourinary, hernia exam
- Lymph nodes exam
- Neurological exam
- Musculoskeletal
- Urinalysis
- Vision test
- Hearing
- Chest X-ray (initial baseline and repeat every five years or as required)
- Cancer screening

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Wellness and Fitness Program

1016.3.2 FITNESS EVALUATIONS

All firefighting members should have an annual fitness evaluation consisting of an assessment questionnaire (developed by a qualified health care professional or best practice standard) and testing to evaluate both immunization and disease screening, as well as physical fitness and conditioning.

1016.3.3 IMMUNIZATION AND DISEASE SCREENING

All firefighting members should have an annual immunization and disease screening to ensure all recommended vaccinations against work-related exposures are current and that members are free from work-related disease. Specific vaccinations and diseases should be identified by a qualified medical professional and may include:

- Tuberculosis
- Hepatitis C
- Hepatitis B
- Tetanus/diphtheria vaccine (booster every 10 years)
- Measles, mumps, rubella (MMR)
- Varicella (chicken pox)
- Polio
- Influenza
- H1N1
- HIV (optional)

1016.3.4 PHYSICAL FITNESS AND CONDITIONING

A physical fitness and conditioning program should correspond to the physical movement patterns and aerobic capacity required in the performance of firefighter duties. The program should also provide, for example, fitness equipment in fire stations with the available space or a fitness club membership to a facility that is within the fire station's response area. The fitness and conditioning program should be developed in coordination with a trained and certified fitness and conditioning trainer and should comply with the Physical Fitness Policy.

1016.3.5 PEER FITNESS TRAINERS

Volunteers should be solicited to serve as peer fitness trainers (PFTs). Selected PFTs shall receive specialized fitness and conditioning training and education sufficient to pass certification requirements. PFTs will assist in the promotion of the Wellness and Fitness Program and be capable of assisting firefighters on a one-to-one basis to increase levels of fitness.

Physical Fitness

1017.1 PURPOSE AND SCOPE

The purpose of this policy is to provide firefighters with on-duty physical fitness guidelines. The Department provides on-duty time for firefighter physical fitness to assist personnel in achieving and maintaining optimal health and physical fitness.

1017.2 POLICY

It is the policy of the Goshen Fire Department to establish guidelines for physical fitness activities that are designed to prevent injuries while maintaining fitness. The ultimate goals of this policy are to:

- Meet the physical demands required on emergency responses.
- Reduce the risk of member injury or illness.
- Enhance the overall health, fitness and safety of members.

Physical fitness activities should not interfere with primary job duties (e.g., emergency responses, public education, training activities, other legal responsibilities), nor should physical fitness activities delay an emergency response in any way.

The Department retains the right to prohibit any physical fitness activity which, in its sole discretion, presents greater risks than benefits.

1017.3 PROCEDURE

The time, location and duration of company physical fitness activities are at the discretion of the on-duty Battalion Chief and the Company Officer. In all cases, the location for physical fitness must be within the company's first-in response area or approved arrangements for coverage, be consistent with this policy and not result in a response delay.

All Fire Operations members should be allowed to participate in physical fitness activities during the course of their shift. Members who choose not to participate in physical fitness activities shall conduct duties as assigned by the Company Officer during the designated physical fitness period. Members who have provided the Department with written physical restrictions from a qualified health care provider shall not participate in any physical activity that conflicts with the restriction.

At the discretion of the Department, one or more of the following may apply:

- (a) Station physical fitness equipment
 1. Physical fitness equipment is available for the use of members at fire stations with adequate space. Members assigned to these stations should utilize the fitness equipment for their on-duty physical fitness activities.

Physical Fitness

1017.4 PHYSICAL FITNESS GUIDELINES

Physical fitness and conditioning activities should be designed to maintain or improve flexibility, muscular strength, endurance and anaerobic and aerobic capacity. They should also correspond to the physical movement patterns required in the performance of firefighter duties. Activities may include, but are not limited to:

- (a) Stretching.
- (b) Running, jogging, walking or rowing.
- (c) Weight training (with spotter present).
- (d) Stationary aerobic training (e.g., stair-climber, treadmill, stationary bicycle).
- (e) Core strengthening.
- (f) Firefighter-specific activities (e.g., hose drag, simulated ventilation, dummy drag).
- (g) Physical fitness activities as recommended by the Department Wellness and Fitness Program and/or peer fitness trainers (PFTs).

Member participation in competitive or contact sports is prohibited while on-duty.

1017.5 INJURY PREVENTION

- (a) When participating in approved on-duty physical fitness activities, reasonable precautions should be taken to avoid injury. Common reasons for injuries sustained during physical activity include, but are not limited to:
 - 1. Insufficient warm-up.
 - 2. Poor core stabilization.
 - 3. Exceeding physical capabilities.
 - 4. Improper equipment use.
 - 5. Defective equipment.
 - 6. Lack of proper instruction.
- (b) Members who are participating in physical fitness activities are expected to:
 - 1. Allow sufficient time to warm up muscles prior to engaging in exercise for optimum performance and to reduce the risk of injury.
 - 2. Develop sufficient trunk muscle strength to keep the spine and body stable in order to remain strong and balanced.
 - 3. Maintain realistic goals and limits for physical fitness routines.
 - 4. Develop an understanding of how to use fitness equipment properly and safely.

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Physical Fitness

5. Check equipment prior to use to ensure safe operation, report defective or broken equipment to the safety officer as soon as practicable and disable equipment to prevent others from using it, if necessary.
6. Develop and maintain sufficient fitness training knowledge, accounting for fitness level, age and previous injuries or limitations, to avoid fitness-related injuries.

Critical Incident Stress Debriefing

1018.1 PURPOSE AND SCOPE

The purpose of this policy is to establish a Critical Incident Stress Debriefing (CISD) program. The Goshen Fire Department recognizes that during the course of performing job duties, members may become involved in or be exposed to incidents that have the potential to cause various forms of short- or long-term emotional trauma.

1018.1.1 DEFINITIONS

Definitions related to this policy include (I.C. § 36-8-2.5-1):

Critical Incident Stress - The acute or cumulative psychological stress or trauma that an emergency responder may experience in providing emergency services in response to a critical incident. The stress or trauma is an unusually strong emotional, cognitive, behavioral or psychological reaction that may interfere with normal life function.

Critical Incident Stress Debriefing (CISD) - A standardized approach using a group format to provide education, an atmosphere and opportunity for emotional release through discussion, and support for members who are involved in emergency incidents under conditions of extreme stress. CISD is not a diagnostic or treatment process like that provided in counseling sessions by a mental health professional. Instead, it is a service that provides education and support.

Critical Incident Stress Management Provider (CISM) - An individual or a member of team that provides programs and services for the prevention, mitigation and education regarding the effects of exposure to highly stressful critical incidents.

1018.2 POLICY

It is the policy of the Goshen Fire Department to implement a CISD program to provide support and professional intervention to members of this department following exposure to situations that are likely to create unusually strong emotional reactions.

1018.3 CISD PROGRAM

The Department should establish a committee responsible for implementing and managing the CISD program. The Fire Chief or the authorized designee is responsible for appointing members to the committee who are representative of all levels of department personnel. The department's Health and Safety Officer serves as the committee chairperson.

State, local and peer organizations provide CISD programs and teams. These resources can prove beneficial and reduce costs.

Functions of the committee include, but are not limited to:

- Providing input and assistance to the development and implementation of the CISD program.

Critical Incident Stress Debriefing

- Recommending the type and content of critical incident-related programs, workshops or seminars.
- Distributing CISD-related information to members.
- Providing the administrative and technical support needed to implement CISD activities.
- Assisting in the recruitment and training of peer support personnel.
- Coordinating and following up on requests for CISD.

1018.4 CISD COMPONENTS

The CISD program should include pre-incident, on-scene and post-incident activities, including education, diffusion of emotional reactions and debriefing. The purpose of the program is to minimize the impact of stress on members following major incidents.

Ideally, CISD should incorporate the services of both peer support personnel and trained professionals, such as physicians, psychologists, or counselors.

The program is intended to be consistent with the recommendations of the National Fire Protection Association (NFPA) and the Fire Service Joint Labor Management Wellness-Fitness Initiative, developed by the International Association of Fire Fighters (IAFF) and the International Association of Fire Chiefs (IAFC).

1018.4.1 ACTIVATION

The following are examples of incidents that may initiate a CISD response:

- Major disaster or mass casualty incidents
- Serious injury, death or suicide of a firefighter, police officer or other emergency service provider
- Serious injury or death of a civilian resulting from emergency service operations
- Death of a child or similar incident involving a profound emotional response
- Any incident that attracts unusually heavy media attention
- Loss of life following an unusual or extremely prolonged expenditure of emotional and physical energy by emergency services personnel
- Any unusual incident that produces an extreme, immediate or delayed emotional response
- Cumulative trauma from multiple incidents

Any time it has been determined that a critical incident has occurred and intervention may be needed, a CISD should be requested. The request may be made either directly to peer support personnel or through the CISD committee. Depending on the type and magnitude of the incident

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and services that may be needed, the CISD may be activated either during or after a critical incident.

All members are responsible for recognizing incidents that may need a CISD. Once an incident has been identified as a critical incident, a CISD should be initiated as soon as practicable.

Debriefing may be conducted anywhere there is ample space, privacy and freedom from distractions. Consideration should be given to including responders from other agencies who were involved in the incident including, but not limited to, communications personnel, law enforcement officers and paramedics or ambulance personnel.

Any member may request peer support or professional help as needed, on an individual basis.

1018.4.2 CISD PROVIDERS

CISD providers should include mental health professionals and peer support members.

- (a) The duties and responsibilities of mental health professionals include the following:
 - 1. Supervise and advise on all clinical aspects of the program.
 - 2. Ensure the quality of CISD services.
 - 3. Offer clinical support and program guidance to the CISD committee and peer support personnel.
 - 4. Assist in the selection of new peer support personnel.
 - 5. Provide guidance to peer support personnel.
 - 6. Assist in training peer support personnel and with continuing education.
 - 7. Advise on the development of policy and written operational CISD protocols.
- (b) Mental health professionals involved in the CISD program should have the following qualifications:
 - 1. Be a licensed mental health professional.
 - 2. Be trained and experienced in a recognized CISD model.
 - 3. Demonstrate experience in counseling emergency services personnel.
- (c) The duties and responsibilities of peer support members include the following (I.C. § 36-8-2.5-1):
 - 1. Assist and support the CISD mental health professionals as necessary.
 - 2. Provide referrals to mental health professionals, where appropriate.
 - 3. Provide support and basic education to members and their families.
 - 4. Serve as a CISD provider with mental health professionals.
 - 5. Complete training and supervision necessary for the role.
- (d) Members involved in the CISD program as peer support personnel should have the following qualities:
 - 1. Good negotiating skills

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2. Ability to communicate effectively
3. The respect and trust of peers
4. Ability to maintain confidentiality
5. Ability to adhere to established limits and criteria
6. Ability to learn about the psycho-social process
7. Good listening skills
8. Good rapport with fellow emergency workers
9. Sensitivity to the problems of others
10. Be an emergency service provider or a member of a related service
11. Possess experience and knowledge about the types of incidents and situations to which members may be exposed

Peer support personnel should participate in both initial and continuing education and training regarding CISD principles and procedures.

1018.5 DEBRIEFING

The form of CISD utilized should depend upon how early the intervention is activated and the nature of the incident. The use of one format does not preclude the use of others for the same critical incident.

Common formats for CISD include:

- (a) On-scene debriefing: Peer support personnel or mental health professionals respond to the scene as observers and advisers to watch for the development of acute reactions. They may offer encouragement and support, check on the well-being of personnel and allow for individual discussion of feelings and reactions.
- (b) Initial defusing: This usually takes place within a few hours of the incident and is generally facilitated by peer support personnel. It is an informal process encouraging open and free expression of feelings without a critique of the incident. The purpose is to stabilize involved members so they can go home or return to service.
- (c) Formal debriefing: Debriefing led by a CISD program mental health professional and peer support personnel that usually takes place 24 to 48 hours after the conclusion of the incident. Members involved in the critical incident are given the opportunity for free expression of feelings. This expression should be met with acceptance, support and understanding.
- (d) Follow-up debriefing: If deemed necessary, follow-up may be facilitated by the CISD mental health professional and peer support personnel several weeks or months after a critical incident. The main purpose is to resolve any issues or problems that were not initially resolved. The follow-up debriefing may include the entire group or a portion of those originally involved.

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Regardless of the type of debriefing, CISD is not a critique of department operations at the incident. The CISD provides a setting in which members can discuss their feelings and reactions as a means to reduce the stress resulting from exposure to critical incidents. Performance issues should not be discussed during the debriefing.

No one has rank during a debriefing process. Everyone is equal.

Following any intervention, should members feel a need for additional assistance, contact may be made with peer support personnel or a CISD committee member to obtain information regarding a referral.

1018.6 ATTENDANCE

Only those involved in the incident and CISD team members should be present. Members directly exposed to the traumatic aspects of an incident are strongly encouraged to participate in CISD.

Under special circumstances, the supervising officer may make attendance mandatory. Even if attendance is mandatory, members should not be obligated to speak or express their feelings during the CISD.

During debriefings, members involved should be out of service with radios, pagers or other distractions turned off.

1018.7 ROTATION OF PERSONNEL

Incident Commanders should minimize members' exposure at critical incidents by rotating or removing initial responding personnel from the immediate scene and reassigning them to less stressful operations as soon as possible. Members directly involved in critical incidents should be considered a high priority for immediate reassignment or removal from the scene. Relief from duty may also be considered.

Trained peer support personnel may make a request to their Company Officer or Battalion Chief for relief or reassignment during a shift to participate in CISD activities. The peer support personnel should provide a number of on-scene services, including on-site evaluation, encouragement and consultation. They should also be considered an available resource for assignment to rehab, medical or other areas as needed.

Circumstances of a critical incident may result in a recommendation that individuals or companies be taken out of service. The Battalion Chief is responsible for making the appropriate arrangements.

Under no circumstances is being taken out of service to be construed as critical or negative. Personnel taken out of service are to be viewed as deserving of the same consideration as an injured firefighter.

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1018.8 CONFIDENTIALITY

The Department considers all CISD interventions, regardless of type, as strictly confidential. Notes, other than those specifically identified in this policy, are prohibited. No audio or video recording may be made without the express consent of all participants (I.C. § 36-8-2.5-2).

The only exceptions to confidentiality should be when:

- (a) The communication is disclosed to the extent necessary to prevent the member from committing an act that is reasonably likely to result in death, substantial bodily harm, or substantial economic injury to another.
- (b) Participants divulge information that falls under any applicable state mandatory reporting duties or information relating to child, spousal, or adult abuse.
- (c) A referral is made on behalf of the member by a CISM provider or the disclosure is made to consult with another professional or CISM provider about the intervention.
- (d) There is a reasonable belief that the member poses or appears to pose an imminent threat of harm to him/herself or another.
- (e) The CISM provider was a witness or a party to the incident that led to the CISM intervention.
- (f) The member or the legal representative of the member expressly agrees that the member's communication is not confidential or the member consents to the disclosure.

1018.9 RECORD-KEEPING

Following a CISD intervention, the committee chairperson should prepare a summary report and forward it to the CISD program committee for statistical record-keeping. The report should be limited to the following information:

- (a) Incident date and time
- (b) Brief description of incident facts
- (c) Intervention date and location
- (d) Names of CISD members conducting the intervention
- (e) Numbers of participants from each agency involved

Names of participants should not be recorded.

Workplace Violence

1019.1 PURPOSE AND SCOPE

The purpose of this policy is to make clear that the Department does not tolerate any direct or implied threats of violence or violent behavior in the workplace or any act or behavior that is or can be perceived as threatening, hostile, and/or violent.

1019.2 POLICY

It is the policy of the Goshen Fire Department to provide and maintain a safe work environment for its employees, volunteers, and members of the public.

In responding to any violent behavior in the workplace, the Department is committed to providing protection to all involved parties, including protection from future physical and/or mental harm and the protection of the legal rights of victims, witnesses, and those instigating the harm.

1019.3 PROHIBITED BEHAVIOR

No member shall engage in, encourage, or promote violent behavior toward any person while conducting department business or on department property.

No member engaged in department business shall carry or possess weapons or explosives unless either:

- (a) Permitted by department policy, such as knives with a blade less than six inches in length
- (b) State or local law prohibits the Department from restricting the possession of the weapon or explosive

1019.4 REPORTING AND INVESTIGATING

1019.4.1 MEMBER RESPONSIBILITY

Department members who experience, observe, or have knowledge of prohibited behaviors and actions in the workplace have a responsibility to report the situation as soon as practicable to a supervisor, a manager, or a human resources representative and to the local police department, if a threat has been made or a crime has occurred.

Members should render aid to anyone who may be in need and be prepared to assist emergency responders, as requested, following any incident of violence in the workplace.

1019.4.2 SUPERVISOR, MANAGER, BATTALION CHIEF, AND ASSISTANT CHIEF RESPONSIBILITIES

Upon receipt of a report of potential or actual workplace violence, supervisors shall gather as much information as possible to assess and determine the severity and potential of the situation. If the report is found to be credible, the next immediate supervisor shall be notified as soon as practicable and appropriate action taken.

Workplace Violence

Local law enforcement personnel shall be notified immediately of all threatening or violent behavior.

1019.4.3 INVESTIGATION

The Administration Division will promptly, impartially, and with as much confidentiality as practicable coordinate the investigation of all reports of violent behavior.

Department members are required to cooperate in any investigation. A timely resolution of each report should be reached and communicated to all parties involved as quickly as possible.

1019.4.4 REPORTING NON-WORK-RELATED THREATENING OR VIOLENT BEHAVIOR

Department members who are victims of domestic violence or other threatening behavior outside of the workplace, or who believe they are potential victims of such behavior and fear it may enter the workplace, are encouraged to report the situation as soon as possible to their supervisors.

Supervisors receiving any such report shall contact the Administration Division as soon as practicable so that any appropriate safety measures or plans may be developed.

1019.5 RETALIATION PROHIBITED

Any form of retaliation against a member for making a report concerning violent behavior in the workplace is prohibited.

Any member who becomes aware of any retaliation or threatened retaliation shall immediately notify his/her supervisor.

1019.6 RESTRAINING ORDERS

Members who obtain a restraining order listing their workplace, person, or the Department as a protected area must provide a copy of the restraining order to the Assistant Chief of Operations or the Human Resources Director. The Department needs this information in order to provide a safe workplace.

1019.7 FOLLOW-UP ACTION

Any employee reported to have exhibited violent or potentially violent behavior will be afforded all rights provided by law and the applicable collective bargaining agreement before the Department takes any disciplinary action.

Actions that may be taken when an employee has been found to have violated this policy include but are not limited to the following:

- Mandatory participation in counseling
- Placing the employee on paid administrative leave pending investigation into an alleged threat or act
- Corrective/disciplinary action up to and including termination
- Criminal arrest and prosecution

Workplace Violence

- Special procedures, such as job relocation or initiation of a court order

If, upon investigation, it is determined that an allegation is false or was made maliciously, the employee who provided the false information will be subject to disciplinary action, up to and including termination, as well as possible criminal arrest and prosecution.

1019.8 LEGAL ACTION

The department's legal counsel will determine if a temporary restraining order or injunction should be sought on behalf of the Department to reduce future or threatened violent behavior in the workplace (I.C. § 34-26-6-6).

1019.9 CORRECTIVE ACTIONS

At the completion of the investigation and a review of the incident, or in the case of a threat of violence, non-disciplinary corrective actions should be implemented or requested to ensure overall workplace safety. These actions may include but are not limited to:

- Placing the involved member on administrative leave pending further review and determination of permanent action. Administrative leave would be unpaid in the case of a volunteer.
- Reassigning the member to a different work location.
- Referring the member to conflict resolution training sessions.
- Referring the member to the Employee Assistance Program (EAP).
- Modifying workstation designs and office traffic flow patterns.
- Requiring the member to attend a fitness-for-duty evaluation.
- Developing specific workplace violence procedures for incident response, prevention, and corrective actions.

1019.10 WORKPLACE VIOLENCE PREVENTION

All department members are responsible for assisting in the prevention of violence in the workplace.

The Department will provide appropriate training to members regarding workplace violence.

In the event a violent incident occurs in the workplace, the Fire Chief is responsible for ensuring that all responsibilities have been met and actions carried out, as detailed in this policy, and shall review the results of any investigation and ensure appropriate action is taken. Information gathered during an investigation should be used for the continuous improvement of policies and procedures to prevent workplace violence.

Lactation Breaks

1020.1 PURPOSE AND SCOPE

The purpose of this policy is to provide reasonable accommodations to any member desiring to express breast milk for her infant child.

1020.2 POLICY

It is the policy of the Goshen Fire Department to provide, in compliance with the Fair Labor Standards Act (FLSA), reasonable break time and appropriate facilities to accommodate any member desiring to express breast milk for her nursing child for up to one year after the child's birth (29 USC § 207).

1020.3 LACTATION BREAK TIME

A rest period should be permitted each time the member has the need to express breast milk (29 USC § 207). In general, lactation breaks that cumulatively total 30 minutes or less during any four-hour work period or major portions of a four-hour work period would be considered reasonable. However, individual circumstances may require more or less time (I.C. § 5-10-6-2).

Lactation breaks, if feasible, should be taken at the same time as the member's regularly scheduled rest or meal periods. While a reasonable effort will be made to provide additional time beyond authorized breaks, any such time exceeding regularly scheduled and paid break time will be unpaid.

Members desiring to take a lactation break shall notify a supervisor prior to taking such a break. Such breaks may be reasonably delayed if they would seriously disrupt department operations.

Once a lactation break has been approved, the break should not be interrupted except for emergency or exigent circumstances.

1020.4 PRIVATE LOCATION

The Department will make reasonable efforts to accommodate members with the use of an appropriate room or other location to express milk in private. Such room or place should be in close proximity to the member's work area and shall be other than a bathroom or toilet stall. The location must be shielded from view and free from intrusion from coworkers and the public (29 USC § 207; I.C. § 5-10-6-2).

Members occupying such private areas shall either secure the door or otherwise make it clear to others that the area is occupied with a need for privacy. All other members should avoid interrupting a member during an authorized break, except to announce an emergency or other urgent circumstance.

Authorized lactation breaks for members assigned to the field may be taken at the nearest appropriate private area.

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Lactation Breaks

1020.5 STORAGE OF EXPRESSED MILK

Any member storing expressed milk in any authorized refrigerated area within the Department shall clearly label it as such and shall remove it when the member ends her shift.

Smoking and Tobacco Use

1021.1 PURPOSE AND SCOPE

This policy establishes limitations on smoking products by members and others while on-duty or while in Goshen Fire Department facilities or vehicles.

For the purposes of this policy, smoking use includes, but is not limited to, cigarettes, cigars, pipe tobacco, as well as any device intended to simulate smoking, such as an electronic cigarette or personal vaporizer.

1021.2 POLICY

The Goshen Fire Department recognizes that tobacco use is a health risk and can be offensive to others. Smoking presents an unprofessional image for the Department and its members. Therefore smoking is prohibited by members and visitors in all department facilities, buildings and vehicles, and as further outlined in this policy.

1021.3 SMOKING AND TOBACCO USE

Smoking and tobacco use, such as chewing tobacco, snuff, or tobacco pouches, by members is prohibited any time members are in public view representing the Goshen Fire Department.

It shall be the responsibility of each member to ensure that no person under his/her supervision smokes or uses any tobacco product inside City facilities and vehicles.

1021.4 ADDITIONAL PROHIBITIONS

No employee shall smoke tobacco products within 8 feet of a public entrance of any City facility (I.C. § 7.1-5-12-4).

Drug- and Alcohol-Free Workplace

1022.1 PURPOSE AND SCOPE

The Goshen Fire Department prohibits the use of drugs and alcohol in the workplace in order to provide a safer work environment for members and to protect the public's safety and welfare. This policy applies to all members when they are on department property or when performing department-related business elsewhere (41 USC § 8103; I.C. § 22-9-5-24).

1022.2 POLICY

It is the policy of the Goshen Fire Department to provide a drug- and alcohol-free workplace for all members.

1022.3 GENERAL GUIDELINES

Alcohol and drug use in the workplace or on department time can endanger the health and safety of department members and the public.

Members who have consumed an amount of an alcoholic beverage or taken any medication, or a combination thereof, that would tend to adversely affect their mental or physical abilities shall not report for duty. Affected members shall notify the Fire Chief or the appropriate supervisor as soon as they are aware that they will not be able to report to work. If a member is unable to make the notification, every effort should be made to have a representative contact the supervisor in a timely manner. If the member is adversely affected while on-duty, the member shall be immediately removed and released from work (see the Work Restrictions section in this policy).

1022.3.1 USE OF MEDICATIONS

Members should not use any medications that will impair their ability to safely and completely perform their duties. Members who are medically required or need to take any such medication shall report that need to their immediate supervisor prior to commencing any on-duty status.

1022.3.2 MEDICAL CANNABIS

Possession, use, or being under the influence of medical cannabis on-duty is prohibited and may lead to disciplinary action.

1022.4 MEMBER RESPONSIBILITIES

Members shall come to work in an appropriate mental and physical condition. Members are prohibited from purchasing, manufacturing, distributing, dispensing, possessing, or using controlled substances or alcohol on department premises or on department time (41 USC § 8103). The lawful possession or use of prescribed medications or over-the-counter remedies is excluded from this prohibition.

Members shall notify a supervisor immediately if they observe behavior or other evidence they believe demonstrates that a fellow member poses a risk to the health and safety of the member or others due to drug or alcohol use.

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Members are required to notify their immediate supervisors of any criminal drug statute conviction for a violation occurring in the workplace no later than five days after such conviction (41 USC § 8103).

1022.5 EMPLOYEE ASSISTANCE PROGRAM

A voluntary employee assistance program may be available to assist those who wish to seek help for alcohol and drug problems (41 USC § 8103). Insurance coverage that provides treatment for drug and alcohol abuse also may be available. Employees should contact the Human Resources Department, their insurance providers, or the employee assistance program for additional information. It is the responsibility of each employee to seek assistance before alcohol or drug problems lead to performance problems.

1022.6 WORK RESTRICTIONS

If a member informs a supervisor that the member has consumed any alcohol, drug, or medication that could interfere with a safe and efficient job performance, the member may be required to obtain clearance from a physician before continuing to work.

If the supervisor reasonably believes, based on objective facts, that a member is impaired by the consumption of alcohol or other drugs, the supervisor shall prevent the member from continuing work and request that a Battalion Chief respond to the location of the impaired member. The Battalion Chief shall ensure the member is transported to a safe location and that the continuity of department operations is maintained.

1022.7 REQUESTING SCREENING TESTS

A supervisor or Battalion Chief may request that an employee submit to a screening test under any of the following circumstances:

- (a) The supervisor or Battalion Chief reasonably believes, based upon objective facts, that the employee is under the influence of alcohol or drugs that are impairing the employee's ability to perform duties safely and efficiently.
- (b) During the performance of duties, the employee drives a motor vehicle and becomes involved in an incident that results in bodily injury to the employee or another person or substantial damage to property.
- (c) The employee discharges a firearm in the performance of their duties, excluding training.
- (d) The employee discharges a firearm issued by the Department] while off-duty, resulting in injury, death, or substantial property damage.

1022.7.1 BATTALION CHIEF RESPONSIBILITY

The Battalion Chief shall ensure written records are prepared documenting the specific facts that led to the decision to request the test, and shall inform the employee in writing of the following:

- (a) The test will be given to detect either alcohol or drugs, or both.

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- (b) The result of the test is not admissible in any criminal proceeding against the employee.
- (c) The employee may refuse the test, but refusal may result in dismissal or other disciplinary action.

1022.7.2 SCREENING TEST DISPOSITION

Employees may be subject to disciplinary action if they:

- (a) Fail or refuse to submit to a screening test as requested.
- (b) After taking a screening test that indicates the presence of a controlled substance, fail to provide proof, within 72 hours after being requested, that they took the controlled substance as directed, pursuant to a current and lawful prescription issued in their name.
- (c) Violate any provisions of this policy.

1022.8 COMPLIANCE WITH THE DRUG-FREE WORKPLACE ACT

No later than 30 days following notice of any drug statute conviction for a violation occurring in the workplace involving a member, the Department will take appropriate disciplinary action, up to and including dismissal, and/or requiring the member to satisfactorily participate in a drug abuse assistance or rehabilitation program (41 USC § 8104).

1022.9 CONFIDENTIALITY

The Department recognizes the confidentiality and privacy due to its members. Disclosure of any information relating to substance abuse treatment, except on a need-to-know basis, shall only be with the express written consent of the member involved or pursuant to lawful process.

The written results of any screening tests and all documents generated by the employee assistance program are considered confidential medical records and shall be maintained separately from the employee's other personnel files.

Personal Appearance Standards

1023.1 PURPOSE AND SCOPE

In order to project uniformity and neutrality, members shall maintain their personal hygiene and appearance to ensure a professional image appropriate for this department and for their assignment.

The procedures contained herein are intended to promote uniformity of the members of the Department by addressing specific grooming items. However, nothing herein shall limit the department's ability to address any other grooming or personal appearance issues that may be deemed improper for members of the Department.

1023.2 POLICY

It is the policy of the Goshen Fire Department that all members meet required personal hygiene and grooming standards while on-duty or conducting official business.

1023.3 GROOMING STANDARDS

The following appearance standards shall apply to all members except those whose current assignment would deem them not appropriate or where the Fire Chief or the authorized designee has granted an exception.

1023.3.1 PERSONAL HYGIENE

All members must maintain proper personal hygiene. Examples of improper personal hygiene include but are not limited to dirty fingernails, bad breath, body odor, and dirty or unkempt hair. Any member who has a condition due to a protected category (e.g., race, physical disability) which affects any aspect of personal hygiene covered by this policy may qualify for an accommodation and should report any need for an accommodation to a supervisor or the Human Resources Department.

1023.3.2 HAIR

The hairstyle of all members shall be neat in appearance. Hair must be no longer than the horizontal level of the bottom of the uniform patch when the member is standing erect. Hairstyles that extend below the top edge of the uniform collar should be secured in a tightly wrapped braid or ponytail.

1023.3.3 MUSTACHES

Facial hair that comes between the sealing surface of the facepiece and the face or that interferes with valve function; or any condition that interferes with the face-to-facepiece seal or valve function is prohibited.

1023.3.4 SIDEBURNS

Sideburns shall not extend below the bottom of the ear and shall be trimmed and neat.

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1023.3.5 BEARDS AND GOATEES

Beards, goatees, or any hair on the chin or near the bottom lip is prohibited.

1023.3.6 FACIAL HAIR

Facial hair other than sideburns, mustaches, and eyebrows shall not be worn, unless authorized by the Fire Chief or the authorized designee.

1023.3.7 COSMETICS

Members are permitted to wear cosmetics of conservative color and amount.

1023.3.8 FINGERNAILS

Fingernails extending beyond the tip of the finger can pose a safety hazard to members working in the field. For this reason, fingernails shall be trimmed so that no point of the nail extends beyond the tip of the finger.

1023.3.9 JEWELRY AND ACCESSORIES

No jewelry or personal ornaments shall be worn by members on-duty on any part of the uniform or equipment, except those authorized within this manual. Members should be mindful of wearing jewelry that can become snagged or caught during performance of fire suppression duties.

- Necklaces or jewelry worn around the neck shall not be visible above the shirt collar.
- It is recommended that members refrain from wearing rings while assigned to suppression.

1023.4 TATTOOS

Any tattoo, brand, or mutilation on the head, neck, scalp, face, or hand must be covered by way of a uniform, business attire, or neutral-colored skin patch while on-duty. Tattoos, brands, or mutilations that are inappropriate, as determined at the sole discretion of the Fire Chief or designee, must also be covered. Inappropriate marks may include but are not limited to marks that exhibit or advocate discrimination; marks that promote or express gang, supremacist, or extremist group affiliation; and marks that depict or promote drug use, sexually explicit acts, or other obscene material.

1023.5 BODY PIERCING OR ALTERATION

No body or ear piercing shall be visible while any member is on-duty or representing the Department in any official capacity.

Alteration to any area of the body visible in any authorized uniform or attire that is a deviation from normal anatomical features and which is not medically required is prohibited. Such body alteration includes but is not limited to:

- (a) Tongue splitting or piercing.
- (b) The complete or trans-dermal implantation of any material other than hair replacement.
- (c) Abnormal shaping of the ears, eyes, nose, or teeth.

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- (d) Branding or scarification.

1023.6 RELIGIOUS ACCOMMODATION

The religious beliefs and needs of department members should be reasonably accommodated. Requests for religious accommodation should generally be granted unless there is a compelling security or safety reason and denying the request is the least restrictive means available to ensure security or safety. The Fire Chief should be advised any time a request for religious accommodation is denied.

Those who request to wear headscarves, simple head coverings, certain hairstyles, or facial hair for religious reasons should generally be accommodated absent unusual circumstances.

Uniform Regulations

1024.1 PURPOSE AND SCOPE

The purpose of this policy is to establish uniform regulations for members in order to enhance the department's overall professional and positive image.

1024.2 POLICY

It is the policy of the Goshen Fire Department that members shall wear the proper uniform at all times when on-duty or engaged in department-related activities off-duty. Members shall maintain an adequate supply of uniforms to meet the needs of their assignment and maintain the uniforms in an acceptable condition. This policy does not supersede department regulations regarding the use of any personal protective equipment (PPE).

1024.3 DRESS CODE

- (a) Members have the privilege of wearing our uniform and should wear it in a manner that displays our values and guiding principles – Pride, Honor, and Integrity.
- (b) The Chief of the Department shall determine the uniform of the day for the executive staff.
- (c) Uniforms worn while on duty shall be department-approved uniforms and purchased through a department-approved vendor.
- (d) All department-approved uniforms shall be kept in good, serviceable condition.
- (e) Badges shall be worn over the left breast pocket, while name tags shall be worn over the right breast pocket.
- (f) Officers shall wear their badges of rank on each collar.
- (g) Department patches shall be worn on the left sleeve. No other badge, patch, emblem or like items shall be worn without the permission of the Chief
 1. Exception shall be the Indiana state EMT and paramedic patch on EMT jackets.
 2. Exception shall be the American Flag on the right sleeve of your Class A uniform.
- (h) Off duty members, while attending training sessions, classes, conferences, or meetings, shall not be permitted to wear attire that includes:
 1. Cut-off jeans;
 2. Flip-flop type sandals
 3. Tank tops;
 4. Clothing with offensive images or slogans.
- (i) Members shall have in their possession all necessary uniforms, including at a minimum a duty uniform, while on duty.
- (j) Uniforms with department emblems, that show signs of poor condition, such as torn, severely faded, faded department emblems, etc., shall be destroyed.

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- (k) Exception to off duty – Traveling to and from work, and then a complete uniform must be worn. There is no intermingling of uniform and civilian clothing permitted.

1024.4 STANDARD WORK UNIFORM

The standard work uniform for Company Officers, firefighter/operators and firefighters shall consist of the navy blue short- or long-sleeve shirt, navy blue trousers, department, standard belt, and black boots or black tennis shoes.

Official department shorts may be worn:

- Between April 1 - October 31
- Or other times designated by the Fire Chief

The standard work uniform shall be worn as directed.

1024.4.1 T-SHIRTS

Official department on-duty t-shirts or plain white t-shirts may be worn:

- Under the standard work uniform shirt.
- Uncovered and tucked into the trousers, at the Company Officer's discretion, while working at the fire station or while engaged in company-level manipulative training that does not require PPE.
- Long-sleeve t-shirts, either official or plain white, shall be worn as a layering component under wildland PPE.

Official department grey duty t-shirts may be worn:

- Between April 1 - October 31
- Or other times designated by the Fire Chief

1024.4.2 BASEBALL CAPS

Official department on-duty baseball caps may be worn, except:

- When a helmet is required.
- At formal or semi-formal events or occasions.

1024.5 ADMINISTRATION WORK UNIFORM

The standard work uniform of administrative staff may differ from the standard work uniform of Company Officers, firefighter/operators and firefighters. Administrative work uniforms will be identified at the discretion and direction of the Fire Chief.

1024.6 PHYSICAL FITNESS UNIFORMS

The physical fitness uniform shall primarily be worn when engaged in physical fitness.

The fitness uniform shall be covered with an appropriate work uniform or combination of PPE and work uniform while in transit to and from a physical fitness location.

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Nylon or other synthetic material shorts and other fitness uniform items should not be worn under PPE because those fabrics may melt.

1024.7 DRESS UNIFORMS

Dress uniforms shall be worn as directed by the Fire Chief or designee and when attending the following types of events:

- Funerals and memorials
- Formal department functions, such as graduations and badge ceremonies
- Formal City functions

1024.8 UNIFORM MAINTENANCE

- Uniforms shall be clean, neat and in good condition and should fit well.
- Boots and belts shall be clean and polished with black polish.
- Metal badges shall be clean and free from excessive scratches.

1024.9 DRESS INSPECTIONS

When the Chief of the Department calls for full dress inspections of the department or any part thereof:

- (a) Members directed to attend will be paid overtime and shall report in the uniform prescribed.
- (b) Unauthorized absence from such inspection shall constitute cause for disciplinary action.
- (c) Officers shall hold inspections at such intervals as deemed appropriate to accomplish the departmental or shift objectives.
- (d) Daily informal inspections of uniforms, equipment and personal appearance shall be the responsibility of the officer in charge.

1024.10 UNIFORM PROCUREMENT

- (a) All classes of uniforms shall be determined by the Chief of the Department.
- (b) Unauthorized uniforms or parts thereof shall not be worn.
- (c) Uniform classes shall be worn in their entirety, unless otherwise so stated by a commanding officer.
- (d) No member shall wear our uniform, or any part of thereof, while off duty except when traveling to and from work or on a department assignment.
- (e) Uniform shall be kept clean, neat and well pressed at all times.
- (f) While wearing our uniform, members shall maintain a professional bearing.

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- (g) Civilian members shall wear and maintain a dress prescribed by the Chief of the Department.
- (h) During a period of suspension, no member shall wear the official uniform, either in whole or in part.

Badges

1025.1 PURPOSE AND SCOPE

The name of the Goshen Fire Department and the department badge and uniform patches are property of the Department. This policy establishes the rules associated with Goshen Fire Department badges and any likeness of the badge.

1025.2 POLICY

The Goshen Fire Department may issue members of the Department a curved uniform badge for use or display in compliance with this policy.

Only authorized badges issued or formally authorized by this department shall be displayed, carried or worn by members while on-duty or otherwise acting in an official or authorized capacity.

1025.3 BADGE TYPES

1025.3.1 APPOINTED MEMBER FLAT BADGES

Appointed members may, at their own expense and with the written approval of the Fire Chief, purchase a flat badge that can be carried in a wallet.

An appointed member may sell, exchange or transfer a flat badge only to another appointed member of the Goshen Fire Department and only with the written approval of the Fire Chief.

1025.3.2 CIVILIAN MEMBER BADGES

Curved uniform badges issued to Civilian personnel shall be clearly marked to reflect the position of the assigned member (e.g., dispatcher, Public Information Officer, inspectors).

- (a) Civilian personnel shall not display the department badge except as a part of the uniform and while on-duty, or otherwise acting in an official and authorized capacity.
- (b) Civilian personnel shall not display the department badge or represent themselves, on- or off-duty, in such a manner that would cause a reasonable person to believe that they occupy the rank or position of any other member of the Department.
- (c) Civilian personnel may not purchase, carry or display a flat badge.

1025.3.3 RETIREE BADGES

Upon honorable retirement, a member may purchase his/her assigned curved uniform badge for memorabilia purposes. Other uses of the badge may be unlawful. The badge will remain the property of the Goshen Fire Department and may be revoked in the event of misuse or abuse.

An honorably retired member of the Department may keep his/her flat badge upon retirement.

1025.3.4 MOURNING BADGE

Uniformed members shall wear a black mourning band across the uniform badge whenever a firefighter is killed in the line of duty. The following mourning periods will be observed:

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- (a) A firefighter of this department: From the time of death until midnight on the 14th day after the death.
- (b) A firefighter from this or an adjacent county: From the time of death until midnight on the day of the funeral.
- (c) Funeral attendee: While attending the funeral of an out-of-region firefighter.
- (d) As directed by the Fire Chief.

1025.4 LOSS OF BADGE

Any member who loses any badge must immediately report the loss to his/her supervisor. A badge should be considered lost whenever it is not in the direct control of the member.

1025.5 UNAUTHORIZED USE OF BADGES

No badge shall be issued to anyone other than a current or honorably retired member of the Department. Department badges are for official use only.

The department badge, uniform patch or any likeness thereof shall not be used for personal or private reasons including, but not limited to, letters, memoranda or electronic communications, such as email, websites or Web pages.

Members may not use the department badge, uniform patch or department name in any material (printed matter, products or other items) without approval of the Fire Chief.

Members shall not loan their department badge to others and shall not permit the badge to be reproduced or duplicated.

1025.6 PERMITTED BADGE USE BY MEMBER GROUPS

The likeness of the department badge shall not be used by any member group without the express prior authorization of the Fire Chief and shall be subject to the following:

- (a) The member associations may use the likeness of the department badge for merchandise and official association business provided the merchandise is used in a clear representation of the association and not the Goshen Fire Department. The following modifications shall be included:
 - 1. Any text referring to the Goshen Fire Department shall be replaced with the name of the member association.
 - 2. The badge number portion of the image shall display the name or acronym of the member association.

Identification Cards

1026.1 PURPOSE AND SCOPE

The purpose of this policy is to establish the guidelines for issuing and possessing Goshen Fire Department identification cards. Any image or likeness of the identification card and the name of the Goshen Fire Department are the property of the Department and their use shall be restricted as specified in this policy.

1026.2 POLICY

It is the policy of the Goshen Fire Department that identification cards shall be issued to all department members. All members shall be in possession of their department-issued identification card at all times while on-duty or otherwise acting in an official or authorized capacity. The use and display of department identification cards shall be in compliance with this policy.

1026.3 IDENTIFICATION CARD CONTENT

Department-issued identification cards shall include the following information:

- The department name
- An image of the department badge
- A photograph of the member
- The full name of the member
- The rank of the member
- The member's employee badge number
- The date of appointment to the member's current rank or position
- The department's mailing address
- A statement indicating that the identification card is the property of the Goshen Fire Department and that if found, the card must be returned to the Department

1026.4 RETIREE IDENTIFICATION CARD

Upon honorable retirement members may be issued a retiree identification card. The card shall clearly indicate that the holder is a "Retired" member of the Department.

1026.5 UNAUTHORIZED USE

Department identification cards may not be displayed for any purpose other than official use.

Members may not use an image or likeness of the department identification card in any material (printed matter, products or other items) without prior written approval from the Fire Chief.

Members shall not loan department identification cards to others and shall not permit the identification card to be reproduced or duplicated.

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1026.6 LOSS OF DEPARTMENT IDENTIFICATION CARD

The loss of the department identification card must be immediately reported to the Department. An identification card should be considered lost whenever it is not in the direct control of the member.

1026.7 REPLACING IDENTIFICATION CARDS

Identification cards should be replaced whenever they become damaged, faded or otherwise difficult to read, whenever a member changes rank or when the member's photograph becomes outdated or no longer presents an accurate depiction of the member.

Work-Related Illness and Injury Reporting

1027.1 PURPOSE AND SCOPE

The purpose of this policy is to provide guidance regarding the timely reporting of work-related injuries and occupational illnesses.

1027.1.1 DEFINITIONS

Definitions related to this policy include (I.C. § 22-3-6-1; I.C. § 22-3-7-10):

Work-related illness or injury - is a disease or injury arising from and in the course of employment when there is a direct causal connection between the conditions under which the work is performed and the injury or illness.

1027.2 POLICY

The Goshen Fire Department will address work-related illnesses and injuries appropriately, and will comply with applicable state worker's compensation rules and pension fund requirements.

1027.3 RESPONSIBILITIES

1027.3.1 MEMBER RESPONSIBILITIES

A member sustaining any work-related illness or injury shall report such event to a supervisor as soon as practicable, but within 24 hours, but not more than 30 days and shall seek medical care when appropriate (I.C. § 22-3-3-1).

1027.3.2 SUPERVISOR RESPONSIBILITIES

A supervisor learning of any work-related illness or injury should ensure the member receives medical care as appropriate and should notify the Battalion Chief or designee of the reported illness or injury.

1027.3.3 BATTALION CHIEF RESPONSIBILITIES

The Battalion Chief who receives a report of a work-related illness or injury should review the report for accuracy and determine what additional action should be taken. The report shall then be forwarded to the Assistant Chief of Operations to ensure any required Indiana Occupational Safety and Health Administration reporting is completed as required in the illness and injury prevention plan identified in the Illness and Injury Prevention Program Policy.

1027.3.4 FIRE CHIEF RESPONSIBILITIES

The Assistant Chief of Operations shall review and forward copies of the report to the Fire Chief and Human Resources Department. Copies of the report and related documents retained by the Department shall be filed in the member's confidential medical file.

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1027.4 OTHER ILLNESS OR INJURY

Illnesses and injuries caused or occurring on-duty that do not qualify for worker's compensation reporting shall be documented on the designated report of injury form, which shall be signed by a supervisor. A copy of the completed form shall be forwarded to the appropriate Assistant Chief through the chain of command and a copy sent to the Assistant Chief of Operations.

Unless the injury is extremely minor, this report shall be signed by the affected member, indicating that he/she desired no medical attention at the time of the report. By signing, the member does not preclude his/her ability to later seek medical attention.

1027.5 SETTLEMENT OFFERS

When a member sustains a work-related illness or injury that is caused by another person and is subsequently contacted by that person, his/her agent, insurance company or attorney and offered a settlement, the member shall take no action other than to submit a written report of this contact to his/her Battalion Chief as soon as possible.

1027.5.1 NO SETTLEMENT WITHOUT PRIOR APPROVAL

No less than 10 days prior to accepting and finalizing the settlement of any third-party claim arising out of or related to a work-related illness or injury, the member shall provide the Fire Chief with written notice of the proposed terms of such settlement. In no case shall the member accept a settlement without first providing written notice to the Fire Chief. The purpose of such notice is to permit the City to determine whether the offered settlement will affect any claim the City may have regarding payment for damage to equipment or reimbursement for wages against the person who caused the accident or injury, and to protect the City's right of subrogation, while ensuring that the member's right to receive compensation for injuries is not affected.

Temporary Modified-Duty Assignments

1028.1 PURPOSE AND SCOPE

This policy establishes procedures for providing temporary modified-duty assignments. This policy is not intended to affect the rights or benefits of employees under federal or state law, City rules or current collective bargaining agreements. For example, nothing in this policy affects the obligation of the Department to engage in a good faith, interactive process to consider reasonable accommodations for any employee with a temporary or permanent disability that is protected under federal or state law.

1028.2 POLICY

Subject to operational considerations, the Goshen Fire Department may identify temporary modified-duty assignments for employees who have an injury or medical condition resulting in temporary work limitations or restrictions. A temporary assignment allows the employee to work, while providing the Department with a productive employee during the temporary period.

1028.3 GENERAL CONSIDERATIONS

Priority consideration for temporary modified-duty assignments will be given to employees with work-related injuries or illnesses that are temporary in nature. Employees having disabilities covered under the Americans with Disabilities Act (ADA) or Indiana Civil Rights Law shall be treated equally, without regard to any preference for a work-related injury.

No position in the Goshen Fire Department shall be created or maintained as a temporary modified-duty assignment.

Temporary modified-duty assignments are a management prerogative and not an employee right. The availability of temporary modified-duty assignments will be determined on a case-by-case basis, consistent with the operational needs of the Department. Temporary modified-duty assignments are subject to continuous reassessment, with consideration given to operational needs and the employee's ability to perform in a modified-duty assignment.

Temporary modified-duty assignments shall generally not exceed a cumulative total of 1,040 hours in any one-year period.

1028.4 PROCEDURE

Employees may request a temporary modified-duty assignment for short-term injuries or illnesses.

Employees seeking a temporary modified-duty assignment should submit a written request to the Assistant Chief of Operations or the authorized designee. The request should, as applicable, include a certification from the treating medical professional containing:

- (a) An assessment of the nature and probable duration of the illness or injury.
- (b) The prognosis for recovery.
- (c) The nature and scope of limitations and/or work restrictions.

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- (d) A statement regarding any required workplace accommodations, mobility aids or medical devices.
- (e) A statement that the employee can safely perform the duties of the temporary modified-duty assignment.

The Assistant Chief will make a recommendation through the chain of command to the Fire Chief regarding temporary modified-duty assignments that may be available based on the needs of the Department and the limitations of the employee. The Fire Chief or the authorized designee shall confer with the Human Resources Department or the City Attorney as appropriate.

1028.5 ACCOUNTABILITY

Written notification of assignments, work schedules and any restrictions should be provided to employees assigned to temporary modified-duty assignments and their supervisors. Those assignments and schedules may be adjusted to accommodate department operations and the employee's medical appointments, as mutually agreed upon with the Assistant Chief of Operations.

1028.5.1 EMPLOYEE RESPONSIBILITIES

The responsibilities of employees assigned to temporary modified duty shall include, but are not limited to:

- (a) Communicating and coordinating any required medical and physical therapy appointments in advance with their supervisors.
- (b) Promptly notifying their supervisors of any change in restrictions or limitations after each appointment with their treating medical professionals.
- (c) Communicating a status update to their supervisors no less than once every 30 days while assigned to temporary modified duty.
- (d) Submitting a written status report to the Assistant Chief of Operations that contains a status update and anticipated date of return to full duty when a temporary modified-duty assignment extends beyond 60 days.

1028.5.2 SUPERVISOR RESPONSIBILITIES

The employee's immediate supervisor shall monitor and manage the work schedule of an employee assigned to temporary modified duty.

The responsibilities of supervisors shall include, but are not limited to:

- (a) Periodically apprising the Assistant Chief of Operations of the status and performance of employees assigned to temporary modified duty.
- (b) Notifying the Assistant Chief of Operations and ensuring that the required documentation facilitating a return to full duty is received from the employee.
- (c) Ensuring that employees returning to full duty have completed any required training and certification.

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1028.6 MEDICAL EXAMINATIONS

Prior to returning to full-duty status, employees shall be required to provide certification from their treating medical professionals stating that they are medically cleared to perform the essential functions of their jobs without restrictions or limitations.

The Department may require a fitness-for-duty examination prior to returning an employee to full-duty status.

1028.7 PREGNANCY

If an employee is temporarily unable to perform regular duties due to a pregnancy, childbirth or a related medical condition, the employee will be treated the same as any other temporarily disabled employee (42 USC § 2000e(k)).

A pregnant employee shall not be involuntarily transferred to a temporary modified-duty assignment.

1028.7.1 NOTIFICATION

Pregnant employees should notify their immediate supervisors as soon as practicable and provide a statement from their medical providers identifying any pregnancy-related job restrictions or limitations. If at any point during the pregnancy it becomes necessary for the employee to take a leave of absence, such leave shall be granted in accordance with the City's personnel rules and regulations regarding family and medical care leave.

1028.8 MAINTENANCE OF CERTIFICATION AND TRAINING

Employees assigned to temporary modified duty shall maintain all certification, training and qualifications appropriate to both their regular and temporary duties, provided that the certification, training or qualifications are not in conflict with any medical limitations or restrictions. Employees who are assigned to temporary modified duty shall inform their supervisors of any inability to maintain any certification, training or qualifications.

Release of HIPAA-Protected Information

1029.1 PURPOSE AND SCOPE

The purpose of this policy is to establish a pre-authorization process for the release of a member's protected health information (PHI), which is protected by Health Insurance Portability and Accountability Act (HIPAA) regulations, in the event of an on-duty injury or illness.

1029.2 POLICY

It is the policy of the Goshen Fire Department to allow members to complete a pre-authorization for the release of their PHI to a family member or other specific individuals in the event the member becomes injured or ill on-duty.

1029.3 GUIDELINES

The Fire Chief or the authorized designee should ensure procedures are in place to address:

- (a) The right of members to voluntarily complete a pre-authorization for the release of PHI to a family member or other specific individuals.
- (b) Storage and security of completed pre-authorization forms.
- (c) Supervisor access to completed forms during both business and non-business hours.
- (d) Expiration and renewal requirements for the pre-authorization form.
- (e) Situations or circumstances in which members can expect the Department to release their PHI to the pre-authorized family member or other specific individual.

Return to Work

1030.1 PURPOSE AND SCOPE

The purpose of this policy is to establish the process through which an employee who has been off work for an extended period of time due to an injury or illness may return to work.

1030.1.1 DEFINITIONS

Definitions related to this policy include:

Interactive process - An informal meeting between employer and employee, designed to identify the precise limitations resulting from a disability and any potential reasonable accommodations that could overcome those limitations and allow the employee to return to work, either in his/her usual and customary position or some other type of work.

1030.2 POLICY

It is the policy of the Goshen Fire Department to assist injured employees, to the extent reasonably practicable, in returning to work as soon as they are medically able to perform meaningful work for the Department.

1030.3 EMPLOYEE RESPONSIBILITIES

It is the employee's responsibility to inform the Department of his/her absence and to immediately advise the Department when the employee believes that he/she will be medically released to return to work, with or without restrictions. If practicable, the employee shall provide advance notice of his/her potential return to work and shall provide written medical verification of the clearance and any restrictions.

If an employee has restrictions prescribed by a qualified health care professional, it is the responsibility of the employee to ensure he/she is not performing work that violates any restriction. If the employee believes he/she has been requested or directed to perform work that violates the restrictions, the employee should make a prompt report to the Human Resources Department.

1030.4 DEPARTMENT RESPONSIBILITIES

The Department will evaluate the employee's request to return to work and the written medical verification, and will consult with the Human Resources Department to make a determination whether:

- (a) The employee may return to full duty based on the medical verification provided by the employee.
- (b) The employee may return to work to a temporary modified-duty assignment and whether the Department has a need that fits with the employee's restrictions.
- (c) The employee should have a fitness-for-duty evaluation.
- (d) The employee has reached a permanent and stationary rating and it is necessary to engage in an interactive process to determine a reasonable accommodation.

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Return to Work

The Human Resources Department, in consultation with the department representative, should make a recommendation to the Fire Chief or the authorized designee regarding the status of the employee. The Human Resources Department should communicate with the employee about plans for the employee to return to work, after consulting with the Fire Chief or the authorized designee.

Line-of-Duty Death

1031.1 PURPOSE AND SCOPE

The purpose of this policy is to provide the necessary guidelines and protocol for a line-of-duty death.

The death of any department member while on-duty, while traveling in connection with such duty or while engaged in firefighting or Emergency Medical Services (EMS) activities off-duty, is considered a line-of-duty death. The death of any department member while undergoing medical treatment for any injury or disease potentially resulting from a job duty may be medically determined to be a line-of-duty death and for purposes of this policy may be handled as a line-of-duty death.

This policy defines and describes the guidelines and responsibilities to be followed in the event of a line-of-duty death and can be escalated in the event of multiple deaths or when a number of department members are seriously injured.

1031.2 POLICY

It is the policy of the Goshen Fire Department to assist and support the family members and coworkers of fallen members to the extent reasonably practicable, while also investigating the cause of death, making appropriate notifications and fielding press inquiries.

1031.3 RESPONSIBILITIES

1031.3.1 FIRE CHIEF

In the event of being notified of a line-of-duty death, the Fire Chief or the authorized designee should:

- (a) Conduct briefings to communicate activities to the assigned officers.
- (b) Make an announcement to the Department at the appropriate time. Immediately after the announcement, all flags at fire stations and other department facilities should be lowered to half-staff and all badges should be shrouded. Flags should remain at half-staff and badges shrouded for 14 days.
- (c) Request that the Administration Division assemble personal data, such as date of birth, file photograph, marital status, dependents and names of next of kin to facilitate the application for state and federal line-of-duty death benefits.
- (d) Assign a chief officer to act as the auditing officer to secure the personal effects of the deceased and deliver them to the Administration Division.
- (e) Assign a Family Support Liaison to facilitate communication between the deceased member's family and the Department.
- (f) Document all actions, contacts, requests and other pertinent data.
- (g) Provide briefing to labor representatives regarding the incident and the deceased member only as is necessary to initiate labor organization benefits and honors.

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- (h) Preserve any equipment, turnouts and breathing apparatus used by the deceased firefighter for the investigation.

The Fire Chief should determine the need to request outside resources to assist in the staffing or investigation of the incident, as needed.

1031.3.2 BATTALION CHIEF

In the event of a line-of-duty death, the Battalion Chief or the authorized designee shall:

- (a) Secure the scene of the incident with the assistance of the Incident Commander, fire prevention personnel and local law enforcement.
- (b) Immediately notify the Assistant Chief and the Fire Chief.
- (c) Preserve any equipment, turnouts and breathing apparatus used by the deceased firefighter for the investigation.
- (d) Preserve all tactical worksheets, video and/or audiotapes for the investigation.
- (e) Gather all available information concerning the incident and circumstances leading to the death.
- (f) Consider the need for members at the incident to have access to Critical Incident Stress Debriefing (CISD) services.

1031.3.3 PUBLIC INFORMATION OFFICER

In the event of a line-of-duty death, the Public Information Officer (PIO) shall:

- (a) Collect facts of the incident from the Battalion Chief or the authorized designee and keep in contact to maintain available current information and direction on what information should be released.
- (b) Withhold any release of personal information relating to the member's death pending notification of next of kin and until approval is given by the Fire Chief or the authorized designee.
- (c) Instruct the involved incident crews that they shall not release any statements to the media or anyone else and should direct any inquiries to the PIO.
- (d) Prepare a written press release.
- (e) Ensure that the release of any member medical information complies with the Health Insurance Portability and Accountability Act (HIPAA) and the Patient Medical Record Security and Privacy Policy in this manual.

1031.3.3 AUDITING OFFICER

The auditing officer is responsible for ensuring the security and proper disposition of the personal effects of a member in the event of his/her line-of-duty death. Personal effects include all property owned by the deceased member that is kept on department property, as well as personal items on

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the person of the member once those items have been released by investigators, in accordance with the Line-of-Duty Death and Serious Injury Investigations Policy.

In the event of a member's line-of-duty death, whether on- or off-duty, the following steps shall be followed in gathering and disposing of his/her personal effects:

- (a) All personal effects at the station shall be taken to the Administration Division to be kept in a secure location.
- (b) The deceased member's vehicle will be secured at the work site and the keys forwarded to the Administration Division and secured.
- (c) A designee from the Administration Division should conduct an inventory of all personal items received and make a written report.
- (d) The next of kin will be given priority consideration to receive the member's property. Care should be exercised in selecting a tactful time for the delivery of personal effects to the next of kin. Documentation is required indicating the date, time and location of the disposition of the property. The name and the relationship of the individual accepting the property will also be noted. The documentation will be forwarded to the Administration Division for placement in the deceased member's personnel file.

1031.3.4 ADMINISTRATION DIVISION

The Administration Division will have the following responsibilities:

- (a) Receive, inventory and secure the deceased member's personal belongings and hold them until such time as the investigation team approves their release.
- (b) Establish the deceased member's survivor benefits (e.g., worker's compensation, life insurance, unused medical leave, retirement benefits, other salary pay, vacation pay).
- (c) Review the Public Safety Officers' Benefit Act to determine benefits and process for securing benefits for surviving next of kin.
- (d) Assist and coordinate with the next of kin in the process of securing all of the benefits to which the survivor is entitled.

1031.4 FAMILY SUPPORT LIAISON

The appointed Family Support Liaison should conduct all duties in accordance with the Family Support Liaison Policy.

1031.5 FUNERAL ARRANGEMENTS

Funeral arrangements should be made in accordance with the Funerals Policy.

1031.6 LINE-OF-DUTY DEATH INVESTIGATIONS

For line-of-duty death investigation procedures, see the Line-of-Duty Death and Serious Injury Investigations Policy.

Line-of-Duty Death and Serious Injury Notification

1032.1 PURPOSE AND SCOPE

The purpose of this policy is to describe the communication activities that should occur in the event a member is seriously injured or killed in the line of duty. The policy establishes a priority for notifications, outlines steps for conducting each set of notifications and identifies roles and responsibilities.

1032.2 POLICY

It is the policy of the Goshen Fire Department to ensure, to the extent reasonably practicable, that immediate and compassionate notification is made to the family of members who are seriously injured, hospitalized or killed in the line of duty. The Department shall make it a priority to offer assistance and support to the member's family.

1032.3 PROCEDURE

- (a) For the purposes of this policy, a serious injury or hospitalization is defined as a medical condition that is life-threatening or has the potential to disable the member for a substantial period of time.
- (b) The Incident Commander (IC) or Battalion Chief at the scene of the serious injury or death will immediately notify the Assistant Chief of Operations and provide the necessary information.
- (c) The Assistant Chief of Operations will be the point of contact for making assignments and will coordinate actions with the Fire Chief and others.
- (d) All inquiries related to the incident should be referred to the assigned Public Information Officer (PIO), Assistant Chief of Operations, or the Fire Chief as appropriate.
- (e) In the event of the death of a member, the Battalion Chief must immediately initiate the procedures in the Line-of-Duty Death and Serious Injury Investigations Policy.

1032.4 DEATH NOTIFICATIONS

The Assistant Chief of Operations, in coordination with the Fire Chief or the authorized designee, will assign a two-person notification team consisting of either a Battalion Chief and department chaplain or Battalion Chief and Administration Chief to locate and inform the member's family. If more than one member has been seriously injured or killed in an incident, separate teams will be assigned to each affected family. The team should:

- (a) Contact the Administration Division to obtain information regarding the member's next of kin.
- (b) Call back operations staff, if necessary.

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Line-of-Duty Death and Serious Injury Notification

1032.4.1 NOTIFICATION TEAM RESPONSE

The notification team shall make the necessary family notification as quickly as practicable, with the goal of making the notification within two hours of the Fire Chief or designee learning of the serious injury or death. The following should be considered when planning the notification:

1032.4.2 NOTIFYING THE FAMILY

The team members should adhere to the following notification guidelines:

- (a) The team should not park directly in front of the family's home or workplace. The person who will make the notification should make introductions at the door and ask to be invited in.
- (b) In most cases, if a chaplain is part of the notification team, he/she should make the notification.
- (c) Notification should be made briefly and directly.
- (d) Information regarding precipitating factors or information that is not verified should not be provided until an investigation has been completed.
- (e) Team members should communicate the support and sympathy of the Fire Chief and all members of the Department.
- (f) Team members should ask family members whether they would like the team to notify other parties, such as clergy or grief counselors.

1032.4.3 NOTIFICATION OF FAMILY OUT OF THE AREA

If the immediate next of kin of the deceased employee lives more than two hours away, the Fire Chief or designee may make arrangements to have someone in the family's area make the notification. The following should be considered:

- (a) Whether the notification should be made by the local clergy or another person in the area who has a relationship with the family or with the assistance of the local fire department/law enforcement.
- (b) Whether the fire department in the family's city of residence may be the most appropriate entity to make the notification or whether that department can assist in obtaining information about the family.
- (c) Whoever is selected to make the notification should be provided with the information contained in this policy.
- (d) The notification plan must include a coordinated telephone call with the family and the Assistant Chief.

1032.4.4 INTERNAL DEPARTMENT NOTIFICATIONS

The following internal notifications should be made in advance of any media release:

- (a) All on-duty Battalion Chiefs should be notified.
- (b) All members should be notified as soon as possible after the family notification is made.

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1032.4.5 GOVERNING BODY AND LABOR NOTIFICATIONS

The Fire Chief or designee will ensure that additional notifications are made as required, after the next-of-kin notification. Notifications that are required as soon as practicable after a confirmed line-of-duty death or serious injury include the following:

- (a) Elected officials or board of directors
- (b) Mayor
- (c) Employee labor representatives
- (d) Department Health and Safety Officer, who will make the necessary notifications in coordination with the Battalion Chief
- (e) Other notifications as determined by the Fire Chief

1032.4.6 EXTERNAL NOTIFICATIONS

The following external notifications will be made:

- (a) Notification to the Indiana State Fire Marshal's Office should be made for a line-of-duty death.
- (b) Notification to the Indiana Department of Labor, Occupational Safety and Health Administration (610 I.A.C. 9-3-1)
- (c) Notification to the National Institute for Occupational Safety and Health (NIOSH)
- (d) Notification to the U.S. Department of Justice Public Safety Officers' Benefit Program
- (e) Notification to the United States Fire Administration (USFA)
- (f) Notification to the National Fallen Firefighters Foundation (NFFF)
- (g) Notification to other agencies as mandated by federal and state law and local ordinance

1032.5 FAMILY SUPPORT

The Assistant Chief of Operations should appoint a Family Support Liaison, who should refer to the Family Support Liaison Policy for duties and responsibilities.

In the event of a line-of-duty death, the Fire Chief or the authorized designee should appoint a funeral detail officer to administer the Funerals Policy.

1032.6 NEWS MEDIA AND COMMUNITY RELATIONS

It is the policy of the Goshen Fire Department to follow the News Media and Community Relations Policy when communicating with the media. In the case of a line-of-duty death, additional considerations include, but are not limited to:

- (a) The employee's family must have received proper notification prior to any information regarding the identity of the deceased being released to the media.
- (b) All information must be validated prior to its release to the media.

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Line-of-Duty Death and Serious Injury Notification

The PIO or the authorized designee shall be the spokesperson on most aspects of these events. However, the announcement or confirmation of a line-of-duty death and/or the release of the employee's name should be made by the Fire Chief or the authorized designee.

Prior to confirmation that the employee's family has been notified, no details will be released concerning the death. If members of the news media are on-scene and are aware of the death, the PIO will simply confirm that a death has occurred and communicate the department's compassion and concern for the employee's family and colleagues. The PIO will advise the media that the full details will be provided as soon as they are known and after proper notification of next of kin has been made.

If an employee death occurs in the midst of ongoing news coverage of a fire or other emergency, the PIO will focus on handling the details concerning the death. Another trained spokesperson will be assigned to handle the media relations for the incident.

1032.7 SERIOUSLY INJURED OR HOSPITALIZED EMPLOYEE

Some of the notification and support procedures described in this policy for a line-of-duty death may be applied to any instance of an employee who has been seriously injured in the line of duty, except as noted below:

- (a) If the seriously injured employee has been taken to a hospital, a Assistant Chief of Operations should assign the Assistant Chief of EMS or a Battalion Chief who is not involved in the incident to go to the hospital and become the hospital liaison.
- (b) TheAssistant Chief of EMS or Battalion Chief should establish communications with the hospital and report regularly to the Assistant Chief of Operations on the employee's condition.
- (c) A representative of the employee's labor organization will also be sent to the hospital, if possible.

The hospital liaison and labor representative should work cooperatively for the benefit of the employee and his/her family. In addition, the Assistant Chief of Operations should ensure close coordination with the treating medical facility.

Family Support Liaison

1033.1 PURPOSE AND SCOPE

The purpose of this policy is to establish the position, role and responsibilities of the Family Support Liaison. The procedure describes the conditions under which the position is activated and identifies the department personnel responsible for the activation.

1033.2 POLICY

It is the policy of the Goshen Fire Department to assign a member to act as a Family Support Liaison, as soon as practicable, to the family of any member who has been seriously injured or has died in the line of duty. The member assigned should be the most appropriate person for the circumstances, without regard for rank.

1033.3 PROCEDURE

1033.3.1 LIAISON ACTIVATION CRITERIA

The Department will assign a member to the Family Support Liaison position whenever any department member has been seriously injured or has died in the line of duty. At the discretion of the Fire Chief, the position may be activated and filled in the event of an off-the-job serious injury or death or in the event of a member's catastrophic loss.

1033.3.2 LIAISON ROLE AND RESPONSIBILITIES

The Family Support Liaison will coordinate the needs and wishes of an employee's family with the responsibilities and needs of the Department and will represent the Department in helping meet the needs of the employee's family by communicating directly with the Fire Chief or the authorized designee. Responsibilities shall include, but are not limited to:

- (a) Establish ongoing communication with the member's Battalion Chief and obtain a briefing regarding circumstances of the event, family contacts up to the present and other relevant information.
- (b) Establish contact with family members. Identify immediate needs and questions and provide appropriate solutions or responses. Relay any unfilled needs and unanswered questions to the Fire Chief.
- (c) Coordinate or provide transportation to hospitals, places of worship and/or other appropriate locations.
- (d) Within 24 hours of an employee's line-of-duty death, arrange for the Fire Chief to visit the family.
- (e) Establish contact with the department Public Information Officer and coordinate media information needs, while considering the privacy wishes of the family.
- (f) Coordinate with local law enforcement to provide for the physical security of the family.

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Family Support Liaison

- (g) Establish communications with other support personnel or groups, including department chaplains, employee associations, human resources representatives and appropriate labor organizations.
- (h) If appropriate, coordinate with the department-appointed funeral detail officer.
- (i) Ensure the family knows how to reach him/her and establish a time to contact the family in the future.

1033.3.3 SELECTION AND REPORTING REQUIREMENTS

The affected member's Battalion Chief will select the Family Support Liaison. The following guidelines should be used for selection:

- (a) The liaison should be an individual the family knows and with whom they are comfortable working.
- (b) If the family has no preference, the selection may be made from names recommended by the affected member's supervisor and/or coworkers.
- (c) The liaison should report directly to the affected member's Battalion Chief.
- (d) If the selected liaison does not already have an assigned department pager or cellular telephone, one or both should be assigned to facilitate the necessary communications.

Funerals

1034.1 PURPOSE AND SCOPE

It is the intent of this policy to ensure that every member of the Department, both active and retired, who passes away may be offered the option of a funeral or assistance from the Department. These guidelines will ensure proper support and care of the family and the posthumous honoring of a member of the Department.

1034.1.1 DEFINITIONS

Definitions related to this policy include:

Level I, Line-of-Duty Death - Considered for all firefighters (career, reserve and volunteer) of the Department who die as a direct result of injuries suffered at the scene of any emergency incident or while responding to or returning from the scene of an emergency incident. This includes medical conditions (e.g., heart attack) that result in the death at the scene of an emergency.

Level II, On-Duty Death - Pertains to all firefighters of the Department who die while on-duty, but not due to injuries sustained while performing emergency activities. This includes firefighters whose death is a direct result of medical treatment or complications arising from a previous on-duty injury.

Level III, Active Employee Off-Duty - The death of an active firefighter that occurs while the firefighter is off-duty and the death is not related to any emergency activity.

Level IV, Retired Employee or Staff Professional - The death of a retiree or professional staff employee of the Department. Level IV may also include a dignitary closely associated with the Department, as designated by the Fire Chief, and upon whom the Department wishes to bestow funeral honors. The death of a retired Fire Chief may be considered as a higher level, at the department's discretion.

Level V, Death of a Family Member - The death of a family member of an active firefighter, retiree or staff professional of the Department. Level V may also include a family member of a dignitary closely associated with the Department as designated by the Fire Chief, and upon whom the Department wishes to bestow funeral honors.

1034.2 POLICY

It is the policy of the Goshen Fire Department for the Fire Chief or the authorized designee to make the necessary assignments and coordinate actions with other department representatives any time the Department learns that an active or retired employee has passed away. Activities should be in accordance with the Line-of-Duty Death, Line-of-Duty Death and Serious Injury Notification and Family Support Liaison policies.

If a responsible family member requests department assistance, the Fire Chief or the authorized designee should appoint, with the approval of the family member, an employee to act as a funeral detail officer and oversee all of the arrangements. The Fire Chief may deny the option

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Funerals

of department participation if the circumstances of the member's death may reasonably bring discredit to the Department.

The Fire Chief or the authorized designee should determine the highest level of participation the Department can provide, based on the cause of death.

1034.3 LEVEL OF PARTICIPATION

The desires of the family are paramount and shall be given fullest consideration; however, the department's funeral participation will be conducted according to the following guidelines:

- (a) A Level I funeral may include Level II criteria and any of the following:
 - 1. Crossed ladders
 - 2. Supreme Sacrifice Medal
 - 3. Helicopter fly-over
- (b) A Level II funeral may include Level III criteria and any of the following:
 - 1. Fire engine or caisson with casket
 - 2. Cordon of fire apparatus of both the Department and visiting agencies
- (c) Level III funeral may include Level IV criteria and any of the following:
 - 1. Casket draped with the U.S. flag
 - 2. Honor Guard as pallbearers
 - 3. Procession with department apparatus from the firefighter's current battalion
 - 4. Bugler
 - 5. Bell ceremony
- (d) Level IV funeral may include:
 - 1. Hearse with casket
 - 2. Apparatus from last assignment (if appropriate)
 - 3. Honor Guard
 - 4. Pipe and drum band
 - 5. Administration and logistic support as needed
 - 6. Uniformed personnel
 - 7. Flag folding (if appropriate)
- (e) Level V funeral honors may include (with the approval of the Fire Chief):
 - 1. One piece of apparatus to be used as a static display (not to be included in a procession)
 - 2. Honor Guard (if appropriate)
 - 3. Uniformed personnel

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Funerals

1034.4 ROLES AND RESPONSIBILITIES

The Fire Chief or the authorized designee may appoint one or more of the following positions to provide assistance with the funeral arrangements:

- **Family Support Liaison** - Any department member who is a close friend of the family and will make reasonable efforts to address the needs and desires of the family, communicate between the Department and the family and coordinate details with the Officer in Charge.
- **Funeral detail officer** - An employee who is appointed by the Fire Chief to oversee all arrangements for a funeral.
- **Head usher** - The head usher is responsible for seating and parking arrangements at the funeral services, both at the church and at the grave site.
- **Honor Guard Commander/Officer in Charge of the Honor Guard and pipe and drum band** - This position will be filled by a member of the Honor Guard and will be responsible for the coordination of the Honor Guard, Color Guard and the pipe and drum band.
- **Honorary pallbearers** - Honorary pallbearers are those selected by the family. They will follow the casket from the location of the services to the grave site.
- **Logistics officer** - The logistics officer is charged with preparing the apparatus, vehicles, equipment and facilities for the funeral services.
- **Officer in Charge/detail officer** - Selected by the Fire Chief or the authorized designee, the detail officer is the person in charge of the overall department participation and is responsible for the coordination between the funeral director, the chaplain and the Family Support Liaison.
- **Public agency liaison (as needed)** - The public agency liaison will coordinate any interaction with other public agencies that wish to participate in the services.
- **Public Information Officer (as needed)** - The Public Information Officer will coordinate all media and public relations issues.
- **Pallbearers** - The pallbearers in a Line of Duty funeral will be members of the Honor Guard, unless otherwise requested by the family.
- **Protocol liaison** - Appointed by the Fire Chief or the authorized designee, the protocol liaison will provide direction, advice and clarification to the family regarding proper funeral procedures.
- **Transportation officer** - The transportation officer is responsible for all transportation of family members, pallbearers and escort detail from a pre-determined location to the location of the services, from the service to the grave site and back to a pre-determined location (e.g., the family home, place of worship).

Family and Medical Leave

1035.1 PURPOSE AND SCOPE

The purpose of this policy is to provide general guidance for managing unpaid leave for eligible employees for qualified medical and family reasons, including (29 USC § 2612):

- The birth, adoption, or foster care placement of a child.
- To care for an immediate family member (spouse, child, or parent) with a serious health condition.
- When an employee is unable to work because of his/her own serious health condition.
- To care for a spouse, son, daughter, parent, or next of kin who is a service member of the United States Armed Forces and who has a serious injury or illness incurred in the line of duty.

This policy does not address all possible situations and circumstances that may arise when an employee requests leave for family or medical reasons. As these leave situations arise, supervisors should consult with the Human Resources Department or legal counsel to obtain specific guidance regarding leave rights and obligations.

Nothing in this policy supersedes any provision of any collective bargaining agreement, civil service or other local rule, or any law that provides greater family or medical leave rights.

1035.1.1 DEFINITIONS

Definitions related to this policy include:

Child - A child under 18 years of age, or 18 years of age or older who is incapable of self-care because of a mental or physical disability (29 USC § 2611; 29 CFR 825.102; 29 CFR 825.122). An employee's child is one for whom the employee has actual day-to-day responsibility for care and includes a biological, adopted, or foster child; stepchild; or a child for whom the employee is standing in loco parentis (in place of a parent).

FMLA - The federal Family and Medical Leave Act (29 USC § 2601 et seq.).

Qualified health care professional - A physician, surgeon, doctor of osteopathy, podiatrist, dentist, psychologist, optometrist, nurse practitioner, nurse midwife, clinical social worker, or physician assistant duly licensed and authorized to practice medicine; chiropractors for some purposes; any health care provider from whom the department benefits plan will accept certification of the existence of a serious health condition to substantiate a claim for benefits (29 CFR 825.125).

Spouse - The person with whom an employee has entered into a marriage defined or recognized by the location in which the marriage was entered into (29 USC § 2611(13); 29 CFR 825.102; 29 CFR 825.122).

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1035.2 POLICY

It is the policy of the Goshen Fire Department to manage unpaid leave for eligible employees for qualified medical and family reasons in compliance with federal and state law and any applicable collective bargaining agreement.

1035.3 ELIGIBLE EMPLOYEES

Employees are eligible for FMLA after working for the Goshen Fire Department for at least one year and completing 1,250 hours over the 12 months prior to the commencement of the leave (29 USC § 2611; 29 CFR 825.110). Employees may not be eligible for leave if there are less than 50 other employees within 75 miles of the employee's work site.

1035.4 TYPE AND DURATION OF LEAVE

Generally, eligible employees are entitled under FMLA to 12 work weeks of unpaid leave during a 12-month period (29 USC § 2612; 29 CFR 825.100). Up to 26 weeks of unpaid leave during a single 12-month period may be available to care for certain injured military service members. The 12-month period is measured backward from the date leave is taken and continuously with each additional leave day taken.

1035.4.1 SERIOUS HEALTH CONDITIONS

Eligible employees may take up to 12 weeks of leave to care for a spouse, child, or parent with a serious health condition or when the employee is unable to work because of his/her own serious health condition (29 USC § 2612(a)(1); 29 CFR 825.200).

If both spouses are employed by the Goshen Fire Department, the combined number of work weeks to care for a sick parent is limited to 12 work weeks during any 12-month period (29 USC § 2612(f); 29 CFR 825.201).

Generally, a serious health condition is an illness, injury, impairment, or physical or mental condition that involves (29 USC § 2611; 29 CFR 825.113):

- An overnight stay in a hospital, hospice, or residential medical care facility (29 CFR 825.114).
- Continuing treatment by a qualified health care professional due to a serious health condition of more than three full consecutive calendar days (29 CFR 825.115(a)).
- Any period of incapacity due to pregnancy complications or prenatal care (29 CFR 825.115(b)).
- A chronic condition which requires treatment (29 CFR 825.115(c)).
- A permanent condition for which treatment may not be effective (such as Alzheimer's or the terminal stages of a disease) (29 CFR 825.115(d)).
- Any period of absence to receive multiple treatments, including any recovery period, either for restorative surgery after an accident or other injury, or for a condition that would likely result in a period of incapacity of more than three consecutive calendar

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days without medical intervention or treatment (such as cancer chemotherapy or physical therapy for arthritis) (29 CFR 825.115(e)).

1035.4.2 BIRTH OR PLACEMENT OF A CHILD

Eligible employees may take up to 12 weeks of leave for the birth, adoption, or foster care placement of a child of the employee (29 USC § 2612; 29 CFR 825.200). The leave must be concluded within one year of the birth or placement of the child (29 CFR 825.120; 29 CFR 825.121).

If both parents are employed by the Goshen Fire Department, the combined number of work weeks of leave is limited to 12 work weeks during any 12-month period (29 USC § 2612(f); 29 CFR 825.120; 29 CFR 825.121).

1035.4.3 MILITARY EXIGENCY LEAVE

Eligible employees may take service member leave of up to 12 weeks for qualifying exigencies occurring because a spouse, child, or parent is on covered active duty or has been notified of an impending order to active duty (29 USC § 2612(a)(1)(E); 29 CFR 825.200). This type of leave is available to a family member of a person in the National Guard, Reserves, or members of the regular Armed Forces deployed to a foreign country. Qualifying exigencies include (29 CFR 825.126):

- Addressing issues that arise from a short notice (seven or less days) deployment.
- Attending military events related to the active duty or call to duty.
- Attending family support or assistance programs.
- Making child care or educational arrangements or attending school activities arising from active duty or a call to active duty.
- Making financial and legal arrangements.
- Spending time with a military member who is on short-term rest-and-recuperation leave during a period of deployment.
- Attending post-deployment activities.
- Addressing issues that arise from the death of a military member, such as making funeral arrangements.
- Caring for a military employee's parent who is incapable of self-care, such as providing care on an immediate need basis or arranging for alternative care.

1035.4.4 MILITARY CAREGIVER LEAVE

Eligible employees may take up to 26 weeks of leave in a single 12-month period to care for a spouse, son, daughter, parent, or next of kin who has incurred an injury or illness in the line of duty while on active duty in the Armed Forces, provided that such injury or illness may render the family member medically unfit to perform work (29 USC § 2612; 29 CFR 825.200).

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Military caregiver leave is also available to family members of covered veterans who were members of the Armed Forces, including the National Guard or Reserves, at any point in the five years preceding the date on which the veteran undergoes medical treatment, recuperation, or therapy (29 USC § 2612; 29 CFR 825.127).

During the single 12-month period, employees are entitled to no more than a combined total of 26 weeks of FMLA leave. In any case in which both spouses are employed by the Goshen Fire Department, the combined number of work weeks of leave is limited to 26 work weeks during any 12-month period (29 USC § 2612(f); 29 CFR 825.127).

Service member FMLA leave runs concurrent with other leave entitlements provided under federal, state, and local law. Where FMLA leave qualifies as both military caregiver leave and care for a family member with a serious health condition, the leave will be designated as military caregiver leave first.

1035.4.5 FAMILY MILITARY LEAVE

Eligible employees may take 10 days of leave per year for military family leave as follows (I.C. § 22-2-13-11):

- (a) During the 30 days before a family member's active duty orders go into effect.
- (b) While a family member is on leave during active duty.
- (c) During the 30 days after a family member's active duty orders are terminated.

For purposes of military family leave, a family member includes a spouse, parent, grandparent, child, or sibling who is ordered to active duty in the U.S. Armed Forces or the Indiana National Guard for over 89 consecutive days (I.C. § 22-2-13-7).

Employees seeking family military leave shall provide written notice of the date leave will begin at least 30 days in advance, unless active duty orders are issued less than 30 days before the requested date of leave, in which case written notice shall be provided as soon as practicable. If requested, employees shall provide verification of eligibility (I.C. § 22-2-13-12).

1035.4.6 INTERMITTENT LEAVE

An employee may take leave for the employee's own serious health condition, for the serious health condition of the employee's spouse, child, or parent, or to care for a covered service member with a serious injury or illness, intermittently or on a reduced schedule if medically necessary, and if that medical need can best be accommodated by an intermittent schedule as defined in federal law (29 USC § 2612(b); 29 CFR 825.202; 29 CFR 825.124).

Leave due to a military exigency may be taken on an intermittent or reduced-leave schedule (29 CFR 825.202).

Intermittent leave for the birth, adoption, or foster care placement of a child is only available if granted at the discretion of the Fire Chief, unless the employee has a serious health condition in connection with the birth or if the newborn child has a serious health condition (29 CFR 825.120; 29 CFR 825.121).

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Intermittent leave for any employee shall be tracked and calculated.

1035.4.7 PREGNANCY DISABILITY LEAVE

Pregnant employees who are disabled by pregnancy may be entitled to a disability leave in addition to any FMLA leave. The duration of leave is dependent on the circumstances. The Department shall defer to a pregnant member's qualified health care professional in assessing the member's ability to work.

1035.5 EMPLOYEE BENEFITS WHILE ON LEAVE

While on leave, employees will continue to be covered by any group health insurance to the same extent that coverage is provided while the employee is on the job (29 USC § 2614(c); 29 CFR 825.209). However, employees will not continue to be covered under non-health benefit plans.

Employees are responsible for any health plan employee contributions while on leave (29 CFR 825.210). Employee contribution rates are subject to any change in rates that occurs while the employee is on leave. If an employee fails to return to work after his/her leave entitlement has been exhausted or expires, the Department may recover its share of health plan premiums for the entire leave period unless the employee does not return because of the continuation, recurrence, or onset of a serious health condition of the employee or his/her family member that would entitle the employee to leave, or because of circumstances beyond the employee's control (29 CFR 825.213). The Department may recover premiums through deduction from any sums (e.g., unpaid wages, vacation pay).

Employees may not earn additional time off while on unpaid leave.

1035.6 SUBSTITUTION OF PAID ACCRUED LEAVES

Subject to applicable collective bargaining agreements and civil service rules, employees are required to exhaust all applicable paid leave before taking unpaid leave. Paid accrued leave includes vacation leave, sick leave, personal leave, and compensatory time earned in lieu of overtime, pursuant to the Fair Labor Standards Act, during FMLA leave. Employees may not use paid accrued leave to extend FMLA leave beyond 12 work weeks per year.

1035.7 USE OF FMLA LEAVE

If an employee takes a leave of absence for any reason that is FMLA qualifying, the Department may designate that non-FMLA leave as running concurrently with the employee's 12-week FMLA leave entitlement.

1035.8 PROCEDURES

The following procedures will apply for all employees requesting leave under FMLA:

- (a) When a leave is requested for a medical or other FMLA-related treatment appointment, the employee must make a reasonable effort to schedule the appointment at a time that minimizes disruption to the department's operations (29 USC § 2612; 29 CFR 825.302).

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- (b) An employee who wishes to take FMLA must provide his/her supervisor with 30 days' advanced notice when the leave is foreseeable or as soon as practicable if the need for leave is not foreseeable (29 USC § 2612; 29 CFR 825.302; 29 CFR 825.303).
- (c) At the time of the request, the employee must complete a FMLA request form.

Requests for medical leave shall be accompanied by a qualified health care professional statement, including the date on which the serious health condition began and the estimated date of return to work (29 USC § 2613; 29 CFR 825.302).

Once the leave is requested or designated by the Department, the supervisor should forward the request and any medical certifications to the Human Resources Department and ensure the employee is provided the necessary forms and FMLA information within five days (29 CFR 825.300).

Employees are required to provide medical certification of a qualified health care professional or military documentation, if requested (29 CFR 825.305; 29 CFR 825.308; 29 CFR 825.309; 29 CFR 825.310).

Employees shall be required to periodically report on their status and intent to return to work (29 USC § 2614; 29 CFR 825.311). This may assist in avoiding a delay in reinstatement when the employee is ready to return to work.

Employees returning from a medical leave from the employee's own serious health condition will be required to present medical verification from a qualified health care professional of the employee's ability to return to work and a list of any restrictions that need to be accommodated (29 USC § 2614; 29 CFR 825.100; 29 CFR 825.312).

1035.9 REINSTATEMENT FOLLOWING LEAVE

Generally, employees returning from FMLA leave within the qualified period will be restored to their original job or to an equivalent job with equivalent pay and benefits (but not seniority), unless the employee would not otherwise have been employed at the time reinstatement is requested (e.g., in the case of a layoff) (29 USC § 2614; 29 CFR 825.214; 29 CFR 825.216).

If the same position is no longer available, such as in a layoff, the employee will be entitled to a position that is comparable in pay, job content, and promotional opportunities and geographic location, if such a comparable position exists.

If upon return from leave an employee is unable to perform the essential functions of the job because of a physical or mental disability, the supervisor should work with the Human Resources Department or legal counsel to engage in an interactive process with the employee to identify a potential reasonable accommodation.

After exhausting paid FMLA leave, non-paid leave will continue until the conclusion of the protected 12- or 26-week time limit. Following the protected leave, the Fire Chief, in consultation with the legal counsel or the Human Resources Department, will determine whether non-FMLA leave should apply.

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1035.10 RESPONSIBILITY

Supervisors should work with the Human Resources Department or legal counsel regarding questions relating to leave or reinstatement from leave under this policy. The Human Resources Department should advise the supervisor and inform members of their rights and responsibilities.

1035.11 RECORDS

The Department will maintain leave-related records as required by 29 CFR 825.500 for at least three years and in compliance with the department's established records retention schedule.

Records and documents related to doctor certifications and other medical information created for purposes of complying with FMLA and this policy shall be maintained as confidential medical records in separate files from employee personnel files.

1035.12 NOTICE TO EMPLOYEES

The Human Resources Director should ensure that a notice explaining the FMLA's provisions and procedures is prominently posted in conspicuous places in the Department where it can be readily seen by all employees and applicants for employment. Electronic posting is sufficient as long as the other posting requirements have been met as provided by 29 CFR 825.300 (29 CFR 825.300).

Military Leave

1036.1 PURPOSE AND SCOPE

This policy provides general guidance regarding leave to perform military service as a member of the Reserves or National Guard, or for active duty in the U.S. Armed Forces (Uniformed Services Employment and Reemployment Rights Act (USERRA); 38 USC § 4301 et seq.).

This policy does not address every situation or circumstance that may arise when an employee is performing military service or ordered to active duty. As military leave situations arise, supervisors should consult with the Human Resources Department or legal counsel to obtain specific guidance regarding military leave rights.

1036.2 POLICY

The Goshen Fire Department supports employees who may be called or who volunteer to serve in the military. The Department will comply with USERRA and state laws relating to military leave.

1036.3 MILITARY LEAVE

Generally, employees on military leave are entitled to the same rights and benefits that are provided to employees having similar seniority, status and pay who are on furlough or leave of absence (38 USC § 4316).

1036.3.1 LENGTH OF LEAVE

Employees are entitled to military leave of absence for up to a maximum of five years. Military leave is available for both voluntary and mandatory service (38 USC § 4303; 38 USC § 4312).

There are exceptions to the five-year cumulative total, including inactive duty training (drills), annual training, involuntary recall or retention in support of war, national emergency, certain operational missions, or training or retraining requirements (38 USC § 4312).

1036.3.2 TEMPORARY MILITARY DUTY LEAVE OF ABSENCE

An eligible employee who is a member of the Indiana National Guard, a reserve component of the armed forces of the United States military or a member of the retired personnel of the U.S. Armed Forces is entitled to temporary military leave not to exceed 15 days per year for training or reserve duties without loss of time or pay as provided in I.C. § 10-16-7-5.

1036.4 PROCEDURES AND RESPONSIBILITIES

Employees requesting military leave shall:

- (a) Provide as much advance notice of the pending service as reasonably possible (38 USC § 4312).
- (b) Provide copies of official orders or other official documentation.
- (c) Select the benefit options desired during absence, if applicable.
- (d) Retain copies of all submitted documents.

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Upon receipt of a request, the Goshen Fire Department will determine eligibility for military leave and notify the employee in writing of the determination.

1036.5 COORDINATION WITH CONTRACTS, PRACTICES AND OTHER RULES

Wherever USERRA has more generous protections and benefits than state or local law, any applicable collective bargaining agreement or local policy or practice, the Department will apply the more beneficial right or benefit (38 USC § 4302).

1036.6 LEAVE ACCRUALS

Employees are not required to use accrued leave while on military leave. However, employees may choose to use accrued annual leave or earned compensatory time, at their discretion (38 USC § 4316).

Employees will not accrue sick days or paid time-off days during any period of military leave without pay. However, upon return, military leave time will be included in determining leave accruals. For example, if vacation accrual increases from two weeks to three weeks upon completion of five years of service, then a person who works for two years, serves two years on active duty and then returns, would be entitled to three weeks of vacation one year after reemployment.

1036.7 HEALTH CARE BENEFITS

Employees on approved military leave may elect to purchase continuing health care coverage for a period of time that is the lesser of:

- (a) The 24-month period beginning on the first day of the employee's absence for military leave.
- (b) The period beginning on the first day of the employee's absence for military leave and ending on the date that the employee fails to return from service or apply for reemployment.

If the duration of an employee's approved military service is less than 31 days, the employee may purchase continuing health care coverage under the department's health plan for no more than the regular employee share. If the approved military service is 31 days or more, the Department will charge the employee for no more than 102 percent of the full premium of the health care plan (38 USC § 4317).

1036.8 RETURN FROM DUTY

Employees returning from approved military leave of absence must report to work as follows (38 USC § 4312):

- (a) For periods of service less than 31 days, employees must report back to work no later than the beginning of the first shift that begins on the first full day that follows the end of the employee's service period, plus a reasonable time to travel to the employee's residence, plus eight hours. If reporting within this period is impossible or unreasonable through no fault of the employee, the employee must return as soon as possible after expiration of the eight-hour period.

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- (b) For periods of service of more than 30 days but less than 181 days, employees must submit an application for reemployment no later than 14 days after completing service, or, if impossible or unreasonable to do so through no fault of the employee, no later than the next first full calendar day when it is possible to do so.
- (c) For periods of service of more than 180 days, employees must submit an application for reemployment no later than 90 days after completion of service.

Employees who are recovering from an illness or injury incurred in or aggravated during military service must report to the Department or apply for reemployment as provided in this policy at the end of the period necessary to recover from such illness or injury. The recovery period may not exceed two years, except when circumstances beyond the employee's control exist.

An employee who fails to report or apply for reemployment in a timely manner will be subject to the department's rules of conduct and established policies covering absence from scheduled work.

1036.9 REEMPLOYMENT RIGHTS

An employee returning from an approved temporary military duty leave of absence is generally entitled to reinstatement to the position and benefits he/she would have attained if not absent for military duty or, in some cases, a comparable job.

1036.9.1 FORMER POSITION

An employee returning from approved regular active military leave is entitled to reinstatement in the position that he/she would have attained had the employee not taken leave. If the leave exceeded 90 days, the employee is also entitled to a position of like seniority, status and pay (38 USC § 4313).

If an employee returning from approved military leave is not able to perform the essential duties of the position the employee would have attained, the Department will make reasonable efforts to help the employee become qualified (20 CFR 1002.198). If the employee remains unable to perform the essential duties of the position after the department's reasonable efforts, the employee is entitled to his/her previously held position at the time of departure or, in the case the leave exceeded 90 days, a position of like seniority, status and pay. Where an employee remains unqualified for both of these positions after reasonable efforts by the Department, the employee is entitled to the nearest approximation to these positions (38 USC § 4313).

When a returning employee cannot become qualified because of a disability incurred in or aggravated during uniformed service, the Department, after making reasonable accommodations, must find a position of equivalent seniority, status and pay for which the employee is qualified, or the nearest equivalent (38 USC § 4313; 20 CFR 1002.198).

1036.9.2 COMPENSATION AND BENEFITS

Upon return from regular active military duty, an employee is entitled to seniority and seniority-based rights and benefits, including, but not limited to:

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- (a) Receiving credit for the time spent in uniformed service under honorable conditions for purposes of seniority, retirement, promotion and merit salary increases (20 CFR 1002.210).
- (b) Receiving credit for time spent on approved military leave for purposes of calculating eligibility for leave under the Family and Medical Leave Act (20 CFR 1002.210).
- (c) Returning to the level in the salary range that the employee would have attained had he/she not left on approved military leave (20 CFR 1002.236).
- (d) Receiving the same contribution to retirement benefits upon reemployment that the Department would have contributed had he/she not taken leave (20 CFR 1002.261).
- (e) Being treated as not having a break in service for purposes of participation, vesting and accrual of pension benefits (38 USC § 4316; 38 USC § 4318).
- (f) Reenrolling in department health benefits without any waiting period.
- (g) Restoring benefits that were elected by the employee and his/her dependents at the time military service began, as well as to any other benefits that began during the leave for which the employee would reasonably have become eligible.

1036.9.3 EMPLOYEE REEMPLOYMENT RESPONSIBILITIES

An employee returning from approved regular active military leave is entitled to reinstatement rights only if he/she (38 USC § 4312):

- (a) Has given advance written or verbal notice of such service, unless precluded by military necessity.
- (b) Has served in the uniformed service for no more than five years cumulatively while employed at the Goshen Fire Department, except as provided in 38 USC § 4312(c).
- (c) Has been issued a discharge under honorable conditions.
- (d) Reports to the Goshen Fire Department or applies for reemployment in a timely manner as provided in this policy.
 - 1. In the case that the approved military leave exceeds 30 days, submits documentation showing:
 - (a) The application for reemployment is timely.
 - (b) The employee has not exceeded the cumulative five-year limit of service in the uniformed services, except as provided in 38 USC § 4312(c).

1036.9.4 DEPARTMENT REEMPLOYMENT RESPONSIBILITIES

The Department shall promptly reinstate employees entitled to reinstatement but no later than 14 days after a request for reinstatement. In the case of unusual circumstances, the Department shall reinstate employees as soon as practicable (20 CFR 1002.181).

The Department is not required to reemploy a person after approved military leave if any of the following conditions exist (38 USC § 4312):

- (a) The department's circumstances have so changed as to make such reemployment impossible or unreasonable.

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- (b) Such reemployment would impose an undue hardship upon the Department.
- (c) The person held a nonrecurrent job for a brief period of time and had no reasonable expectation that such employment would continue.

Supervisors should consult with the Human Resources Department or legal counsel before determining whether any of these conditions exist.

1036.10 RETENTION

An employee who is reinstated after returning from approved military leave may not be discharged, except for cause (38 USC § 4316; 20 CFR 1002.247):

- (a) For 180 days after the date of reemployment if the most recent period of military service was more than 30 days and less than 181 days.
- (b) For one year after the date of reemployment if the most recent period of military service was more than 180 days.

1036.11 DISCRIMINATION AND RETALIATION PROHIBITED

Discrimination or retaliation against any employee for participation in military service is prohibited, whether the employee volunteers or is ordered to active military service (38 USC § 4311).

Driver's License Requirements

1037.1 PURPOSE AND SCOPE

The purpose of this policy is to establish procedures to ensure that all Goshen Fire Department members who drive as a part of their duties have and maintain required driver's licenses.

1037.2 POLICY

In order to promote driver safety, it is the policy of the Goshen Fire Department that any member who is assigned duties that require him/her to drive department vehicles or equipment, or drive a privately owned vehicle while conducting department business, has and maintains driving privileges and licenses consistent with his/her duties.

1037.3 REQUIREMENTS

Any member who is assigned duties that require him/her to drive department vehicles, equipment or private vehicles shall be required to obtain and maintain a valid driver's license.

1037.3.1 REVIEW OF RECORDS

The Fire Chief shall appoint an officer to monitor the driving records of all members who are assigned duties that require driving while conducting department business, to confirm each driver has a valid driver's license and to monitor driving records for potential problem behavior.

The officer appointed to monitor driving records shall be responsible for reviewing the driver's license reports as part of the hiring process and any time an incident occurs that affects a member's eligibility to drive.

Whenever the officer appointed to monitor driving records becomes aware of changes that could affect a member's eligibility to drive, the officer should notify the affected member, the member's immediate supervisor and the Health and Safety Officer.

1037.3.2 NEW EMPLOYEES

Prospective member driving records shall be evaluated to confirm that the applicant has a valid driver's license and to review the type and number of traffic violations and accidents on the record.

At the time of hire, a new member whose duties require driving a vehicle while conducting department business shall be required to present a valid driver's license.

1037.3.3 CURRENT EMPLOYEES

Driving records of existing members shall be evaluated to confirm that the member has a valid driver's license and to review any traffic violations and accidents.

Any member who drives a vehicle while conducting department business must immediately notify his/her supervisor of any suspension, revocation or other change in the status of his/her driver's license. Any violation of this procedure may result in disciplinary action, up to and including termination.

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Any member who does not possess a valid license shall not drive any vehicle while conducting department business.

If a member's driver's license is suspended, revoked or becomes invalid, the Department may, at its discretion, take any combination of the following actions:

- (a) Assign a member to duties which do not require driving, for up to 60 calendar days from the date of the Indiana Bureau of Motor Vehicles (BMV) report, to allow the member an opportunity to seek the reinstatement of his/her driver's license, provided:
 - 1. The member can still perform the majority of his/her job duties.
 - 2. There is minimal impact on the Department work output.
- (b) Place a member on leave without pay for up to a maximum of six months from the date of the BMV report pending license reinstatement, or up to a maximum of four months if the member has already been assigned to non-driving duties for 60 calendar days.

Any member who is unable to obtain reinstatement of his/her driver's license may be subject to disciplinary action, up to and including termination.

Nepotism and Conflicting Relationships

1038.1 PURPOSE AND SCOPE

The purpose of this policy is to ensure equal opportunity and effective employment practices by avoiding actual or perceived favoritism, discrimination or actual or potential conflicts of interest by or between members of this department. These employment practices include: recruiting, testing, hiring, compensation, assignment, promotion, use of facilities, access to training opportunities, supervision, performance appraisal, discipline and workplace safety and security.

1038.1.1 DEFINITIONS

Definitions related to this policy include:

Business relationship - Serving as an employee, independent contractor, compensated consultant, owner, board member, shareholder or investor in an outside business, company, partnership, corporation, venture or other transaction, where the employee's annual interest, compensation, investment or obligation is greater than \$250.

Conflict of interest - Any actual, perceived or potential conflict of interest in which it reasonably appears that an employee's action, inaction or decisions are or may be influenced by the employee's personal or business relationship.

Nepotism - The practice of showing favoritism to relatives over others in appointment, employment, promotion or advancement by any public official in a position to influence these personnel decisions.

Personal relationship - Includes marriage, cohabitation, dating or any other intimate relationship beyond mere friendship.

Public official - A supervisor, officer or employee vested with authority by law, rule or regulation or to whom authority has been delegated.

Relative - An employee's parent, stepparent, spouse, domestic partner, significant other, child (natural, adopted or step), sibling (natural, half or step), aunt or uncle, niece or nephew, daughter-in-law, son-in-law or grandparent (I.C. § 36-1-20.2-8).

Subordinate - An employee who is subject to the temporary or ongoing direct or indirect authority of a supervisor.

Supervisor - An employee who has temporary or ongoing direct or indirect authority over the actions, decisions, evaluation and/or performance of a subordinate employee.

1038.2 POLICY

The Goshen Fire Department is committed to fair and equitable treatment of all members and to creating a work atmosphere that is free of both actual and apparent conflicts of interest that could compromise this principle.

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1038.3 RESTRICTED DUTIES AND ASSIGNMENTS

The Department will not prohibit all personal or business relationships between employees. However, in order to avoid nepotism or other inappropriate conflicts, the following reasonable restrictions should apply:

- (a) Employees are prohibited from directly supervising, occupying a position in the line of supervision or being directly supervised by any other employee who is a relative or with whom they are involved in a personal or business relationship (I.C. § 36-1-20.2-10).
 - 1. If circumstances require that such a supervisor/subordinate relationship exist temporarily, the supervisor should make every reasonable effort to defer matters pertaining to the involved employee to an uninvolved supervisor.
 - 2. When personnel and circumstances permit, the Department will attempt to make every reasonable effort to avoid placing such employees in supervisor/subordinate situations. The Department, however, reserves the right to transfer or reassign any employee to another position within the same classification in order to avoid conflicts with any provision of this policy.
- (b) Employees are prohibited from participating in, contributing to or recommending promotions, assignments, performance evaluations, transfers or other personnel decisions affecting an employee who is a relative or with whom they are involved in a personal or business relationship.
- (c) Whenever possible, trainers should not be assigned to train relatives. Trainers are prohibited from entering into or maintaining personal or business relationships with any member they are assigned to train until such time as the training has been successfully completed and, if an employee, off probation.
- (d) To avoid actual or perceived conflicts of interest, members of this department should refrain from developing or maintaining personal or financial relationships with victims, witnesses or other individuals during the course of or as a direct result of any official contact.
- (e) Except as required in the performance of official duties, or in the case of immediate relatives, employees should not develop or maintain personal or financial relationships with any individual they know or reasonably should know is under criminal investigation, is a convicted felon, parolee, fugitive, registered sex or arson offender, or who engages in serious violations of state or federal laws.

1038.3.1 ADDITIONAL PROHIBITIONS

Employees shall not enter into any contract or purchase agreement with the City that is prohibited by I.C. § 35-44.1-1-4.

1038.3.2 EMPLOYEE RESPONSIBILITY

Employees shall avoid situations that create a conflict of interest. Employees should take reasonable steps to address a perception of a conflict of interest when such a perception is reasonably foreseeable and avoidable (e.g., deferring a decision to an uninvolved member).

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Nepotism and Conflicting Relationships

Whenever any employee is placed in circumstances that would require the employee to take enforcement action or provide official information or services to any relative or individual with whom the employee is involved in a personal or business relationship, the employee should promptly notify his/her uninformed, immediate supervisor.

1038.3.3 SUPERVISOR'S RESPONSIBILITY

Upon being notified of, or otherwise becoming aware of any circumstance that could result in or constitute an actual or potential violation of this policy, a supervisor should take all reasonable steps to promptly mitigate or avoid such violations whenever possible.

Supervisors should also promptly notify the Fire Chief of such actual or potential violations through the chain of command.

Member Speech, Expression and Social Networking

1039.1 PURPOSE AND SCOPE

This policy is intended to address issues associated with member use of social networking sites and to provide guidelines for the regulation and balancing of member speech and expression with the needs of the Department.

Nothing in this policy is intended to prohibit or infringe upon any communication, speech or expression that is protected or privileged under law. This includes speech and expression protected under state or federal constitutions as well as labor or other applicable laws. For example, this policy does not limit an employee from speaking as a private citizen, including acting as an authorized member of a recognized bargaining unit, about matters of public concern, such as misconduct or corruption.

Members are encouraged to consult with their supervisor regarding any questions arising from the application or potential application of this policy.

1039.1.1 APPLICABILITY

This policy applies to all forms of communication including, but not limited to, film, video, print media, public or private speech, and use of all internet services, including the Web, email, file transfer, remote computer access, news services, social networking, social media, instant messaging, blogs, forums, video and other file-sharing sites.

1039.2 POLICY

Public employees occupy a trusted position in the community, and thus, their statements have the potential to contravene the policies and performance of this department. Due to the nature of the work and influence associated with the fire profession, it is necessary that members of this department be subject to certain reasonable limitations on their speech and expression. To achieve its mission and efficiently provide service to the public, the Goshen Fire Department will carefully balance the individual member's rights against the department's needs and interests when exercising a reasonable degree of control over its members' speech and expression.

1039.3 SAFETY

Members should consider carefully the implications of their speech or any other form of expression when using the internet. Speech and expression that may negatively affect the safety of the Goshen Fire Department members, such as posting personal information in a public forum, can result in compromising a member's home address or family ties. Members should therefore not disseminate or post any information on any forum or medium that could reasonably be anticipated to compromise the safety of any member, a member's family or associates. Examples of the type of information that could reasonably be expected to compromise safety include:

- Disclosing the address of a fellow firefighter.

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- Otherwise disclosing where another firefighter can be located off-duty.

1039.4 PROHIBITED SPEECH, EXPRESSION AND CONDUCT

To meet the department's safety, performance and public-trust needs, the following is prohibited unless the speech is otherwise protected (for example, an employee speaking as a private citizen, including acting as an authorized member of a recognized bargaining unit, on a matter of public concern):

- (a) Speech or expression made pursuant to an official duty that tends to compromise or damage the mission, function, reputation or professionalism of the Goshen Fire Department or its members.
- (b) Speech or expression that, while not made pursuant to an official duty, is significantly linked to, or related to, the Goshen Fire Department and tends to compromise or damage the mission, function, reputation or professionalism of the Goshen Fire Department or its members. Examples may include:
 1. Statements that indicate disregard for the law of the state or U.S. Constitution.
 2. Expression that demonstrates support for criminal activity.
 3. Participating in sexually explicit photographs or videos for compensation or distribution.
- (c) Speech or expression that could reasonably be foreseen as having a negative impact on the credibility of the member as a witness. For example, posting statements or expressions to a website that glorify or endorse dishonesty, unlawful discrimination or illegal behavior.
- (d) Speech or expression of any form that could reasonably be foreseen as having a negative impact on the safety of the members of the Department.
- (e) Speech or expression that is contrary to the canons of the Firefighters' Code of Ethics as adopted by the Goshen Fire Department.
- (f) Use or disclosure, through whatever means, of any information, photograph, video or other recording obtained or accessible as a result of employment with the Department for financial or personal gain, or any disclosure of such materials without the express authorization of the Fire Chief or the authorized designee.
- (g) Posting, transmitting or disseminating any photographs, video or audio recordings, likenesses or images of department logos, emblems, uniforms, badges, patches, marked vehicles, equipment or other material that specifically identifies the Goshen Fire Department on any personal or social networking or other website or web page, without the express authorization of the Fire Chief.
- (h) Accessing websites for non-authorized purposes, or use of any personal communication device, game device or media device, whether personally or department-owned, for personal purposes while on-duty, except in the following circumstances:
 1. When brief personal communication may be warranted by the circumstances (e.g., inform family of extended hours).

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2. During authorized breaks; however, such usage should be limited as much as practicable to areas out of sight and sound of the public and shall not be disruptive to the work environment.

Members must take reasonable and prompt action to remove any content, including content posted by others, that is in violation of this policy from any web page or website maintained by the member (e.g., social or personal website).

1039.4.1 UNAUTHORIZED ENDORSEMENTS AND ADVERTISEMENTS

Although members are not restricted from engaging in the following activities as private citizens or as authorized members of a recognized bargaining unit, members may not represent the Goshen Fire Department or identify themselves in any way that could be reasonably perceived as representing the Goshen Fire Department in order to do any of the following, unless specifically authorized by the Fire Chief:

- (a) Endorse, support, oppose or contradict any political campaign or initiative (I.C. § 3-14-1-6).
- (b) Endorse, support, oppose or contradict any social issue, cause or religion
- (c) Endorse, support or oppose any product, service, company or other commercial entity
- (d) Appear in any commercial, social or nonprofit publication or any motion picture, film, video, public broadcast or on any website

Additionally, when it can reasonably be construed that a member, acting in his/her individual capacity or through an outside group or organization (e.g., bargaining group), is affiliated with this department, the member shall give a specific disclaiming statement that any such speech or expression is not representative of the Goshen Fire Department.

Members retain their right to vote as they choose, to support candidates of their choice and to express their opinions as private citizens, including as authorized members of a recognized bargaining unit, on political subjects and candidates at all times while off-duty. However, members may not use their official authority or influence to interfere with or affect the result of an election or a nomination for office. Members are also prohibited from directly or indirectly using their official authority to coerce, command or advise another member to pay, lend or contribute anything of value to a party, committee, organization, agency or person for political purposes (5 USC § 1502).

1039.4.2 POLITICAL ACTIVITY

No member shall be prohibited from engaging in political activity, unless otherwise prohibited by law, in violation of department policy or any time a member is on-duty or in uniform (I.C. § 3-14-1-6).

Members shall not be coerced or required to engage in political activity.

1039.5 PRIVACY EXPECTATION

Members forfeit any expectation of privacy with regard to emails, texts or anything published, shared, transmitted or maintained through file-sharing software or any internet site that is accessed, transmitted, received or reviewed on any department technology system.

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The Department reserves the right to access, audit and disclose, for whatever reason, any message, including attachments, and any information accessed, transmitted, received or reviewed over any technology that is issued or maintained by the Department, including the department email system, computer network or any information placed into storage on any department system or device. This includes records of all keystrokes or Web-browsing history made at any department computer or over any department network. The fact that access to a database, service or website requires a username or password will not create an expectation of privacy if it is accessed through department computers, electronic devices or networks.

1039.6 CONSIDERATIONS

In determining whether to grant authorization of any speech or conduct that is prohibited under this policy, the factors that the Fire Chief or the authorized designee should consider include:

- (a) Whether the speech or conduct would negatively affect the efficiency of delivering public services.
- (b) Whether the speech or conduct would be contrary to the good order of the Department or the efficiency or morale of its members.
- (c) Whether the speech or conduct would reflect unfavorably upon the Department.
- (d) Whether the speech or conduct would negatively affect the member's appearance of impartiality in the performance of his/her duties.
- (e) Whether similar speech or conduct has been previously authorized.
- (f) Whether the speech or conduct may be protected and outweighs any interest of the Department.

1039.7 TRAINING

Subject to available resources, the Department should provide training regarding member speech and the use of social networking to firefighters and supervisors.

Anti-Retaliation

1040.1 PURPOSE AND SCOPE

This policy prohibits retaliation against members who identify workplace issues, such as fraud, waste, abuse of authority, gross mismanagement or any inappropriate conduct or practices, including violations that may pose a threat to the health, safety or well-being of members.

This policy does not prohibit actions taken for nondiscriminatory or non-retaliatory reasons, such as discipline for cause.

These guidelines are intended to supplement and not limit members' access to other applicable remedies. Nothing in this policy shall diminish the rights or remedies of a member pursuant to any applicable federal law, provision of the U.S. Constitution, law, ordinance or collective bargaining agreement.

1040.2 POLICY

The Goshen Fire Department has a zero tolerance for retaliation and is committed to taking reasonable steps to protect from retaliation members who, in good faith, engage in permitted behavior or who report or participate in the reporting or investigation of workplace issues. All complaints of retaliation will be taken seriously and will be promptly and appropriately investigated.

1040.3 RETALIATION PROHIBITED

No member may retaliate against any person for engaging in lawful or otherwise permitted behavior; for opposing a practice believed to be unlawful, unethical, discriminatory or retaliatory; for reporting or making a complaint under this policy; or for participating in any investigation related to a complaint under this or any other policy.

Retaliation includes any adverse action or conduct, including, but not limited to:

- Refusing to hire or denying a promotion.
- Extending the probationary period.
- Unjustified reassignment of duties or change of work schedule.
- Real or implied threats or other forms of intimidation to dissuade the reporting of wrongdoing or filing of a complaint, or as a consequence of having reported or participated in protected activity.
- Taking unwarranted disciplinary action.
- Spreading rumors about the person filing the complaint or about the alleged wrongdoing.
- Shunning or unreasonably avoiding a person because he/she has engaged in protected activity.

Anti-Retaliation

1040.4 COMPLAINTS OF RETALIATION

Any member who feels he/she has been retaliated against in violation of this policy should promptly report the matter to any supervisor, a command staff member, the Fire Chief or the City Human Resources Director.

Members shall act in good faith, not engage in unwarranted reporting of trivial or minor deviations or transgressions, and make reasonable efforts to verify facts before making any complaint in order to avoid baseless allegations. Members shall not report or state an intention to report information or an allegation knowing it to be false or with willful or reckless disregard for the truth or falsity of the information, or otherwise act in bad faith.

Investigations are generally more effective when the identity of the reporting member is known, thereby allowing investigators to obtain additional information from the reporting member. However, complaints may be made anonymously. All reasonable efforts shall be made to protect the reporting member's identity. However, confidential information may be disclosed to the extent required by law or to the degree necessary to conduct an adequate investigation and make a determination regarding a complaint. In some situations, the investigative process may not be complete unless the source of the information and a statement by the member is part of the investigative process.

1040.5 SUPERVISOR RESPONSIBILITIES

Supervisors are expected to remain familiar with this policy and ensure that members under their command are aware of its provisions.

The responsibilities of supervisors include, but are not limited to:

- (a) Ensuring complaints of retaliation are investigated as provided in the Personnel Complaints Policy.
- (b) Receiving all complaints in a fair and impartial manner.
- (c) Documenting the complaint and any steps taken to resolve the problem.
- (d) Acknowledging receipt of the complaint, notifying the Fire Chief via the chain of command and explaining to the member how the complaint will be handled.
- (e) Taking appropriate and reasonable steps to mitigate any further violations of this policy.
- (f) Monitoring the work environment to ensure that any member making a complaint is not subjected to further retaliation.
- (g) Periodically following up with the complainant to ensure that retaliation is not continuing.
- (h) Not interfering with or denying the right of a member to make any complaint.
- (i) Taking reasonable steps to accommodate requests for assignment or schedule changes made by a member who may be the target of retaliation if it would likely mitigate the potential for further violations of this policy.

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1040.6 COMMAND STAFF RESPONSIBILITIES

The Fire Chief should communicate to all supervisors the prohibition against retaliation.

Command staff shall treat all complaints as serious matters and shall ensure that prompt actions take place, including, but not limited to:

- (a) Communicating to all members the prohibition against retaliation.
- (b) Reviewing complaint investigations in a timely manner.
- (c) Taking steps toward remediation of any inappropriate conduct or condition and instituting measures to eliminate or minimize the likelihood of recurrence.
- (d) Communicating the outcome to the complainant in a timely manner.

1040.7 WHISTLE-BLOWING

Indiana law protects from retaliation local government employees who report violations of federal, state and local laws and regulations or the misuse of public resources (I.C. § 36-1-8-8). Members who believe they have been the subject of retaliation for engaging in such protected behaviors should promptly report it to a supervisor. Supervisors should refer the complaint to the Fire Chief or the authorized designee through the appropriate supervisory chain of command for investigation pursuant to the Personnel Complaints Policy.

1040.8 RECORDS RETENTION AND RELEASE

The Custodian of Records shall ensure that documentation of investigations is maintained in accordance with the established records retention schedules.

1040.9 TRAINING

This policy should be reviewed with each new member.

All members should receive periodic refresher training on the requirements of this policy.

Sick Leave

1041.1 PURPOSE AND SCOPE

This policy provides general guidance regarding the use and processing of sick leave. Additional terms for the use of sick leave for eligible employees may be covered in the City personnel manual, employee handbook, or applicable collective bargaining agreement.

This policy is not intended to cover all types of sick or other leaves. For example, employees may be entitled to additional paid or unpaid leave for certain family and medical reasons as addressed in the Family and Medical Leave Policy.

1041.2 POLICY

It is the policy of the Goshen Fire Department to provide eligible employees with a sick-leave benefit.

1041.3 USE OF SICK LEAVE

Sick leave is intended to be used for qualified absences. Sick leave is not considered vacation. Abuse of sick leave may result in discipline.

Employees on sick leave shall not engage in other employment or self-employment or participate in any sport, hobby, recreational activity, or other activity that may impede recovery from the injury or illness (see the Outside Employment Policy). Members who are on extended sick or have called in sick may not work overtime with 24 hours of the previous scheduled shift.

Qualified appointments should be scheduled during a member's non-working hours when it is reasonable to do so.

1041.3.1 NOTIFICATION

All members should notify the Battalion Chief as soon as they are aware that they will not be able to report to work and no less than one hour before the start of their scheduled shifts. If, due to an emergency, a member is unable to contact the supervisor, every effort should be made to have a representative for the member contact the supervisor.

When the necessity to be absent from work is foreseeable, such as planned medical appointments or treatments, the member shall, whenever possible and practicable, provide the Department with no less than 30 days' notice of the impending absence.

Upon return to work, members are responsible for ensuring their time off was appropriately accounted for, and for completing and submitting the required documentation describing the type of time off used and the specific amount of time taken.

1041.4 EXTENDED ABSENCE

Members absent from duty for more than three consecutive days may be required to furnish a statement from a health care provider or verification supporting the need to be absent and/or the ability to return to work. Members on an extended absence shall, if possible, contact their

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supervisor at specified intervals to provide an update on their absence and expected date of return. Members who are absent for more than three consecutive days are required to fill out Clear Path return to work paperwork.

Nothing in this section precludes a supervisor from requiring, with cause, a health care provider's statement or verification for an absence of three or fewer days.

1041.5 SUPERVISOR RESPONSIBILITIES

The responsibilities of supervisors include but are not limited to:

- (a) Monitoring and regularly reviewing the attendance of those under their command to ensure that the use of sick leave and absences is consistent with this policy.
- (b) Attempting to determine whether an absence of four or more days may qualify as family medical leave and consulting with legal counsel or the [Personnel Department] as appropriate.
- (c) Addressing absences and sick leave use in the member's performance evaluation when excessive or unusual use has:
 - 1. Negatively affected the member's performance or ability to complete assigned duties.
 - 2. Negatively affected department operations.
- (d) When appropriate, counseling members regarding excessive absences and/or inappropriate use of sick leave.
- (e) Referring eligible members to an available employee assistance program when appropriate.

Vacation

1042.1 PURPOSE AND SCOPE

This policy provides general guidance regarding the use and processing of vacation leave. Additional terms for the use of vacation leave for eligible employees may be covered in the City personnel manual, employee handbook, or applicable collective bargaining agreement.

1042.2 POLICY

It is the policy of the Goshen Fire Department to provide eligible employees with a vacation-leave benefit.

1042.3 VACATION SCHEDULING

- (a) The annual vacation season shall begin January 1st and end December 31st.
- (b) Vacation schedules shall be coordinated by seniority and be consistent with the current Collective Bargaining Agreement.
- (c) The vacation selection process shall be administrated by the Executive Board of the Union beginning no later than November 15th and ending no later than December 25th.

Chapter 11 - Facility

Facility Security

1100.1 PURPOSE AND SCOPE

The purpose of this policy is to establish guidelines for the physical security of fire stations and other department facilities. The safety and security of department members is the primary purpose of this policy. Department members should be mindful of their responsibility to protect themselves from any potential physical threats and to protect the security of department facilities.

1100.2 POLICY

It is the policy of the Goshen Fire Department to provide physical security measures for all facilities under department control.

1100.3 GUIDELINES

Members are responsible for ensuring that all department facilities remain secured from unauthorized access at all times.

Department members should apply the following guidelines whenever practicable.

1100.3.1 ADMINISTRATION, FIRE PREVENTION AND OTHER PUBLIC ACCESS AREAS

Public access facilities should only be accessible to the public during published business hours and only when sufficient staffing is available to monitor the movement of visitors and restrict access to areas containing confidential or sensitive materials or information. Any facility allowing access to the public should have a designated reception area and some method of limiting public access to controlled areas.

Visitors should be accompanied at all times while inside the controlled areas of the facility and monitored throughout the visit.

Members of the public should be prohibited from using photographic, electronic imaging or recording equipment while inside the controlled areas of the facility, unless such use is necessary for the business purpose of the visit and then only with the approval of the facility's manager or a chief officer.

No public access to the facility should be permitted outside of the published business hours. The facility should be secured against unauthorized entry when closed or when sufficient department personnel are not available to monitor visitor access.

1100.3.2 FIRE STATIONS

Fire stations are considered secure facilities with limited public access. Public access to a fire station shall only be permitted in the designated public access area, which should be kept free of confidential records, reports or other protected materials.

A member of the Department should accompany any visitor entering the controlled areas of the fire station. All visitors should be monitored throughout their stay in the fire station. The public should not be allowed access to the member sleeping quarters of the station or to any area where

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members have private lockers or storage for personal belongings. Visitors should not be allowed to take photographs, electronic images or other recordings while inside a fire station, unless it is essential to the purpose of the visit.

All fire station exterior doors should be equipped with self-closing and self-locking doors. All exterior doors should be kept closed and locked at all times, including apparatus bay doors, unless a member is present to prevent unauthorized access. All points of access to the fire station should be closed and locked any time members are not present. All exterior storage rooms, lockers or other facilities should remain locked at all times unless directly observed by a member. Secure parking areas (e.g., fenced, gated) should be kept secured at all times unless directly observed by a member.

Personal vehicles, excluding bicycles and motorcycles, shall not be parked in any station overnight.

1100.3.3 BREACH OF SECURITY

All members are responsible for assisting in maintaining the security of department facilities.

Any breach in security should be reported as soon as practicable through the chain of command to the chief officer or division manager responsible for the facility.

Any criminal activity that occurs and that poses a threat to department members should immediately be reported to local law enforcement. If warranted by conditions or circumstances, all on-duty members should be notified of the incident and any recommended precautions as soon as practicable. Other members of the Department should be notified of the incident as soon as practicable, given the totality of the circumstances.

1100.3.4 SUSPICIOUS ACTIVITY

Department members should be vigilant about any suspicious activity occurring in or around department facilities and should report any such activity through the chain of command to the chief officer or division manager responsible for the facility. In some circumstances it may be necessary to immediately contact law enforcement to investigate a suspicious activity or circumstance. Suspicious activity may include, but is not limited to:

- Anyone loitering in the vicinity of the facility for an extended period of time.
- Unknown individuals photographing or taking images of the facility, of members of the Department assigned to the facility or of department vehicles or apparatus.
- Unknown individuals who appear to be monitoring the activities taking place at the facility.
- Anyone attempting to gain access or requesting access to department facilities without proper authorization.
- Any abandoned packages or other items left on department grounds or adjacent to department facilities.

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- Any unknown or abandoned vehicles left on department grounds or adjacent to the department facility.

Emergency Power

1101.1 PURPOSE AND SCOPE

.The purpose of this policy is to establish a process for identifying emergency power needs or relocation plans for critical facilities and/or equipment. The Department provides critical emergency services to the community and must be able to respond to incidents with fully functioning equipment, regardless of commercial power failures.

1101.2 POLICY

It is the policy of the Goshen Fire Department to provide emergency power sources at its facilities where necessary.

1101.3 RESPONSIBILITIES

The Fire Chief or the authorized designee shall develop a plan to:

- (a) Identify critical resources and the equipment necessary for the department's mission and determine the department's needs for emergency power.
- (b) Equip facilities and/or equipment identified as crucial to the mission of the Department with electrical generators, uninterruptible power sources or other means of sustaining critical business components in the event of a loss of commercial power.
 1. All emergency power sources selected shall be in compliance with all building codes, environmental codes and Indiana Occupational Safety and Health Administration rules and regulations governing the use of such equipment.
- (c) In the event that an alternative source of power for critical equipment cannot be found, relocate the equipment to reduce the risk of having inoperative equipment.

1101.4 PROCEDURE

The following aspects of maintaining and operating emergency power sources for fire stations and other facilities should be identified in the plan:

- Specific apparatus, equipment, computers or systems that should be served by the emergency power at each facility
- Permit requirements associated with the type of equipment proposed in the plan
- Identification of the person responsible for periodically testing and maintaining the proposed equipment
- Fueling procedure for any generator fuel tanks in the proposed system
- Details of any fuel service contracts
- Identification of the person responsible for ensuring the tanks are full at all times and for refilling the tanks during and after a protracted event
- Identification of the person responsible for annually procuring a maintenance contract for the proposed equipment

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- Identification of the vendor and how the vendor is contacted, during and after regular business hours
- Details of the record-keeping system for testing and maintenance of the proposed equipment
- Contingency plans for a failure of the backup system
- If there is no contingency plan for the backup system, identification of alternatives to the critical equipment or apparatus needed to accomplish the mission

Wastewater Discharge

1102.1 PURPOSE AND SCOPE

The practices detailed in this policy are intended to minimize runoff releases associated with firefighting, fire training, emergency scene spills and discharges, trauma scene waste management and fire facility maintenance activities.

1102.2 POLICY

It is the policy of the Goshen Fire Department to adhere to local, state and federal regulations established to minimize the adverse impacts to the environment from wastewater discharges by ensuring best management practices for department activities.

1102.3 NON-EMERGENCY ACTIVITIES

1102.3.1 DISCHARGES ASSOCIATED WITH FIRE TRAINING ACTIVITIES

Training activities should be performed in a manner that reduces or prevents discharges to the storm water systems. Occasionally, discharge into the storm water system is unavoidable (e.g., equipment failures). However, the following measures should be implemented to minimize the impact on water quality:

- (a) Conduct fire training, where feasible, in facilities where runoff controls that protect the storm drain system have been engineered and built into the facility.
- (b) Direct water flows to landscape or greenbelt areas whenever possible.
- (c) When flowing water cannot be contained in the landscape areas, survey the area prior to the training exercise to ensure that debris will not enter the storm water system as a result of water flow generated during the drill.
- (d) When practicable and necessary, divert flows to the sewer, with the permission of the local sewer agency.
- (e) Use fog streams for short durations.
- (f) Use lower gallon-per-minute nozzle settings.
- (g) Prevent discharge of foam to the storm drain system. If training activities involve the use of foam, block off all potentially affected storm drain inlets with plastic sheeting and sandbags, construct a temporary berm, collect the runoff and discharge to the sanitary sewer after a defoaming agent has been applied.

1102.3.2 VEHICLE AND EQUIPMENT WASHING AND CLEANING

The following should be considered in order to prevent or reduce the discharge of pollutants to the storm drain system from vehicle and equipment washing and cleaning:

- (a) Use cleaning methods that employ the minimal use of water, such as a wet chamois or non-water rinse, when applicable.

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- (b) Limit the use of all cleaning agents and, when feasible, use only water.
- (c) Remove debris from any area or facility that is used for washing and/or cleaning vehicles.
- (d) Direct water flows to landscape or green areas, or contain the water on-site and allow it to evaporate and infiltrate whenever it is safe to do so without causing damage or erosion.
- (e) Use designated wash areas (preferably covered and bermed) to contain and/or divert the wash water to the sewer, either through the use of a wet-vac or a plumbed sanitary sewer connection.
- (f) Use self-contained water recycling systems.
- (g) Use off-site commercial washing and steam-cleaning facilities. Prohibit all steam cleaning discharge from entering the storm drain. Direct all steam-cleaning discharge to the sanitary sewer.

1102.3.3 VEHICLE FUELING

- (a) The following measures should be taken to reduce the impact to storm water:
 - 1. Protect the fueling area from storm water by installing a canopy.
 - 2. Pave fueling area surfaces with Portland cement concrete (or other equivalent smooth impervious surface) with a 2 percent to 4 percent slope to prevent puddles.
 - 3. Keep perimeter drains clear of debris at all times.
 - 4. If a perimeter drain is not installed, install a berm or graded area to prevent runoff of storm water and spilled liquids.
 - 5. Use a dead-end sump to collect spills or install an oil-water separator.
 - 6. Utilize vapor recovery nozzles to help control drips as well as air pollution.
 - 7. Maintain a spill control kit at the refueling site.
- (b) When fueling fire vehicles, members should take the following measures to prevent fuel spills and leaks:
 - 1. Avoid fueling during rainy conditions in fuel areas that do not have a canopy.
 - 2. When necessary to refuel during rainy conditions in fueling areas that do not have a canopy, the person refueling shall not leave the fueling area while fuel is flowing from the pump.
 - 3. Avoid topping off fuel tanks.
 - 4. Use absorbent material on small spills and for general cleaning rather than hosing down an area. Remove the absorbent material promptly and dispose as hazardous waste.

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5. Avoid mobile fueling during non-emergency events if the vehicles and/or equipment can be brought to the refueling facility.

1102.3.4 VEHICLE AND EQUIPMENT MAINTENANCE AND REPAIR

.A “dry shop” can help prevent or reduce the discharge of pollutants from vehicle and equipment maintenance as follows:

- (a) Conduct vehicle and equipment maintenance in areas where precautions have been taken to prevent spills from entering the storm drain system.
- (b) Use dry cleaning methods in maintenance and repair areas unless adequate precautions have been taken to prevent the discharge of wash water to the storm drain.

1102.3.5 HOSE WASHING AND CLEANING

The discharge of pollutants from washing and cleaning fire hoses and equipment may be prevented or reduced by using the following safeguards, as appropriate:

- (a) Design new areas or facilities that will be used for washing and/or cleaning fire hoses in a way that prevents wash water or other debris from entering the storm drain or from receiving water that has not been adequately treated.
- (b) Direct water flows to landscaped or green areas, or contain the water on-site and allow it to percolate through plant material or the landscape, or to evaporate completely whenever it is safe to do so without causing damage or erosion.
- (c) Use designated wash areas (preferably covered and bermed) to contain and/or divert the wash water to the sewer either through the use of a wet-vac or a plumbed sanitary sewer connection.
- (d) When cleaning the wash area, use wet mop cleaning methods in small areas, when feasible.
- (e) Use methods of cleaning fire hoses that employ the minimal use of water, such as high-pressure spray washers, when applicable.
- (f) Consider the use of biodegradable cleaning agents.

1102.3.6 FACILITY MAINTENANCE

.Facility maintenance should be conducted as follows:

- (a) Use dry cleaning methods (e.g., sweeping) to clean impervious hardscape areas, such as apparatus floors, driveways, patios and walkways. Place debris in receptacles for solid waste disposal.
- (b) Maintain landscape areas as required to limit introduction of leaves and other landscape waste into the storm water system.
- (c) Monitor and maintain irrigation systems as required to minimize off-site discharge of irrigation run-off.
- (d) Maintain and repair structures using methods that do not result in the release of water, soil or waste into the storm drain system.

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1102.3.7 SOLID WASTE AND HAZARDOUS MATERIALS STORAGE AREAS

Solid waste and hazardous materials storage areas should be maintained as follows:

- (a) There should be a canopy or roof over solid waste and hazardous materials storage areas.
- (b) There should be secondary containment (e.g., a metal or plastic pan with a raised edge) for hazardous materials storage areas.
- (c) All trash and solid waste receptacles should have lids. Keep lids closed to prevent contact with rainfall and to ensure containment of waste within the storage area.

1102.4 EMERGENCY ACTIVITIES

It is not always possible to prevent discharge that occurs during emergency firefighting activities (e.g., flows necessary for the protection of life and property). However, when practicable, the following should be considered.

1102.4.1 DISCHARGES ASSOCIATED WITH EMERGENCY FIREFIGHTING ACTIVITIES

To the extent allowed by the circumstances at the scene and without compromising the health and safety of department members or the public, emergency firefighting activities should be performed in a manner that avoids or minimizes discharges to the storm water system, including the following:

- If possible, avoid directing firefighting flows directly on erodible surfaces if run-off will enter receiving waters or storm drains.
- If possible, apply firefighting flows so run-off will flow over vegetated areas prior to entering receiving waters or storm drains.

1102.4.2 TRAUMA SCENE CLEANUP

Trauma scene wastes (e.g., blood, human tissue) may be generated at various types of crime or accident scenes. This type of waste can pose a health risk to those responsible for overseeing and conducting the cleanup. The following procedures should be used when practicable to protect members and prevent any unnecessary discharge of material into the storm drain.

1102.4.3 CLEANUP OF TRAUMA SCENE WASTE ON PUBLIC PROPERTY

The Incident Commander (IC) should be familiar with any City ordinances regarding the cleanup of trauma scene waste on public property.

Decontamination and cleanup operations may include, but are not limited to, the following:

- (a) Before proceeding with site cleanup, emergency responders must have the proper personal protective equipment (PPE), adequate supplies of bleach and sufficient water to properly complete the operation. Universal precautions must be utilized during any cleanup operation. Additional information and guidance for cleanup policies and procedures for bodily fluids may be obtained 24 hours a day by contacting the county health department.
- (b) Personnel shall wear gloves when washing or handling contaminated equipment, clothing or other materials. Additional PPE may be necessary if there is the potential for splashing.

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- (c) The Coroner should remove any human tissue or body parts at the scene of a fatality, following its own policies and procedures. The Coroner will generally not respond to a non-fatal incident for the purpose of human tissue removal.
- (d) Human tissue, body parts or blood/bodily fluids in a solid state should not be allowed to enter a storm drain. Tissue found in the storm drain system should be removed to the maximum extent practicable.
- (e) The county health department may be contacted, if needed, for consultation or assistance in trauma scene management or questions regarding legal disposition of medical waste.

1102.4.4 SPECIFIC CLEANUP PROCEDURES FOR SMALL SPILLS

- (a) Goshen Fire Department members may decontaminate and then wash down small amounts of human blood/bodily fluids that are still in a liquid state. A small spill is defined as a spill that can be thoroughly and completely disinfected with one gallon of 10 percent chlorine disinfectant. This determination should be made with the understanding that multiple applications may be necessary to accomplish full disinfection.
 - 1. Members shall wear PPE to protect skin, mucus membranes, lungs and clothing from chlorine or trauma scene waste.
 - 2. Members shall apply disinfectant to the liquid biowaste (foam may develop) and let it sit for a minimum of 10 minutes.
 - 3. After 10 minutes, members shall wash down the area using a fire hose or pressurized water extinguisher.
- (b) In non-emergency situations and when circumstances permit, members should also:
 - 1. Attempt to move trash or miscellaneous debris from the path of the run-off so no additional or unnecessary material is discharged or carried into the storm drain.
 - 2. If there is a choice between directing the run-off down a storm drain or a sewer, use the sewer.
 - 3. Porous surfaces, such as asphalt, may require multiple repetitions to completely disinfect and thoroughly clean the area.

1102.4.5 DISCHARGES ASSOCIATED WITH HAZARDOUS MATERIAL SPILLS

The City Emergency Management Agency (EMA) is the authority with responsibility for coordinating a response to hazardous material spills. The Goshen Fire Department is a participating agency with specified responsibilities within the jurisdiction. The Goshen Fire Department operates under a District Response Task Force plan that describes procedures for the allocation of resources and assigns tasks during a hazardous materials release emergency. Fire department and law enforcement members shall respond to hazardous material releases according to response protocols established by each department under oversight of the City EMA.

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1102.4.6 NOTIFICATION OF SPILLS, RELEASES AND DISCHARGES

Spills, releases and discharges of pollutants shall be reported by the IC as required by all applicable state and federal laws. In addition, any such spills, releases and illegal discharges with the potential to endanger health, safety or the environment shall be reported by the IC to the Indiana Department of Environmental Management as soon as practicable after discovery. If it is safe to do so, necessary actions shall be taken to contain and minimize the spill, release or discharge (327 I.A.C. 2-6.1-1 et seq.).

Flag Display

1103.1 PURPOSE AND SCOPE

The purpose of this policy is to provide guidance to members of the Goshen Fire Department regarding the proper display of the flags of both the United States and the State of Indiana.

1103.2 POLICY

It is the policy of the Goshen Fire Department to display flags at department facilities in compliance with Indiana and federal laws.

1103.3 DISPLAYING THE FLAG OF THE UNITED STATES

Federal law providing for the use and the display of the U.S. flag is contained in Title 4 Chapter 1 of the United States Code, commonly referred to as the "Flag Code." Members of this department will display the flag of the United States in accordance with the provisions of 4 USC § 1 through 4 USC § 10.

1103.3.1 DISPLAY OF THE U.S. FLAG IN DAILY OPERATIONS

Department members should consult the Flag Code for guidance whenever the flag of the United States is to be displayed in any manner. This is to ensure that the display is presented in accordance with the Flag Code and as follows:

- (a) The United States flag should be conspicuously posted on all department facilities during hours of operation.
- (b) It is the universal custom to display the flag only from sunrise to sunset on buildings and on a stationary flagstaff in the open. However, the flag may be displayed 24 hours a day if it is properly illuminated during the hours of darkness (4 USC § 6).
- (c) The flag should not be displayed on days when the weather is inclement, except when an all-weather flag is displayed (4 USC § 6).
- (d) The U.S. flag may only be flown at half-staff by presidential or gubernatorial decree, and on Memorial Day until noon (4 USC § 7).

Whenever the U.S. flag is displayed in conjunction with other flags or symbols it should occupy the position of honor (4 USC § 7).

1103.4 DISPLAY OF THE INDIANA STATE FLAG

Members of the Goshen Fire Department will display the Indiana State flag prominently and in the proper position of honor in accordance with the United States Flag Code (I.C. § 1-2-3-5).

1103.4.1 DISPLAY OF THE INDIANA FLAG IN DAILY OPERATIONS

Department members should consult the Indiana Office of the Governor for guidance whenever the flag is to be displayed in any manner to ensure that the display is presented appropriately. Displays of the flag should be consistent with the following protocol:

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Flag Display

- (a) The flag should be conspicuously posted on all department facilities during hours of operation.
- (b) Generally, the flag should be displayed only from sunrise to sunset on buildings and on a stationary flagstaff in the open. However, the flag may be displayed 24 hours a day if it is properly illuminated during the hours of darkness.
- (c) The flag should not be displayed on days when the weather is inclement, except when an all-weather flag is displayed.
- (d) The flag shall be flown at half-staff whenever the flag of the United States is flown at half-staff, and may only be flown at half-staff at other times by order of the Governor of Indiana.
- (e) Whenever the flag is displayed in conjunction with the United States flag, the United States flag shall occupy the position of first honor (4 USC § 7). When the flag is displayed in conjunction with other flags or symbols, it should occupy the position of honor.

For flag display protocol subsequent to a line-of-duty death, see the Line-of-Duty Death Policy.

Fire Station Living

1104.1 PURPOSE AND SCOPE

The purpose of this policy is to provide for the health of all members and visitors by establishing guidelines for fire station cleanliness and maintenance, to ensure that stations and equipment are properly maintained and that clean and sanitary conditions exist in the living spaces.

1104.2 POLICY

It is the policy of the Goshen Fire Department that routine care, maintenance, and cleaning shall be conducted daily at each station by members on all shifts.

1104.3 PROCEDURE

Each company shall be assigned responsibility for a specific area of the station and should cooperate with other companies to ensure all duties are completed during the course of a shift.

All fire stations and equipment shall be inspected periodically by a Battalion Chief. The focus of the inspections shall be the proper maintenance and overall cleanliness of the station and equipment.

All members should keep desks, cars, beds, and lockers in a neat and clean condition. Supervisors are responsible for monitoring member housekeeping and hygiene and immediately addressing any issue that disrupts the good working order of the station or detracts from a professional image.

- (a) The station and equipment shall be maintained in a clean, orderly, and sanitary condition. Daily tasks to accomplish this shall include but are not limited to:
 - 1. Vacuuming.
 - 2. Sweeping and mopping floors.
 - 3. Dusting.
 - 4. Polishing.
 - 5. Cleaning restrooms.
 - 6. Cleaning apparatus bays.
- (b) Additional station and equipment maintenance and cleaning should be conducted weekly or on an as-needed basis. Sporadic tasks shall be divided between shifts so there is a shared responsibility for the overall condition of the station and the equipment.
- (c) Safety considerations regarding cleaning and maintenance may include but are not limited to:
 - 1. Cleaning and repairing the source of water leaks quickly to avoid mold growth.
 - 2. Avoiding the use of compressed air to blow dust and debris from clothing while the clothing is being worn.
 - 3. Maintaining cooking appliances and eating utensils in good working order.

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4. Cleaning kitchen hoods and vents at least monthly and ensuring the hood light is installed and functioning.
 5. Providing and clearly labeling first-aid supplies.
 6. Posting signs in all restrooms reminding employees/visitors to wash their hands.
 7. Using department-provided fall protection systems or fall protection personal protective equipment when working above ground level (29 CFR § 1910.140; 620 IAC 1-1-1).
 8. Addressing hazards associated with walking-working surfaces (29 CFR § 1910.21; 620 IAC 1-1-1).
- (d) All members shall follow established policies and procedures regarding:
1. Beginning and end of shift preparation, readiness, equipment inventory, and testing.
 2. Meal plans for the shift.
 3. Shift change station cleanup.
 4. Sleeping quarter assignments.
 5. Permissible and restricted activities and hours.
 6. Use of technology and electronics on-duty.

Any disputes shall be resolved by a supervisor.

1104.3.1 ALTERATIONS, RENOVATIONS, AND MAINTENANCE

- (a) Members will responsibly care and maintain department property.
- (b) Members shall not mark or deface any surface in any building.
- (c) No material shall be affixed in any way to any surface in department buildings without specific authorization from a commanding officer.
- (d) Members shall not alter structure or electrical wiring in any station or building without prior approval.

Chapter 12 - Imported Policies

Disability - Retirement

1200.1 PURPOSE AND SCOPE

The purpose of this policy is to establish the parameters for duty-related disability examinations.

1200.2 POLICY

- (a) Any member who has been officially retired from active duty by the Board of Public Works and Safety due to a job-related physical or mental disability and has been out of the fire service receiving a pension for a period of two (2) years or more, will be subject to periodic reexamination, as any new applicant, before they can be reinstated or reemployed in the fire department.
- (b) If the disability has been sufficiently corrected, the member may be called back for active duty. Once the disabled member reaches their 20th anniversary of employment, they will not be subject to recall for any additional medical exams. Their status at such anniversary shall be conclusive.

Information Regarding Arson

1201.1 PURPOSE AND SCOPE

The purpose of this policy is to identify the reporting and control of information pertaining to potential arson or criminal acts.

1201.2 POLICY

- (a) Officers in charge shall report in writing to their commanding officers all information in their possession regarding persons suspected of being involved or connected with violations of federal, state, county or city ordinances relating to arson or criminal acts against the Fire Service.
- (b) Such reports shall be submitted before the conclusion of the tour of duty ends in which the officer received the information or at the first opportunity in cases where the information was received while the officer was off duty.
- (c) Except in the strict discharge of duty, no member shall reveal the existence of or any information regarding department projects, investigations, or operations aimed at the apprehension of criminals

Department Vehicles

1202.1 PURPOSE AND SCOPE

The purpose of this policy is to establish the policy for the use of Goshen Fire Department vehicles and apparatus.

1202.2 POLICY

Members shall not use any department vehicle without permission of or directed by a supervising officer

No member shall operate a department vehicle unless they have, at minimum, a valid operator license.

Members shall not change, interchange, or remove the standard equipment of any vehicle

Use of Communication Facilities

1203.1 PURPOSE AND SCOPE

The purpose of this policy is to identify the appropriate use of Goshen Fire Department communications equipment.

1203.2 POLICY

- (a) Departmental telephones shall be answered promptly, and conversations carried on in accordance with current procedure and courtesy.
- (b) The department emergency radio equipment shall not be used for the transmission of private or personal messages except in serious emergency matters.
- (c) All members are required to have land/cell phones at the place where they reside.
- (d) It is their responsibility to see that this telephone number is recorded in the office of the Chief of the Department.
- (e) Changes in telephone numbers are to be reported within twenty-four (24) hours of change.
- (f) Department phones may be used for personal.

Change in Personnel Status

1204.1 PURPOSE AND SCOPE

The purpose of this policy is to establish the requirements for reporting a change in personnel status for all Goshen Fire Department members.

1204.2 POLICY

1204.2.1 RESIGNATIONS

Members wishing to resign shall do so with written resignation to the Chief of the Department at least 2 weeks in advance.

1204.2.2 CHANGES IN PERSONNEL STATUS

Members shall report all changes in personal status in writing to their Battalion Chief, including marriages, divorces, separations, births and deaths of dependents, and residence, during their next tour of duty following the change.

Disciplinary Action

1205.1 PURPOSE AND SCOPE

The purpose of this policy is to establish the process Goshen Fire Department Chief Officers will follow when imposing disciplinary action to a member.

1205.2 POLICY

- (a) A member of the department guilty of violation the rules and regulations of this department shall be subject to action as set forth below:
 - 1. Sent home and notify Chief
 - 2. Verbal reprimand
 - 3. Written reprimand
 - 4. Suspension up to five (5) days by the Chief of the Department or Acting Chief.
 - 5. Preferring of charges before the Board of Public Works and Safety of the City of Goshen.
- (b) The Chief of the Department may order any of the above actions.
- (c) The battalion-level officer in charge may initiate a1 and a2 and may make recommendations to the Assistant Chiefs and Chief of the Department.
- (d) An Assistant Chief may initiate a1, a2, and a3. An Assistant Chief may recommend to the Chief of the Department that a member be suspended for up to five (5) days or that charges be brought before the Board of Public Works and Safety of the City of Goshen.
- (e) Request for discipline beyond a battalion-level officer in charge or Assistant Chief level must be submitted in writing in full detail through the Chain of Command to the Chief of the Department or the Acting Chief.
- (f) Written notification of all formal reprimands and punishments must be submitted to the Chief of the Department or the Assistant Chief through the Chain of Command.
- (g) Any commanding officer may withdraw a member from a duty assignment in case of any serious action or criminal offense up to twenty-four (24) hours so the proper disciplinary action can be initiated.
- (h) A member may be suspended by the Board of Public Works and Safety of the City of Goshen for up to twenty-nine (29) days in order to properly investigate a disciplinary infraction.
- (i) All members shall have the right upon request to have a union representative or union officer before a hearing to consider disciplinary action.

Terrorism

1206.1 PURPOSE AND SCOPE

The purpose of this policy is to establish a plan for mitigating terrorism incidents. This element of the Goshen Fire Department Comprehensive Management Plan addresses the specialized emergency response operations and supporting efforts needed by the department in the event of a known suspect or threatened terrorist incident occurring within its borders. The terrorism element supplements the City's and county's Comprehensive Emergency Management Plan addressing those unique or specialized considerations that would be necessary in the event of a terrorist attack within or impacting the City and or any of its communities. It discusses the Department crisis management role, which includes the actions required by the Cities Emergency Support Function Primary Coordinating and Support Agencies to identify, acquire a plan for the use of resources needed to anticipate, prevent and/or resolve a threat or action of terrorism. It also discusses the Department consequence management role, which includes emergency operations designed to protect the public health and safety, restore essential government services and provide emergency relief to the victims of a terrorist event.

This element is intended to be in support of and consistent with the operational organizational and administrative provisions set forth in the following:

- The Goshen City Comprehensive Emergency Management Plan.
- The Elkhart County Comprehensive Emergency Management Plan.
- The State of Indiana Comprehensive Emergency Management Plan.
- The Federal Response Plan.
- The Terrorism Incident Response Annex to the Federal Response Plan.
- The United States Government Interagency Terrorism Concept of Operations.

This element recognizes the potential of a multi-jurisdictional response to manage the consequences of a terrorist event may be required. Therefore this element is also intended to be supportive of and consistent with the comprehensive emergency management plans and terrorism incident response elements of other local jurisdictions where applicable.

This element also relies upon and is intended to be consistent with the specific standard operating procedures prepared by the City, medical facilities and community support organizations operating within the County. These procedures are necessary to implement terrorism, incidents crisis and consequence management concepts established in the policy and at a minimum are expected to address the following functions:

- Communications
- Mutual Aid
- Use of the Incident Management System

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- Hazardous materials incident response
- Mass casualty/fatality incident response
- Crime scene management
- Hostage situation management
- Bomb disposal
- Public warnings and emergency instructions
- Search and rescue
- Environmental decontamination and clean-up

1206.1.1 DEFINITIONS

Biological Agents - Microorganisms of toxins from living organisms that have infectious or non-infectious properties that produce lethal or serious effects in plants and animals.

Chemical Agents - Solids, liquids or gases that have chemical properties that produce lethal or serious effects in plants and animals.

Classification of a Terrorist Threat - The following four levels of classification have been defined by the Federal Bureau of Investigation. Upon receipt of a threat by phone or other means, the Federal Bureau of Investigation would be contacted and given all known information, subsequently they would research the matter and issue a "Classification Level" based on what is known about the group making the threat and/or the conditions surrounding the receipt of the threat. Emergency management agencies should activate their emergency management system to the extent that the Federal Bureau of Investigation classification will give rise to the severity of the threat or action expected from the terrorist group.

- Level 4 Minimal Threat – Received threats do not warrant actions beyond normal liaison notification or placing assets on heightened alert.
- Level 3 Potential Threat - Intelligence or an articulated threat indicates a potential for a terrorist incident. However this threat has not yet been assessed as credible and threat assessment is continued to completion.
- Level 2 Credible Threat - A threat assessment indicates that the potential threat is credible and confirms the involvement of a Weapon of Mass Destruction in the developing terrorist incident. The Federal Crisis Management response will focus on law enforcement actions taken in the interest of public safety and is predominately concerned with preventing a resolving the threat. The Federal consequence management response will focus on contingency planning and prepositioning of suitable resources as required.
- Level 1 Weapon of Mass Destruction Incident - It is known that a Weapon of Mass destruction incident has occurred which requires an immediate process to identify, acquire and plan to the use of Federal resources to augment State and local authorities in response to limited or major consequences.

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The classification may be upgraded or downgraded by the Federal Bureau of Investigation at any time when warranted by conditions.

Comprehensive Emergency Management Plans - The documentation of a planning process at the City, County and State levels that establishes policies and procedures needed to prepare for, respond to, recover from and mitigate the impacts of all types of natural, technological and man-made disasters.

Consequences Management - Measures to protect public health and safety, restore essential government services and provide emergency relief to governments, businesses and individuals affected by the consequences of terrorism.

Crisis Management - Measures to identify, acquire and plan the use of resources needed to anticipate, prevent and/or resolve a threat or act of terrorism.

Critical Facility - A facility whose continued and uninterrupted operation is necessary for the health, safety and wellbeing of the general public.

Cyberterrorism Attack - An intentional effort to electronically or physically destroy or disrupt computer network, telecommunication or internet services that could threaten critically needed community services or that results in widespread economic consequences.

Decontamination - The process of making people, objects or areas by absorbing, destroying, neutralizing, making harmless or removing contaminating or infecting material.

Domestic Emergency Support Team - An inter-agency team of Federal representatives that can be rapidly deployed to support the Federal Bureau of Investigation command group for a terrorist incident involving a Weapon of Mass destruction.

Early Warning Indicators - Health data, including information on Emergency Medical Services call volumes, emergency room representatives, clinical diagnoses, laboratory-based diagnosis, specific syndromes, health related behaviors, use of products related to health and morbidity and mortality rates - that is collected and analyzed in order to detect outbreaks: characterized disease transmission patterns by time, place and person; evaluate prevention and control programs and project future health care needs.

Emergency Operations Center - A centralized facility housing representatives of emergency management agencies and emergency support functions for purpose of the identification, mobilization, coordination and allocation of personnel, equipment and materials to support the Unified Command established for an act of terrorism.

Emergency Support Function - That portion of a Comprehensive Emergency Management plan that describes a grouping of similar or interrelated support activities necessary for managing the impacts of a disaster.

Forward Coordination Team - A Group of representatives of the Federal organizations mobilized to a terrorist incident scene and reporting to the local Unified Command.

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Incident Command System - Also known as the Incident management System is a standardized management system designed for control and coordination of field emergency response operations under the direction of an Incident Commander through the allocation and utilization of resources within pre-defined functional and/or geographical areas.

Indiana Terrorist Task Force - The State of Indiana has formed a task force whose job it is to develop procedures to limit the extent of damage and control the consequences of a nuclear, chemical or biological event.

Joint Information Center - A location and/or operational unit staffed by the public information officer of all key responding agencies. Impacted jurisdictions or other groups closely involved in the incident in order to provide for coordination and consistency in media management operations.

Joint Operation Center - The location at or near the scene of a terrorist incident from where Federal response operations in crisis and consequence management are coordinated.

Local Responding Agencies - Police, Fire or rescue units of either county or municipal government mobilized to a scene of a known or suspected terrorist attack.

Nuclear Emergency Search Teams - A United States Department of Energy team with specially trained personnel and equipment to assist in the handling of nuclear or radiological threats. The team assets include intelligence, communications, search, assessment, access, diagnosis, disablement, operations, containment/damage limitations, logistics and health.

Personal Protective Equipment - Clothing and respirator apparatus designed to shield an individual from chemical, biological and physical hazards.

Public Information Officer - An individual from an organization or jurisdiction participating in the event designated to prepare and release public information regarding the situation and the response.

Regional Operation Center - An emergency operations center established by the Federal Emergency management Agency for a Federal region that is used for coordination of Federal resources deployed to the State impacted by an event.

Technical Escort Unit - A trained unit of the United States Army stationed at Aberdeen Proving Ground, Maryland that handles, dismantles and dispose of chemical and biological weapons and munitions.

Terrorist Event or Incident - A violent act or an act dangerous to human life, in violation of the criminal laws of the United States, to intimidate or coerce a government, the civilian population or any segment thereof, in furtherance of political or social objectives. A terrorist act is also defined as including intentional and criminal acts to destroy, disrupt or render unusable, computer systems and networks, radio and telecommunication networks and internet systems.

Unified Command - The adaption of the Incident Command System in which all key local, State and/or Federal agencies cooperatively participate in planning, decision-making and resource coordination in support of the designated Incident Commander.

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Weapons of Mass Destruction -

- (a) Any explosive, incendiary, bomb, grenade or rocket having a propellant charge of more than four ounces; missiles having an explosive or incendiary charge of more than one-quarter ounces; or devices similar to the above;
- (b) Poison gas;
- (c) Any weapon involving a disease organism; or
- (d) Any weapon that is designed to release radiation or radioactivity at a level dangerous to human life

1206.2 POLICY

1206.2.1 DESCRIPTION OF THE HAZARD

A terrorist event could be localized within the city, in an unincorporated area of the County or be of a nature that it affects numerous counties in the area. A terrorist event could also originate from a remote location outside the City, County, State or the United States and still impact the facilities systems, businesses and/or population of the City and the County. Such an incident could endanger health and safety, destroy or contaminate property, interfere with government and business functions and/or disrupt or destroy community services in specific locations or large areas within the state. A terrorist event could involve a wide variety of individual materials or actions or combinations of materials and actions. A straight forward event could for example involve the release of a widely used toxic chemical or detonation of a simple explosive device. For these types of incidents the local emergency may have the equipment, resources and expertise to respond effectively without outside assistance. It is more likely however that the response to such an event would require specialized personnel and resources beyond the capabilities of the City and the County and many of its jurisdictions and require assistance from mutual aid organizations, adjacent countries, and the State and Federal government.

A terrorist attack especially with widespread chemical, biological or radiological contamination resulting from the use of a Weapon of Mass destruction has the potential to result in health, safety, economic and environmental impacts in a large geographical area. This possibility suggest that regional coordination of emergency operations for a response to the consequence of the use of a Weapon of Mass Destruction is likely to be necessary.

1206.2.2 VULNERABILITY TO A TERRORIST ATTACK

The City of Goshen encompasses 16 square miles and has a resident population of approximately 33,000 people. Highway transportation networks are vital to the economy and wellbeing for the City and County.

The City and its communities have many facilities and systems that are considered to be critical. The continued and uninterrupted operation of these "critical facilities" is necessary for the health and safety and wellbeing of the general public. These facilities could be considered potential targets for a terrorist attack and therefore attack on these locations could have important and potentially widespread consequences. The vulnerability for the following to occur:

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- Disruption of the ability to initiate and sustain emergency response operations.
- Increase safety risks to the community from the release of hazardous materials or dangerous substances.
- Disruption of all types of government functions including law and order, public safety, education and similar critical operations.
- Threats to institutions and public gathering places serving large numbers of individuals posing higher vulnerability to the health and safety of these individuals.
- Threats to the economic vitality of the County and its businesses.
- Damage or disruption to components of the transportation or utility infrastructure resulting in additional physical or economic consequences of the terrorist attack.

Critical facilities considered include government buildings, public safety facilities, medical facilities, schools, community centers and locations storing or using designated hazardous materials. Potentially vulnerable utilities include communication facilities, bridges and components of water and sewage treatment systems. In addition the entire highway and railroad network in the City and County as well as the airports are considered vulnerable infrastructure and facility components.

1206.2.3 POTENTIAL FOR A TERRORIST ATTACK

The City of Goshen has many characteristics that lend to its potential as a target for a terrorist attack as well as make it vulnerable to the consequences of such an event. Characteristics of the City that result in this situation include the following:

- It is readily and directly accessible from other locations throughout the nation and world by land, air, water and rail routes.
- Goshen City Hall and any governmental building must be considered as high profile targets for terrorist attack due to their potential for mass casualties and substantial destruction.
- We have many large manufacturing buildings, a hospital and a large retirement community located in our borders.

The Federal Bureau of Investigation recognizes six general types of domestic terrorist groups and characterizes their activity levels as follows:

- International Terrorist - Foreign terrorist such as the Afghanistan based al Qaeda network believed responsible for the September 11, 2001 attack on the United States, they view the United States as primary target and often unrestricted in their travel throughout the nation.
- Left-wing Terrorist - While the demise of the Soviet Union has eroded the activity of leftist and socialist-oriented European terrorist groups, Latin America based groups remain active.
- Right-wing terrorist - Right-wing groups appear to be increasing in membership as advocates of anti-government or racist ideologies. Current activities involve paramilitary training and stockpiling of weaponry.

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- Special Interest Extremist - Special interest extremist and predominately violent anti-abortion groups continue to be active. This group would include extremists intending to use terrorism to promote or seek retribution for other special interests such as animal rights, environmental issues or corporate power.
- State Sponsors of Terrorism - Recognized State sponsors of international terrorism – Iran, Iraq, Syria, Cuba, and North Korea continues to maintain diplomatic establishments in the United States and there have been allegations that diplomats from some of these countries are involved in terrorist-related activities.
- Loosely Affiliated Extremists - Extremists with no direct affiliation or sponsorship are known to continue to view the United States as a target for terrorism activity. They have demonstrated the ability to use advanced technology in the United States and represent the most difficult international terrorist challenge to law enforcement and intelligence communities.

Such groups may view utilities, institutions, businesses, special events, large conventions of other public gatherings taking place in the local area as potential targets. The terrorist attacks of September 11th, 2001 and subsequent anthrax incidents are stark reminders of the constant threat of terrorist pose on the country and these terrorist can attack using any manner of weapons. The types of facilities listed above could therefore be targets for the use of multiple types of Weapons of Mass Destruction including conventional, biological, chemical or radiological weapons.

1206.2.4 SUMMATION OF RISKS

- (a) Terrorist is where a major objective of the perpetrators is to install unreasonable fear in the population by various means. Typically this defined as a violent act of an act dangerous to human life, in violation on of the criminal laws of the United States, to intimidate or coerce a government, the civilian population or any segment thereof in furtherance of political or social objectives.
- (b) Terrorist may use any number of methods to accomplish their goals but their destructive actions generally take form of either a conventional attack (i.e. weapons such as firearms, explosives, knives, etc.) or unconventional attack using "Weapons of Mass Destruction" (i.e. chemical, biological or radiological weapons).
- (c) The State of Indiana`s "Terrorism Task Force" conducted a terrorism target inventory and has identified the following possible targets:
 1. Government Facilities – 451
 2. Commercial/Industrial – 1786
 3. Transportation Centers – 92
 4. Recreational Facilities – 754
 5. Miscellaneous – 3,096

A large number of these are located within the City and Elkhart County.

- (d) There have been several acts of terrorism in the State over the last few years as well as hoaxes threatening the use of biological agents such as Anthrax.

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- (e) There are known special interest groups in the City of Goshen, Elkhart County and surrounding counties and States that are capable of and/or have history of committing terrorist acts.

1206.2.5 PLANNING ASSUMPTION

- (a) The Goshen City Fire department understands that the threat of terrorism is real and there are targets throughout the City, the County and the State of Indiana. Acts of terrorism can cause extensive casualties, deaths and destruction of property and/or infrastructure in the City of Goshen, Elkhart County and surrounding areas.
- (b) Secondary explosive, chemical, biological or radiological devices could be placed at the scene of terrorist incident to intentionally endanger emergency response personnel, damage response resources, disrupt response operations, and result in additional victims or cause further property damage. Response efforts must be couple with proper bomb-search procedures to mitigate the possibility of secondary and/or unexploded devices injuring response personnel.
- (c) A terrorist incident could involve hostages, gunfire or other situations that must be resolved during crisis management efforts prior to initiating all portions of the emergency response operations and other consequence management efforts.
- (d) There may be multiple incidents that occur simultaneously or that span more than one jurisdiction depleting locally available resources and requiring a request for mutual aid, County, the State and/or Federal assistance.
- (e) All local, State, Federal and mutual aid response agencies and organizations will expect to participate in a unified command structure established by responding agencies at the local level. Any incident involving an act of terrorism or the suspicion thereof immediately becomes the jurisdiction the Federal Bureau of Investigation for crisis management, However local authorities will assume most response activities until the Federal Bureau of Investigation can deploy assets to the area.
- (f) If a threat is classified as "credible", it is expected that a Joint Information Center will be established. There will be very extensive media interest in a terrorist event and media management operations will require resources beyond those needed for other types of emergency management operations.
- (g) An act of terrorism involving an explosive device or a Weapon of Mass destruction may render an area very dangerous for Emergency Support Function field personnel when called in to start protective actions and restoration of infrastructure. Constant monitoring for signs of illness or injury may be provided. In addition field personnel will need to use aggressive personal protective practices and may have to be decontaminated. Critical incident stress management support services should also be made available.
- (h) Due to criminal nature of the incident response and recovery efforts will have to be coordinated with investigative procedures. Beyond any threat to life or substantial property damage, response and recovery efforts need to be adjusted in order to preserve crime scene evidence.

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- (i) Biological incidents will necessitate the establishment of mass medication and treatment centers and where the biological agent is contagious, mass prophylaxis centers (meaning- steps to maintain health and prevent disease).
- (j) Managers of mass care centers and shelters must be aware of the possibility of perpetrator(s) of the crime may try to seek assistance at one of their facilities. Mass care centers and shelters should consider the need to interview victims about the incident and must take personal safety precautions when doing so.
- (k) There will be a need for mass decontamination capabilities for our personnel, people and equipment and a need to identify private vendors or to perform site decontamination and cleanup.
- (l) Law enforcement must coordinate with our department and other Emergency Support Functions to determine the safety of the crime scene. It will affect our rescue of victims and recovery. We will also have a heightened need for scene security and traffic control around the affected area.

1206.2.6 CONCEPTS OF OPERATIONS

The Comprehensive Emergency Management Plan outlines the general "Concepts of Operations" for a disaster event. A terrorist act will impact the actions of emergency management and our emergency responders in a different manner and some of those differences are presented here:

- (a) When there is threat of or the actual occurrence of a terrorist incident we will have responsibilities under the Emergency Support Functions. In the type of incident above the County and federal agencies have responsibilities during a suspected or actual terrorist incident. The "Lead Federal Agency" role for crisis management during a terrorist incident and the Federal Emergency Management Agency, which has the "Lead Federal Agency" role for consequence management. The State Emergency Management Agency, once notified, will ensure that appropriate Emergency Support Function personnel and Federal agencies are contacted.
- (b) The Federal Bureau of Investigation will evaluate information received and classify the credibility of the threat. That classification will likely determine the actions of local and State officials. If the threat is deemed "credible" crisis management operations will take actions to prevent the attack from occurring, while consequence management actions will focus on mitigation efforts to lessen the impact on the surrounding community. If an incident has already occurred a full emergency activation will take place immediately.
- (c) If we have a terrorist incident within the City we will establish the Incident Command Center at the scene, control organization, notify Dispatch to have Emergency Operations Center activated including local, County, State and Federal and set up "Unified Command" at the scene with other incoming Emergency agencies such as local, County and State law enforcement and other Emergency Agencies. Elkhart City Fire Department is the primary fire department overall in the county because of their size and resources. They will assist and support us in a terrorist situation but will not assume command.
 1. Unified Command is the adoption of the Incident Command System in which all key local, County, State and/or Federal agencies cooperatively participate

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- in planning, decision-making, resource coordination and Coordination of Communication.
2. The Emergency Operation Center for the City as well as County, State and Federal an extension of government and additional resources needed in a terrorist incident.
 3. The Chief or his/her designee will report to the E.O.C.
- (d) If we are called to an incident outside the county we are strictly support for the Incident Commander and part of the Emergency Support Operations. We will have personnel at the County Emergency Operation Center to help direct resources and an Officer in Charge at the incident to help coordinate personnel and resources. The Elkhart City Fire department is the primary firefighting department in the County and because of their size and resources.
- (e) If the incident is beyond County resources the State Emergency Management Agency will activate the State Emergency operations Center and begin staffing it with Emergency Support Functions representatives. The State forward Response Team will be activated and deployed where necessary. These Primary and Support Agency personnel will coordinate agency activities during both the Crisis and Consequence Management phase of the event. It is likely that City Emergency center and the County Emergency Operations Center depending on the jurisdiction(s) where the incident has occurred. Emergency Operations Center may need to be staffed (24 hours a day) until the status of the incident dictates that the respective emergency operations center or specific Emergency Support Functions can be deactivated. Once terrorism is suspected or confirmed, Federal agencies will also be deployed and stationed in the State Emergency Operations Center and possibly in the County or City Emergency Operations Centers. A Federal Joint Operations Center may also be activated.
- (f) The jurisdiction in which an incident occurs will be responsible for initiating Incident Command and establish a "Unified Command" structure to handle crisis and consequence management. However once terrorism is suspected or confirmed the Unified Command structure will need to be expanded to include not only officials from the local jurisdiction where the incident has occurred but also County, State and Federal agency representatives that will assist in crisis and consequence management activities. Applicable City and County Emergency Support Function personnel will need to work closely with State and Federal agencies under the Unified Command structure.
- (g) Management of response operations will be guided by the following priorities:
1. Preserving life or minimizing risk to health.
 2. Preventing a threatened act from being carried out or an existing terrorist act from being expanded or aggravated.
 3. Locating, assessing, rendering safe, controlling, containing, recovering and disposing of a Weapon of Mass Destruction.
 4. Rescuing, decontamination, transporting and treating victims.

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5. Release emergency public information that ensures adequate and accurate communications with the public.
 6. Restoring essential services and mitigating suffering.
- (h) Response to an act of terrorism will include actions that provide for the safety and security of the personnel from our department and other agencies by our Officer in Charge or the Incident Commander. We will establish the Incident Command Center, secure and maintain a perimeter that creates a safety zone around the suspected actual incident site to protect our response personnel.
- (i) An incident involving the utilization of a Weapon of Mass destruction will rapidly consume our resources and County resources if the incident is large enough. State and Federal assistance will be necessary to respond to and recover from such a terrorist event. Mutual aid from other regions and State will be vital in replenishing response and recovery needs.
- (j) At any incident involving our personnel or public, the Incident Commander will make sure all safety procedures will be followed at all times to protect the lives of our personnel and the lives of our customers.
- (k) All information releases will be developed and disseminated by the Public Information Emergency Support Function. However if a Joint Public Information Center is activated by Federal agencies media releases may be disseminated from that location.

1206.2.7 GENERAL DUTIES AND RESPONSIBILITIES

Since the City of Goshen and the Goshen Fire Department is in the process of implementing the Emergency Support Function concept it is appropriate to identify the primary roles of those identified Emergency Support Functions. This section describes some of the basic duties and responsibilities of the Local Emergency Support Function Agencies:

Emergency Support Function #1 – Transportation

Goshen Street Department and Elkhart County Highway Department is primary:

- Coordinate transportation resources in support of local transportation needs.
- Assist municipal/township needs with transportation Emergency Support Function activities where appropriate.
- Help assist in damage assessment and coordinate the restoration of Cities transportation infrastructure
 - If it is a County incident then Elkhart County Highway is in charge of transportation and will assume control.
 - City Street Department will assist with County, State and Federal agencies.

Emergency Support Function #2 – Communications and Warnings

Elkhart County Communication Center or it is called Public Safety Communication Center:

- Help coordinate communication at any terrorist incident.

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- Coordinate operations, installation and restoration of additional Communications services as needed.
- Maintain and operate the emergency warning system.
- Assess communications capabilities between responding local, State and Federal agencies.
- Will be part of the Emergency Operation Center.

Emergency Support Function #3 – Public Works and Engineering

Goshen Public Works and Engineering Department and Elkhart County Public Works will be the primary:

- Provide technical advice and engineering services, public works, emergency contracting, facilities management, emergency road clearance, traffic control and signalization and other services and support as requested.
- Develop emergency procedures for supporting efforts to close, decontaminate and/or restore water and sewer services.
- Perform damage assessment on Goshen City facilities/infrastructure and assist local jurisdictions where appropriate.
- Will be part of the Emergency Operation Center.

Emergency Support Function #4 – Firefighting

Goshen City Fire Department and Elkhart City Fire Department:

- Manage and coordinate City level fire response operations.
- Set up Incident Command Center.
- Have Unified Command at the scene.
- Call Communication and have Emergency Operations Center open by the E.O.C director.
- Coordinate personnel, equipment and resources to support other Emergency Support Functions and/or local government as needed during search and rescue operations.
- Support local government in the mitigation and suppression of fires where appropriate.
- Conduct planning sessions with support agencies and develop training in preparedness, response and recovery activities for all appropriate personnel.
- If incident is in the County, Elkhart Fire Department is the primary coordinating agency but will not assume command. Their role is as a support unit and advisory for our department.

Emergency Support Function #5 – Information and Planning

City Emergency Management and County Emergency Management Agencies is Primary:

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- Collect, process and disseminate information to facilitate emergency response and recovery efforts to use in reports, briefing and plans and to support the daily operations at the City Emergency Operation Center.
- Assess the scope and magnitude of the incident and request resources when necessary from other areas.
- It is the extension of City Government and our source for additional resources in a large incident.
- Coordinate written and verbal communications between Emergency Support Function and Primary Coordinating Agency.
- If the incident is in the County the Elkhart County Emergency Management Agency is the primary agency, then State and then Federal.

Emergency Support Function #6 – Shelter and Mass Care

The American Red Cross is Primary:

- Coordinate and provide logistical management and resource support to all Emergency Support Functions in response and recovery efforts to include emergency relief supplies, facilities, equipment, fuel, office supplies, contracting services and all other resources which may be required.
- Maintain inventory listings at the City and County level.
- Coordinate with other Emergency Support Functions regarding specialized resources that may be needed due to an act of terrorism and maintain a listing of those resources.
- Coordinate with the School Corporation and/or Resource Emergency Support Function in location shelter facilities where necessary.

Emergency Support Function #7 – Resource Support

City Emergency Operations Center, Emergency Management Agency and County emergency management is primary in the County:

- Coordinate and provide logistical management and resources to all Emergency Support Functions in response and recovery efforts to include emergency relief supplies, facility, equipment, fuel, office supplies, contracting services and all other resources which may be required.
- Maintains inventory listings at the City and County level.
- Coordinate with other Emergency Support Functions regarding specialized resources that may be needed due to act of terrorism and maintain a listing of those resources.
- Conduct planning sessions with support agencies and develop training in preparedness, response and recovery activities for all appropriate personnel.

Emergency Support Function #8 – Health and Medical

In the City Goshen Fire Department EMS is Primary, in the County the Elkhart County Health department will be Primary:

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- Provide supplement assistance in identifying and meeting the general health and welfare of victims of a major emergency or disaster and for provision of emergency first aid and pre-hospital emergency services to the affected population.
- Interface with County Health Department, State and Federal health and medical resources.
- Coordinate communications between the emergency medical system, hospitals and other segments of the medical community during a disaster.
- Assess the general health and medical needs of the affected population and workers. Monitor conditions that could impact general health.
- Conduct planning sessions with support agencies and develop training in preparedness, response and recovery activities for all appropriate personnel.

Emergency Support Function #9 – Search and Rescue

In the City, Goshen Fire Department is primary, in the County, Elkhart City will be the Primary:

- Coordinate and manage search and rescue operations including locating, extricating, and providing disaster medical treatment for victims.
- Develop and maintain an inventory search and rescue resources at the Local, State and Federal levels.
- Identify unique search and rescue problems that could be associated with an act of terrorism and train personnel accordingly.

Emergency Support Function #10 – Hazardous Materials

Elkhart City Fire's hazardous Response Team is primary, Goshen City will be for support:

- Protect the public and our personnel from injury and death.
- Our job is to contain and prevent the spread of hazardous materials.
- Evacuation may be needed as soon as possible.
- Call for assistance from the Elkhart Fire Department Hazardous Material Response Team.
- Set up Incident Command and the E.O.C.
- Coordinate responses to major releases or spills of hazardous materials on the initial call.
- Provide equipment, personnel and technical assistance where necessary to support other Emergency Support Functions and/or County, State and Federal government resources.
- Conduct planning sessions with support agencies and develop training in preparedness, response and recovery activities for all appropriate personnel.

Emergency Support Function #11 – Food and Water

American Red Cross is Primary:

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- Develop a plan of operation that will ensure timely distribution of food supplies to mass care and food/water/ice distribution locations.
- Coordinate with the Elkhart County Emergency Management and Shelter/Mass Care Emergency Support Function to determine food, water and ice needs for victims and/or responders.
- Coordinate with transportation emergency Support Function for transportation and distribution of food and water supplies.
- Deploy portable water tanks to locations identified by City or County officials.
- Maintain records of the cost of supplies, resources and man-hours expended in the response and recovery from an act of terrorism.

Emergency Support Function #12 – Energy

City Emergency management Agency, and the Elkhart County Emergency Management Agency is Primary:

- Coordinate with all City and County law enforcement resources in support of local evacuation needs.
- Interface with State supplied evacuation resources.
- Assist municipal, township and County governments with Evacuation.
- Conduct planning sessions with support agencies and develop training in preparedness, response and recovery activities for all appropriate personnel.

Emergency Support Function # 14 - Donations and Volunteers

American Red Cross:

- Coordinate all City and Elkhart County volunteer resources.
- Interface with State supplied volunteers.
- Maintain and operate the donation hotline.
- Conduct planning sessions with support agencies and develop training in preparedness, response and recovery activities for all appropriate personnel.

Emergency Support Function #15 - Law Enforcement

In the City, Goshen Police Department will be primary and in the County, Elkhart County Sheriff's Department will be primary.

- Establish Incident Command Center at the site as Goshen Fire department and have Unified Command at the scene.
- Coordinate with all Elkhart County law enforcement responses traffic control and recovery actions.
- Interface with State and Federal law enforcement agencies.
- Provide safety and security for the public and at appropriate locations to prevent unauthorized entry into exclusionary zones of the incident.

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- Coordinate and consolidate information from all other law enforcement agencies.
- Make terrorism awareness training available to communications and field personnel.
- Identify training opportunities in terrorism response for local law enforcement personnel.
- Assess policies and procedures with regard to an act of terrorism and modify or develop accordingly.
- Conduct planning sessions with support activities and develop training in preparedness response and recovery activities for all appropriate personnel.

Emergency Support Function #16 – Animal Health Emergencies

Elkhart County Extension Office will be primary:

- Identify critical farm/breeding facilities and animal sit vulnerable to attack.
- Coordinate with Health and Medical & Law Enforcement Emergency Support Functions.
- Develop and maintain an Animal Health Emergency Response Plan.
- Develop Animal Rescue and Disposal Plans.
- Coordinate and disseminate emergency public information on animal health.
- Conduct planning sessions with support agencies and develop training in preparedness, response and recovery activities for all appropriate personnel.

Emergency Support Function #17 – Public Information

In our City, the Emergency management Agency (E.O.C) will be primary, In the County, Elkhart County Emergency management Agency will be primary:

- Coordinate and disseminate emergency public information.
- Manage media personnel.
- Establish and implement plans and procedures for opening and participating in a Joint Information Center.
- Coordinate information gathering, production and editing.
- Identify training opportunities in media management during a terrorism incident for local Public Information Office personnel, to include the establishment of a Joint Information center.
- Conduct planning sessions with support agencies and develop training in preparedness, response and recovery for all appropriate personnel.

Emergency Support Function #18 – Damage Assessment

In the City, Goshen City Emergency Management is primary, In the County, Elkhart County Emergency Management Agency is primary:

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- Conduct and coordinate damage assessment of all damage City facilities and collect and compile damage assessment data from local jurisdictions that may support a Presidential Declaration.
- Conduct planning sessions with support agencies and develop training in preparedness, response and recovery activities for all appropriate personnel.

1206.2.8 FLOW CHART FOR TERRORISM OR SUSPECTED TERRORISM

- (a) Set up Incident Command at scene at a safe distance.
- (b) Call Dispatch and ask for the City Emergency Management Operations to be open as soon as possible. If it is a terrorism incident or suspected terrorist incident the County, State and Federal Emergency Management Agencies shall be notified and so shall the Federal Bureau of Investigations.
 1. Any terrorism incident, the Federal Bureau of Investigation has the "Lead" for crisis management.
 2. The Federal Emergency Management Agency has the "Lead" for consequence management.
- (c) Set up Unified Command for all incoming emergency support agencies.
- (d) If incident is beyond City resources ask Elkhart County Emergency Operations Center for assistance:
 1. If situation continues to grow ask for State Emergency Management for Assistance.
 2. If needed ask for Federal Assistance.
- (e) Establish safety perimeters and protect the lives of our customers and personnel.
- (f) Evacuate area if possible.
- (g) Ask for assistance from Elkhart City Hazmat Team.
- (h) Prevent the spread or stop the threat of danger to the public and property.
- (i) Officer in charge is to coordinate with all Emergency Support Agencies.
- (j) The officer in charge will become the Incident Commander and will direct the scene depending on the situation until he/she is replaced.
 1. All communication by our department will be done by the Incident Commander.
 2. We will have medical command at the scene.
 3. Set up Staging Officer.
 4. Set up Triage Officer.
 5. Establish Unified Command as soon as possible.
 6. The Chief or his/her designee will report to the E.O.C.

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7. When emergency operations are open all communications will go through the E.O.C. unless the Incident Commander deems it necessary to go through Dispatch.

Reporting

1207.1 PURPOSE AND SCOPE

This policy provides general guidance regarding reporting requirements.

1207.2 POLICY

It is the policy of the Goshen Fire Department that members provide thorough and complete reports.

1207.3 PROCEDURE

- (a) It shall be the duty of every member to properly report, in writing, any information given him in good faith by any citizen regarding matters which indicate the need for action or recording by the department.
- (b) Members shall promptly submit such reports as are required by the performance of their duties or by competent authority.

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Attachments

CBA 2018-2021.pdf

Job Descriptions.pdf

City of Goshen Fire Department Job Descriptions



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SECTION 1 ALL MEMBERS

Basic Requirements for Employment to the Department

Following are minimum requirements for all members:

1. Minimum age of 21.
2. United States citizen or eligible to work in the United States.
3. Successfully pass all required written, verbal, physical and medical entrance examinations.
4. High school education or equivalent,
5. Strong mathematical aptitude
6. EMT certification is required.

Each member of the fire department, once hired, will be required to obtain an Indiana paramedic's certificate/license, unless specifically waived by the Chief of the Department and the Board of Public Works and Safety.

All Positions

All members of the Goshen Fire Department are held to high expectations of performance, appearance and attitude.

Expectations of all members, regardless of rank, are:

1. Protect the Goshen Community from fire and medical emergencies
2. Promote Public Safety
3. Participate in fire prevention
4. Working knowledge of all department manuals, rules, guidelines and operational process
5. Be Punctual
6. Maintain a professional appearance
7. Know your tools
8. Be physically fit
9. Be safety conscious
10. Be a lifetime learner
11. Be punctual
12. Mentor and develop those under you
13. Demonstrates a strong work ethic and positive attitude.
14. Promotes the department in a positive manner.
15. Maintaining a constant state of readiness
16. Maintain certifications/licenses as deemed necessary by the fire department.
17. Keeps the fire station, equipment, and grounds in a clean and orderly condition.
18. Participates in training activities and instruction sessions.
19. Respond to calls for specialized service such as:
 - a. Hazardous Materials
 - b. Confined Space Rescue

- c. Extrication and Technical Rescues that include:
 - i. High-Angle
 - ii. Low-Angle
 - iii. Swift Water
 - iv. Trench
 - v. Collapse Rescues.

They must become proficient and have the knowledge of and skills in:

1. The geography of the City of Goshen and surrounding areas including the street system and locations of potentially hazardous materials.
2. Current strategies for all types of fires such as commercial, residential, flammable and combustible liquids, vehicles, etc.
3. EMT techniques and related equipment.
4. Emergency and non-emergency communications equipment and their use
5. Computers and related software and apps.

They must be able to:

1. Make decisions as to an appropriate course of action for emergency situations.
2. Work under extremely stressful situations at all times which result from fire and other emergencies, including;
 - a. Remain calm
 - b. Carry out all duties with the recognition of the threat to life and property.
3. Work within a command structure.
4. Work in a team environment under extremely stressful situations.
5. Quickly learn and use new skills and knowledge brought about by rapidly changing information and/or technology.
6. Learn and correctly apply routine division and department policies and procedures.
7. Read, comprehend, and follow simple verbal and written instructions and to understand and apply available guidelines to varied operational requirements.
8. Perform a wide variety of duties and responsibilities with accuracy and speed under pressure of time-sensitive deadlines.
9. Demonstrate integrity and ingenuity in the performance of assigned tasks.
10. Operate a personal computer or tablet using programs and apps appropriate to assigned tasks.
11. Communicate effectively both verbally and in writing, with the public and other employees.

SECTION 2 FIREFIGHTER

Probationary Firefighter

All new members of the department shall serve a probationary period for one (1) year from the date of hire. A probationary member of the department shall serve at the pleasure of the Goshen Board

of Public Works and Safety. At the conclusion of the member's first year of employment with the department, the Board shall review the member's performance. If the Board finds that the member's performance is satisfactory, then the Board shall promote the member to First Class Firefighter. If the Board finds that the member's performance is unsatisfactory, the Board may terminate the member's employment.

A probationary firefighter's essential functions, duties, and responsibilities include but are not limited to:

1. Know the expectations of the "All Positions" section
2. Studying/Learning all department documents
3. Performance of task outlined in the GFD Firefighter Orientation Manual

First Class Firefighter

First Class Firefighter is the next step in the fire department. The First Class Firefighter is under the direct supervision of the company officer and has no formal supervision responsibilities.

The functions of a firefighter include but are not: limited to, all probationary functions as well as:

1. Performs salvage operations such as throwing salvage covers and removing debris.
2. Cleans and inspects equipment and apparatus after returning from a fire incident.
3. Inspects equipment and apparatus and notifies the officer in charge of any defects.
4. Makes minor repairs to equipment and apparatus, and performs routine preventative maintenance tasks and completes records of such actions.
5. Enters individual training into the current Records Management System,

SECTION 3 LINE OFFICERS

All Officers

Any fire department personnel holding the fire rank of Sergeant, Lieutenant, Captain, Battalion Chief is classified as a fire department line officer.

Function

All Officers Must:

1. Meet all requirements as outlined in SOG 400
2. Trains, motivates, and assists junior members in their daily functions.
3. Communicate clearly and concisely, both verbally and in writing.
4. Maintain mental capacity, which allows the capability of making sound decisions and demonstrating intellectual capabilities.
5. Prepare clear, concise reports.
6. Maintain effective audio/visual discrimination and perception to the degree necessary for the successful performance of assigned duties.
7. Supervise, lead, and train personnel in the company.
8. Maintain effective verbal and written communications.
9. Responsible for researching, leading, and completing company trainings assigned by the Department Training Officers or Chief Officers.
10. Provide leadership and coordinate the work of firefighters.
11. Enters incident reports and training activities into the current Records Management System.
12. Directing firefighting, rescue, hazardous material, or medical calls until relieved by a superior officer.

Knowledge Base

1. Understanding of the current Incident Command System used by the Goshen Fire Department
2. Stays abreast of the latest trends and innovations in the field of fire suppression, fire prevention, EMS and rescue operations.
3. Interpret current Standard Operating Guidelines and procedures.

SECTION 4 FIRE OFFICERS

All Fire officers must be knowledgeable of and hone their skills in:

1. Fire prevention
2. Operation, maintenance, and use of firefighting and rescue equipment
3. Fire prevention policies
4. Local geography including locating water mains, hydrants, and major fire hazards
5. Modern and complex principles and practices of fire suppression
6. Performing technical work in firefighting, apparatus operations, rescue, and Emergency Medical Services.

Sergeant

Function

The Sergeant receives direct supervision from a Lieutenant or Captain.

The Sergeant may exercise supervision at the company level, and as a first-arriving IC, until relieved by a superior officer.

Not only does a Sergeant continue to fulfill the duties of a First Class Firefighter but also begins to learn the duties of a Lieutenant. These duties include:

1. Performing technical work in firefighting, apparatus operations, rescue, and Emergency Medical Services.
2. On a temporary basis, planning and coordinating the activities of a fire company to protect life, property and the environment.
3. Assist in pre-planning and fire training activities in the absence of or under the direction of the Lieutenant or Captain.
4. Assists the Company Officer with company work activities and projects.

A Sergeant will be responsible for all other duties as assigned.

Essential functions of a Sergeant but are not limited to:

In the absence of the company officer, supervises and leads the fire company personnel during daily activity including:

1. Station maintenance
2. Training
3. Responding to emergencies as the officer in charge

Knowledge Base

See Section 3 All Officers Knowledge Base

Lieutenant

The Lieutenant receives direct supervision from a Captain and is now in a position of leading a fire company.

Function

A Lieutenant must now:

1. The Lieutenant exercises supervision at the company level, as a first-arriving IC, and on occasion at the battalion level, until relieved by a superior officer.
2. Perform and direct the technical work in firefighting, apparatus operations, rescue and Emergency Medical Service.
3. Plan and coordinate the activities of a fire company to protect life, property, and the environment, as well as pre-planning and fire training activities for the fire company members.
4. Work out of classification, as needed, in the capacity of a Captain, or, on a temporary basis, as a Battalion Chief, if there are no Captains available.

These essential functions are intended to be accurate summaries of what being a Lieutenant involves and what is required for a Lieutenant to perform at their best.

Lieutenants are responsible for all other duties as assigned. A Lieutenant:

1. In the absence of the Captain, supervises and leads the fire company personnel during daily activity including station maintenance and training.
2. Respond to emergencies as the officer in charge and direct firefighting, rescue, hazardous material, or medical calls until relieved by the shift officer in charge.
3. Identifies opportunities for improving service delivery methods and procedures.
4. Identifies resource needs
5. Implements improvements, new procedures and guidelines at the direction of a Chief Officer.
6. Assists the Captain with company work activities and projects.
7. Monitors work flow.
8. Meets with staff to identify and resolve problems.
9. Works with company members to correct deficiencies
10. Performs related duties and responsibilities as required.

Knowledge Base

A Lieutenant must be knowledgeable of and hone their skills in:

1. Modern and complex principles and practices of fire suppression.
2. Principals of supervision, training, and performance evaluations;
3. Pertinent Federal, State, and local laws, codes, regulations, and ordinances.

Additional Duties

A Lieutenant will also need to be able to:

1. Provide leadership and coordinate the work of subordinates;
2. Interpret and explain current Standard Operating Guidelines and procedures.

Captain

A Captain is the entry-level officer that is responsible for the direct supervision of subordinate officers and firefighters.

The Captain receives direct supervision from the Battalion Chief. The Captain exercises supervision at the company level, as a first-arriving IC, and on occasion as a second-arriving IC when acting as a battalion level officer, until relieved by a superior officer.

Function

A Captain is responsible for:

1. Performing, directing, and supervising the activities of a fire station including:
 - a. Fire suppression
 - b. Emergency rescue
 - c. Preplanning activities
 - d. Investigations
 - e. Training
 - f. Support functions
2. A Captain may work out of classification in the capacity of a Battalion Chief as needed.

These functions are intended to be accurate summaries of what being a Captain involves and what is required to perform at their best.

Captains are responsible for all other duties as assigned. A Captain:

1. Directs a company of firefighters to the scene, assesses and reports on the conditions presented, develops an action plan, assumes command of all firefighting, rescue, and public service operations of the company until relieved by a senior officer.
2. Manages and performs emergency operations involving:
 - a. Life-saving and property protection work
 - b. Conducts size-up
 - c. Resource requests and assignments
 - d. Confinement, extinguishment, salvage, and overhaul.
3. Addresses personnel matters.
4. Conducts orientation, training, and practice drills in all phases of fire suppression and related activities to develop and maintain the capabilities, required standards, and readiness of firefighters.
5. Is responsible for proper maintenance and care of all equipment, apparatus, and grounds of their assigned station.
6. Directs and participates in periodic inspections of their assigned station to ensure that all assigned equipment, apparatus, facilities, and supplies are in a state of readiness.
7. Ensures completion of proper maintenance, documentation, and repairs.
8. Conducts preplanning activities as assigned.
9. Performs administrative duties such as maintaining records, writing reports on the work activities such as fire and EMS responses, and issue performance evaluations of firefighters.

10. Updates and maintains current maps and charts;
11. Performs related duties and responsibilities as required.

Knowledge Base

A Captain must be knowledgeable of and hone their skills in:

1. Principals, practices, and procedures of modern fire suppression and fire prevention including hazardous materials, building construction features, and electrical hazards.
2. Emergency Medical techniques;
3. Conflict resolution ;
4. Standard office equipment, including computers, and the necessary business software and apps, RMS and personnel staffing applications, telephones, calculators, copiers, and Fax machines.
5. Principals and techniques of supervision, leadership, training, and performance evaluation.
6. Report writing and form procedures.
7. Pertinent Federal, State, and local laws, codes, regulations, and ordinances.

Additional Duties

A Captain also needs to be able to:

1. Effectively communicate, lead, supervise, plan, evaluate, coordinate, train, and direct the activities of firefighters or other assigned personnel.
2. Respond to emergency situations in a calm manner and make appropriate situational assessments and sound decisions
3. Effectively deal with personal danger that may include exposure to fire-encompassed surroundings, dangerous persons, dangerous animals, hazardous materials, hazards of emergency driving, hazards associated with traffic control, working in and near traffic, and natural or man-made disasters.
4. Implement department policies and procedures at the direction of a Chief Officer.
5. Understand and carry out verbal and written directions.
6. Effectively plan, direct, coordinate, and complete assigned projects, activities, and specialized administrative duties.

Battalion Chief

This is the first level of administration within the fire department.

The Battalion Chief receives direct supervision from the Assistant Chief of Operations.

Function

The Battalion Chief exercises supervision at the battalion level, and as a first-arriving or second-arriving IC, until relieved by a superior officer.

A Battalion Chief should supervise and mentor their subordinate officers to help them perform at their best.

A Battalion Chief is primarily responsible for the coordination of activities during an assigned shift. These responsibilities include but are not limited to:

1. Managing fire suppression and emergency operations
2. Planning department-wide activities, functions, and programs (e.g. resources allocation and budgets),
3. Coordinating department-wide personnel for the purposes of community service and fire protection activities.
4. The personnel within their battalion.
5. Creation of shift rosters 14 days in advance minimum and posted in current RMS.
6. The safety and training of their battalion
7. Resolve conflicts between shifts or stations
8. Provide any necessary disciplinary actions.
9. Notifying building department when a residential rental fire at time of occurrence.
10. Battalion Chiefs are responsible for all other duties as assigned.

These are intended to be accurate summaries of what being a Battalion Chief involves.

A Battalion Chief:

1. Plans, directs, and coordinates the activities of all fire suppression and EMS personnel on an assigned shift, and personnel assigned to other non-emergency functions that day.
2. Confers as necessary with subordinate officers regarding the activities of their units.
3. Demonstrates strong leadership skills with the main focus being team development on a personal and team level.
4. Clearly defines expectations that support the team's mission and vision.
5. Responds to fire and other emergency alarms, allocates appropriate personnel, resources, and equipment, supervises fire suppression activities unless relieved by a superior officer, and provides overall coordination, direction, and detailed instruction to subordinate personnel.
6. Assists in the work of extinguishing fires and in the performance of related lifesaving and property protection work as needed.
7. Studies and becomes familiar with local streets, intersections, fire hydrants, water mains, and fire suppression systems; takes note of specialized and unusual conditions as required.

8. Manages and oversees the safety of fire personnel and citizens.
9. Periodically inspects personnel, equipment, and facilities on an assigned shift.
10. Maintains discipline, assures that rules are observed, and makes recommendations or acts on personnel matters, including discipline.
11. Assists in the development of assigned responsibility area budget.
12. Provides for the training of personnel at both individual and company-wide levels; provides appropriate feedback and guidance to personnel, attends training sessions and conferences.
13. Confers with superior officers on policy and procedural matters.
14. Maintains records, prepares reports, and makes public and or committee presentations.
15. Undertakes or assists with special projects, reports, and studies.
16. Maintains liaison with officials of neighboring fire departments.
17. Represents the department on various inter-agency committees and community interaction.

Knowledge Base

A Battalion Chief must be knowledgeable of and hone their skills in:

1. Principals, practices, and procedures of modern fire suppression and fire prevention including water supply, hazardous materials, building construction features, electrical hazards, and fireground tactics and strategies
2. Department Rules and Regulations, Standard Operating Guidelines and Procedures, local automatic mutual aid agreements, local, state, and federal mutual aid plans
3. Standard office equipment, including computers, and the necessary business software and apps, RMS and personnel staffing applications, telephones, calculators, copiers, and Fax machines.
4. Principals and techniques of effective supervision, leadership, human relations, and training.
5. Leading by example, demonstrating discipline
6. Report writing and form procedures
7. Pertinent Federal, State, and local laws, codes, regulations, and ordinances
8. Departmental resources, budgets, and the competitive bid process.

A Battalion Chief must be proficient in:

1. Keeping and monitoring accurate documents such as personnel records or incident reports.
2. Managing personnel toward accomplishing specific tasks.
3. Setting goals for self and others and making process toward accomplishing those goals; analyzing performance data and providing feedback to others to help them become successful.
4. Persuading others; demonstrating command presence leadership.
5. Training and mentoring others.
6. Investigating and preserving articles of evidence.
7. Communicating effectively verbally and in writing.
8. Acquiring and utilizing department resources for fireground and EMS activities.

A Battalion Chief must have the ability to:

1. Effectively plan, communicate, lead, supervise, and direct the activities of fire suppression units or other fire service units.
2. Respond to emergency situations in a calm manner and make appropriate situational assessments and sound decisions.
3. Effectively manage personnel, including the maintenance of discipline and performance standards.
4. Accurately interpret and explain department policies and regulations, and laws and regulations relating to fire suppression and prevention.
5. Perform periodic heavy and hazardous physical labor.
6. Work irregular or protracted hours and respond promptly to call-backs.
7. Establish and maintain effective working relationships with department staff and the public.
8. Make fast and effective decisions.

SECTION 5 EMS OFFICERS

ALL EMS OFFICERS

Function

Essential functions of all EMS Officers include but not limited to:

1. Supervises and leads the subordinate EMS personnel during daily activities
2. Performs QI and daily report audits
3. Trains, motivates, and assists subordinate EMS personnel in their daily functions
4. Conducts training and delivers Audit & Review as necessary
5. Injury prevention
6. Operation, maintenance, and use of ambulance equipment
7. Coordinate the work of subordinate EMS personnel
8. Interpret current EMS protocols
9. Supervise and train EMS personnel in the company
10. Communicate clearly and concisely, both orally and in writing
11. Prepare clear, concise reports

Knowledge Base

1. Stays abreast of the latest trends and innovations in the field of EMS
2. Staying up to date on modern principles and practices of EMS

Ems Sergeant

The EMS Sergeant is the entry-level EMS officer that is responsible for the direct supervision of subordinate EMS personnel.

Function

Under the general supervision of the Assistant Administrative Chief of EMS and the direct supervision of the EMS Captain or EMS Lieutenant, the EMS Sergeant is responsible for performing, directing, and supervising the EMS activities of their respective shift.

These functions are intended to be accurate summaries of what being a Sergeant (EMS) involves:

An EMS Sergeant:

1. Implements training including Audit & Review and other EMS training as directed by superior EMS officers.
2. Assists the EMS OIC with administrative tasks as necessary.
3. Assists superior EMS officers with their assigned tasks of training, ordering supplies, or software/hardware maintenance.
4. Performs related duties and responsibilities as required.

Ems Lieutenant

The EMS Lieutenant is an intermediate-level officer that is responsible for the direct supervision of subordinate EMS officers and EMS personnel.

Function

The Lieutenant (EMS) receives direct supervision from a Captain (EMS) and the respective Battalion Chief and General Supervision for the Assistant Chief of EMS. A Lieutenant (EMS) should supervise and mentor their subordinate officers and firefighters to help them perform at their best.

These functions are intended to be accurate summaries of what being an EMS Lieutenant involves.

An EMS Lieutenant:

1. Maintains EMS equipment inventory.
2. Participates in the development and implementation of goals, objectives, policies, and priorities for the EMS division of the fire department.
3. Identifies opportunities for improving service delivery methods and procedures.
4. Identifies resource needs.
5. Implements improvements and new procedures and guidelines at the direction of the Asst. Chief of EMS.
6. Assists the Captain (EMS) with EMS activities and projects.
7. Meets with staff to identify and resolve problems and deliver disciplinary actions.
8. Manages either:
 - a. training, ordering, supplies,
 - Or
 - b. Software/hardware maintenance.
9. Performs related duties and responsibilities as required.

Knowledge Base

A Lieutenant (EMS) must be knowledgeable of and hone their skills in:

1. Principals of supervision, training, and performance evaluations;
2. Pertinent Federal, State, and local laws, codes, regulations, and ordinances.

Ems Captain

The EMS Lieutenant is an intermediate-level officer that is responsible for the direct supervision of subordinate EMS officers and EMS personnel.

The EMS Captain receives direct supervision from the Assistant Administrative Chief of EMS.

Function

The Captain exercises supervision at the company level. A Captain should supervise and mentor their subordinate officers and EMS personnel to help them perform at their best.

The EMS Captain is responsible for the direct supervision of subordinate EMS officers.

These functions are intended to be accurate summaries of what being an EMS Captain involves:

EMS Captains are responsible for all other duties as assigned.

An EMS Captain:

1. Responds to reported emergencies such as fires, accidents, emergency medical incidents, and incidents involving hazardous materials.
2. Supervises, plans, evaluates, trains, motivates, directs, and participates in the work assignments and activities of all EMS personnel.
3. Manages personnel and delivers any disciplinary actions.
4. Manages either training, the ordering of supplies, or hardware/software maintenance.
5. Conducts oversight of all operational elements of EMS.
6. Performs related duties and responsibilities as required.

Knowledge Base

A Captain (EMS) must be knowledgeable of and hone their skills in:

1. Department Rules and Regulations, Standard Operating Guidelines and Procedures, local automatic mutual aid agreements, local, state, and federal mutual aid plans.
2. Standard office equipment, including computers, and the necessary business software and apps, RMS and personnel staffing applications, telephones, calculators, copiers, and Fax machines.
3. Principals and techniques of supervision, leadership, training, and performance evaluation.
4. Report writing and form procedures.
5. Pertinent Federal, State, and local laws, codes, regulations, and ordinances.

Additional Duties

An EMS Captain also needs to be able to:

1. Effectively communicate, lead, supervise, plan, evaluate, coordinate, train, and direct the activities of EMS personnel.
2. Respond to emergency situations in a calm manner and make appropriate situational assessments and sound decisions.
3. Effectively deal with personal danger that may include exposure to fire-encompassed surroundings, dangerous persons, dangerous animals, hazardous materials, hazards of emergency driving, hazards associated with traffic control, working in and near traffic, and natural or man-made disasters.
4. Implement department policies and procedures at the direction of the Asst. Chief of EMS.
5. Understand and carry out verbal and written directions,

6. Establish and maintain effective working relationships with department staff and the public.

SECTION 6 ADMINISTRATIVE POSITIONS

All Administrative Positions

Requirements of Position

The following are requirements of all Administrator Positions regardless of rank:

1. Respond to reported fires during normal working hours, and off duty if requested
2. Respond to medical emergencies and provide BLS care as needed.
3. Respond to any emergent and non-emergent calls for service as needed.
4. Assist and attend with other fire department functions including but not limited to calls for service, training, and public relations.
5. Maintains a level of physical fitness, knowledge, skills, and abilities to meet the job requirements and perform the major job functions.

Chief Fire Inspector

The purpose of the Chief Fire Inspector is ensuring the safety of all residents, visitors and workers in the City of Goshen by inspecting Class I structures within the city limits. This also extends to building plan reviews to make sure new buildings are code compliant.

The Chief Fire Inspector receives direct supervision from the Assistant Chief of Operations. The Chief Fire Inspector exercises supervision over all fire inspectors, fire investigators, and fire department personnel conducting pre-incident plans and other related duties.

Function

The Chief Fire Inspector:

1. Inspects buildings to:
 - a. Locate hazardous conditions
 - b. Fire Code violations such as:
 - i. Accumulations of combustible material,
 - ii. Electrical wiring problems
 - iii. Inadequate or non-functional fire exits
 - c. Identify corrective actions necessary to bring properties into compliance with applicable fire codes, laws, regulations, and standards, and explain these measures to property owners or their representatives;
2. Conduct inspections and acceptance testing of newly installed fire protection systems
3. Inspect and test fire protection and/or fire detection systems to verify that such systems are installed in accordance with appropriate laws, codes, ordinances, regulations, and standards
4. Conduct fire code compliance follow-up visits to ensure that corrective actions have been taken
5. Write detailed reports of fire inspections performed, fire code violations observed, and corrective recommendations offered

6. Review blueprints and plans for new or remodeled buildings to ensure structures meet the current fire safety codes.
7. Attend training classes to maintain current knowledge of fire preventions, safety, and firefighting procedures
8. Present and explain fire code requirements and fire prevention information to architects, contractors, attorneys, engineers, developers, fire service personnel, and the general public.
9. Conduct fire exit drills to monitor and evaluate evacuation procedures.
10. Develop and coordinate fire prevention programs, such as false alarm billing, fire inspection reporting, and hazardous materials management
11. Testify in court regarding fire code and fire safety issues
12. Recommend changes to fire prevention, inspection, and fire code endorsement procedures.
13. Assign shift companies pre-plans to be completed annually and as needed.
14. Attend Technical Review meetings, planning meetings, and any other meetings assigned by the Chief of the department.

Knowledge Base

The Chief Fire Inspector needs to have the knowledge, skills, and abilities in:

1. The current adopted Indiana Codes
2. Basic fire science
3. The current RMS and inspection software
4. Building construction and the types thereof
5. Fire alarm and suppression systems
6. Walking long distances over various terrains
7. Climbing ladders, kneeling, crawling, and climbing in various conditions
8. Communicating to the public in an efficient and calm manner.

Additional Duties

The Chief Fire Inspector may also:

1. Respond to any emergent and non-emergent calls for service and off duty if requested
2. Assist and attend with other fire department functions including but not limited to calls for service, training, and public relations
3. Conduct fire origin and cause investigations in accordance with the job description for Fire Investigators.

Senior Administrative Positions

ALL SENIOR POSITIONS

Receive direct supervision from the Chief of the Department. Exercise supervision at the Technical and Strategic level. Supervise and mentor subordinate officers and civilian subordinates.

Function

All senior level Administrative Position are required and expected to:

1. Support and promote the mission and values of the fire department, serving at the pleasure of the Chief of the Department
2. Have a solid working knowing of complex, technical, and analytical work involving budgeting, planning, and program evaluation.
3. Lead by example, demonstrating the fire department's values in dealings with both internal and external customers
4. Be directly responsible for assisting the Chief of the Department in establishing and maintaining a safe, healthy, and productive work environment
5. May serve as the investigating officer in matters related to violations of the Department's ethics, policies, rules and regulations;
6. Evaluates, develops, implements, and reviews new policy and procedures to maintain operational safety and efficiency;
7. Ensure organizational compliance with all Federal, State, and local laws;
8. Review daily operations reports;
9. Respond to emergency-service needs requiring a senior command officer and assumes an appropriate role within the Incident Management System.
10. May also assume the role of Incident Commander at an emergency scene, ultimately being responsible for all emergency operations;
11. When off-duty shall be available for consultation on department matters, respond to time-sensitive purchasing authorizations, and other duties assigned;
12. Be responsible for imposing corrective and disciplinary action;
13. Recommend promotion, demotion, and termination of subordinate personnel to the Chief of the Department;
14. Consistently promotes a professional image of the Department, both on and off duty;
15. Attend and participates in department trainings to maintain operational efficiency and knowledge when available to do so.

Knowledge Base

1. Be proficient in the use of technology, particularly:
 - I. Microsoft Office Suite
 - II. use of a "smartphone"
2. Be an effective public speaker capable of delivering public presentations.

Additional Duties and Responsibilities

1. Establish and maintain a positive rapport with outside public safety partners;
2. Represent the Department and the Chief of the Department at community events and social functions;
3. Provide mentorship, coaching, and accountability to subordinate personnel to achieve the Chief of the Department's vision, initiatives, and directives;
4. Analyze monthly call data to identify trends that may affect the delivery of emergency services;
5. Communicate effectively verbally, and in writing;
6. Enforce the Department rules and regulations, policies and procedures, consistently and correctly
7. Assist in planning, organizing, and evaluating the Department through various performance measures
8. Develop, implement, and evaluate policies and procedures, manage subordinate personnel, and other duties to minimize the loss of life and property in the community
9. Manage the day-to-day operations of the fire department and build relationships with sworn, technical, and clerical staff members
10. Attends meetings and conferences as a representative of the Fire Department.

Assistant Chief Of Training

Function

The Assistant Chief of Operations Training exercises supervision over the department training officers.

The Assistant Chief of Training is responsible for:

1. Planning, scheduling, supervising, and administering a comprehensive training program.
2. Coordinating the in-service training and safety programs for the department.
3. The Assistant Chief of Training may also be required to perform various other duties as required.

The responsibilities of the Assistant Chief of Training fall into three (3) primary categories:

- A. Strategic Direction: Identifying and satisfying training objectives through appropriate training solutions that promote mastery and performance excellence. The strategic direction will be based upon current risk analysis reports, target hazards, critical factors, and other needs of the community.
- B. Training Operations: Ensuring training excellence by developing and managing the processes which drive the analysis, design, development, and delivery of highly effective and engaging courses and training exercises.
- C. Personnel Leadership: Creating a working/learning environment in which personnel will be encouraged to grow, interact, and achieve their personal best. Managerial leadership will be provided to training personnel through interactive performance management and focused personal development.

The Assistant Chief of Training chairs and mentors the department's Safety and Training committee.

Knowledge

The Assistant Chief of Training must have knowledge of

1. Principles, practices, and techniques of fire service instruction.
2. A good knowledge of the laws, codes, ordinances, and regulations related to the City of Goshen.
3. Business English including spelling, grammar, vocabulary and report writing standards.
4. Methods of performing basic arithmetic operations, effective writing techniques, and computer operating systems and software applications.
5. Effective training program development.
6. Principles of safety program development and management.

Assistant Chief Of Ems

Function

The purpose of the Assistant Chief of EMS is to support and promote the mission and values of the fire department, serving at the pleasure of the Chief of the Department.

This position requires complex, technical, and analytical work involving budgeting, planning, and program evaluation.

These are intended to be accurate summaries of what being the Assistant Chief of EMS involves.

The Assistant Chief of EMS:

1. Manages overall direction of the EMS Division.
2. Coordinates EMS activities.
3. Oversees billing, finances, and payroll.
4. Completes monthly and year-end operational reports.
5. Controls the selection of EMS related equipment.

The Assistant Administrative Chief of EMS must have the ability to, in the absence of the Chief of the Department and Assistant Chief of Operations; serve as the Acting Chief of the Department.

Knowledge Base

See above section for All Senior Positions

Additional Duties

The Assistant Chief of EMS is responsible for all other duties as assigned.

Assistant Chief Of Operations

Function

The purpose of the Assistant Chief of Operations is to support and promote the mission and values of the fire department, serving at the pleasure of the Chief of the Department.

This position requires complex, technical, and analytical work involving budgeting, planning, and program evaluation.

These are intended to be accurate summaries of what being the Assistant Chief of Operations involves. The Assistant Chief of Operations is responsible for all other duties as assigned.

The Assistant Chief of Operations:

1. Investigates on-duty injuries and department-vehicle accidents.
2. Receives, reviews, and responds to labor grievances.
3. Attends and participates in department trainings to maintain operational efficiency and knowledge.
4. Assists the Chief of the Department in data collection to maintain or improve ISO rating.
5. Maintains and reviews the operational division's inventory.
6. Maintains and coordinates fleet maintenance records and needs, including assigning fueling PINs and reconciling fuel reports.
7. Is responsible for maintaining the Department in a consistent state of operational readiness to respond to fires, EMS needs, disasters, and terrorist-related events.
8. Prepares the monthly operational report for the Chief of the Department.
9. Prepares the department's year-end report.
10. Prepares false-alarm reports for billing.
11. Forwards structure fire reports to Building Department.
12. Prepares the payroll.
13. Oversees:
 1. The quartermaster system
 2. Annual SCBA mask fit testing
 3. Annual pump and ladder testing
 4. Promotional testing.
 5. Department's pre-incident planning efforts;

The Assistant Chief of Operations must have the ability to, in the absence of the Chief of the Department; serve as the Acting Chief of the Department.

Knowledge Base

See above All Senior Positions Section

Additional Duties

See above All Senior Positions Section

Chief Of The Department

The Chief of the Department is the Chief Executive Officer of the department.

The Chief of the Department consults with the Mayor on problems of policy and planning but works independently in supervising technical operations.

The Chief of the Department is responsible for:

1. The overall direction of the department
2. Management, planning, organizing, and overseeing of all:
 - a. Fire Suppression
 - b. Prevention
 - c. Investigation
 - d. Emergency Medical Services
3. Administrative support functions of the department
4. Recruitment of personnel
5. Ensuring the effective and efficient delivery of services to the City of Goshen and other communities served by the department.

These are intended to be accurate summaries of what being the Chief of the Department involves and what is required to perform at their best.

The Chief of the Department is responsible for all other duties as assigned.

The Chief of the Department:

1. Directs and oversees the activities of the department.
2. Sets the tone and is responsible for the culture of the department.
3. Establishes a path to success by following the mission and vision of the department.
4. Plans, implements, and reviews short and long-range goals for the department.
5. Develops general policies for the administration of the department.
6. Evaluates needs and makes recommendations for constructions of fire stations and the purchase of fire apparatus and equipment.
7. Prepares and presents annual budgets and controls expenditures.
8. Attends conferences and seminars on fire administration to keep abreast of developments in the fire service.
9. Responds to alarms and directs activities at the scene of larger fires or incidents.
10. Develops recommendations for the protection of life and property in the communities served.
11. Consults with the Mayor, the City Council, and department heads on problems relating to firefighting, emergency medical services, and other departmental services.
12. Directs administrative functions including planning, personnel administration, equipment purchasing, and the allocation of resources.
13. Demonstrates continuous effort to improve operations, decrease turnaround times, streamline work processes, and work cooperatively and jointly to provide quality, seamless customer service.
14. Approves operational policies, goals, and objectives for the department.
15. Maintains records and prepares reports on departmental performance and benchmarking.

16. Evaluates the work of the Assistant Chiefs, Battalion Chiefs, and other staff, identifying training needs and providing counseling as needed
17. Develops emergency preparedness plans for the City, working with City and County local emergency planning committees.
18. Establishes and maintains good working relationships with community groups, agencies, and media.
19. Participates on various City and community committees, task forces and the like.
20. Performs related work as needed or assigned.

SECTION 7 SUPPORT POSITIONS

Training Officers

Under the general direction of the Assistant Chief of Training, the Department Training Officers are responsible for, but not limited to the following;

- a. Managing daily training
- b. Recording and/or assuring department training logs are entered in RMS
- c. Planning training exercises as directed by the Assistant Chief of Training

During Training events the Department Training Officer conducting the training will have overall safety and control during the training conducted no matter their rank.

They will report directly to the Assistant Chief of Training.

Fire Inspector

The Fire Inspector is an entry-level support function of the fire department.

They receive direct supervision from the Chief Fire Inspector.

The Fire Inspector exercises supervision over fire department personnel conducting pre-incident plans and other related duties.

Function

The purpose of the Fire Inspector is to ensure the safety of all residents, visitors and workers in the City of Goshen by inspecting Class I structures within the city limits. This also extends into building plan reviews to make sure new buildings are code compliant.

The Fire Inspector will:

1. Inspect buildings to locate hazardous conditions and fire code violations such as:
 - a. accumulations of combustible material
 - b. electrical wiring problems
 - c. inadequate or non-functional fire exits
2. Identify corrective actions necessary to bring properties into compliance with applicable fire codes, laws, regulations, and standards.
3. Explain these measures to property owners or their representatives.
4. Conduct inspections and acceptance testing of newly installed fire protection systems
5. Inspect and test fire protection and/or fire detection systems to verify that such systems are installed in accordance with appropriate laws, codes, ordinances, regulations, and standards
6. Conduct fire code compliance follow-up visits to ensure that corrective actions have been taken
7. Write detailed reports of fire inspections performed, fire code violations observed, and corrective recommendations offered.
8. Review blueprints and plans for new or remodeled buildings to ensure structures meet the current fire safety codes.

9. Present and explain fire code requirements and fire prevention information to architects, contractors, attorneys, engineers, developers, fire service personnel, and the general public.
10. Conduct fire exit drills to monitor and evaluate evacuation procedures.
11. Testify in court regarding fire code and fire safety issues.
12. Assign shift companies pre-plans to be completed annually and as needed.
13. Attend Technical Review meetings, planning meetings, and any other meetings assigned by the Assistant Chief of Operations.

Knowledge

The Fire Inspector needs to have the knowledge, skills, and abilities in:

1. Basic fire science
2. The current RMS software
3. Building construction and the types thereof
4. Fire alarm and suppression systems
5. Walking long distances over various terrains
6. Climbing ladders, kneeling, crawling, and climbing in various conditions
7. Communicating to the public in an efficient and calm manner

Additional Duties

The Fire Inspector may also:

1. Respond to any emergent and non-emergent calls for service as needed.
2. Assist and attend with other fire department functions including but not limited to training, and public relations.
3. Conduct fire origin and cause investigations in accordance with the job description for Fire Investigators.

In an amount of time set forth by the Assistant Chief of Operations, the Fire Inspector must be Certified by the State of Indiana standards as:

1. Fire Inspector
2. Fire Investigator

Fire Investigator

Function

The Fire Investigator is an entry-level support function of the fire department.

They receive direct supervision from the Chief Fire Inspector.

The Fire Investigator exercises supervision over fire department personnel conducting salvage and overhaul operations.

The Fire Investigator shall fulfill the responsibilities outlines in Indiana Code 36-8-17-7: Fire Investigations; notice of crime; report; powers of fire department; subpoenas; discovery orders: A fire department shall investigate and determine the causes and circumstances surrounding each fire occurring within the territory served by the fire department.

The Fire Investigator shall:

1. Investigate fire as outline in SOG 700 – Incidents requiring an investigator.
2. Cover their designated “on call” time as established by Chief Fire Inspector or their designee.
3. Be contacted and requested to respond by any officer who deems it necessary. The fire investigator on call will assume responsibility of how the investigation proceeds, if necessary.
4. Maintain their personal fire investigation equipment provided by the fire department which includes, but is not limited to:
 - a. Camera
 - b. Flash
 - c. Backup Batteries
 - d. Appropriate forms for fire investigations (i.e. consent to search);
5. Make every attempt to complete an origin and cause report on applicable fires within a month of the fire.
6. Origin and cause reports should follow the guidelines set forth in SOG 702 and 703.
7. Reports involving intentionally-set fires may need to be “tabbed” out.
8. Reports involving injury or death may need to be expedited. See appendix A.
9. Conduct investigations in a professional manner. This includes, but is not limited to:
 - a. Working independently and as part of a team as the need dictates.
 - b. The ability to coordinate and lead overhaul efforts of the suppression teams.
 - c. Conducting interviews of victims and witnesses.
 - d. Assisting the Red Cross and other organizations to provide for the victims.
 - e. Writing a professional report.

Knowledge

The Fire Investigator needs to have the knowledge, skills, and abilities in:

1. Understanding NFPA 1921 in the conduction of fire investigation.
2. Communicating effectively at all levels including but not limited to:
 - a. Other firefighters

- b. Victims and witnesses
 - c. Law enforcement
 - d. State Fire Marshals
 - e. Private fire investigators
3. Professional conduct and etiquette
 4. Skillful writing
 5. Fire behavior and analyzing fire patterns
 6. Evidence collection techniques
 7. Overhaul activities to preserve evidence while ensuring extinguishment.
 8. Working in various difficult environments.

The Fire Investigator may also need to mentor newly-established fire investigators:

1. Until they accrue enough experience to conduct a fire investigation independently.
2. Until they demonstrate and conduct various fire investigations.

The Fire Investigator must be a certified Investigator I in a time as set forth by the Chief Fire Inspector.

Public Education Coordinator

Function

The Public Education Coordinator is an entry-level support function of the fire department.

They receive direct supervision from the Chief Fire Inspector.

The Public Education Coordinator exercises supervision over fire department personnel conducting public education events.

The Public Education Coordinator shall:

1. Coordinate, schedule, and participate in public education events within the department.
2. Provide public education class pertaining to:
 - a. Fire Prevention
 - b. Fire Safety
 - c. Emergency Preparedness
3. Answer questions from the public on fire prevention and emergency preparedness
4. Perform related duties as required.

Knowledge

The Fire Investigator needs to have the knowledge, skills, and abilities in:

1. Fire prevention techniques
2. The goals and objectives of fire department's fire prevention program.
3. Communicate effectively both written verbally
4. Teach and coordinate fire prevention and safety techniques in public settings.
5. Use of various audio visual and technology to aid in presentations.

Appendix A:

1. Indiana Code 36-8-17-7: Fire Investigations; notice of crime; report; powers of fire department; subpoenas; discovery orders:

A fire department shall investigate and determine the causes and circumstances surrounding each fire occurring within the territory served by the fire department. The fire department shall begin the investigation when the fire occurs. The fire department shall immediately notify the division if the fire chief believes that a crime may have been committed and shall submit a written report to the division concerning every investigation at the end of each month. The fire department shall submit the report on the form prescribed by the division and shall include the following information in the report:

- a. A statement of the facts relating to the cause and origin of the fire.
- b. The extent of damage caused by the fire.
- c. The amount of insurance on the property affected by the fire.
- d. Other information required in the commission's rules.

To carry out this section, a fire department may:

- a. Enter and inspect any real or personal property at a reasonable hour;
 - b. Cooperate with the prosecuting attorney and assist the prosecuting attorney with any criminal investigations;
 - c. Request that the office subpoena witnesses under IC 22-14-2-8 or order the production of books, documents, and other papers;
 - d. Give oaths and affirmations;
 - e. Take depositions and conduct hearings; and
 - f. Separate witnesses and otherwise regulate the course of proceedings.
2. Subpoena, discovery orders, and protective orders issued under this section shall be enforced under IC 4-21.5-6-2

EMS Job Description.pdf

Purpose: To define and identify the roles and responsibilities of a Goshen Fire Department paramedic while functioning as an ambulance driver or as an ambulance technician. These descriptions shall include but not limited to the following:

Ambulance Personnel (All):

1. Possess knowledge of streets and main thoroughfares in our service area.
2. Demonstrate knowledge proficiency regarding the rules and regulations governing the Goshen Fire Department E.M.S. operations.
3. Have a current paramedic certification card and be A.C.L.S., A.M.L.S., P.H.T.L.S., and P.A.L.S. certified.
4. Successful completion of a Goshen Fire Department orientation program.

Ambulance Driver:

1. Completing daily ambulance maintenance checks and correcting any deficiencies found.
2. Ensure all compartments/bags are tagged and ready for use.
3. Completing required paperwork for ambulance and tagging checks.
4. Restocking of all supplies and equipment used during an ambulance response and retagging of compartments/bags.
5. Washing or wiping down of ambulance when dusty or dirty.
6. Maintaining adequate oxygen levels in all tanks. Minimum of 500 p.s.i. in M cylinder and 1000 p.s.i. in all others.
7. Leaving the ambulance in clean, inventoried, and operable condition for the oncoming crew.

Ambulance Technician:

1. Functioning as the patient care leader on EMS calls.
2. Completing all paperwork associated with responding to ambulance or fire calls. This is to include insurance card signatures, obtaining patient demographics from the hospital, and completing a run report within four hours of arriving at the hospital or clearing the scene.
3. Assisting the driver with his responsibilities as directed.
serving as a navigator for the driver when responding to an emergency call.

Dan Sink

Goshen Fire Department Policy Manual

Goshen Fire Department Policy Manual

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Goshen Fire Department

Goshen Fire Department Policy Manual

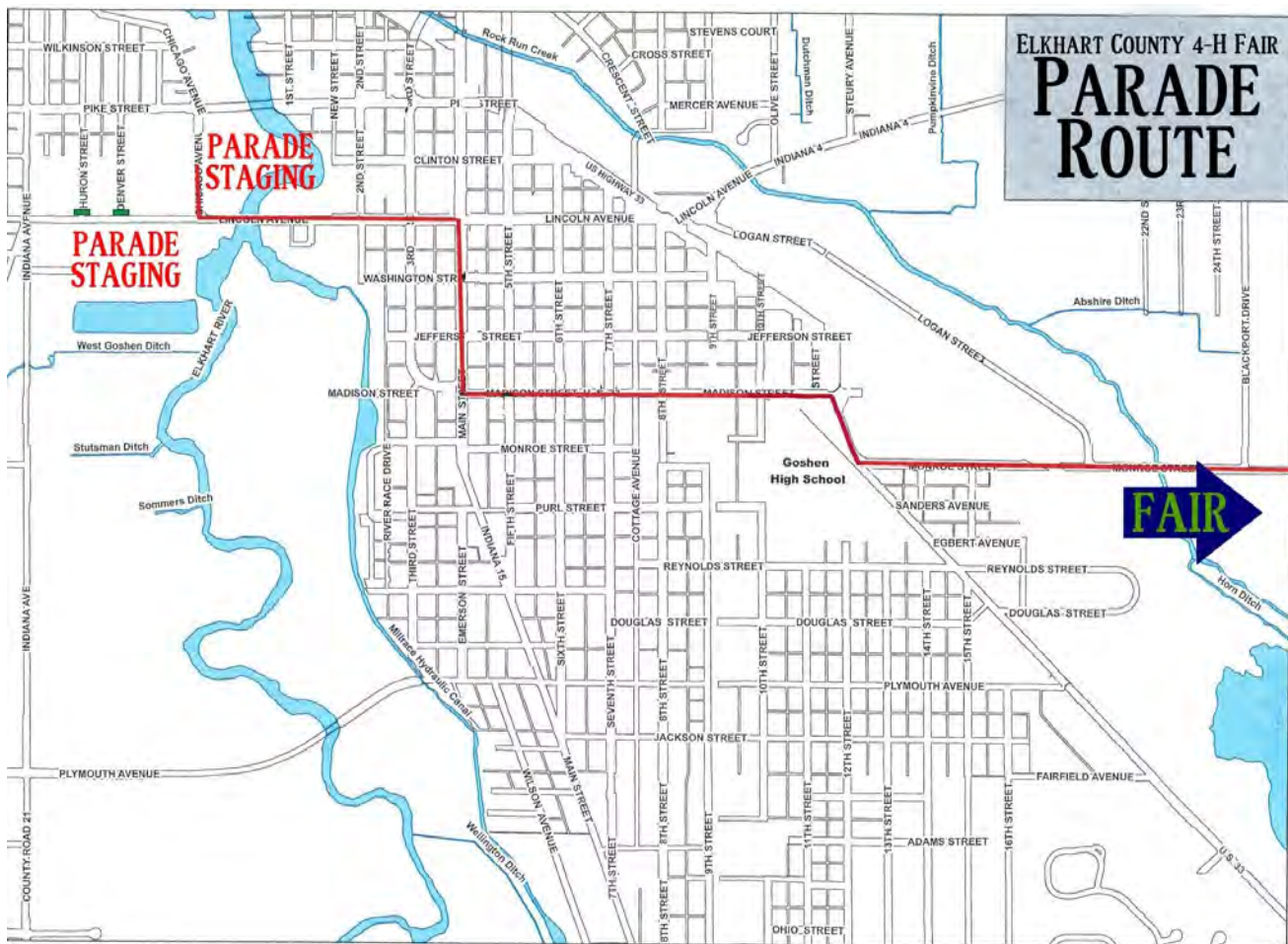
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BOARD OF PUBLIC WORKS AND SAFETY

REQUEST TO APPROVE THE 2022 ELKHART COUNTY 4-H FAIR PARADE STAGING AND STREET CLOSINGS

On behalf of The Elkhart County 4H Fair Board and Goshen Noon Kiwanis Club, Boyd Smith is requesting Board approval to stage the 2019 Elkhart County 4H Fair Parade, along with traditional support services from the City. The parade is scheduled for July 24st, 2022 with no changes to the traditional route.



We request the Board to have the Goshen Police Department to close streets as they see appropriate for the staging and running of the parade. We also request assistance from the Goshen Street Department with barricades and trash pickup. We're very appreciative that the city has provided these services for over 20 years.

The staging areas will be Linway Plaza, the Kroger Plaza and Rogers Park. Parade registration begins at 10:30 AM and the parade will step off promptly at 1:30 PM; some units will arrive as early as 9:00 AM, prior to registration.

If you have any questions or instructions please contact the Parade Director, Boyd Smith at (574) 202-0362 or bsmith@tkimail.com

Additional details can be found at <https://www.4hfair.org/Parade>

Thank you

Boyd Smith, Parade Director



Richard Aguirre, City Clerk-Treasurer
CITY OF GOSHEN

202 South Fifth Street, Suite 2 • Goshen, IN 46528-3714

Phone (574) 533-8625 • Fax (574) 533-9740

richardaguirre@goshencity.com • www.goshenindiana.org

To: City of Goshen Board of Works & Safety
From: Clerk-Treasurer Richard R. Aguirre
Date: July 11, 2022
Subject: Request to close City parking lot for a pickleball tournament

Tavisak "Tavi" Mounsithiraj, owner and operator of the Goshen Soccer Academy, is seeking Board of Works & Safety approval for the partial closure of the City parking lot on West Washington Street, north of Goshen Brewing Company, on three dates in August 2022 for the playing of pickleball, a racket/paddle sport that is gaining increased popularity. Attached to this memorandum is Mounsithiraj's initial request and a map/diagram of his proposed use of the parking lot for the Pickleball Invitational Challenge, a City pickleball tournament.

Mounsithiraj would like to close and use a portion of the parking lot from **8 a.m. until 1 p.m. on Saturday, Aug. 6, 2022** to set up a few courts and test the surface of the lot. He would then like to use a portion of the parking lot, starting at **9 a.m. on Aug. 12, and continuing until 8 p.m. on Saturday, Aug. 13** for the tournament. At the request of City Parks and Recreation Superintendent Tanya Heyde, Mounsithiraj was seeking insurance for the event.

Mounsithiraj intends to be present at the July 11 Board of Works & Safety meeting to further describe his request and to answer any questions from Board members. City staff also will be present to comment on the request.

Suggested motion: Approve the use of the City parking lot on West Washington Street, north of Goshen Brewing Company, for pickleball test play from 8 a.m. until 1 p.m. on Saturday, Aug. 6, 2022 and from 9 a.m., on Aug. 12, and continuing until 8 p.m. on Saturday, Aug. 13. Approval is contingent on Mounsithiraj meeting any conditions proposed by the City Parks and Recreation Department, the City Street Department and the City Engineering Department.

JAVI - owner/operator

574-971-5547

849-6108

www.goshensocceracademy.com



Goshen One Love Cup or The Mayor's Cup

The Pickleball Invitational Challenge at Goshen Brewery Company

Date: TBD

Fees: TBD

Location: Goshen Brewery Company

Playing Surface: Cobblestone

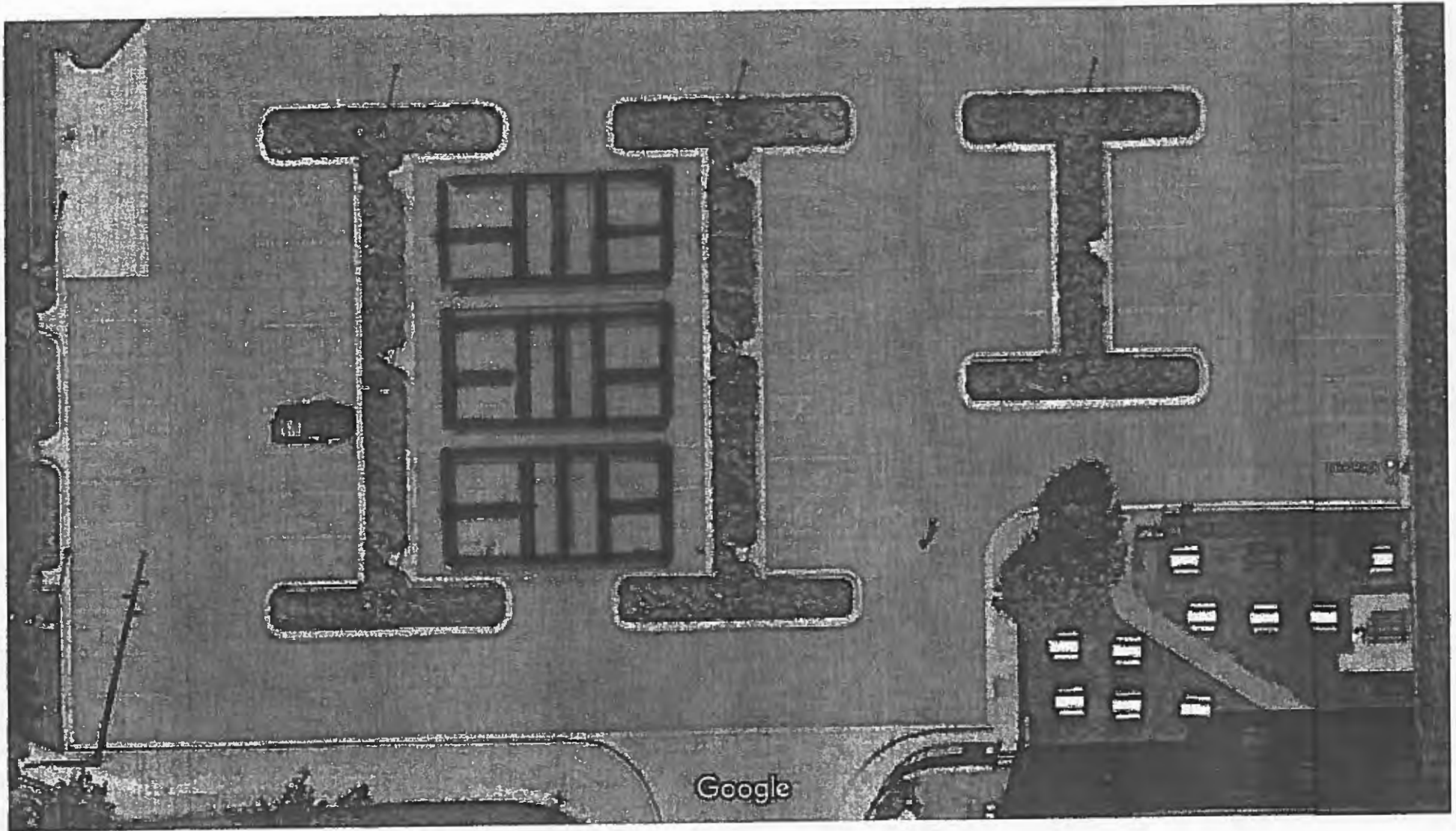
This tournament will run from Friday through Saturday. This is a recreational pickleball tournament and open to public (limited number). Pickleball is one of the fastest growing sports and one that is fun and addictive once you start playing.

The idea is promoting the game and get people together in the downtown area and PLAY. I envision this event to be something that people looking forward to every year and will be one of the coolest venues in the mid-west since we will be playing on the cobblestone parking lot.

This event can be something that all the proceed from sponsors and entire fees can go toward organization such as Boys and Girls Club, The Windows, etc....

Exhibition match between Mayor, City Council, Company, Business owner

Google Maps



Map data ©2021, Map data ©2021 Google 20 ft



**Legal Department
CITY OF GOSHEN**

204 East Jefferson Street, Suite 2 • Goshen, IN
46528-3405

Phone (574) 537-3820 • Fax (574) 537-3817 • TDD
(574) 534-3185
www.goshenindiana.org

July 11, 2022

To: Board of Public Works and Safety
From: Legal Department
Subject: American Rescue Plan Act (ARP) Grants

On March 11, 2021, President Joseph R. Biden signed into law the American Rescue Plan Act of 2021, (“ARPA” or the “Act”), establishing the Coronavirus State and Local Fiscal Recovery Funds program (hereafter the “ARP Funding”). The City has received a total allocation of ARP Funding, in the amount of \$6,692,508 and intends to allocate a portion of its ARP Funding to assist non-profit organizations within the City, and nearby communities, that have suffered negative economic impacts as a result of the COVID-19 pandemic in accordance with all federal, state, and local guidelines regarding the usage of ARP Funding.

The attached table identifies outline the nineteen (19) non-profit organizations that have applied for, and meet all requirements, to be recipients of funds from this ARP Fund.

Agreements for these organizations have been prepared and are now before this Board for approval, and request that Mayor Stutsman be authorized to execute the same.

ORGANIZATION	PROJECT	AWARD AMOUNT
Adec, Inc.	ADEC Summer Camp	\$25,000
Center For Healing And Hope, Inc.	Food Security with Dignity, and the Natural Helpers program.	\$25,000
Elkhart County Clubhouse, Inc.	Home repairs and installation of a ramp for accessibility and safety.	\$19,704
Bashor Home of The United Methodist Church, Inc.	Benevolent Care Services and Safe Place Community Training	\$25,000
Boys & Girls Clubs of Elkhart County, Inc.	Summer Camp Food Support	\$3,500
Bushelcraft Farm Corporation	Fresh Food for Families in Goshen's Food Desert	\$5,000
Child and Parent Services, Inc.	Family Resource Center Navigator	\$10,000
Council on Aging of Elkhart County, Inc.	Access to Healthcare for low-income seniors and the disabled	\$25,000
Food Bank of Northern Indiana, Inc.	Mobile Food Distributions for City of Goshen and Greater Elkhart County	\$20,000
Goshen Christian Montessori School, Inc.	Expanding high-quality child-care options for low/moderate income families	\$5,000
Goshen Community Schools Foundation, Inc.	Field Trip Funding	\$40,000 (2yrs @ \$20k ea)
Goshen Health System, Inc.	Pilot a weekend backpack meal distribution program for at-risk, food-insecure families	\$24,960
The Goshen Interfaith Hospitality Network, Inc.	Goshen Interfaith Homeless Shelter Relocation	\$20,000
Kiwanis Club of Goshen Maple City Indiana, Inc.	Tools-4-Schools Program	\$10,000
Goshen Stars Soccer Club, Inc.	Capital Projects for Field Development	\$75,000 (3yrs @ \$25k ea.)
Horizon Education Alliance, Inc.	Triple P: Positive Parenting Program	\$20,000
Maple City Health Care Center, Inc.	COVID Vaccination for Goshen	\$25,000
Ryan's Place, Inc.	Children's Grief Support Programs	\$20,000
ULEAD, Inc.	Kindness Week Events	\$11,500

Suggested Motion: I move that the Board approve, and authorize Mayor Stutsman to execute, the agreements for each of the organizations referenced in the table above awarding each recipient specified funds from the City's American Rescue Plan Fund.

CITY OF GOSHEN, INDIANA
ARP SUB-RECIPIENT AGREEMENT

With

ADEC, Inc.

To Perform/Provide projects, programs, and/or services falling within one of the four enumerated eligible uses of ARP Funding that directly address a negative economic impact of the COVID-19 public health emergency.

This ARP Sub-Recipient Agreement (“Agreement”), entered into by and between the City of Goshen, Indiana (“the City”) and **ADEC, Inc.** (“Recipient”), is executed pursuant to the terms and conditions set forth herein.

WHEREAS, on March 11, 2021, President Joseph R. Biden signed into law the American Rescue Plan Act of 2021 (“ARPA” or the “Act”), and established the Coronavirus State Fiscal Recovery Fund and Coronavirus Local Fiscal Recovery Fund, which together make up the Coronavirus State and Local Fiscal Recovery Funds program (hereafter the “ARP Funding”); and

WHEREAS, on May 10, 2021, the United States Department of the Treasury (“U.S. Treasury”) published guidance regarding the allowable usage of the ARP Funding to be disseminated to local governments in accordance with the Act; and

WHEREAS, the City has received a total allocation of ARP Funding, as published by the U.S. Treasury, in the amount of \$6,692,508; and

WHEREAS, the City receipted the first fifty percent (50%) of its ARP Funding allocation (\$3,346,254.00) on May 19, 2021; and

WHEREAS, the City receipted the second fifty percent (50%) of its ARP Funding allocation (\$3,346,254.00) on June 6, 2022; and

WHEREAS, on June 10, 2022, Treasury released the updated Compliance and Reporting Guidance for the Funding Program. The guidance provides additional detail and clarification for each recipient’s compliance and reporting responsibilities, and should be read in concert with the Award Terms and Conditions, the authorizing statute, the final rule, and other regulatory and statutory requirements; and

WHEREAS, in an effort to provide additional guidance regarding the eligible uses of ARP Funding, the U.S. Treasury published a document containing answers to Frequently Asked Questions regarding Coronavirus State and Local Fiscal Recovery Funds as of July 19, 2021 (hereinafter “FAQ”); and

WHEREAS, Section 2.8 of the FAQ states that recipients must demonstrate that funding uses directly address a negative economic impact of the COVID-19 public health emergency, including funds used for economic or workforce development; and

WHEREAS, pursuant to §602(c) of the Act, ARP Funding may be used for projects or programs within the following categories, to the extent authorized by law:

1. To respond to the public health emergency or its negative economic impacts, including assistance to households, small businesses, and nonprofits, or aid to impacted industries such as tourism, travel, and hospitality;
2. To respond to workers performing essential work during the COVID-19 public health emergency by providing premium pay to eligible workers;
3. For the provision of government services to the extent of the reduction in revenue due to the COVID-19 public health emergency relative to revenues collected in the most recent full fiscal year prior to the emergency; and
4. To make necessary investments in water, sewer, or broadband infrastructure.

WHEREAS, the City intends to allocate a portion of its ARP Funding to assist non-profit organizations within the City that have suffered negative economic impacts as a result of the COVID-19 pandemic in accordance with all federal, state, and local guidelines regarding the usage of ARP Funding; and

WHEREAS, the Recipient, a non-profit entity, submitted a written request to the City for **Twenty-Five Thousand Dollars (\$25,000)** in ARP Funding to support a project and/or program related to the economic recovery from the COVID-19 public health crisis; and

WHEREAS, the City and Recipient desire to enter into this Agreement.

NOW, THEREFORE, in consideration of those mutual undertakings and covenants, the parties agree as follows:

1. OVERVIEW

A. DEFINITIONS. The definitions in 2 CFR §200.1 are hereby incorporated into this Agreement.

B. ROLES. For the purposes this Agreement, the City serves as the pass-through entity for a Federal award and the Recipient serves as the subrecipient of a sub award. 2 C.F.R. §200.1

C. SOURCE OF GRANT FUNDING. This Agreement is funded by a portion of the \$6,692,508 in ARP Funding allocated to the City pursuant to ARP §603.

D. AUTHORITY. This Agreement is issued under section 602(c)(3) of the Act and subject to the provisions of the federal Uniform Grant Guidance, 2 CFR Part 200 (UG).

E. NOTICES. Whenever any notice, statement or other communication is required under this Agreement, it shall be sent by first class mail or via an established courier/delivery service to the following addresses, unless otherwise specifically advised.

Notices to the City shall be sent to:

City of Goshen
Attn: Legal City
204 E. Jefferson Street
Goshen, IN 46526
bodiestegelman@goshencity.com

Notices to the Recipient shall be sent to:

ADEC, Inc.
Attn: Troy Smith
19670 SR 120
Bristol, IN 46507
smithtr@adecinc.com

2. ARP FUNDING AWARDED TO RECIPIENT (the “Funding” or “Grant”)

A. PURPOSE. The purpose of this Agreement is to enable the City to award ARP Funding, in the amount of **Twenty-Five Thousand Dollars (\$25,000)**, to the Recipient for eligible costs of the proposed projects or programs described in Recipient’s ARP Nonprofit Fund Grant Application for Program Year 2022 dated **March 14, 2022** (hereafter the “Grant Application”), a copy of which is attached hereto attached as EXHIBIT “A” and incorporated by reference herein (the “Project”).

3. EFFECTIVE DATE & PERIOD OF PERFORMANCE

A. EFFECTIVE DATE. This Agreement shall commence when last executed by all parties and remain in effect no later than December 31, 2024, unless terminated by the City in writing (the “Effective Date”).

B. PERIOD OF PERFORMANCE. The period of performance for this award begins on the date hereof and ends consistent with the project/program timeline set forth in ¶5 of the Recipient’s Grant Application.

4. SCOPE OF FUNDED ACTIVITIES (the “Project”)

A. LIMITATIONS ON USE OF ARP FUNDS. The Recipient shall ensure that all expenditures utilizing ARP Funding received in accordance with this Agreement may only be used in compliance with section 602(c) of the Act and shall be limited to only those eligible services outlined in Section 2.8 of the U.S. Treasury ARP FAQ, which states that recipients must demonstrate that funding uses directly address a negative economic impact of the COVID-19 public health emergency. Recipient must use ARP Funding for the Project described in Recipient’s Grant Application to the City.

5. SYSTEM FOR AWARD MANAGEMENT PROFILE (“SAM.gov”)

A. SAM.GOV PROFILE. Recipient shall register and maintain an updated profile on the U.S. Government's official website and System for Award Management (SAM.gov).

6. FUNDING DISBURSEMENT, PAYMENT OF COSTS & CANCELLATION

A. DISBURSEMENT OF FUNDING. The disbursement of ARP Funding awarded to the Recipient shall not be made until forty-five (45) days after this Agreement has been fully approved by the City and executed by the parties. If advance or lump payment of all or a portion of the funds is not prohibited by statute or regulation, and the City agrees to provide such advance payment, advance payment shall be made only upon submission of a proper claim setting out the intended purposes of those funds. Otherwise, all payments shall be made forty-five (45) days in arrears in conformance with applicable fiscal policies and procedures.

B. SEPARATE FUND REQUIRED. ARP Funding must be received into its own separate fund and not commingled with funding from any other source. Recipient is required to have sufficient internal controls over all transactions in place by establishing separate funds and maintaining records with detailed comments that provide audit trails, appropriate approvals, etc.

C. PRE-AWARD & ADMINISTRATIVE COSTS. Pre-award costs, as defined in 2 C.F.R. § 200.458, may not be paid with funding from this Grant. Recipient may use the Funding to cover both direct and indirect costs.

D. FUNDING CANCELLATION. When a written determination is made that funds are not appropriated or otherwise available to support continuation of performance of this Agreement, it shall be canceled.

E. LOSS OR REDUCTION OF FUNDING. The City, at its sole discretion upon written notice to the Recipient, may terminate or reduce the scope of this Agreement if any funding sources are eliminated or reduced for any reason or the Project is not eligible for ARP Funding.

7. PROJECT MONITORING & REPORTING

A. PROJECT MONITORING BY THE CITY. The City may conduct on-site or off-site monitoring reviews of the Project during the term of this Agreement and for up to ninety (90) days after it expires or is otherwise terminated. The Recipient shall extend its full cooperation and give full access to the Project site and to relevant documentation to the City or its authorized designees for the purpose of determining, among other things:

1. whether Project activities are consistent with those set forth in the Recipient's Grant Application;
2. the actual expenditure of funds to date on the Project is in conformity with the amounts for each budget line item as contained in Recipient's Grant Application and that unpaid costs have been properly accrued; and
3. that Recipient is making timely progress with the Project, and that its project management, financial management and control systems, procurement systems and methods, and overall performance are in conformance with the requirements set

forth in this Agreement and are fully and accurately reflected in Project reports submitted to the City.

B. REPORTING REQUIREMENTS. Recipient agrees to cooperate with the City and comply with any reporting obligations established by Treasury as they relate to this award. Recipient also agrees to comply with any reporting requirements established by the State of Indiana.

8. MAINTENANCE OF AND ACCESS TO RECORDS

A. MAINTENANCE OF RECORDS. The Recipient shall maintain records, books, documents, and other materials relevant to its performance under this Agreement. Recipient shall maintain records and financial documents sufficient to evidence compliance with section 602(c), Treasury's regulations implementing that section, and guidance issued by Treasury regarding the foregoing. Records shall be maintained by Recipient for a period of five (5) years after all funds have been expended or returned to Treasury, whichever is later.

B. AUDITS AND ACCESS TO RECORDS. Records maintained pursuant to this Agreement shall be subject to inspection, review, and audit by the City or its designees, and the US Treasury for five (5) years following termination of this Agreement. Recipient may be required to submit to an audit of funds paid pursuant to this Agreement, and shall make all books, accounting records, and other documents available at all reasonable times during the term of this Agreement and for a period of five (5) years after final payment for inspection by the City or its authorized designee. Copies shall be furnished to the City at no cost.

C. REIMBURSEMENT OF UNALLOWABLE COSTS. If it is determined during the course of the audit that the Recipient was reimbursed for unallowable costs under this Agreement or any, the Recipient agrees to promptly reimburse the City for such payments upon request.

9. BREACH, DEFAULT & TERMINATION

A. TERMINATION FOR CAUSE. The City may terminate this Agreement for cause. Cause may include misuse of funds, fraud, lack of compliance with applicable rules, laws and regulations, failure to perform on time, or failure to comply with any of the requirements of this Agreement. Failure to complete the Project and expend funds in accordance with this Agreement may be considered a material breach, and shall entitle the City to suspend payments under this Agreement until such time as all material breaches are cured to the City's satisfaction.

B. TERMINATION FOR CONVENIENCE. Unless prohibited by a statute or regulation relating to the Grant under this Agreement, this Agreement may be terminated, in whole or in part, by the City whenever, for any reason, the City determines that such termination is in the best interest of the City. Termination shall be affected by delivery to the Recipient of a Termination Notice, specifying effective date of termination and extent of termination. The Recipient shall be compensated for completion of the Project properly done prior to the effective date of termination. The City will not be liable for work on the Project performed after the effective date of termination.

10. COMPLIANCE WITH APPLICABLE LAWS & REGULATIONS

A. EVOLUTION OF ARP GUIDANCE FROM THE U.S. TREASURY. The City may request additional information from the Recipient, as needed, to meet any additional guidelines regarding the use of ARP Funding that may be established by the U.S. Treasury during the scope of this Agreement.

B. COMPLIANCE WITH APPLICABLE LAWS AND REGULATIONS. The Recipient shall comply with all federal, state, and local laws and all requirements and published guidance set forth regarding the usage of any and all monies appropriated under the ARPA. Specifically, but not limited to, Recipient shall with the requirements of section 602 of the Act, regulations adopted by Treasury pursuant to section 602(f) of the Act, and guidance issued by Treasury regarding the foregoing. Recipient also agrees to comply with all other applicable state and federal statutes, regulations, and executive orders, and Recipient shall provide for such compliance by other parties in any agreements it enters into with other parties relating to this Grant.

1. The Recipient warrants that the Recipient and any contractors performing work in connection with the Project shall obtain and maintain all required permits, licenses, registrations, and approvals, and shall comply with all health, safety, and environmental statutes, rules, or regulations in the performance of any work activities. Failure to do so may be deemed a material breach of this Agreement and grounds for immediate termination and denial of further opportunities with the City under this program.
2. The Recipient affirms that, if it is an entity described in Indiana Code Title 23, it is properly registered, and owes no outstanding reports to the Indiana Secretary of State.
3. As required by Ind. Code §5-22-3-7: The Recipient and any principals of the Recipient certify that:
 - a. the Recipient, except for *de minimis* and nonsystematic violations, has not violated the terms of:
 - i. Ind. Code §24-4.7 [Telephone Solicitation Of Consumers];
 - ii. Ind. Code §24-5-12 [Telephone Solicitations]; or
 - iii. Ind. Code §24-5-14 [Regulation of Automatic Dialing Machines];in the previous **three hundred sixty-five (365) days**, even if Ind. Code §24-4.7 is preempted by federal law; and
 - b. the Recipient will not violate the terms of Ind. Code §24-4.7 for the duration of this Agreement, even if Ind. Code §24-4.7 is preempted by federal law.
 - c. The Recipient and any principals of the Recipient certify that an affiliate or principal of the Recipient and any agent acting on behalf of the Recipient or on behalf of an affiliate or principal of the Recipient, except for *de minimis* and nonsystematic violations,
 - i. has not violated the terms of Ind. Code §24-4.7 in the previous three hundred sixty-five (365) days, even if Ind. Code §24-4.7 is preempted by federal law; and

- ii. will not violate the terms of Ind. Code §24-4.7 for the duration of this Agreement even if Ind. Code §24-4.7 is preempted by federal law.

C. EMPLOYMENT ELIGIBILITY VERIFICATION. As required by Ind. Code §22-5-1.7, Recipient hereby swears or affirms under the penalties of perjury that:

1. The Recipient has enrolled and is participating in the E-Verify program;
2. The Recipient has provided documentation to the City that it has enrolled and is participating in the E-Verify program;
3. The Recipient does not knowingly employ an unauthorized alien.
4. The Recipient shall require its contractors who perform work under this Agreement to certify to Recipient that the contractor does not knowingly employ or contract with an unauthorized alien and that the contractor has enrolled and is participating in the E-Verify program. The Recipient shall maintain this certification throughout the duration of the term of a contract with a contractor.

The City may terminate for default if the Recipient fails to cure a breach of this provision no later than thirty (30) days after being notified by the City.

D. NONDISCRIMINATION. Pursuant to the Indiana Civil Rights Law, specifically including Ind. Code §22-9-1-10, and in keeping with the purposes of the federal Civil Rights Act of 1964, the Age Discrimination in Employment Act, and the Americans with Disabilities Act, the Recipient covenants that it shall not discriminate against any employee or applicant for employment relating to this Agreement with respect to the hire, tenure, terms, conditions or privileges of employment or any matter directly or indirectly related to employment, because of the employee or applicant's: race, color, national origin, religion, sex, sexual orientation or identity, age, disability, ancestry, status as a veteran, or any other characteristic protected by federal, state, or local law ("Protected Characteristics"). Furthermore, Recipient certifies compliance with applicable federal laws, regulations, and executive orders prohibiting discrimination based on the Protected Characteristics in the provision of services.

11. DEFENSE & INDEMNIFICATION

A. DUTY TO DEFEND. The Recipient, at its sole cost and expense, shall defend the City of Goshen, their officials, employees, and agents (collectively, Indemnitees) from and against all claims/demands, allegations, lawsuits, or any other action (Claim or Claims) arising or allegedly arising from the Recipient's or its contractor's, subcontractor's: (1) use of Grant funds; (2) negligence; (3) wrongful act or omission; (4) breach/default of this Agreement; and/or (5) any other failure to follow the terms and conditions of this Agreement.

B. DUTY TO INDEMNIFY. The Recipient shall indemnify the Indemnitees against losses, liabilities, damages, judgments, settlements, penalties, fines, attorney/expert fees, expenses, interest, or fees, including the reasonable cost of investigation, defense, settlement, accounting, reporting and any advance of an expense or fee arising from the Claims.

C. NOTICE OF CLAIM. The City shall give the Recipient prompt notice of any Claim, and at Recipient's expense, the City shall cooperate in the defense of the matter. The Recipient acknowledges that the Goshen City Attorney may participate in an action involving the City of Goshen.

D. SURVIVAL. The duties to defend and indemnify survive termination or expiration of this Agreement.

12. REPRESENTATIONS AND WARRANTIES

A. ELIGIBILITY. The Recipient expressly represents and warrants to the City that it is statutorily eligible to receive these funds and that the information set forth in its Grant Application to the City is true, complete, and accurate.

B. REPAYMENT. The Recipient expressly agrees to promptly repay all funds paid to it under this Agreement should it be determined either that it was ineligible to receive the funds, or it made any material misrepresentation on its application to the City.

C. DEBARMENT. By entering into this Agreement, Recipient certifies that neither it nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible or voluntarily excluded from entering into this Agreement by any federal or state department or agency. The term "principal" for purposes of this Agreement is defined as an officer, director, owner, partner, key employee, other person with primary management or supervisory responsibilities, or a person who has a critical influence on or substantive control over the operations of the Recipient.

D. AUTHORIZATION. Recipient signing below warrants to the City that they have the full power and authority to execute this Agreement on behalf of the Recipient for whom they sign.

13. GENERAL CONDITIONS

A. CONFLICTS OF INTEREST. Recipient understands and agrees it must maintain a conflict-of-interest policy consistent with 2 C.F.R. § 200.318(c) and that such conflict-of-interest policy is applicable to each activity funded under this award. Recipient and subrecipients must disclose in writing to Treasury or the pass-through entity, as appropriate, any potential conflict of interest affecting the awarded funds in accordance with 2 C.F.R. § 200.112.

B. HATCH ACT. Recipient agrees to comply, as applicable, with requirements of the Hatch Act (5 U.S.C. §§ 1501-1508 and 7324-7328), which limit certain political activities of State or local government employees whose principal employment is in connection with an activity financed in whole or in part by this federal assistance.

C. FALSE STATEMENTS. Recipient understands that making false statements or claims in connection with this award is a violation of federal law and may result in criminal, civil, or administrative sanctions, including fines, imprisonment, civil damages and penalties, debarment from participating in federal awards or Agreements, and/or any other remedy available by law.

D. GOVERNING LAW. This Agreement shall be governed, construed, and enforced in accordance with the laws of the State of Indiana, without regard to its conflict of laws rules. Suit, if any, must be brought in Elkhart City, State of Indiana.

E. CONTRACTING WITH RELATIVES. Pursuant to Ind. Code §36-1-21, if Recipient is wholly or partially owned by a relative of an elected official of the City Recipient certifies that Recipient has notified in writing both the elected official of the City and the City's legal department prior to entering into this contract that an elected official of the City is a relative of an owner of Recipient.

F. ORDER OF PRECEDENCE. Any inconsistency or ambiguity in this Agreement shall be resolved by giving precedence in the following order: (1) requirements imposed by applicable federal or State law; (2) this Agreement; (3) the Recipient's application to the City.

G. NON-COLLUSION, ACCEPTANCE. The undersigned individual signing on behalf of the Recipient attests, subject to the penalties for perjury, that the undersigned is the Recipient or a properly authorized representative, agent, member, or officer of the Recipient. To the undersigned's knowledge, neither the undersigned nor any other member, employee, representative, agent, or officer of the Recipient, directly or indirectly, has entered into or been offered any sum of money or other consideration for the execution of this Agreement other than that which appears upon the face hereof.

H. FORCE MAJEURE. Neither party will be liable for any failure or delay in performing its duties in this agreement due to Force Majeure Events. "Force Majeure Event" means an event or circumstance beyond a party's reasonable control, such as natural catastrophes and acts of terrorism or war, and the consequences of that event or circumstance. Force Majeure Events do not include labor unrest, price increases, or changes in general economic conditions. If a Force Majeure Event continues for 30 days, the other party may terminate this agreement or suspend payments while the event continues.

I. SEVERABILITY. If any portion of this Grant Agreement is held invalid, the remainder hereof shall not be affected thereby if such remainder would then continue to conform to the terms and requirements of the applicable law.

J. NO WAIVER OF BREACH. No failure on the part of the City to exercise, and no delay in exercising, any right hereunder shall operate as a waiver thereof, nor shall any single or partial exercise by the City of any right hereunder preclude any other or further exercise thereof or the exercise of any other right. The remedies herein provided are cumulative and not exclusive of any remedy available to the City at law or in equity.

K. ENTIRE AGREEMENT. This Agreement constitutes the entire agreement between the City and the Recipient for the use of funds received under this Agreement and it supersedes all prior or contemporaneous communications and proposals, whether electronic, oral, or written between the parties with respect to this Agreement.

L. AMENDMENTS. No amendment or modification to the Agreement shall be effective without prior written consent of the authorized representatives of the parties.

M. NO ASSIGNMENT, TRANSFER, OR SUBCONTRACTING. The Recipient shall not assign or transfer any of its interests in or delegate any of its obligations under this Agreement without the prior written consent of the City.

IN WITNESS WHEREOF, Recipient and the City have, through their duly authorized representatives, entered into this Agreement. The parties, having read and understood the foregoing terms of this Agreement, do by their respective signatures dated below agree to the terms thereof.

CITY OF GOSHEN
(the "City")

ADEC, Inc.
("Recipient")

Jeremy P. Stutsman
Mayor, City of Goshen, Indiana
Date: _____

Troy Smith
Director of Community Outreach
Date: _____

EXHIBITS:

EXHIBIT "A" - Application & Corresponding Documents



**American Rescue Plan (ARP): Nonprofit Fund
Grant Application for Program Year 2022**
(Attach additional sheets if space provided is not adequate.)

Applications available: Tuesday, February 15, 2022 **Applications due: Thursday, March 15, 2022**
Please submit application by email or hard copy one signed original, with attachments to:

Gregory Imbur, 202 S. Fifth, Goshen, IN 46528 gregoryimbur@goshencity.com Call 537-3828 with questions.

American Rescue Plan: Nonprofit Fund Grant Priorities

Each investment proposal of \$25,000 or less must meet one of the following priorities:

1. Relates to ARP public health services, negative economic impacts, services to disproportionately impacted communities, and possibly other expenditure categories identified by the U.S. Treasury.
2. Meets an urgent community need, especially food insecurity, homelessness, or health-related needs.
3. Addresses public health services, negative economic impacts, or some other urgent community need.

If a grant is awarded, ARP funds for nonprofits may be dispersed after July 1, 2022. If a grant is awarded, claims will be paid only after a signed grant agreements has been formally approved by the Board of Public Works. Money must be spent by 12/31/2024, and annual grant reporting is required as well.

Organization: ADEC, Inc
Organization Address: 19670 State Road 120, Bristol, IN 46507
Mailing Address: 19670 State Road 120, Bristol, IN 46507
Contact Person: Troy Smith, Director of Community Outreach
Phone Number: 574-848-2421
Email address: smithtr@adecinc.com

Project Title: ADEC Summer Camp
ARP Fund, grant amount requested: \$ 25,000
Expected number of individuals to benefit from this project: 70

1. Briefly describe the proposed project. Include the need or problem to be addressed, the population (or area) to be served, a description of the work, including who will carry it out, and the proposed schedule of work, including the proposed timing of requests for ARP Nonprofit Fund awards.

ADEC's Summer Camp for children with intellectual and developmental disabilities (IDD) provides a critical service in our community by aiding in the retention of skills learned in the school year, as well as benefiting parent's regular employment schedules during the summer months.

ADEC's Summer Camp is staffed by trained professionals who are able to serve individuals with a variety of support needs as they spend time with peers, engage in community activities, work on social skills, complete coordinated projects, and more. This is the only full-day camp running the entire summer for children with disabilities in this area.

This project would run from June 2023 - August 2023. Community funding like the ARP Nonprofit Fund allows for more participants who rely on private pay options to enjoy camp and expands options provided to include more outings in the community (trips to the zoo, water park, etc.), and supports proper staffing.

2. Complete the line item budget for the proposed project and provide details on how reimbursed costs will be calculated.

Item Description	Total Amount	ARP Nonprofit Funds Sought	Other Funding Sought or Secured
a.	Food and Snacks	\$1000	
b.	Activity Supplies and Outings	\$3,100	
c.	Rent	\$1,600	
d.	Scholarships for Private Pay	\$19,300	\$6,200
e.	Staff		\$109,000
f.			
TOTALS		\$25,000	\$115,200

3. List the source and amount of other sources of funding, including matching funds and in-kind contributions, expected to be used to support this project. For in-kind contributions, such as volunteer labor, please include the number of hours and dollar value of the volunteer hours.

ADEC/Medicaid/Medicare - \$109,000 - Staffing and administrative costs
ADEC Investment - \$6,200 - Scholarships/Coverage for Private Pay Students

4. Describe how project relates to ARP public health services, negative economic impacts, services to disproportionately impacted communities, or meets an urgent community development need.

These services are provided to individuals and families with intellectual and developmental disabilities (IDD), a disproportionately impacted community. Individuals with IDD experience increased levels of social isolation and often do not have the same access to extra-curricular or summer opportunities as other, typically developing students may have.

ADEC's Summer Camp also supports working families, as it allows parents to work regular hours while their children with disabilities are cared for by trained professionals during the summer months.

5. What are the measurable goals and timeline for this project or program? How will you define and measure success?

The project will be carried out from June 2023 – August 2023, the full term of ADEC's Summer Camp. Success will be measured by an increase in non-Medicaid funded registration (increasing number of private pay families to 15) and inclusion of community involvement opportunities such as outings to the zoo, miniature golf.

ADEC will seek to increase opportunities and involvement from private pay families through scholarship opportunities.

Community inclusion opportunities will be measured through quantitative data (how many outings) and qualitative data (impact stories).

6. Please describe the population who will benefit from this project or program. Include demographic information in this description (age, income, ethnicity, race, etc.)

This program will serve children ages 6-22 of varying income levels, ethnicity, and race demographics.

2021:

Age range - 6-22

Sex - 14 female, 21 male

Race - 3 Black/African American, 3 Hispanic/Latino, 1 other, 28 white/Caucasian

Organizational Characteristics

IRS nonprofit status 501c3

Years in operation 70 years

Number of full-time paid staff 213

Number of part-time paid staff 79

Number of volunteer staff 0

Number of Board members 10

Briefly describe the organization's structure, mission statement and services provided.

ADEC, Inc., established in 1952, is a 501c3 non-profit that serves individuals and families with intellectual and developmental disabilities in Elkhart and St. Joseph counties. Fully staffed, ADEC employs approximately 400 individuals throughout its different programs. Annually, we provide services for over 1,300 individuals and families with intellectual and developmental disabilities. These services include residential, employment services, day services, transportation, family and children services, and more.

ADEC's mission is to serve and advocate for individuals with intellectual and developmental disabilities so that they can live lives full of informed choice and possibility.

Please attach copies of the following documents to the original application. If any of the requested documents are not available, please attach an explanation. If you have previously submitted the requested documents, and there have been no changes, new copies are not required, but please indicate which documents have been previously submitted.

- a. Most recent Annual Report and Audit
- b. Current fiscal year budget
- c. Current list of Board of Directors

Certification Of Authorization To Submit This Application

I (We) certify to the City of Goshen that the Board of Directors of the organization identified on page 1 of this application authorized the submission of this application.

Agency Director (Signature) **Donna L. Belusar, Ph.D.**
Donna L. Belusar

Printed Name:

Digitally signed by Donna L. Belusar, Ph.D.
DN: cn=Donna L. Belusar, Ph.D., o=ADEC,
Inc., ou=President / CEO,
email=Belusard@adecinc.com, c=US
Date: 2022.03.14 11:25:02 -04'00'

Date: **March 14, 2022**

Chairperson Board of Directors (Signature) 

Larry D. Gautsche

Printed Name:

Date: **March 14, 2022**



Statement of Activities

Fiscal Year 2022 Budget - Final/Approved

	FY '20		FY '21		FY '22 Budget	Year over Year Change			
	Actual	Covid Impact	Operational	Budget		Projected	Covid Impact	\$	%
Program Revenue									
Non-Residential Programs	\$ 1,808,645	\$ (345,151)	\$ 2,153,796	\$ 3,169,585	\$ 3,227,970	\$ 2,457,878	\$ (306,675)	\$ 483,416	17%
Residential Programs	15,180,716	(166,278)	15,348,994	14,767,111	14,941,566	14,071,282	-	870,285	6%
Industrial Sales	902,133	(140,264)	1,042,397	882,104	875,826	759,858	-	115,969	15%
Other	300,098	(20,405)	320,503	263,383	238,500	992,398	733,050	(20,848)	-8%
Total Program Revenue	18,191,582	(674,098)	18,885,690	19,082,193	19,283,862	18,281,415	426,375	1,428,822	8%
Local Support:									
Grant Income	48,925	7,000	41,925	347,206	39,000	2,309,159	2,000,764	(269,395)	-87%
United Way	92,727	-	92,727	82,000	98,000	81,194	-	(43,194)	-53%
County Commissioners	550,250	-	550,250	650,000	650,000	650,000	-	0	0
Contributions	211,905	13,671	198,234	250,000	325,000	394,963	-	(89,963)	-18%
Total Local Funding	903,807	20,671	883,136	1,329,206	1,052,000	3,435,316	2,000,764	(382,552)	-27%
Total Revenues	19,095,399	(653,427)	19,748,826	20,411,399	20,335,862	21,716,731	2,427,139	1,046,270	5%
Expenses									
Wages, Taxes & Benefits	14,009,504	318,464	13,691,040	14,911,116	15,143,364	13,341,707	577,256	2,378,912	19%
Outside Services	346,587	3,300	343,287	379,287	484,850	428,087	-	56,753	13%
Supplies	1,120,701	(397)	1,121,098	1,233,657	1,007,220	978,218	17,501	46,503	5%
Occupancy Costs	1,257,989	7,365	1,250,634	1,284,061	1,350,865	1,230,956	2,924	122,832	10%
Equipment Costs	234,974	1,022	233,952	182,687	222,270	210,288	1,031	13,013	6%
Travel Costs	617,306	(39,769)	657,074	660,440	701,278	614,521	614,521	86,757	14%
Technology	424,131	747	423,384	503,288	548,825	517,621	5,000	31,204	6%
In-Kind Donations Expense	15,116	13,671	1,445	12,000	22,000	18,204	5,000	8,796	67%
Other Agency Costs	845,280	2,341	842,940	818,846	866,589	780,489	(2,053)	84,027	11%
Total Expenses	18,871,699	306,745	18,564,854	19,985,382	20,347,242	18,120,102	601,658	2,828,798	16%
ADEC Agency Results	223,800	(960,172)	1,183,972	426,017	(11,380)	3,596,629	1,825,481	(1,782,528)	-101%
Memo: Operating Results (Rev - Exp)	(680,007)	(980,843)	300,836	(903,189)	(1,053,380)	161,313	(175,283)	(1,399,976)	-416%
Investment Return	953,433	511,403	442,030	294,579	448,249	4,221,369	-	(3,773,120)	-89%
Total Surplus <Deficit>	\$ 1,177,333	\$ (448,769)	\$ 1,626,002	\$ 720,596	\$ 436,870	\$ 7,817,998	\$ 1,825,481	(5,555,648)	-93%



Effective January 5, 2022

BY-LAWS, ARTICLE III, A: MAXIMUM OF 17, MINIMUM OF 9, MAJORITY VOTE
POLICY – GOVERNING BODY: NUMBERS 1.2.1 -1.2.10

Board of Directors

(Meeting – 5 Times a Year, 4th Thursday)

Board Terms October 1 – September 30

	First Name	Last Name	Email address	Professional Role	Officer Role	Current Term
1	Donald	Anderson	donaldranderson@comcast.net	USI Insurance, Retired		2021 - 2024
2	Kevin	Boyer	kboyer@elkhartclinic.com	Elkhart Clinic	Treasurer 2020 - 2023	2020 - 2023
3	Larry	Gautsche	lgautsche7@gmail.com	LaCasa, Inc., Retired	Chair 2021 - 2022	2020 - 2023
4	Cary	Kelsey	carydkelsey@gmail.com	ADEC, Inc., Retired		2019- 2022
5	Thomas	Kroll	tom.kroll@att.net	CTS Corp, Retired	Past Chair 2021-2022	2021 - 2024
6	Lauren	Maxson	lmaxson@yaub.com	Yoder Ainlay Ulmer & Buckingham		2021 - 2024
7	Thomas	Nickel	tomnickel@msn.com	Marv & Tom's Truck Service	Secretary 2020 - 2023	2021 - 2024
8	Philip	Noonan	pgnoonan58@gmail.com	Honeywell, Retired		2021 - 2024
9	Kristine	Osterday	kristi.osterday@gmail.com	Elkhart County, Judge	Vice Chair 2021-2022	2020 - 2023
10	Jason	Pippenger	jason@djconstruction.com	DJ Construction Company		2020 - 2023

The President/Chief Executive Officer is a non-voting ex-officio member of the Board of Directors and voting ex-officio of all standing or special committees.

Executive Committee

Met 10 times - one monthly, Executive Session at end of Full Board Meeting

Larry Gautsche, Chair

Kristine Osterday, Vice Chair

Thomas Nickel, Secretary

Kevin Boyer, Treasurer

Tom Kroll, Past Chair

Ex-Officio: Donna L. Belusar, President/CEO

Standing Committee(s)

* Denotes Non-Board of Directors member with voting authorization

Finance Committee (Meeting - Quarterly)

Ex-Officio: Donna L. Belusar, President/CEO
 Tim Donlin, VP Finance/CFO (**Lead**)
 Larry Gautsche, Chair
 Philip Noonan

Dick Peterson *
 Jeane Metcalfe *
 Gary Boyn *
 Debra Hogan *

Nominating/Governance Committee (Meeting - as needed)

Ex-Officio: Donna L. Belusar, President/CEO
 Lisa Kendall, VP Human Resources (**Lead**)
 Don Anderson, Chair
 Kevin Boyer

Human Rights Committee (Meeting - Monthly)

Ex-Officio: Donna L. Belusar, President/CEO
 Tobi Weirich, VP Protective Services (**Lead**)
 Lauren Maxson, Co-Chair
 Kristine Osterday, Co-Chair
 Clark Widmoyer, Chair *

Dean Redden - Person Served *
 Susan Faltynski, Community Employment
 Evan Hoover, Family Advocate

Guardianship Committee (Meeting - Every Other Month, 3rd Thursday)

Ex-Officio: Donna L. Belusar, President/CEO
 Tobi Weirich, VP Protective Services (**Lead**)
 Thomas Kroll, Chair
 Cary Kelsey
 Douglas Kline *
 Pam Kling *

Sharon Kroll *
 Jeane Metcalfe *
 Gail Weybright *

Established Committee(s)

* Denotes Non-Board of Directors member with voting authorization

Facilities Committee (Meeting - 1st Tuesday of Each Month, 3rd Friday)

Ex-Officio: Donna L. Belusar, President/CEO
 Jeff Schrock, VP Maintenance/Trans (**Lead**)
 Jason Pippenger, Chair

Quality Assurance Committee (Meeting - 1st Monday of Each Month)

Ex-Officio: Donna L. Belusar, President/CEO
 Tobi Weirich, VP Protective Services (**Lead**)
 Don Anderson, Chair

Tom Nickel Officer
 Lisa Kendall, VP Human Resources
 Michelle McGuin, VP, Chief Program Officer

ADEC, INC.
Bristol, Indiana

FINANCIAL STATEMENTS
June 30, 2021 and 2020

ADEC, INC.
Bristol, Indiana

FINANCIAL STATEMENTS
June 30, 2021 and 2020

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Crowe LLP
Independent Member Crowe Global

INDEPENDENT AUDITOR'S REPORT

Board of Directors
ADEC, Inc.
Bristol, Indiana

Report on the Financial Statements

We have audited the accompanying financial statements of ADEC, Inc. (the Organization), which comprise the balance sheets as of June 30, 2021 and 2020, and the related statements of activities, program and administrative expenses, and cash flows for the years then ended, and the related notes to the financial statements.

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 an opinion on these financial statements based on our audits. We conducted our audits 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 opinion.

(Continued)

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of ADEC, Inc. as of June 30, 2021 and 2020, the changes in its net assets, its program and administrative expenses, and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matter

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of program service revenue is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Crowe LLP

Crowe LLP

Indianapolis, Indiana
August 26, 2021

ADEC, INC.
BALANCE SHEETS
June 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
ASSETS		
Cash and cash equivalents	\$ 273,353	\$ 267,639
Accounts receivable, net	1,538,488	1,458,154
Inventories	105,872	102,892
Investments	28,570,142	22,795,248
Other assets	171,756	147,237
Land, buildings, and equipment, net	<u>6,209,472</u>	<u>6,055,714</u>
	<u>\$ 36,869,083</u>	<u>\$ 30,826,884</u>
LIABILITIES AND NET ASSETS		
Accounts payable	\$ 258,263	\$ 329,293
Accrued salaries and related benefits	891,470	720,866
Accrued expenses and other liabilities	60,240	73,004
Paycheck Protection Program notes payable	-	<u>2,000,000</u>
Total liabilities	<u>1,209,973</u>	<u>3,123,163</u>
Net assets		
Without donor restrictions	33,018,510	25,477,951
With donor restrictions	<u>2,640,600</u>	<u>2,225,770</u>
Total net assets	<u>35,659,110</u>	<u>27,703,721</u>
	<u>\$ 36,869,083</u>	<u>\$ 30,826,884</u>

See accompanying notes to financial statements.

ADEC, INC.
STATEMENTS OF ACTIVITIES
Years ended June 30, 2021 and 2020

	2021		2020		
	Without Donor Restrictions	With Donor Restrictions	Without Donor Restrictions	With Donor Restrictions	Total
Program service revenue					
Residential services	\$ 13,042,442	\$ -	\$ 13,320,310	\$ -	\$ 13,320,310
Family services	566,400	-	538,975	-	538,975
Adult training and vocational services	3,823,532	-	4,014,322	-	4,014,322
Transportation	165,629	-	144,428	-	144,428
	<u>17,598,003</u>	<u>-</u>	<u>18,018,035</u>	<u>-</u>	<u>18,018,035</u>
Local support	710,273	-	642,977	-	642,977
Contributions	109,233	285,596	211,520	390	211,910
Grant income	3,019,020	-	48,925	-	48,925
Investment return	3,957,609	363,272	859,820	94,226	954,046
Gain (loss) on disposal of equipment	22,866	-	(613)	-	(613)
Other	-	-	173,567	-	173,567
Net assets released from restriction	234,038	(234,038)	156,528	(156,528)	-
Total revenue	<u>25,651,042</u>	<u>414,830</u>	<u>20,110,759</u>	<u>(61,912)</u>	<u>20,048,847</u>
Program and administrative expenses					
Residential services	10,857,835	-	11,256,365	-	11,256,365
Family services	555,632	-	602,361	-	602,361
Adult training and vocational services	3,568,302	-	4,033,778	-	4,033,778
Transportation	642,272	-	587,278	-	587,278
Total program expenses	<u>15,624,041</u>	<u>-</u>	<u>16,479,782</u>	<u>-</u>	<u>16,479,782</u>
Administrative	2,486,442	-	2,391,832	-	2,391,832
Total expenses	<u>18,110,483</u>	<u>-</u>	<u>18,871,614</u>	<u>-</u>	<u>18,871,614</u>
Change in net assets					
Net assets at beginning of year	7,540,559	414,830	1,239,145	(61,912)	1,177,233
	<u>25,477,951</u>	<u>2,225,770</u>	<u>24,238,806</u>	<u>2,287,682</u>	<u>26,526,488</u>
Net assets at end of year	<u>\$ 33,018,510</u>	<u>\$ 2,640,600</u>	<u>\$ 25,477,951</u>	<u>\$ 2,225,770</u>	<u>\$ 27,703,721</u>

See accompanying notes to financial statements.

ADEC, INC.
STATEMENT OF PROGRAM AND ADMINISTRATIVE EXPENSES
 Year ended June 30, 2021
 With comparative totals for the year ended June 30, 2020

	Residential Services	Family Services	Adult Training and Vocational Services	Transportation	Administrative	2021 Total	2020 Total
PERSONNEL							
Salaries, taxes, and benefits	\$ 8,293,577	\$ 492,782	\$ 2,391,219	\$ 373,176	\$ 1,801,130	\$ 13,351,884	\$ 13,883,929
PRODUCTION							
Wages and taxes	-	-	-	-	-	-	125,584
MATERIAL AND SUPPLIES	564,340	3,896	355,213	2,979	42,959	969,387	1,120,700
FLEET OPERATIONS	287,518	4,677	67,297	243,872	9,634	612,998	617,308
OCCUPANCY	552,354	14,981	497,519	9,955	149,377	1,224,186	1,257,996
EQUIPMENT	93,094	593	64,233	731	48,558	207,209	234,966
TECHNOLOGY	248,819	19,803	124,345	8,128	114,820	515,915	424,142
OTHER OPERATING							
Medicaid provider assessment	629,785	-	-	-	-	629,785	626,497
Professional fees	170,347	12,611	31,007	2,943	212,783	429,691	346,589
Other	18,001	6,289	37,469	488	107,181	169,428	233,903
	<u>\$ 10,857,835</u>	<u>\$ 555,632</u>	<u>\$ 3,568,302</u>	<u>\$ 642,272</u>	<u>\$ 2,486,442</u>	<u>\$ 18,110,483</u>	<u>\$ 18,871,614</u>

See accompanying notes to financial statements.

ADEC, INC.
STATEMENT OF PROGRAM AND ADMINISTRATIVE EXPENSES
 Year ended June 30, 2020

	Residential services	Family services	Adult training and vocational services	Transportation	Administrative	2020 Total
PERSONNEL						
Salaries, taxes, and benefits	\$ 8,754,953	\$ 546,168	\$ 2,643,046	\$ 376,907	\$ 1,562,855	\$ 13,883,929
PRODUCTION						
Wages and taxes	-	-	125,584	-	-	125,584
MATERIAL AND SUPPLIES						
	610,297	8,157	437,769	1,326	63,151	1,120,700
FLEET OPERATIONS						
	324,813	6,194	80,328	190,213	15,760	617,308
OCCUPANCY						
	428,890	12,066	480,893	6,457	329,690	1,257,996
EQUIPMENT						
	113,487	1,352	66,734	727	52,666	234,966
TECHNOLOGY						
	199,643	19,426	114,926	9,102	81,045	424,142
OTHER OPERATING						
Medicaid provider assessment	626,497	-	-	-	-	626,497
Professional fees	161,298	4,268	24,141	2,044	154,838	346,589
Other	36,487	4,730	60,357	502	131,827	233,903
	<u>\$ 11,256,365</u>	<u>\$ 602,361</u>	<u>\$ 4,033,778</u>	<u>\$ 587,278</u>	<u>\$ 2,391,832</u>	<u>\$ 18,871,614</u>

See accompanying notes to financial statements.

ADEC, INC.
STATEMENTS OF CASH FLOWS
Years ended June 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Cash flows from operating activities		
Change in net assets	\$ 7,955,389	\$ 1,177,233
Adjustments to reconcile change in net assets to net cash from operating activities		
Depreciation	695,704	629,815
(Gain) loss on disposal of equipment	(22,866)	613
Net realized and unrealized gains on investments	(3,752,772)	(417,033)
Restricted contributions received for endowment	(390)	(390)
Forgiveness of Paycheck Protection Program note payable	(1,995,717)	-
Change in assets and liabilities		
Accounts receivable	(80,334)	62,133
Inventories	(2,980)	(36,255)
Other assets	(24,519)	(137,665)
Accounts payable	(71,030)	268,206
Accrued salaries and related benefits	170,604	(130,629)
Accrued expenses and other liabilities	<u>(12,764)</u>	<u>2,375</u>
Net cash from operating activities	2,858,325	1,418,403
Cash flows from investing activities		
Purchases of investments	(2,590,109)	(3,524,657)
Proceeds from sales of investments	567,987	476,950
Proceeds from sale of equipment	81,432	-
Purchases of buildings and equipment	<u>(908,028)</u>	<u>(389,997)</u>
Net cash from investing activities	(2,848,718)	(3,437,704)
Cash flows from financing activities		
Proceeds from restricted contributions	390	390
Proceeds from the Payment Protection Plan notes payable	-	2,000,000
Principal payments on long-term debt	<u>(4,283)</u>	<u>-</u>
Net cash from financing activities	<u>(3,893)</u>	<u>2,000,390</u>
Net change in cash and cash equivalents	5,714	(18,911)
Cash and cash equivalents at beginning of year	<u>267,639</u>	<u>286,550</u>
Cash and cash equivalents at end of year	<u>\$ 273,353</u>	<u>\$ 267,639</u>

See accompanying notes to financial statements.

ADEC, INC.
NOTES TO FINANCIAL STATEMENTS
June 30, 2021 and 2020

NOTE 1 - NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities: ADEC, Inc. (the Organization) strives to promote an understanding of its mission and to encourage persons experiencing disabilities or other special challenges to maximize their potential. The Organization is a not-for-profit corporation which provides services primarily in Elkhart and St. Joseph Counties, Indiana.

Basis of Accounting: The financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Financial Statement Presentation: The financial statements report the changes in and totals of each net asset class based on the existence or absence of donor restrictions, as applicable. Net assets are classified as without donor restrictions or with donor restrictions and are detailed as follows:

Net assets without donor restrictions are net assets that are not subject to donor-imposed stipulations and may be expended for any purpose in performing the primary objectives of the Organization.

Net assets with donor restrictions are net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature and will be met by actions of the Organization or by the passage of time. At June 30, 2021 and 2020, purpose or time restricted net assets consist of capital items of \$338,831 and \$221,475, respectively, whose restrictions are released as depreciation expense is recognized and unspent endowment earnings of \$647,065 and \$349,981, respectively, (Note 10). Other donor restrictions are perpetual in nature, where the donor has stipulated the funds be maintained in perpetuity. Net assets reported as perpetually restricted within these financial statements represent donor-restricted support received by the Organization in connection with the endowment. The endowment was established to support future needs of those individuals requiring services within the scope of the Organization's mission. The principal is maintained in perpetuity of \$1,654,704 and \$1,654,314, respectively. The income generated by the endowment is available to support current operations.

Use of Estimates: The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents: Cash and cash equivalents consist of bank deposits in accounts that are federally insured up to \$250,000. At times these amounts may exceed federally insured limits. Additionally, for purposes of the statements of cash flows, the Organization considers all highly liquid investments purchased with an original maturity of three months or less to be cash equivalents.

Investments: All investments are valued at their fair values in the balance sheets. Realized and unrealized gains and losses are included in the statements of activities. See Notes 3 and 9 for additional information on the nature of the Organization's investments.

Accounts Receivable: The accounts receivable balance represents the unpaid amounts billed to companies and third-party payors. Contractual adjustments, discounts, and an allowance for uncollectible accounts are recorded to report receivables for services at net realizable value. Past due receivables are determined based on contractual terms. The Organization does not accrue interest on any of its accounts receivables. Approximately 90% and 88% of the receivables related to residential and adult training services are from Medicaid at June 30, 2021 and 2020, respectively.

(Continued)

ADEC, INC.
NOTES TO FINANCIAL STATEMENTS
June 30, 2021 and 2020

NOTE 1 - NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(Continued)

Land, Buildings, and Equipment: Property and equipment are stated at cost or, if donated to the Organization, at fair value on the date of acquisition. Additions and improvements over \$500 are capitalized; expenditures for routine maintenance are charged to operations. Depreciation is provided over the estimated useful lives of the various classes of assets on the straight-line method.

Gifts of long-lived assets such as land, buildings, and equipment are reported as support without donor restrictions unless explicit donor stipulations specify how the donated assets are to be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash and other assets that must be used to acquire long-lived assets are reported as purpose or time restricted support. Absent explicit donor stipulations about how long-lived assets must be maintained, expirations of donor restrictions are reported when the donated or acquired long-lived assets are placed in service.

Impairment of Long-Lived Assets: The Organization reviews long-lived assets for impairment whenever events or circumstances indicate that the carrying amounts may be overstated. The Organization recognizes impairment losses if the undiscounted cash flows expected to be generated by the asset are less than the carrying value of the related asset. No impairment of long-lived assets was recognized during the years ended June 30, 2021 and 2020.

Program Service Revenue: Resident service revenue is reported at the estimated net realizable amounts from residents, third-party payors and others for services rendered. These amounts include retroactive adjustments due to audits. Provisions for estimated third-party payor settlements are provided in the period the related services are rendered. Differences between the initial estimated amounts and final settlements are reported in operations in the year of settlement. Generally, the Organization bills the residents and third-party payors the month several days after the services are performed. Revenue is recognized as performance obligations are satisfied.

Performance obligations are determined based on the nature of the services provided by the Organization and are measured when services are performed for the residents. At that point in time, revenue is recognized. The Organization determines the transaction price based on standard charges for services provided. A summary of the payment arrangements with Medicaid is as follows:

Resident Service: The Organization is reimbursed for services rendered to state-sponsored Medicaid beneficiaries on a prospective payment basis, with potential settlements made on the difference between initial estimated rates and final settlement rates determined by Medicaid. No additional settlement will be made on the difference between the initial estimated rates paid and actual costs. Retroactive adjustments are recorded in the period the final settlements are determined.

Adult Day Service: Day Program revenues represent non-residential waiver fees received for services provided on a per visit basis. The services primarily include adult habilitation at the Organization's five day service locations, as well as employment and family services including therapies and services to transport individuals to these programs.

(Continued)

ADEC, INC.
NOTES TO FINANCIAL STATEMENTS
June 30, 2021 and 2020

NOTE 1 - NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(Continued)

Under the terms of certain government reimbursed programs, providers of these services are subject to regulation by the program intermediaries. For Resident Service and Adult Day Service, payment for the services rendered is based upon "allowable cost" as defined by each program's regulations, and is subject to financial audit by the program intermediary. The residential group home programs reimbursed by the Indiana Family and Social Services Administration are subject to regulation and financial compliance review by the program intermediaries. Costs and reimbursements for the years ended June 30, 2018 through June 30, 2021 for certain programs remain subject to final financial compliance review by program intermediaries.

Contributions: Contributions received and unconditional promises to give are recorded as revenue without donor restrictions or revenue with donor restrictions depending on the existence of donor restrictions and the nature of such restrictions, if they exist. If a restriction is fulfilled in the same accounting period in which the contribution is received, the contribution is reported as without donor restrictions.

Functional Allocation of Expenses: The costs of providing various programs and other activities have been summarized on a functional basis in the statements of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited. For the years ended June 30, 2021 and 2020, fundraising expenses of \$13,355 and \$9,094, respectively, have been included in total administrative expense reported in the statements of activities.

Income Taxes: The Organization is exempt from income taxes on income from related activities under Section 501(c)(3) of the U.S. Internal Revenue Code and corresponding state tax law. Accordingly, no provision has been made for federal or state income taxes.

U.S. GAAP requires that a tax position is recognized as a benefit only if it is "more likely than not" that the tax position would be sustained in a tax examination, with a tax examination being presumed to occur. The amount recognized is the largest amount of tax benefit that is greater than 50% likely of being realized on examination. For tax positions not meeting the "more likely than not" test, no tax benefit is recorded.

The Organization's Form 990 has not been subject to examination by the Internal Revenue Service or the state of Indiana for the last three years. The Organization does not expect the total amount of unrecognized tax benefits to significantly change in the next 12 months. The Organization recognizes interest and/or penalties related to income tax matters in income tax expense. The Organization did not have any amounts accrued for interest and penalties at June 30, 2021 and 2020.

Reclassifications: Certain reclassifications have been made to present last year's financial statements on a basis comparable to the current year's financial statements. These reclassifications had no effect on the change in net assets.

Subsequent Events: Management has performed an analysis of the activities and transactions subsequent to June 30, 2021 to determine the need for any adjustments to and/or disclosures within the financial statements for the year ended June 30, 2021. The Organization has evaluated subsequent events for recognition and disclosure through August 26, 2021, which is the date the financial statements were available to be issued.

(Continued)

ADEC, INC.
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2021 and 2020

NOTE 2 - LIQUIDITY AND AVAILABILITY

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the balance sheet date, comprise the following:

	<u>2021</u>	<u>2020</u>
Cash and cash equivalents	\$ 273,353	\$ 267,639
Accounts receivable, net	1,538,488	1,458,154
Investments	28,570,142	22,795,248
Less net assets with donor restrictions	<u>(2,640,600)</u>	<u>(2,225,770)</u>
	<u>\$ 27,741,383</u>	<u>\$ 22,295,271</u>

As part of the Organization's liquidity management plan, management invests cash in excess of daily requirements in short-term investments, certificates of deposit, and money market funds. The Organization has a goal to maintain financial assets, which consist of cash and short-term investments, on hand to meet 60 days of normal operating expenses. The Organization has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. The Organization typically collects most accounts receivable within two months of the date of service. Collections by payor type may vary based on payor source liquidity and timeliness of claims processing. In the event of an unanticipated liquidity need, the Organization also could draw upon its available line of credit (as further discussed in Note 5).

The Organization's endowment funds consists of donor-restricted endowments. Income from donor-restricted endowments is available for general use. Donor-restricted endowment funds are not available for general expenditure (Note 10).

NOTE 3 - INVESTMENTS

The following is an analysis of fair value at June 30 by type of investment:

	<u>2021</u>	<u>2020</u>
Money market funds	\$ 677,307	\$ 3,530,014
Certificates of deposit	1,388,407	1,221,408
U. S. Government obligations	2,665,478	2,551,867
Corporate bonds	1,006,402	824,682
Mutual funds:		
Equity	8,314,983	4,892,128
Fixed income	5,792,849	2,566,756
Common stocks:		
Consumer discretionary	906,856	726,728
Consumer staples	1,610,303	1,385,986
Energy	145,149	159,852
Financial	2,134,336	1,924,252
Industrials	791,829	628,194
Technology	1,140,018	894,752
Communications	1,717,069	1,392,594
Other	<u>279,156</u>	<u>96,035</u>
	<u>\$ 28,570,142</u>	<u>\$ 22,795,248</u>

(Continued)

ADEC, INC.
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2021 and 2020

NOTE 3 - INVESTMENTS (Continued)

Investment return is composed of the following for the years ended June 30:

	<u>2021</u>	<u>2020</u>
Interest and dividend income	\$ 568,109	\$ 537,013
Net realized and unrealized gain on investments	<u>3,752,772</u>	<u>417,033</u>
	<u>\$ 4,320,881</u>	<u>\$ 954,046</u>

The various investments in bonds, stocks, securities, mutual funds, and other investments are exposed to a variety of uncertainties, including interest rate, market and credit risks. Due to the level of risk associated with certain investments, it is possible that changes in the values of these investments could occur in the near term. Such changes could materially affect the amounts reported in the financial statements of the Organization.

At June 30, 2021 and 2020, the Organization considers \$4,858,342 and \$3,013,342, respectively, of investments to be available for operating purposes, as needed.

NOTE 4 - LAND, BUILDINGS, AND EQUIPMENT

At June 30, land, buildings, and equipment consist of the following:

	<u>2021</u>	<u>2020</u>
Land	\$ 622,116	\$ 516,316
Land improvements	438,156	438,156
Buildings and improvements	11,009,719	10,688,992
Equipment	2,973,888	2,958,386
Vehicles	1,186,856	1,288,973
Construction in progress	<u>719</u>	<u>19,640</u>
	16,231,454	15,910,463
Accumulated depreciation	<u>(10,021,982)</u>	<u>(9,854,749)</u>
	<u>\$ 6,209,472</u>	<u>\$ 6,055,714</u>

Depreciation expense for the years ended June 30, 2021 and 2020 was \$695,704 and \$629,815, respectively.

NOTE 5 - LINE OF CREDIT

At June 30, 2021 and 2020, the Organization maintained an unsecured \$1,500,000 line of credit with a bank. The interest was at prime rate plus 0.15% with a floor of 4%, resulting in a rate of 4.00% at June 30, 2021 and 4.40% at June 30, 2020. The Organization had no outstanding borrowings on the line at June 30, 2021 and 2020. The line of credit expires on January 31, 2022.

(Continued)

ADEC, INC.
NOTES TO FINANCIAL STATEMENTS
June 30, 2021 and 2020

NOTE 6 - LEASE COMMITMENTS

The Organization has entered into operating leases primarily for building, equipment, and vehicle rental, that have various expiration dates running through fiscal year 2025. The following schedule presents, by year, the future minimum lease payments under the noncancelable leases as of June 30, 2021:

2022	\$ 308,795
2023	158,609
2024	81,765
2025	<u>43,096</u>
	<u>\$ 592,265</u>

Total rent and lease expense for the years ended June 30, 2021 and 2020 was \$356,872 and \$389,044, respectively.

NOTE 7 - EMPLOYEE BENEFIT RETIREMENT PLAN

The Organization maintains a tax sheltered annuity plan, provided for in Internal Revenue Code Section 403(b) for any employee who is expected to work 20 or more hours per week and 1,000 hours per year. The Organization's plan is subject to the audit requirements prescribed by the United States of America's Department of Labor. For the years ended June 30, 2021 and 2020, the amount of the contribution to the plan represents 50% of the employee's contribution up to 6% of the employee's gross pay. The Organization contributed \$124,411 and \$131,049 to the plan for the years ended June 30, 2021 and 2020, respectively.

NOTE 8 - SELF-FUNDED HEALTH INSURANCE

The Organization is liable for employee's healthcare claims up to \$60,000 per employee but unlimited in total for the year ended June 30, 2021. The Organization has third-party insurance coverage for any claims in excess of such amounts. Costs are accrued based on claims reported as of the balance sheet date as well as an estimated liability for claims incurred but not reported of \$101,665 and \$116,665 at June 30, 2021 and 2020, respectively. The expense for this plan, including health, life, and disability insurance coverage, for the years ended June 30, 2021 and 2020 was \$813,114 and \$851,195, respectively.

NOTE 9 - FAIR VALUE MEASUREMENTS OF FINANCIAL INSTRUMENTS

U.S. GAAP defines fair value as the price that would be received for an asset or paid to transfer a liability (an exit price) in the Organization's principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date.

A fair value hierarchy requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. There are three levels of inputs that may be used to measure fair value:

Level 1: Quoted prices (unadjusted) for identical assets or liabilities in active markets that the entity has the ability to access as of the measurement date. The fair values of money market funds, mutual funds, real estate investment trusts, and common stocks that are readily marketable are determined by obtaining quoted prices on nationally recognized securities exchanges.

(Continued)

ADEC, INC.
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2021 and 2020

NOTE 9 - FAIR VALUE MEASUREMENTS OF FINANCIAL INSTRUMENTS (Continued)

Level 2: Significant other observable inputs other than Level 1 prices such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data. The fair values of certificates of deposit are determined through inquiries of financial institutions from which they originated. The fair values are typically the original principal value plus accrued interest earned with no discounts for credit quality or liquidity determined to be applicable. The fair values of the Organization's U.S. Government debt obligations and corporate bonds were determined by matrix pricing, which is a mathematical technique widely used in the industry to value debt securities without relying exclusively on quoted prices for the specific securities but rather by relying on the securities' relationship to other benchmark-quoted securities.

Level 3: Significant unobservable inputs that reflect a reporting entity's own assumptions about the assumptions that market participants would use in pricing an asset or liability. The Organization has no financial instruments valued with Level 3 inputs.

In many cases, a valuation technique used to measure fair value includes inputs from multiple levels of the fair value hierarchy. The lowest level of significant input determines the placement of the entire fair value measurement in the hierarchy.

Assets measured at fair value on a recurring basis are summarized below:

	<u>Fair Value Measurements at June 30, 2021</u>		
	<u>Level 1</u>	<u>Level 2</u>	<u>Total</u>
Investments:			
Money market funds	\$ 677,307	\$ -	\$ 677,307
Certificates of deposit	-	1,388,407	1,388,407
U.S. Government obligations	-	2,665,478	2,665,478
Corporate bonds	-	1,006,402	1,006,402
Mutual funds:			
Equity	8,314,983	-	8,314,983
Fixed income	5,792,849	-	5,792,849
Common stocks:			
Consumer discretionary	906,856	-	906,856
Consumer staples	1,610,303	-	1,610,303
Energy	145,149	-	145,149
Financial	2,134,336	-	2,134,336
Industrials	791,829	-	791,829
Technology	1,140,018	-	1,140,018
Communications	1,717,069	-	1,717,069
Other	<u>279,156</u>	<u>-</u>	<u>279,156</u>
Total investments	<u>\$ 23,509,855</u>	<u>\$ 5,060,287</u>	<u>\$ 28,570,142</u>

(Continued)

ADEC, INC.
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2021 and 2020

NOTE 9 - FAIR VALUE MEASUREMENTS OF FINANCIAL INSTRUMENTS (Continued)

	<u>Fair Value Measurements at June 30, 2020</u>		
	<u>Level 1</u>	<u>Level 2</u>	<u>Total</u>
Investments:			
Money market funds	\$ 3,530,014	\$ -	\$ 3,530,014
Certificates of deposit	-	1,221,408	1,221,408
U.S. Government obligations	-	2,551,867	2,551,867
Corporate bonds	-	824,682	824,682
Mutual funds:			
Equity	4,892,128	-	4,892,128
Fixed income	2,566,756	-	2,566,756
Common stocks:			
Consumer discretionary	726,728	-	726,728
Consumer staples	1,385,986	-	1,385,986
Energy	159,852	-	159,852
Financial	1,924,252	-	1,924,252
Industrials	628,194	-	628,194
Technology	894,752	-	894,752
Communications	1,392,594	-	1,392,594
Other	<u>96,035</u>	<u>-</u>	<u>96,035</u>
Total investments	<u>\$ 18,197,291</u>	<u>\$ 4,597,957</u>	<u>\$ 22,795,248</u>

NOTE 10 - ENDOWMENT COMPOSITION

The Organization's endowment is primarily invested in mutual funds. As required by U.S. GAAP, net assets associated with the Organization's donor-restricted endowment funds are classified and reported based on the existence or absence of donor-imposed restrictions.

Endowment net asset composition as of June 30 is as follows:

2021:

	<u>Accumulated Earnings</u>	<u>Original Gift</u>	<u>Total</u>
Donor-restricted	<u>\$ 647,065</u>	<u>\$ 1,654,704</u>	<u>\$ 2,301,769</u>
Total endowment	<u>\$ 647,065</u>	<u>\$ 1,654,704</u>	<u>\$ 2,301,769</u>

2020:

	<u>Accumulated Earnings</u>	<u>Original Gift</u>	<u>Total</u>
Donor-restricted	<u>\$ 349,981</u>	<u>\$ 1,654,314</u>	<u>\$ 2,004,295</u>
Total endowment	<u>\$ 349,981</u>	<u>\$ 1,654,314</u>	<u>\$ 2,004,295</u>

(Continued)

ADEC, INC.
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2021 and 2020

NOTE 10 - ENDOWMENT COMPOSITION (Continued)

Changes in endowment net assets for years ended June 30, 2021 and 2020 were as follows:

2021:

	Accumulated <u>Earnings</u>	<u>Original Gift</u>	<u>Total</u>
Beginning balance	\$ 349,981	\$ 1,654,314	\$ 2,004,295
Interest and dividend income	47,763	-	47,763
Realized and unrealized gain on investments	315,509	-	315,509
Additions	-	390	390
Appropriations for expenditure	<u>(66,188)</u>	<u>-</u>	<u>(66,188)</u>
Total endowment	<u>\$ 647,065</u>	<u>\$ 1,654,704</u>	<u>\$ 2,301,769</u>

2020:

	Accumulated <u>Earnings</u>	<u>Original Gift</u>	<u>Total</u>
Beginning balance	\$ 321,928	\$ 1,653,924	\$ 1,975,852
Interest and dividend income	53,038	-	53,038
Realized and unrealized gain on investments	41,188	-	41,188
Additions	-	390	390
Appropriations for expenditure	<u>(66,173)</u>	<u>-</u>	<u>(66,173)</u>
Total endowment	<u>\$ 349,981</u>	<u>\$ 1,654,314</u>	<u>\$ 2,004,295</u>

Interpretation of UPMIFA: The Organization has interpreted Indiana's version of the Uniform Prudent Management of Institutional Funds Act (UPMIFA) as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary.

As a result of this interpretation, the Organization classifies as net assets with donor restrictions (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment, and if applicable (c) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund until those amounts are appropriated for expenditure by the Organization in a manner consistent with the standard of prudence prescribed by UPMIFA. In accordance with UPMIFA, the Organization considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

- (1) The duration and preservation of the fund
- (2) The purposes of the Organization and the donor-restricted endowment fund
- (3) General economic conditions
- (4) The possible effect of inflation and deflation
- (5) The expected total return from income and the appreciation of investments
- (6) Other resources of the Organization
- (7) The investment policies of the Organization

(Continued)

ADEC, INC.
NOTES TO FINANCIAL STATEMENTS
June 30, 2021 and 2020

NOTE 10 - ENDOWMENT COMPOSITION (Continued)

Return Objectives and Risk Parameters: The Organization has adopted investment and spending policies for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowment while seeking to maintain the purchasing power of the endowment assets. Endowment assets include those assets of donor-restricted funds that the Organization must hold in perpetuity or for a donor-specified period(s). Under this policy, as approved by the Board of Directors, the endowment assets are invested in a manner that is intended to produce real portfolio growth which is reflective of the investment opportunities available in the market place, which exceed the underlying inflationary rate.

Strategies Employed for Achieving Objectives: The purpose of the endowment fund is to facilitate donors' desires to make substantial long-term gifts to the Organization to develop a significant source of revenue to support the endeavors of the Organization.

Spending Policy and How the Investment Objectives Relate to Spending Policy: Distributions shall not exceed 4% of the average principal balance of the previous fiscal year unless approved by the Finance Committee and the Board of Directors.

Fund with Deficiencies: From time to time, the fair value of assets associated with individual donor restricted endowment funds may fall below the level that the donors require the Organization to maintain. Cumulative deficiencies of this nature that are in excess of related purpose or time restricted amounts are reported in net assets with donor restrictions. There were no such deficiencies as of June 30, 2021 or 2020.

NOTE 11 - RECENT EVENTS

In December 2019, a novel strain of coronavirus surfaced and has spread around the world, with resulting business and social disruption. The coronavirus was declared a Public Health Emergency of International Concern by the World Health Organization on January 30, 2020. The operations and business results of the Organization could be materially adversely affected. Significant estimates as disclosed in Note 1, including valuation of investments, may be materially adversely impacted by national events designed to contain the coronavirus.

The Bureau of Developmental Disabilities created the Sustainability Grant to provide support to Home and Community Based Service (HCBS) Waiver and Omnibus Budget Reconciliation Act (OBRA) Providers who provide Adult Day, Facility Hab Waivers or OBRA programs that had to close or suspend services due to the coronavirus. During the year ended June 30, 2021, the Organization recognized \$733,050 in three sustainability grants in grant income in the statement of activities.

As a result of the economic uncertainty stemming from the impact of the COVID-19 pandemic, during April 2020, the Company received a Paycheck Protection Program (PPP) loan in the principal amount of \$2,000,000 from the US Small Business Administration (SBA). The PPP loan has a stated interest rate of 1% per annum and no payments of principal or interest are required until the end of a statutorily provided deferral period, which occurs when the SBA concludes on the amount of the loan that will be forgiven. Under the terms of the Paycheck Protection Program, a PPP loan provides for conditional forgiveness if the Company utilizes the loan proceeds on admissible expenses, including qualifying payroll, rent, and utility expenses, and maintains employment and compensation levels for a specified period of time.

The Company has elected to account for the loan proceeds under Topic ASC 958. During the year ended June 30, 2021, \$1,995,717 was forgiven and the remaining balance was paid in cash. The amount forgiven was recorded in grant income in the statement of activities.

SUPPLEMENTARY INFORMATION

ADEC, INC.
 SCHEDULE OF PROGRAM SERVICE REVENUE
 Year ended June 30, 2021
 With comparative totals for the year ended June 30, 2020

	Residential Services	Family Services	Adult Training and Vocational Services	Transportation	2021 Total	2020 Total
Day programs	\$ 175,236	\$ 543,264	\$ 2,979,599	\$ 135,870	\$ 3,833,969	\$ 3,867,849
Residential programs	12,763,247	-	-	-	12,763,247	13,121,515
Industrial services	-	-	755,948	-	755,948	902,134
Other	<u>103,959</u>	<u>23,136</u>	<u>87,985</u>	<u>29,759</u>	<u>244,839</u>	<u>126,537</u>
Total	<u>\$ 13,042,442</u>	<u>\$ 566,400</u>	<u>\$ 3,823,532</u>	<u>\$ 165,629</u>	<u>\$ 17,598,003</u>	<u>\$ 18,018,035</u>

See accompanying notes to financial statements.

CITY OF GOSHEN, INDIANA
ARP SUB-RECIPIENT AGREEMENT

With

Bashor Home of the United Methodist Church, Inc DBA Bashor Children's Home

To Perform/Provide projects, programs, and/or services falling within one of the four enumerated eligible uses of ARP Funding that directly address a negative economic impact of the COVID-19 public health emergency.

This ARP Sub-Recipient Agreement ("Agreement"), entered into by and between the City of Goshen, Indiana ("the City") and **Bashor Home of the United Methodist Church, Inc DBA Bashor Children's Home** ("Recipient"), is executed pursuant to the terms and conditions set forth herein.

WHEREAS, on March 11, 2021, President Joseph R. Biden signed into law the American Rescue Plan Act of 2021 ("ARPA" or the "Act"), and established the Coronavirus State Fiscal Recovery Fund and Coronavirus Local Fiscal Recovery Fund, which together make up the Coronavirus State and Local Fiscal Recovery Funds program (hereafter the "ARP Funding"); and

WHEREAS, on May 10, 2021, the United States Department of the Treasury ("U.S. Treasury") published guidance regarding the allowable usage of the ARP Funding to be disseminated to local governments in accordance with the Act; and

WHEREAS, the City has received a total allocation of ARP Funding, as published by the U.S. Treasury, in the amount of \$6,692,508; and

WHEREAS, the City receipted the first fifty percent (50%) of its ARP Funding allocation (\$3,346,254.00) on May 19, 2021; and

WHEREAS, the City receipted the second fifty percent (50%) of its ARP Funding allocation (\$3,346,254.00) on June 6, 2022; and

WHEREAS, on June, 10, 2022, Treasury released the updated Compliance and Reporting Guidance for the Funding Program. The guidance provides additional detail and clarification for each recipient's compliance and reporting responsibilities, and should be read in concert with the Award Terms and Conditions, the authorizing statute, the final rule, and other regulatory and statutory requirements; and

WHEREAS, in an effort to provide additional guidance regarding the eligible uses of ARP Funding, the U.S. Treasury published a document containing answers to Frequently Asked Questions regarding Coronavirus State and Local Fiscal Recovery Funds as of July 19, 2021 (hereinafter "FAQ"); and

WHEREAS, Section 2.8 of the FAQ states that recipients must demonstrate that funding uses directly address a negative economic impact of the COVID-19 public health emergency, including funds used for economic or workforce development; and

WHEREAS, pursuant to §602(c) of the Act, ARP Funding may be used for projects or programs within the following categories, to the extent authorized by law:

1. To respond to the public health emergency or its negative economic impacts, including assistance to households, small businesses, and nonprofits, or aid to impacted industries such as tourism, travel, and hospitality;
2. To respond to workers performing essential work during the COVID–19 public health emergency by providing premium pay to eligible workers;
3. For the provision of government services to the extent of the reduction in revenue due to the COVID–19 public health emergency relative to revenues collected in the most recent full fiscal year prior to the emergency; and
4. To make necessary investments in water, sewer, or broadband infrastructure.

WHEREAS, the City intends to allocate a portion of its ARP Funding to assist non-profit organizations within the City that have suffered negative economic impacts as a result of the COVID-19 pandemic in accordance with all federal, state, and local guidelines regarding the usage of ARP Funding; and

WHEREAS, the Recipient, a non-profit entity, submitted a written request to the City for **Twenty-Five Thousand Dollars (\$25,000)** in ARP Funding to support a project and/or program related to the economic recovery from the COVID-19 public health crisis; and

WHEREAS, the City and Recipient desire to enter into this Agreement.

NOW, THEREFORE, in consideration of those mutual undertakings and covenants, the parties agree as follows:

1. OVERVIEW

A. DEFINITIONS. The definitions in 2 CFR §200.1 are hereby incorporated into this Agreement.

B. ROLES. For the purposes this Agreement, the City serves as the pass-through entity for a Federal award and the Recipient serves as the subrecipient of a sub award. 2 C.F.R. §200.1

C. SOURCE OF GRANT FUNDING. This Agreement is funded by a portion of the \$6,692,508 in ARP Funding allocated to the City pursuant to ARP §603.

D. AUTHORITY. This Agreement is issued under section 602(c)(3) of the Act and subject to the provisions of the federal Uniform Grant Guidance, 2 CFR Part 200 (UG).

E. NOTICES. Whenever any notice, statement or other communication is required under this Agreement, it shall be sent by first class mail or via an established courier/delivery service to the following addresses, unless otherwise specifically advised.

Notices to the City shall be sent to:

City of Goshen
Attn: Legal City
204 E. Jefferson Street
Goshen, IN 46526
bodiestegelmann@goshencity.com

Notices to the Recipient shall be sent to:

Bashor Home of the United Methodist
Church, Inc DBA Bashor Children's Home
Attn: Steve Riikonen
Director of Development
62226 CR 15
Goshen, IN 46526
sriikonen@bashor.org

2. ARP FUNDING AWARDED TO RECIPIENT (the "Funding" or "Grant")

A. PURPOSE. The purpose of this Agreement is to enable the City to award ARP Funding, in the amount of **Twenty-Five Thousand Dollars (\$25,000)**, to the Recipient for eligible costs of the proposed projects or programs described in Recipient's ARP Nonprofit Fund Grant Application for Program Year 2022 dated **March 13, 2022** (hereafter the "Grant Application"), a copy of which is attached hereto attached as EXHIBIT "A" and incorporated by reference herein (the "Project").

3. EFFECTIVE DATE & PERIOD OF PERFORMANCE

A. EFFECTIVE DATE. This Agreement shall commence when last executed by all parties and remain in effect no later than December 31, 2024, unless terminated by the City in writing (the "Effective Date").

B. PERIOD OF PERFORMANCE. The period of performance for this award begins on the date hereof and ends consistent with the project/program timeline set forth in ¶5 of the Recipient's Grant Application.

4. SCOPE OF FUNDED ACTIVITIES (the "Project")

A. LIMITATIONS ON USE OF ARP FUNDS. The Recipient shall ensure that all expenditures utilizing ARP Funding received in accordance with this Agreement may only be used in compliance with section 602(c) of the Act and shall be limited to only those eligible services outlined in Section 2.8 of the U.S. Treasury ARP FAQ, which states that recipients must demonstrate that funding uses directly address a negative economic impact of the

COVID-19 public health emergency. Recipient must use ARP Funding for the Project described in Recipient's Grant Application to the City.

5. SYSTEM FOR AWARD MANAGEMENT PROFILE ("SAM.gov")

A. SAM.GOV PROFILE. Recipient shall register and maintain an updated profile on the U.S. Government's official website and System for Award Management (SAM.gov).

6. FUNDING DISBURSEMENT, PAYMENT OF COSTS & CANCELLATION

A. DISBURSEMENT OF FUNDING. The disbursement of ARP Funding awarded to the Recipient shall not be made until forty-five (45) days after this Agreement has been fully approved by the City and executed by the parties. If advance or lump payment of all or a portion of the funds is not prohibited by statute or regulation, and the City agrees to provide such advance payment, advance payment shall be made only upon submission of a proper claim setting out the intended purposes of those funds. Otherwise, all payments shall be made forty-five (45) days in arrears in conformance with applicable fiscal policies and procedures.

B. SEPARATE FUND REQUIRED. ARP Funding must be received into its own separate fund and not comingled with funding from any other source. Recipient is required to have sufficient internal controls over all transactions in place by establishing separate funds and maintaining records with detailed comments that provide audit trails, appropriate approvals, etc.

C. PRE-AWARD & ADMINISTRATIVE COSTS. Pre-award costs, as defined in 2 C.F.R. § 200.458, may not be paid with funding from this Grant. Recipient may use the Funding to cover both direct and indirect costs.

D. FUNDING CANCELLATION. When a written determination is made that funds are not appropriated or otherwise available to support continuation of performance of this Agreement, it shall be canceled.

E. LOSS OR REDUCTION OF FUNDING. The City, at its sole discretion upon written notice to the Recipient, may terminate or reduce the scope of this Agreement if any funding sources are eliminated or reduced for any reason or the Project is not eligible for ARP Funding.

7. PROJECT MONITORING & REPORTING

A. PROJECT MONITORING BY THE CITY. The City may conduct on-site or off-site monitoring reviews of the Project during the term of this Agreement and for up to ninety (90) days after it expires or is otherwise terminated. The Recipient shall extend its full cooperation and give full access to the Project site and to relevant documentation to the City or its authorized designees for the purpose of determining, among other things:

1. whether Project activities are consistent with those set forth in the Recipient's Grant Application;
2. the actual expenditure of funds to date on the Project is in conformity with the amounts for each budget line item as contained in Recipient's Grant Application and that unpaid costs have been properly accrued; and

3. that Recipient is making timely progress with the Project, and that its project management, financial management and control systems, procurement systems and methods, and overall performance are in conformance with the requirements set forth in this Agreement and are fully and accurately reflected in Project reports submitted to the City.

B. REPORTING REQUIREMENTS. Recipient agrees to cooperate with the City and comply with any reporting obligations established by Treasury as they relate to this award. Recipient also agrees to comply with any reporting requirements established by the State of Indiana.

8. MAINTENANCE OF AND ACCESS TO RECORDS

A. MAINTENANCE OF RECORDS. The Recipient shall maintain records, books, documents, and other materials relevant to its performance under this Agreement. Recipient shall maintain records and financial documents sufficient to evidence compliance with section 602(c), Treasury's regulations implementing that section, and guidance issued by Treasury regarding the foregoing. Records shall be maintained by Recipient for a period of five (5) years after all funds have been expended or returned to Treasury, whichever is later.

B. AUDITS AND ACCESS TO RECORDS. Records maintained pursuant to this Agreement shall be subject to inspection, review, and audit by the City or its designees, and the US Treasury for five (5) years following termination of this Agreement. Recipient may be required to submit to an audit of funds paid pursuant to this Agreement, and shall make all books, accounting records, and other documents available at all reasonable times during the term of this Agreement and for a period of five (5) years after final payment for inspection by the City or its authorized designee. Copies shall be furnished to the City at no cost.

C. REIMBURSEMENT OF UNALLOWABLE COSTS. If it is determined during the course of the audit that the Recipient was reimbursed for unallowable costs under this Agreement or any, the Recipient agrees to promptly reimburse the City for such payments upon request.

9. BREACH, DEFAULT & TERMINATION

A. TERMINATION FOR CAUSE. The City may terminate this Agreement for cause. Cause may include misuse of funds, fraud, lack of compliance with applicable rules, laws and regulations, failure to perform on time, or failure to comply with any of the requirements of this Agreement. Failure to complete the Project and expend funds in accordance with this Agreement may be considered a material breach, and shall entitle the City to suspend payments under this Agreement until such time as all material breaches are cured to the City's satisfaction.

B. TERMINATION FOR CONVENIENCE. Unless prohibited by a statute or regulation relating to the Grant under this Agreement, this Agreement may be terminated, in whole or in part, by the City whenever, for any reason, the City determines that such termination is in the best interest of the City. Termination shall be affected by delivery to the Recipient of a Termination Notice, specifying effective date of termination and extent of termination. The Recipient shall be compensated for completion of the Project properly done prior to the

effective date of termination. The City will not be liable for work on the Project performed after the effective date of termination.

10. COMPLIANCE WITH APPLICABLE LAWS & REGULATIONS

A. EVOLUTION OF ARP GUIDANCE FROM THE U.S. TREASURY. The City may request additional information from the Recipient, as needed, to meet any additional guidelines regarding the use of ARP Funding that may be established by the U.S. Treasury during the scope of this Agreement.

B. COMPLIANCE WITH APPLICABLE LAWS AND REGULATIONS. The Recipient shall comply with all federal, state, and local laws and all requirements and published guidance set forth regarding the usage of any and all monies appropriated under the ARPA. Specifically, but not limited to, Recipient shall with the requirements of section 602 of the Act, regulations adopted by Treasury pursuant to section 602(f) of the Act, and guidance issued by Treasury regarding the foregoing. Recipient also agrees to comply with all other applicable state and federal statutes, regulations, and executive orders, and Recipient shall provide for such compliance by other parties in any agreements it enters into with other parties relating to this Grant.

1. The Recipient warrants that the Recipient and any contractors performing work in connection with the Project shall obtain and maintain all required permits, licenses, registrations, and approvals, and shall comply with all health, safety, and environmental statutes, rules, or regulations in the performance of any work activities. Failure to do so may be deemed a material breach of this Agreement and grounds for immediate termination and denial of further opportunities with the City under this program.
2. The Recipient affirms that, if it is an entity described in Indiana Code Title 23, it is properly registered, and owes no outstanding reports to the Indiana Secretary of State.
3. As required by Ind. Code §5-22-3-7: The Recipient and any principals of the Recipient certify that:
 - a. the Recipient, except for *de minimis* and nonsystematic violations, has not violated the terms of:
 - i. Ind. Code §24-4.7 [Telephone Solicitation Of Consumers];
 - ii. Ind. Code §24-5-12 [Telephone Solicitations]; or
 - iii. Ind. Code §24-5-14 [Regulation of Automatic Dialing Machines];in the previous **three hundred sixty-five (365) days**, even if Ind. Code §24-4.7 is preempted by federal law; and
 - b. the Recipient will not violate the terms of Ind. Code §24-4.7 for the duration of this Agreement, even if Ind. Code §24-4.7 is preempted by federal law.
 - c. The Recipient and any principals of the Recipient certify that an affiliate or principal of the Recipient and any agent acting on behalf of the Recipient or on behalf of an affiliate or principal of the Recipient, except for *de minimis* and nonsystematic violations,

- i. has not violated the terms of Ind. Code §24-4.7 in the previous three hundred sixty-five (365) days, even if Ind. Code §24-4.7 is preempted by federal law; and
- ii. will not violate the terms of Ind. Code §24-4.7 for the duration of this Agreement even if Ind. Code §24-4.7 is preempted by federal law.

C. EMPLOYMENT ELIGIBILITY VERIFICATION. As required by Ind. Code §22-5-1.7, Recipient hereby swears or affirms under the penalties of perjury that:

1. The Recipient has enrolled and is participating in the E-Verify program;
2. The Recipient has provided documentation to the City that it has enrolled and is participating in the E-Verify program;
3. The Recipient does not knowingly employ an unauthorized alien.
4. The Recipient shall require its contractors who perform work under this Agreement to certify to Recipient that the contractor does not knowingly employ or contract with an unauthorized alien and that the contractor has enrolled and is participating in the E-Verify program. The Recipient shall maintain this certification throughout the duration of the term of a contract with a contractor.

The City may terminate for default if the Recipient fails to cure a breach of this provision no later than thirty (30) days after being notified by the City.

D. NONDISCRIMINATION. Pursuant to the Indiana Civil Rights Law, specifically including Ind. Code §22-9-1-10, and in keeping with the purposes of the federal Civil Rights Act of 1964, the Age Discrimination in Employment Act, and the Americans with Disabilities Act, the Recipient covenants that it shall not discriminate against any employee or applicant for employment relating to this Agreement with respect to the hire, tenure, terms, conditions or privileges of employment or any matter directly or indirectly related to employment, because of the employee or applicant's: race, color, national origin, religion, sex, sexual orientation or identity, age, disability, ancestry, status as a veteran, or any other characteristic protected by federal, state, or local law ("Protected Characteristics"). Furthermore, Recipient certifies compliance with applicable federal laws, regulations, and executive orders prohibiting discrimination based on the Protected Characteristics in the provision of services.

11. DEFENSE & INDEMNIFICATION

A. DUTY TO DEFEND. The Recipient, at its sole cost and expense, shall defend the City of Goshen, their officials, employees, and agents (collectively, Indemnitees) from and against all claims/demands, allegations, lawsuits, or any other action (Claim or Claims) arising or allegedly arising from the Recipient's or its contractor's, subcontractor's: (1) use of Grant funds; (2) negligence; (3) wrongful act or omission; (4) breach/default of this Agreement; and/or (5) any other failure to follow the terms and conditions of this Agreement.

B. DUTY TO INDEMNIFY. The Recipient shall indemnify the Indemnitees against losses, liabilities, damages, judgments, settlements, penalties, fines, attorney/expert fees, expenses, interest, or fees, including the reasonable cost of investigation, defense, settlement, accounting, reporting and any advance of an expense or fee arising from the Claims.

C. NOTICE OF CLAIM. The City shall give the Recipient prompt notice of any Claim, and at Recipient's expense, the City shall cooperate in the defense of the matter. The Recipient acknowledges that the Goshen City Attorney may participate in an action involving the City of Goshen.

D. SURVIVAL. The duties to defend and indemnify survive termination or expiration of this Agreement.

12. REPRESENTATIONS AND WARRANTIES

A. ELIGIBILITY. The Recipient expressly represents and warrants to the City that it is statutorily eligible to receive these funds and that the information set forth in its Grant Application to the City is true, complete, and accurate.

B. REPAYMENT. The Recipient expressly agrees to promptly repay all funds paid to it under this Agreement should it be determined either that it was ineligible to receive the funds, or it made any material misrepresentation on its application to the City.

C. DEBARMENT. By entering into this Agreement, Recipient certifies that neither it nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible or voluntarily excluded from entering into this Agreement by any federal or state department or agency. The term "principal" for purposes of this Agreement is defined as an officer, director, owner, partner, key employee, other person with primary management or supervisory responsibilities, or a person who has a critical influence on or substantive control over the operations of the Recipient.

D. AUTHORIZATION. Recipient signing below warrants to the City that they have the full power and authority to execute this Agreement on behalf of the Recipient for whom they sign.

13. GENERAL CONDITIONS

A. CONFLICTS OF INTEREST. Recipient understands and agrees it must maintain a conflict-of-interest policy consistent with 2 C.F.R. § 200.318(c) and that such conflict-of-interest policy is applicable to each activity funded under this award. Recipient and subrecipients must disclose in writing to Treasury or the pass-through entity, as appropriate, any potential conflict of interest affecting the awarded funds in accordance with 2 C.F.R. § 200.112.

B. HATCH ACT. Recipient agrees to comply, as applicable, with requirements of the Hatch Act (5 U.S.C. §§ 1501-1508 and 7324-7328), which limit certain political activities of State or local government employees whose principal employment is in connection with an activity financed in whole or in part by this federal assistance.

C. FALSE STATEMENTS. Recipient understands that making false statements or claims in connection with this award is a violation of federal law and may result in criminal, civil, or administrative sanctions, including fines, imprisonment, civil damages and penalties,

debarment from participating in federal awards or Agreements, and/or any other remedy available by law.

D. **GOVERNING LAW.** This Agreement shall be governed, construed, and enforced in accordance with the laws of the State of Indiana, without regard to its conflict of laws rules. Suit, if any, must be brought in Elkhart City, State of Indiana.

E. **CONTRACTING WITH RELATIVES.** Pursuant to Ind. Code §36-1-21, if Recipient is wholly or partially owned by a relative of an elected official of the City Recipient certifies that Recipient has notified in writing both the elected official of the City and the City's legal department prior to entering into this contract that an elected official of the City is a relative of an owner of Recipient.

F. **ORDER OF PRECEDENCE.** Any inconsistency or ambiguity in this Agreement shall be resolved by giving precedence in the following order: (1) requirements imposed by applicable federal or State law; (2) this Agreement; (3) the Recipient's application to the City.

G. **NON-COLLUSION, ACCEPTANCE.** The undersigned individual signing on behalf of the Recipient attests, subject to the penalties for perjury, that the undersigned is the Recipient or a properly authorized representative, agent, member, or officer of the Recipient. To the undersigned's knowledge, neither the undersigned nor any other member, employee, representative, agent, or officer of the Recipient, directly or indirectly, has entered into or been offered any sum of money or other consideration for the execution of this Agreement other than that which appears upon the face hereof.

H. **FORCE MAJEURE.** Neither party will be liable for any failure or delay in performing its duties in this agreement due to Force Majeure Events. "Force Majeure Event" means an event or circumstance beyond a party's reasonable control, such as natural catastrophes and acts of terrorism or war, and the consequences of that event or circumstance. Force Majeure Events do not include labor unrest, price increases, or changes in general economic conditions. If a Force Majeure Event continues for 30 days, the other party may terminate this agreement or suspend payments while the event continues.

I. **SEVERABILITY.** If any portion of this Grant Agreement is held invalid, the remainder hereof shall not be affected thereby if such remainder would then continue to conform to the terms and requirements of the applicable law.

J. **NO WAIVER OF BREACH.** No failure on the part of the City to exercise, and no delay in exercising, any right hereunder shall operate as a waiver thereof, nor shall any single or partial exercise by the City of any right hereunder preclude any other or further exercise thereof or the exercise of any other right. The remedies herein provided are cumulative and not exclusive of any remedy available to the City at law or in equity.

K. **ENTIRE AGREEMENT.** This Agreement constitutes the entire agreement between the City and the Recipient for the use of funds received under this Agreement and it supersedes all prior or contemporaneous communications and proposals, whether electronic, oral, or written between the parties with respect to this Agreement.

L. **AMENDMENTS.** No amendment or modification to the Agreement shall be effective without prior written consent of the authorized representatives of the parties.

M. NO ASSIGNMENT, TRANSFER, OR SUBCONTRACTING. The Recipient shall not assign or transfer any of its interests in or delegate any of its obligations under this Agreement without the prior written consent of the City.

IN WITNESS WHEREOF, Recipient and the City have, through their duly authorized representatives, entered into this Agreement. The parties, having read and understood the foregoing terms of this Agreement, do by their respective signatures dated below agree to the terms thereof.

CITY OF GOSHEN
(the "City")

**Bashor Home of the United Methodist
Church, Inc DBA Bashor Children's Home**
(**"Recipient"**)

Jeremy P. Stutsman

Mayor, City of Goshen, Indiana

Date: _____

Steve Riikonen

Director of Development

Date: _____

EXHIBIT:

EXHIBIT "A" - Application & Corresponding Documents



**American Rescue Plan (ARP): Nonprofit Fund
Grant Application for Program Year 2022**
(Attach additional sheets if space provided is not adequate.)

Applications available: Tuesday, February 15, 2022 **Applications due: Thursday, March 15, 2022**
Please submit application by email or hard copy one signed original, with attachments to:

Gregory Imbur, 202 S. Fifth, Goshen, IN 46528 gregoryimbur@goshencity.com Call 537-3828 with questions.

American Rescue Plan: Nonprofit Fund Grant Priorities

Each investment proposal of \$25,000 or less must meet one of the following priorities:

1. Relates to ARP public health services, negative economic impacts, services to disproportionately impacted communities, and possibly other expenditure categories identified by the U.S. Treasury.
2. Meets an urgent community need, especially food insecurity, homelessness, or health-related needs.
3. Addresses public health services, negative economic impacts, or some other urgent community need.

If a grant is awarded, ARP funds for nonprofits may be dispersed after July 1, 2022. If a grant is awarded, claims will be paid only after a signed grant agreements has been formally approved by the Board of Public Works. Money must be spent by 12/31/2024, and annual grant reporting is required as well.

Organization: Bashor Home of the United Methodist Church, Inc. DBA Bashor Children's Home

Organization Address: 62226 CR 15 Goshen, IN 46526

Mailing Address: 62226 CR 15 Goshen, IN 46526

Contact Person: Steve Riikonen, Director of Development

Phone Number: (574) 875-5117 ext 2102

Email address: sriikonen@bashor.org

Project Title: Benevolent Care Services and Safe Place Comunity Training

ARP Fund, grant amount requested: \$ 25,000

Expected number of individuals to benefit from this project: 10-30

1. Briefly describe the proposed project. Include the need or problem to be addressed, the population (or area) to be served, a description of the work, including who will carry it out, and the proposed schedule of work, including the proposed timing of requests for ARP Nonprofit Fund awards.

Bashor would use ARP funds in two ways. Firstly, grant funds would be used to offset costs for Bashor's Benevolent Care Program. Benevolent Care provides no cost services to homeless youth under the age of 18. These youth are typically living on their own and unable to go home, or have run away from an unstable or unhealthy home. Bashor provides stability, shelter, food, education, mental and physical health services, and case management until a more permanent housing situation can be identified. Bashor's Benevolent Care Program helps support youth and families in crisis in order to prevent long-term homelessness for youth in need. Most of those who take advantage of Benevolent Care services are from the local Goshen area or throughout Elkhart County. From January 2020 to December 2021, Bashor provided 161 days of no cost Benevolent Care to local homeless children. ARP funds would be requested to offset 2022 costs of providing this service to the community.

Secondly, Bashor would like to use a portion of their requested ARP funds to support it's youth homeless shelter. Bashor's homeless shelter is the county's only designated "Safe Place". Safe Place is a national youth outreach and prevention program for young people in need of immediate help and safety. As a collaborative community prevention initiative, Safe Place designates businesses and organizations as Safe Place locations, making help readily available to youth in crisis. ARP funds will be used to further train community partners on the need for and importance of Bashor's Safe Place in preventing youth homelessness and runaways. Bashor social workers and staff will organize and facilitate at least two training sessions from 2022-2023 to train law enforcement, educators, and other community service providers on Safe Place practices, community resources available for youth and families in crisis, and to heighten overall awareness of youth homelessness in the community. The Safe Place website (www.nationalsafeplace.org) provides presentation materials and resources for educating communities.

2. Complete the line item budget for the proposed project and provide details on how reimbursed costs will be calculated.

Item Description	Total Amount	ARP Nonprofit Funds Sought	Other Funding Sought or Secured
a. Benevolent Care Services (2020/21 average)	37,111.09	20,000.00	17,111.09
b. Safe Place Community Training Program	5,000.00	5,000.00	0
c.			
d.			
e.			
f.			
TOTALS	\$42,111.09	\$25,000.00	\$17,111.09

Bashor will pay for all Benevolent Care Services and costs associated with coordination and facilitation of the Community Training Program up-front and provide receipts for reimbursement on a quarterly basis.

3. List the source and amount of other sources of funding, including matching funds and in-kind contributions, expected to be used to support this project. For in-kind contributions, such as volunteer labor, please include the number of hours and dollar value of the volunteer hours.

The only other source of funds for Benevolent Care Services is Bashor's ongoing operating budget. In 2020, Bashor provided 84 days of Benevolent Care Services to homeless children at a cost of \$466.02 per day for a total organizational cost of \$39,145.60. In 2021, Bashor provided 77 days of Benevolent Care Services to homeless children at \$455.54 per day for a total organizational cost of \$35,076.58. It is likely that 2022 numbers for the Benevolent Care Program will be similar to 2020 and 2021. ARP funds would be used to help offset Bashor's Benevolent Care expenses for 2022.

There are no other sources of funding for the Safe Place Community Training Program. This would be a newly established program aimed at educating community leaders and officials on the need and importance of Safe Place in preventing youth homelessness.

4. Describe how project relates to ARP public health services, negative economic impacts, services to disproportionately impacted communities, or meets an urgent community development need.

Both proposed projects meet the urgent community need of youth homelessness.

Benevolent Care provides homeless children and youth with housing stability and supportive wrap-around services and enables homeless children and youth to attend school and fully participate in school and other social activities.

Safe Place Community Training will help other community agencies who interact with homeless or runaway youth to put them in touch with resources that can help end or prevent youth homelessness.

5. What are the measurable goals and timeline for this project or program? How will you define and measure success?

1) Utilize ARP funds to offset the costs for 43 days of Benevolent Care for homeless youth in 2020 (based on 2020/2021 average of \$460.78/day). Bashor will maintain records of the number of youth who received Benevolent Care and the daily cost of care for 2022. Success will be measured by being able to financially provide Benevolent Care to all youth who are in need.

2) Utilize ARP funds to organize and facilitate two or more "Safe Place" community training workshops where Bashor staff will invite local law enforcement, educational institutions, and community service providers to learn about Safe Place practices, community resources available for youth and families in crisis, and to heighten overall awareness of youth homelessness in the community. Training workshops will take place on Bashor Campus or at another centrally located community center and both workshops will be held sometime between notice of Grant Award and the end of 2023. Each workshop will provide a sign-in sheet and a survey will be provided at the end of the training requesting feedback from attendees. Success will be measured by providing training to >10 attendees at each workshop.

6. Please describe the population who will benefit from this project or program. Include demographic information in this description (age, income, ethnicity, race, etc.)

The primary population who will benefit from these programs are homeless youth, aged 13-18 from all ethnic and racial backgrounds. Many of these youth will come from low income families, and factors such as domestic violence, child abuse, substance abuse, and mental illness may play a role in their home and family backgrounds.

Organizational Characteristics

IRS nonprofit status 501(c)(3)
Years in operation 100
Number of full-time paid staff 150
Number of part-time paid staff 40
Number of volunteer staff 30
Number of Board members 24

Briefly describe the organization's structure, mission statement and services provided.

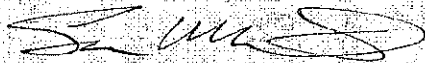
Bashor Children's Home was established as the Bashor Deaconess Orphanage for boys in 1922. The orphanage successfully operated until 1945 when it closed during WWII. After the war ended in 1950, it reopened its doors until 1969 when the organization evolved from a traditional orphanage to a provider of professional residential treatment services to youth in need. In 1971, construction of four residential cottages and an administration building was completed on the Bashor Campus. Since that time, the organization has continued to grow and meet the needs of children across 22 counties and 3 states. With a mission to provide "Help for Today and Hope for Tomorrow," to troubled children and their families, Bashor embraces a holistic approach to caring for children. Their main goal and objective is to support the health and well-being of youth by promoting healthy lifestyles including physical health, mental health, education, and spiritual development through a variety of organization-wide efforts. Bashor's Board of Directors consists of 24 local community members. Working closely with the Board of Directors is Sean McCrindle, President and CEO of the organization. Leadership under Sean includes the President of Program Operations, Director of Educational programs, Director of Community Based and Clinical Support Services, Health and Nutrition Services, and a number of other management positions. Support staff includes over 150 individuals working directly with the children on campus. Bashor provides a multitude of programs and services including but not limited to: Residential (& Aftercare) Program for more than 60 youth; Bashor Alternative School; Bashor Elementary Education Program; Community Based Services (including: Guided Family Intervention Program, Peaceful Parents, Seasons, Stoplifting, Stopskipping, Teen Court, Transparenting, and outpatient counseling services); Youth Homeless Shelter; Job skill training programs; Medical, Dental, Ophthalmic care and Occupational Therapy Programs; Foster Parent Program; and Day Reporting (for expelled youth).

Please attach copies of the following documents to the original application. If any of the requested documents are not available, please attach an explanation. If you have previously submitted the requested documents, and there have been no changes, new copies are not required, but please indicate which documents have been previously submitted.

- a. Most recent Annual Report and Audit
- b. Current fiscal year budget
- c. Current list of Board of Directors

Certification Of Authorization To Submit This Application

I (We) certify to the City of Goshen that the Board of Directors of the organization identified on page 1 of this application authorized the submission of this application.

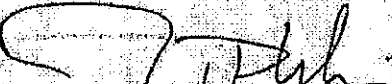


Agency Director (Signature)

Sean McCrindle

Printed Name:

Date: **3/13/2022**



Chairperson, Board of Directors (Signature)

John Wuori

Printed Name:

3/13/22
Date: **3/13/2022**

**BASHOR HOME OF THE
UNITED METHODIST CHURCH, INC.**



FINANCIAL STATEMENTS DECEMBER 31, 2020

BASHOR HOME OF THE UNITED METHODIST CHURCH, INC.

Goshen, Indiana

DECEMBER 31, 2020

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
BASHOR HOME OF THE UNITED METHODIST CHURCH, INC.
Goshen, Indiana

Opinion

We have audited the accompanying financial statements of Bashor Home of the United Methodist Church Inc. (a nonprofit organization), which comprise the statements of financial position as of December 31, 2020 and 2019, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Bashor Home of the United Methodist Church Inc. as of December 31, 2020 and 2019, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Bashor Home of the United Methodist Church Inc. and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management 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, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Bashor Home of the United Methodist Church, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Bashor Home of the United Methodist Church Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Bashor Home of the United Methodist Church Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Cornerstone CPA Group, LLP
CORNERSTONE CPA GROUP, LLP
Certified Public Accountants
Elkhart, Indiana

September 14, 2021

BASHOR HOME OF THE UNITED METHODIST CHURCH, INC.
STATEMENTS OF FINANCIAL POSITION
December 31, 2020 and 2019

	2020	2019
ASSETS		
CURRENT ASSETS		
Cash and Cash Equivalents	\$ 1,221,503	\$ 385,913
Investments	6,372,810	5,468,857
Accounts Receivable, Less Allowance for Uncollectible		
Accounts of \$119,818 in 2020 (\$-0- in 2019)	1,946,551	1,652,741
Promises to Give	568,512	389,514
Prepaid Expenses	256,326	225,368
Inventory	<u>7,031</u>	<u>7,031</u>
Total Current Assets	<u>10,372,733</u>	<u>8,129,424</u>
 PROPERTY AND EQUIPMENT		
Buildings & Improvements	9,417,177	9,417,177
Land & Improvements	433,081	425,506
Furniture & Office Equipment	914,078	853,860
Vehicles	<u>427,475</u>	<u>427,475</u>
Total	11,191,811	11,124,018
Less Accumulated Depreciation	<u>(6,152,611)</u>	<u>(5,837,838)</u>
Net Property and Equipment	<u>5,039,200</u>	<u>5,286,180</u>
Construction in Progress	<u>3,094,609</u>	<u></u>
Total Property and Equipment	<u>8,133,809</u>	<u>5,286,180</u>
 OTHER ASSETS		
Restricted Investment Funds for Long Term Purposes	345,000	1,841,655
Beneficial Interest in Assets Held At the Community Foundation	374,986	
Gift Annuity Agreements	<u>158,861</u>	<u>38,788</u>
Total Other Assets	<u>878,847</u>	<u>1,880,443</u>
TOTAL ASSETS	<u>\$ 19,385,389</u>	<u>\$ 15,296,047</u>

The accompanying notes are an integral part of these financial statements.
(See Independent Auditor's Report)

BASHOR HOME OF THE UNITED METHODIST CHURCH, INC.
STATEMENTS OF FINANCIAL POSITION
December 31, 2020 and 2019

	2020	2019
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Current Portion of Long Term Debt	\$ 153,165	\$ 149,120
Line of Credit		
Accounts Payable	1,127,857	281,959
Accrued Payroll and Related Liabilities	443,073	697,501
Deferred Income	74,782	61,425
Refundable Advance	172,130	
Accrued Expenses	<u>204,044</u>	<u>181,716</u>
Total Current Liabilities	<u>2,175,051</u>	<u>1,371,721</u>
 LONG-TERM LIABILITIES - Net of Current Portion	 <u>403,018</u>	 <u>551,399</u>
 NET ASSETS		
Without Donor Restrictions	16,137,453	10,915,350
With Donor Restrictions	<u>669,867</u>	<u>2,457,577</u>
Total Net Assets	<u>16,807,320</u>	<u>13,372,927</u>
TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 19,385,389</u></u>	<u><u>\$ 15,296,047</u></u>

The accompanying notes are an integral part of these financial statements.
(See Independent Auditor's Report)

BASHOR HOME OF THE UNITED METHODIST CHURCH, INC.
STATEMENTS OF ACTIVITIES
For the Years Ended December 31, 2020 and 2019

	2020			2019		
	Without Donor Restrictions	With Donor Restrictions	Combined Total	Without Donor Restrictions	With Donor Restrictions	Combined Total
SUPPORT AND REVENUE						
Operating Income	\$ 10,906,752		\$ 10,906,752	\$ 10,222,958		\$ 10,222,958
Fundraising	376,434		376,434	433,237		433,237
Contributions	169,300	\$ 1,571,643	1,740,943	482,036	\$ 2,310,652	2,792,688
Meal Reimbursement	149,251		149,251	151,398		151,398
Grant Awards	1,893,608		1,893,608	37,720		37,720
Farm Rent	8,960		8,960	8,960		8,960
Net Investment Income	891,047	71,907	962,954	818,749	79,622	898,371
Gain on Disposal of Asset				600		600
Subtotal	14,395,352	1,643,550	16,038,902	12,155,658	2,390,274	14,545,932
Net Assets Released from Restriction	3,431,260	(3,431,260)		192,860	(192,860)	
Total Support and Revenue	17,826,612	(1,787,710)	16,038,902	12,348,518	2,197,414	14,545,932
FUNCTIONAL EXPENSES						
Program Services						
Faith	3,313,026		3,313,026	2,937,445		2,937,445
Secure	1,528,890		1,528,890	1,425,244		1,425,244
Hope	1,106,905		1,106,905	1,002,492		1,002,492
Day School Services	790,824		790,824	913,127		913,127
Share Alternative School	1,017,072		1,017,072	790,117		790,117
Emergency Shelter Care	730,159		730,159	642,560		642,560
Foster Care	168,022		168,022	214,348		214,348
Community Based	285,794		285,794	108,680		108,680
Total Program Services	8,940,692		8,940,692	8,034,013		8,034,013
Supporting Services						
Administration	2,578,832		2,578,832	2,277,536		2,277,536
Fundraising	338,145		338,145	202,418		202,418
Recreation	337,991		337,991	288,496		288,496
Maintenance	732,079		732,079	709,300		709,300
Total Supporting Services	3,987,047		3,987,047	3,477,750		3,477,750
Total Functional Expenses	12,927,739		12,927,739	11,511,763		11,511,763
CHANGE IN NET ASSETS (as restated in 2019)	4,898,873	(1,787,710)	3,111,163	836,755	2,197,414	3,034,169
NET ASSETS - BEGINNING OF YEAR As Previously Reported	10,915,350	2,457,577	13,372,927	10,078,595	260,163	10,338,758
Adjustment for Understatement of Beneficial Interest Held at Community Foundation	323,230		323,230			
Balance at Beginning of Year, as Restated	11,238,580	2,457,577	13,696,157			
NET ASSETS - END OF YEAR	\$ 16,137,453	\$ 669,867	\$ 16,807,320	\$ 10,915,350	\$ 2,457,577	\$ 13,372,927

The accompanying notes are an integral part of these financial statements.
(See Independent Auditor's Report)

BASHOR HOME OF THE UNITED METHODIST CHURCH, INC.
STATEMENTS OF CASH FLOWS
For the Years Ended December 31, 2020 and 2019

	2020	2019
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in Net Assets	\$ 3,111,163	\$ 3,034,169
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities:		
Depreciation	314,774	309,875
(Gain)/Loss on Sale of Fixed Assets		(600)
(Gain) on Investments	(962,954)	(898,371)
(Increase)/Decrease in Operating Assets:		
Accounts Receivable	(293,810)	465,551
Promises to Give	(178,998)	(389,514)
Prepaid Expenses	(30,958)	(308)
Increase/(Decrease) in Operating Liabilities:		
Accounts Payable	845,898	(17,027)
Accrued Payroll and Related Taxes	(254,428)	238,106
Deferred Income	13,357	15,574
Refundable Advance	172,130	
Accrued Expenses	22,328	2,738
Net Cash Provided by Operating Activities	<u>2,758,502</u>	<u>2,760,193</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Contributions to Endowment & Other Investments	1,383,826	(1,877,852)
Proceeds from Sale of Assets		600
Purchase of Fixed Assets and Construction in Progress	<u>(3,162,402)</u>	<u>(183,112)</u>
Net Cash (Used) by Investing Activities	<u>(1,778,576)</u>	<u>(2,060,364)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from Short-Term Borrowings	655,000	1,185,000
Payments on Short-Term Borrowings	(655,000)	(1,365,000)
Payments on Long-Term Borrowings	<u>(144,336)</u>	<u>(145,301)</u>
Net Cash (Used) by Financing Activities	<u>(144,336)</u>	<u>(325,301)</u>
NET CHANGE IN CASH & CASH EQUIVALENTS	835,590	374,528
CASH & CASH EQUIVALENTS - Beginning of Year	<u>385,913</u>	<u>11,384</u>
CASH & CASH EQUIVALENTS - End of Year	<u>\$ 1,221,503</u>	<u>\$ 385,913</u>
SUPPLEMENTAL DISCLOSURES OF CASH FLOW INFORMATION		
Cash Paid During the Year for Interest	<u>\$ 22,324</u>	<u>\$ 41,114</u>

The accompanying notes are an integral part of these financial statements.
(See Independent Auditor's Report)

BASHOR HOME OF THE UNITED METHODIST CHURCH, INC.
STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended December 31, 2020

	Faith Residential Care	Hope Residential Care	Day School Services	Share Alternative School	Emergency Shelter Care	Foster Care	Community Based Services	Supporting Services	Total Functional Expenses
Salaries & Related Expenses									
Salaries	\$ 2,242,300	\$ 785,975	\$ 501,997	\$ 557,372	\$ 502,007	\$ 70,392	\$ 191,038	\$ 1,782,003	\$ 7,639,793
Payroll Taxes	168,306	59,275	37,690	41,611	37,555	5,383	14,023	129,292	569,868
Benefits	473,860	106,337	168,353	113,997	108,034	14,658	60,542	436,929	1,727,112
Total Salaries and Related Expenses	<u>2,884,466</u>	<u>951,587</u>	<u>708,040</u>	<u>712,980</u>	<u>647,596</u>	<u>90,433</u>	<u>265,603</u>	<u>2,348,224</u>	<u>9,936,773</u>
Program Expenses									
Advertising & Marketing	4,735	1,742	1,400	235	1,518	5,077	62	73,920	91,661
Training	29,418	18,931	539	3,292	1,926	974	4,431	29,381	93,142
Challenge Adventure Exp.								8,254	8,254
Insurance	72,483	23,259	21,914	15,698	17,694	3,983	6,562	183,452	375,179
Staff Food Expense	561	276	3,939	259				8,545	13,659
Travel	1,064	195	2,070		3		157	305	3,794
Property Tax								3,105	3,105
Occupancy	47,504	17,221	5,910	7,002	11,762	4,459	1,171	322,337	446,065
Food	12,275	4,950	97		2,479	681	148	364,101	388,632
Psychological Counseling	17,675	6,110							36,460
Care Expense	102,835	26,537	19,251	6,397	13,538	57,802	3,448	143,958	411,328
Recreation	42,526	24,672			10,502		1,028	59,775	146,735
Total Program Expenses	<u>331,076</u>	<u>123,698</u>	<u>55,120</u>	<u>32,883</u>	<u>59,422</u>	<u>72,976</u>	<u>17,007</u>	<u>1,197,133</u>	<u>2,018,014</u>
Other Expenses									
Depreciation	75,195	24,743	17,590	144	21,788	3,834		100,763	314,774
Office Expense	15,192	3,666	3,818	26,566	1,353	108	3,184	213,821	269,338
Interest Expense	7,097	3,211	6,256			671		5,089	22,324
Bad Debts				244,499				119,818	364,317
Board Expenses								2,199	2,199
Total Other Expenses	<u>97,484</u>	<u>31,620</u>	<u>27,664</u>	<u>271,209</u>	<u>23,141</u>	<u>4,613</u>	<u>3,184</u>	<u>441,690</u>	<u>972,952</u>
Total Functional Expenses	<u>\$ 3,313,026</u>	<u>\$ 1,106,905</u>	<u>\$ 790,824</u>	<u>\$ 1,017,072</u>	<u>\$ 730,159</u>	<u>\$ 168,022</u>	<u>\$ 285,794</u>	<u>\$ 3,987,047</u>	<u>\$ 12,927,739</u>

The accompanying notes are an integral part of these financial statements.
(See Independent Auditor's Report)

BASHOR HOME OF THE UNITED METHODIST CHURCH, INC.
STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended December 31, 2019

	Faith Residential Care	Secure	Hope Residential Care	Day School Services	Share Alternative School	Emergency Shelter Care	Foster Care	Community Based Services	Supporting Services	Total Functional Expenses
<u>Salaries & Related Expenses</u>										
Salaries	\$ 1,942,839	\$ 936,841	\$ 684,646	\$ 600,927	\$ 495,671	\$ 442,794	\$ 75,051	\$ 59,492	\$ 1,569,626	\$ 6,807,887
Payroll Taxes	141,618	68,062	49,258	42,090	35,122	32,064	5,517	4,213	110,266	488,210
Benefits	409,606	220,125	130,314	156,208	104,322	81,156	20,060	17,401	376,597	1,515,789
Total Salaries and Related Expenses	2,494,063	1,225,028	864,218	799,225	635,115	556,014	100,628	81,106	2,056,489	8,811,886
<u>Program Expenses</u>										
Advertising & Marketing	4,516	3,213	1,464	1,001	481	1,464	26,553	45	57,430	96,167
Training	39,096	6,666	19,782	5,608	210	3,534	327	10,273	31,107	116,603
Challenge Adventure Exp.									4,392	4,392
Insurance	56,383	24,816	17,393	14,068	12,189	13,462	4,018	2,095	156,342	300,766
Staff Food Expense	2,194	352	190	3,283	11	20		69	13,531	19,650
Travel	5,891	165	85	756		76	41	1,475	890	9,379
Property Tax									3,105	3,105
Occupancy	62,084	27,401	12,778	30,069	13,713	20,384	5,646	5,913	329,200	507,188
Food	9,588	3,592	2,567	1,092		1,738	1,922		349,548	370,047
Psychological Counseling	14,205	12,425	4,550							31,180
Care Expense	124,428	40,094	37,916	21,187	3,390	15,530	69,775	2,693	98,853	413,866
Grant Writing									7,500	7,500
Recreation	16,423	6,961	10,500			6,059		2,248	42,429	84,620
Total Program Expenses	334,808	125,685	107,225	77,064	29,994	62,267	108,282	24,811	1,094,327	1,964,463
<u>Other Expenses</u>										
Depreciation	72,695	70,708	24,276	17,885	288	21,061	3,833		99,129	309,875
Office Expense	27,470	3,823	2,968	11,540	28,207	3,218	809	2,763	205,346	286,144
Interest Expense	8,409		3,805	7,413			796		20,691	41,114
Bad Debts					96,513					96,513
Board Expenses									1,768	1,768
Total Other Expenses	108,574	74,531	31,049	36,838	125,008	24,279	5,438	2,763	326,934	735,414
Total Functional Expenses	\$ 2,937,445	\$ 1,425,244	\$ 1,002,492	\$ 913,127	\$ 790,117	\$ 642,560	\$ 214,348	\$ 108,680	\$ 3,477,750	\$ 11,511,763

The accompanying notes are an integral part of these financial statements.
(See Independent Auditor's Report)

BASHOR HOME OF THE UNITED METHODIST CHURCH, INC.
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2020 and 2019

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities – Bashor Home of the United Methodist Church, Inc.'s (the Organization) purpose is to establish, conduct, and maintain a child-care agency for the support, care, education, and protection of children in Northern Indiana. Services are provided to boys and girls ages six to twenty-one. These services include educational/day treatment programs, various residential programs including emergency shelter care, sexual reactive treatment, substance abuse treatment and therapeutic foster care.

Basis of Accounting – The financial statements of the Organization have been prepared on the accrual basis of accounting in conformity with accounting principles generally accepted in the United States of America (GAAP).

Use of Estimates – The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Income Taxes - The Organization is incorporated as a not-for-profit organization under the laws of the State of Indiana, and is exempt from federal and state income taxes pursuant to provisions of Section 501(c)(3) of the Internal Revenue Code.

The Organization follows the provisions of Financial Accounting Standards Board Accounting Standards Codification (FASB ASC) Topic 740-10 *Accounting for Income Taxes*, and management believes it has no material uncertain tax positions or any related penalties and interest to accrue for the years ended December 31, 2020 and 2019, and accordingly, there is no liability for unrecognized tax benefits.

The Organization files IRS Form 990 annually with the Federal Government. The past three fiscal year-end tax returns are still open to examination by taxing authorities, though there are no known years under examination.

Date of Management's Review - The Organization has evaluated subsequent events for potential recognition and/or disclosure through September 14, 2021, the date the financial statements were available to be issued. There were no events that require adjustments to or disclosure in the Organization's financial statements for the year ended December 31, 2020.

Cash and Cash Equivalents – For the purpose of the statement of cash flows, cash and cash equivalents consist of cash on hand and cash held in checking accounts. At times, such amounts may be in excess of federally insured deposit limits. Furthermore, the Organization considers all highly liquid investments purchased with an original maturity of three months or less to be cash equivalents.

Investments – Investments are reported at fair value in the statement of financial position. Unrealized and realized gains and losses are included in the accompanying statements of activities. Investment expenses, such as commissions and investment advisory fees are netted against investments income (loss) in the statements of activities. Investments are managed in accordance with board approved investment and spending policies. The investment objective is growth of principal and current income consistent with achieving the desired total return on investment to meet current and long-term needs. All securities held shall be readily marketable. Funds may be invested in cash equivalent, equity and fixed-income instruments. Investment securities are exposed to various risks, such as interest rate, market and credit risk. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of investment securities will occur in the near term and that such change could materially affect the amounts reported in the accompanying financial statements.

(See Independent Auditor's Report)

BASHOR HOME OF THE UNITED METHODIST CHURCH, INC.
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2020 and 2019

Accounts Receivable – Accounts receivable are stated at unpaid balances, less an allowance for doubtful accounts. The Organization provides for losses on accounts receivable using the allowance method. The allowance is based on experience. Receivables are considered impaired if full payments are not received in accordance with the contractual terms. Balances that are outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to accounts receivable. The December 31 balances include amounts due from governmental organizations for the billing of services.

Promises to Give – Contributions are recognized when the donor makes a promise to give to the Organization that is, in substance, unconditional. Unconditional promises to give that are expected to be collected within one year are recorded at their realizable value. Unconditional promises to give that are expected to be collected in future years are recorded at the present value of estimated future cash flows. The discounts on those amounts are computed using a risk-free interest rate applicable to the year in which the promise is received.

Inventory – Inventory is stated at the lower of cost (first-in, first-out method) or net realizable value and consist of a small amount of food and supplies on hand.

Property and Equipment and Depreciation – Property and equipment are recorded at cost or if acquired by gift, at estimated fair value at date of donation. Major additions and improvements are capitalized, while maintenance and repairs are expensed as incurred. Depreciation is provided under the straight-line method. All property and equipment disposed of are removed from the accounts and any resulting gain or loss is reflected in income. It is the Organization's policy to capitalize and depreciate property and equipment assets with estimated lives greater than one year and costs greater than \$5,000.

The estimated useful lives are as follows:

Buildings & Improvements	7-45 years
Land Improvements	15-20 years
Furniture and Office Equipment	3-12 years
Vehicles	5 years

Endowment – The Organization's donor restricted endowment consists of four funds, two established for the purpose of providing extended education for the individuals in the residential programs, one established for building expansion and building repair and maintenance for the Organization and the other established for the purpose of miscellaneous needs of the residents. As required by GAAP, net assets associated with endowment funds are classified and reported based on the existence or absence of donor-imposed restrictions. The endowment funds also include funds without donor restrictions that have been designated by the Board to function as an endowment.

The Organization classifies as net assets with donor restrictions the original value of the gifts donated to the donor restricted endowment and the original value of subsequent gifts to the donor restricted endowment. Investment income from the donor restricted endowment is classified as net assets with donor restriction (a purpose restriction) until those amounts are appropriated for expenditure by the Organization in a manner consistent with the donor stipulated purpose.

BASHOR HOME OF THE UNITED METHODIST CHURCH, INC.
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2020 and 2019

Underwater Endowment Funds – The Organization considers a fund to be underwater if the fair value of the fund is less than the sum of (a) the original value of initial and subsequent gift amounts donated to the fund and (b) any accumulations to the fund that are required to be maintained in perpetuity in accordance with the direction of the applicable donor gift instrument. The organization has no underwater endowment funds at December 31, 2020 and 2019.

Net Assets Without Donor Restrictions – Net assets without donor restrictions are available for use at the discretion of the Board of Directors (the Board) and/or management for general operating purposes. From time to time the Board designates a portion of these net assets for specific purposes which makes them unavailable for use at management's discretion. For example, the Board has designated a portion of net assets without donor restrictions as a quasi-endowment (an amount to be treated by management as if it were part of the donor restricted endowment) for the purpose of securing the Organization's long-term financial viability.

Net Assets With Donor Restrictions – Net assets with donor restrictions consist of assets whose use is limited by donor-imposed, time and/or purpose restrictions.

The Organization reports gifts of cash and other assets as revenue with donor restrictions if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, the net assets are reclassified as net assets without donor restriction and reported in the statements of activities as net assets released from restrictions.

Some net assets with donor restrictions include a stipulation that assets provided be maintained permanently (perpetual in nature) while permitting the Organization to expend the income generated by the assets in accordance with the provisions of additional donor imposed stipulations or a Board approved spending policy.

Revenue and Revenue Recognition – The Organization recognizes contributions when cash, securities or other assets; an unconditional promise to give; or a notification of a beneficial interest is received. Conditional promises to give – that is, those with a measurable performance or other barrier and a right of return – are not recognized until the conditions on which they depend have been met.

Consequently, at December 31, 2020, contributions approximating \$750,000, have not been recognized in the accompanying statement of activities because the condition on which they depend has not yet been met. The conditional contributions depend on raising additional contributions before December 31, 2021 that will be matched dollar-for-dollar.

A portion of the Organization's revenue is derived from a cost-reimbursable grant, which is conditioned upon incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Organization has incurred expenditures in compliance with specific grant provisions. The Organization received a cost-reimbursable grant of \$255,000 of which \$172,130 has not been recognized at December 31, 2020 and is a refundable advance on the statement of financial position because qualifying expenditures have not yet been incurred.

The Organization has adopted Accounting Standards Update (ASU) No. 2018-08 *Not-for-Profit Entities: Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made (Topic 605)* as management believes the standard improves the usefulness and understandability of the Organization's financial reporting.

BASHOR HOME OF THE UNITED METHODIST CHURCH, INC.
NOTES TO THE FINANCIAL STATEMENTS
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In accordance with the ASU, the Organization has determined that a previously unrecognized gift annuity agreement in the amount of \$118,919 should be reported in the statement of financial position and the statement of activities as an increase in net assets with donor restrictions.

The Organization recognizes revenue from the residential programs during the time period in which the related services are provided to the children in the programs. The performance obligation of delivering residential program services is simultaneously received and consumed by the children; therefore, the revenue is recognized ratably over time period that the children are in the residential programs.

The Organization recognizes revenue from the school programs during the time period in which the related services are provided to the students. The performance obligation of delivering educational services is simultaneously received and consumed by the students; therefore, the revenue is recognized ratably over the academic year.

Donated Goods and Services – Donated assets are recorded as contributions at their estimated fair values at the date of donation and are recorded as support without donor restriction unless explicit donor stipulations specify how the donated assets must be used.

The Organization recognizes the fair value of donated services received if such services create or enhance nonfinancial assets, or require specialized skills that are provided by individuals possessing those skills and would typically need to be purchased if not contributed. No revenue has been recognized in the financial statements for certain donated volunteer services because they do not qualify for recognition in accordance with ASC 958 as the donated services don't require special skills. However many individuals volunteer their time and perform a variety of tasks that assist the Organization.

Advertising – Advertising costs are of the non-direct response type and are expensed as incurred. Total advertising costs were \$91,661 and \$96,167 for the years ending December 31, 2020 and 2019, respectively.

Functional Allocation of Expenses - The costs of providing the various programs and activities have been summarized in the statements of functional expenses by function and natural classification. Accordingly, certain costs have been allocated on a percentage basis among the programs and supporting services benefited.

Recent Accounting Pronouncements – In February 2016, the FASB issued ASU 2016-02, *Leases (Topic 842)*, which says lessees will be required to recognize a lease liability and a right-of-use asset for all leases, operating and capital, at the commencement date. The new standard will be effective for the Organization on January 1, 2022. Early adoption is permitted. The Organization is currently evaluating the effect that the standard will have on its financial statements and related disclosures.

Accounting Pronouncements Adopted – In May 2014, the FASB issued ASU 2014-09, *Revenue from Contracts with Customers ("Topic 606")*. Topic 606 requires entities to recognize revenue when control of the promised goods or services is transferred to customers at an amount that reflects the consideration to which the entity expects to be entitled to in exchange for those goods or services. The Organization adopted Topic 606 as of January 1, 2020. This ASU did not result in a change to the timing of the revenue recognition. Accordingly the adoption did not result in a cumulative effect adjustment to beginning retained earnings. Comparative information has not been restated and continues to be reported under the accounting standards in effect for those periods.

BASHOR HOME OF THE UNITED METHODIST CHURCH, INC.
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2020 and 2019

NOTE 2 – INVESTMENTS

Investments, at fair value, and the resulting income are summarized as follows:

	<u>2020</u>	<u>2019</u>
Board designated investments held by 1 st Source Bank:		
Cash & Equivalents	\$ 118,148	\$ 165,984
Certificates of Deposit		25,050
Corporate & Government Bonds	408,335	463,698
Mutual Funds	4,065,643	3,378,300
Common Stocks	1,434,051	1,117,576
1 st Source Funds for After Care – without donor restrictions	3,046	
1 st Source Funds for building – without donor restrictions	<u>343,587</u>	<u>318,249</u>
Classified as Current Assets on Statements of Financial Position	<u>\$ 6,372,810</u>	<u>\$ 5,468,857</u>
Investments held by 1 st Source Bank for building renovation and maintenance projects:		
Cash & Equivalents	\$ 16,539	\$ 13,635
Corporate Bonds	10,203	20,114
Certificates of Deposit		1,611,504
Mutual Funds	406,612	351,463
Less: Portion of investments without donor restrictions	<u>(343,587)</u>	<u>(318,249)</u>
Subtotal	<u>89,767</u>	<u>1,678,467</u>
Investments with donor restrictions held by 1 st Source Bank for its charitable and educational purposes:		
Cash & Equivalents	6,294	3,097
Mutual Funds	<u>100,071</u>	<u>92,327</u>
Subtotal	<u>106,365</u>	<u>95,424</u>
Investments with donor restrictions held by 1 st Source Bank for its chaplain funding:		
Cash & Equivalents	3,973	2,104
Mutual Funds	<u>71,072</u>	<u>65,660</u>
Subtotal	<u>75,045</u>	<u>67,764</u>
Investments with donor restrictions held by 1 st Source Bank for its After Care funding:		
Cash & Equivalents	21,589	
Mutual Funds	55,280	
Less: Portion of investments without donor restrictions	<u>(3,046)</u>	
Subtotal	<u>73,823</u>	
Total Classified as Investment With Donor Restrictions	<u>\$ 345,000</u>	<u>\$1,841,655</u>
Investment returns are summarized as follows:		
Interest and Dividends	\$ 120,183	\$ 101,589
Net Realized and Unrealized Gains	876,090	827,708
Investment Fees	<u>(33,319)</u>	<u>(30,926)</u>
Total Return on Investment – Income	<u>\$ 962,954</u>	<u>\$ 898,371</u>

(See Independent Auditor's Report)

BASHOR HOME OF THE UNITED METHODIST CHURCH, INC.
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2020 and 2019

NOTE 3 – Promises to Give

Included in Promises to give are the following unconditional promises to give:

Amounts due in:	
Less than one year	\$ 302,546
One to Five Years	<u>265,966</u>
Total	<u>\$ 568,512</u>

NOTE 4 – SPLIT INTEREST AGREEMENTS

The Organization is a residual beneficiary of split-interest agreements whereby another entity serves as trustee. These split-interest agreements include charitable gift annuities. Under the charitable gift annuities, the trustee holds and invests the assets and pays the annuitant(s) on a periodic basis for their lifetime. Upon the death of the annuitant(s), the Organization will receive the remaining balance from the trustee which is available for the unrestricted use of the Organization. Donor restricted contribution revenue (based on inherent time restrictions) is recognized when the Organization is notified of the existence of the gift annuity trust agreement based on the fair value of the assets less the fair value of the payments to be made to the beneficiaries (measured using a present value technique).

Discount rates and actuarial assumptions used are from the Internal Revenue Service Table R2.

NOTE 5 - FAIR VALUES MEASUREMENTS The following methods and assumptions were used by the Organization in estimating the fair value of other financial instruments, which consist of investments and beneficial interest in split interest agreements. As defined in FASB ASC Topic 820, *Fair Value Measurements*, fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date (exit price). The Organization utilizes market data or assumptions that market participants would use in pricing the asset or liability, including assumptions about risk and the risks inherent in the inputs to the valuation technique. These inputs can be readily observable, market corroborated, or generally unobservable. The Organization primarily applies that market approach for recurring fair value measurements and endeavors to utilize the best available information.

FASB ASC Topic 820 establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value and maximizes the use of observable inputs and minimizes the use of unobservable inputs by requiring that the observable inputs be used when available.

The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to measurements involving significant unobservable inputs (Level 3 measurements). The Level 1 and 3 of fair value hierarchy is as follows:

- Level 1 Inputs: Valuation based on quoted prices in active markets for identical assets or liabilities that a reporting entity has the ability to access at the measurement date, and where transactions occur with sufficient frequency and volume to provide pricing information on an ongoing basis.

BASHOR HOME OF THE UNITED METHODIST CHURCH, INC.
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2020 and 2019

- Level 3 Inputs: The Organization's Level 3 fair value measurements using significant unobservable inputs include the Organization's beneficial interest in split-interest agreements. The subject of the fair value measurement for a beneficial interest in a trust is each individual beneficial interest. As there is currently no market in which beneficial interests in charitable trusts trade, there is no observable exit price for a beneficial interest. The valuation technique and inputs used in determining fair value of the beneficial interest in split-interest agreements varies depending on the specific terms of the agreements and is based on information furnished by the independent trustee. Refer to note 4 for a description of the terms of the Organization's split-interest agreements. The beneficial interest in assets held at the Community Foundation of Elkhart County, Inc. (CFEC) has been valued, as a practical expedient, at the fair value of the Organization's share of the Foundation's investment pool as of the measurement date. The Foundation values securities and other financial instruments on a fair value basis of accounting. The estimated fair values of certain investments of the Foundation are determined by the management of the Foundation and may not reflect amounts that could be realized upon immediate sale, nor amounts that ultimately may be realized. Accordingly, the estimated fair values may differ significantly from the values that would have been used had a ready market existed for these investments.

As of December 31, 2020 and 2019, the fair value of those assets recognized in the accompanying statements of financial position at fair value on a recurring basis and the level within the fair value hierarchy are as follows:

	<u>Level 1 Inputs</u>	<u>Level 3 Inputs</u>	<u>Total</u>
Assets as of December 31, 2020			
Investments:			
Cash Equivalents	\$ 166,543		\$ 166,543
Common Stocks:			
Consumer Discretionary	160,177		160,177
Consumer Staples	118,199		118,199
Energy	18,398		18,398
Financial	198,943		198,943
Healthcare	202,328		202,328
Industrial/Materials	139,799		139,799
Information Technology	433,397		433,397
Utilities/Communication	162,810		162,810
Mutual Funds:			
Equity Investments	2,761,394		2,761,394
Fixed Income Investments	1,937,284		1,937,284
Corporate/Government Bonds	<u>418,538</u>		<u>418,538</u>
Total Investments	<u>\$ 6,717,810</u>		<u>\$ 6,717,810</u>
Beneficial Interest in Assets Held at CFEC		<u>\$374,986</u>	<u>\$ 374,986</u>
Beneficial Interest in Split-Interest Agreements:			
Charitable Gift Annuities		<u>\$ 158,861</u>	<u>\$ 158,861</u>
Total Beneficial Interest in Split-Interest Agreements		<u>\$ 158,861</u>	<u>\$ 158,861</u>

(See Independent Auditor's Report)

BASHOR HOME OF THE UNITED METHODIST CHURCH, INC.
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2020 and 2019

	<u>Level 1 Inputs</u>	<u>Level 3 Inputs</u>	<u>Total</u>
Assets as of December 31, 2019			
Investments:			
Cash Equivalents	\$ 184,820		\$ 184,820
Certificates of Deposit	1,636,554		1,636,554
Common Stocks:			
Consumer Discretionary	105,367		105,367
Consumer Staples	102,066		102,066
Energy	30,476		30,476
Financial	164,146		164,146
Health Care	177,189		177,189
Industrials/Materials	109,179		109,179
Information Technology	302,445		302,445
Utilities/Communications	126,708		126,708
Mutual Funds:			
Equity Investments	2,271,516		2,271,516
Fixed Income Investments	1,616,234		1,616,234
Corporate/Government Bonds	<u>483,812</u>		<u>483,812</u>
Total Investments	<u>\$ 7,310,512</u>		<u>\$ 7,310,512</u>
Beneficial Interest in			
Split-Interest Agreements:			
Charitable Gift Annuities		<u>\$ 38,788</u>	<u>\$ 38,788</u>
Total Beneficial Interest in			
Split-Interest Agreements		<u>\$ 38,788</u>	<u>\$ 38,788</u>

The following table summarizes changes in fair value of the Level 3 assets for which unobservable inputs were used to determine fair value:

	<u>2020</u>	<u>2019</u>
Balance Beginning of Year	\$ 38,788	\$ 110,016
Gain in Value of Beneficial Interest in Methodist Foundation		15,810
Transfer of Investment in Methodist Funds to 1 st Source Endowment Funds		(88,222)
Beneficial Interest in Assets Held at CFEC	323,230	
Gain in Value of Beneficial Interest in Assets Held at CFEC	51,756	
Contribution of Charitable Gift Annuities	118,919	
Gain in Value of Charitable Gift Annuities Asset	<u>1,154</u>	<u>1,184</u>
	<u>\$ 533,847</u>	<u>\$ 38,788</u>

NOTE 6 – LINE OF CREDIT

The Organization has a \$1,100,000 revolving line of credit with a bank which will expire on May 31, 2021. The line of credit bears interest at a floating rate equal to the rate published in the Money Rates column of The Wall Street Journal minus 0.15. This line of credit is collateralized by all the assets of the Organization. The outstanding borrowings were \$0 as of December 31, 2020 and 2019, respectively.

(See Independent Auditor's Report)

BASHOR HOME OF THE UNITED METHODIST CHURCH, INC.
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2020 and 2019

NOTE 7 – OPERATING LEASE

The Organization leased classroom space for \$2,300 per month which ended on June 30, 2019 for the Bashor Alternative School Elkhart (BASE) program. The lease expense was \$13,800 for the years ended December 31, 2019. The Organization moved the BASE program to Bristol Elementary school and entered into a lease agreement that calls for rent payment of \$1 per year.

NOTE 8 – LONG –TERM DEBT

The Organization's long-term debt at December 31, 2020 and 2019 is as follows:

	<u>2020</u>	<u>2019</u>
Term note payable to a bank dated July 20, 2006, secured by all assets of the Organization, payable in monthly installments of \$13,388 including interest until July 1, 2024, the termination date when all unpaid sums of principal and interest shall be due and payable. Interest rate is a tax-exempt floating rate adjusted monthly. Interest rate was 2.83% at December 31, 2020 and 2019.	\$ 556,183	\$700,519
Less: Current Portion	<u>(153,165)</u>	<u>(149,120)</u>
Long-Term Debt - Net of Current Portion	<u>\$ 403,018</u>	<u>\$ 551,399</u>

Long-term debt is due as follows for the next four years ending December 31:

2021	153,165
2022	157,321
2023	161,589
2024	<u>84,108</u>
Total	<u>\$ 556,183</u>

The Organization entered into a \$4,000,000 construction loan with a bank on November 13, 2020. The Organization granted a mortgage and warrants to the bank the real estate located at 62226 County Road 15, Goshen, Indiana 46526 in consideration and to secure payment and performance of the obligations, which the Organization promised to pay. The outstanding borrowings was \$0 as of December 31, 2020.

NOTE 9 –NET ASSETS WITHOUT DONOR RESTRICTIONS

The Organization's net assets without donor restrictions is comprised of undesignated and Board designated amounts for the following purpose at:

	<u>2020</u>	<u>2019</u>
Undesignated	\$ 9,418,041	\$ 5,446,493
Board Designated for Quasi-Endowment	<u>6,719,412</u>	<u>5,468,857</u>
Total net assets without donor restrictions	<u>\$16,137,453</u>	<u>\$10,915,350</u>

BASHOR HOME OF THE UNITED METHODIST CHURCH, INC.
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2020 and 2019

NOTE 10 –NET ASSETS WITH DONOR RESTRICTIONS

The Organization's net assets with donor restrictions include purpose restricted unconditional donor contributions for which expenses satisfying the donor restrictions have not yet been incurred and beneficial interest in gift annuities that are restricted by time.

Net assets with donor restrictions are available for the following as of December 31:

	<u>2020</u>	<u>2019</u>
Contributions for specific projects	\$ 8,345	\$ 8,345
Contributions for Girls Unit	157,662	2,035,625
Contributions for Employee Retention		144,667
Endowment for building expansion projects	89,766	66,963
Endowment for education of residents	106,364	95,423
Endowment for youth pastor program	75,045	67,765
Endowment for After Care	73,824	
Split-Interest Agreements	<u>158,861</u>	<u>38,789</u>
Total net assets with donor restrictions	<u>\$ 669,867</u>	<u>\$2,457,577</u>

NOTE 11 – ENDOWMENT NET ASSETS

The Organization's endowments consist of funds established for a variety of purposes. Its endowments include funds designated by the board of directors to function as endowments (quasi-endowments). As required by GAAP, net assets associated with endowment funds, including quasi-endowments, are classified and reported based on the existence or absence of donor-imposed restrictions. Income from the endowments can be used to aid and support the work of the Organization. It can be used for annual operating expenses, program, building construction or maintenance, or purchase of property. Each fund is to be invested in accordance with the Investment Management Policies for each respective fund.

The composition of the Organization's endowment net assets as of December 31 was as follows:

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
As of December 31, 2020:			
Donor restricted endowment funds		\$ 345,000	\$ 345,000
Board designated endowment funds	\$ 6,719,412		6,719,412
Total December 31, 2020	<u>\$ 6,719,412</u>	<u>\$ 345,000</u>	<u>\$ 7,064,412</u>
As of December 31, 2019:			
Donor restricted endowment funds		\$ 230,151	\$ 230,151
Board designated endowment funds	\$ 5,468,857		5,468,857
Total December 31, 2019	<u>\$ 5,468,857</u>	<u>\$ 230,151</u>	<u>\$ 5,699,008</u>

BASHOR HOME OF THE UNITED METHODIST CHURCH, INC.
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2020 and 2019

Changes to endowment net assets for the year ended December 31, 2020 was as follows:

	Without Donor <u>Restrictions</u>	With Donor <u>Restrictions</u>	<u>Total</u>
Endowment net assets, December 31, 2019	\$ 5,468,857	\$ 230,151	\$ 5,699,008
Investment return	861,418	71,908	933,326
Receipts/Contributions	65,907	71,826	137,733
Adjustment for Understatement of Beneficial Interest Held at Community Foundation	323,230		323,230
Appropriated for operating expenditure		(28,885)	(28,885)
Endowment net assets, December 31, 2020	<u>\$ 6,719,412</u>	<u>\$ 345,000</u>	<u>\$ 7,064,412</u>

NOTE 12 – BENEFICIAL INTEREST IN ASSETS HELD AT THE COMMUNITY FOUNDATION

Beneficial interest in assets held at the community foundation (the Fund) are assets held at the Community Foundation of Elkhart County, Inc. (CFEC). The purpose of the Fund is to further the charitable purposes of the Organization. The Fund is a board designated quasi-endowment fund whereby the principal is held and controlled by CFEC and investment income of the Fund is distributed to the Organization at the discretion of CFEC. At December 31, 2020 and 2019, the board designated balance of the Fund, which is reflected as an asset of the Organization in accordance with accounting principles generally accepted in the United States, approximated \$374,986 and \$323,230, respectively. The total balance of the Fund, which includes original contribution, market growth and additional public contributions, approximated \$860,039 at the end of 2020 and \$722,654 at the end of 2019.

NOTE 13 – RETIREMENT PLAN

The Organization maintains a defined contribution pension plan covering all employees. The Organization made a discretionary contribution of 7% of base wages of employees who worked for the Organization more than two 12 month periods of 1,000 hours or more, for 2020 and 2019. Additionally for 2020, the Organization made a 100% matching contribution of up to 5% of employee's wages if they contributed 5%. For 2019 the Organization made a 15% matching contribution for those employees that contributed to their retirement accounts and were employed as of December 31, 2019. Amounts contributed are immediately vested. An employee may contribute to the plan if he/she desires in accordance with guidelines set by the Internal Revenue Service. Retirement plan expense was \$507,034 and \$373,228 for 2020 and 2019, respectively.

NOTE 14 – UNEMPLOYMENT COMPENSATION

Bashor Home of the United Methodist Church, Inc. has elected to be a reimbursable employer for state unemployment tax purposes. The Organization must reimburse the Unemployment Insurance Trust Fund an amount equal to the benefits charged on their account. Accordingly, the Organization has established a reserve of \$7,000 for anticipated future claims.

NOTE 15 – MAJOR FUNDING SOURCES AND CONCENTRATIONS OF CREDIT RISK

The Organization received \$8,607,247 and \$7,993,967 of revenue from Indiana Department of Child Services in 2020 and 2019, respectively. These amounts represent approximately 54% and 55% of the 2020 and 2019 support and revenue, respectively. The corresponding year end accounts receivable were \$1,771,967 and \$784,554 for 2020 and 2019, respectively.

BASHOR HOME OF THE UNITED METHODIST CHURCH, INC.
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2020 and 2019

NOTE 16 – LIQUIDITY AND AVAILABILITY OF RESOURCES

The table below reflects the Organization’s financial assets available within one year of the statements of financial position date for general expenditure, reduced by amounts that are not available for general use due to contractual or donor-imposed restrictions within one year of the statement of financial position date. Amounts that are not available also include board designated amounts that could be utilized if the Board of Directors approved the use.

December 31,	<u>2020</u>	<u>2019</u>
Cash and cash equivalents	\$ 1,221,503	\$ 385,913
Investments	6,717,810	7,310,512
Accounts receivable	1,946,551	1,652,741
Promises to Give	568,512	389,514
Beneficial Interest in Assets Held at the Community Foundation	374,986	
Gift Annuity Agreements	<u>158,861</u>	<u>38,788</u>
Total financial assets available	10,988,223	9,777,468
Less:		
Amounts of Accounts Receivable not expected to be received within one year.		(109,488)
Amount of Promises to Give not expected to be received within one year.	(265,966)	(254,212)
Amounts unavailable for general expenditures within one year		
Restricted by donors with purpose and time restrictions	(669,867)	(2,457,577)
Amounts unavailable to management without Board’s approval		
Board designated for quasi-endowment	<u>(6,719,412)</u>	<u>(5,468,857)</u>
Total financial assets available to management for general expenditure within one year	<u>\$ 2,957,991</u>	<u>\$ 1,487,334</u>

The Organization maintains a policy of structuring its financial assets to be available as its general expenditures, liabilities, and other obligations come due. Should a liquidity need arise, the Organization could draw upon a \$1,100,000 available line of credit (as discussed in Note 6).

NOTE 17 – UNCERTAINTIES

On March 11, 2020, the World Health Organization declared COVID-19 a pandemic. Through the date of the Independent Auditor’s Report, the Organization continues with normal operations. The extent of the impact of COVID-19 on the upcoming year 2021 will depend on certain developments, including the duration and spread of the outbreak, effectiveness of the vaccines, and the impact on the community and the employees all of which are uncertain and cannot be predicted. Even though the extent to which COVID-19 may impact the Organizations’ financial condition moving forward is uncertain, the Organization does have access to its board designated endowment account which can be used to offset this negative impact, if necessary.

Bashor Home of the UMC, Inc
 Program and Contributions Income
 For January 2022 Through December 2022

	2021 Budget	2022 Budget
Income		
Operating Income	10,380,843.00	10,616,242.00
Meal Reimbursement	144,600.00	139,596.00
Summer Work Study	0.00	0.00
Contributions	257,900.00	333,000.00
OIA Investment Gains/Losses	0.00	0.00
Gain/Loss on Asset	0.00	0.00
Pac Contributions	996.00	996.00
Fund Raising	274,000.00	490,000.00
Grant Awards	80,000.00	0.00
Farm Rent	7,000.00	7,000.00
	<hr/>	<hr/>
Total Income	11,145,339.00	11,586,834.00
Expenses		
Salaries	6,507,544.00	6,754,368.00
Overtime	241,208.00	242,268.00
Benefits	2,042,826.00	2,132,620.00
Marketing	84,616.00	95,616.00
Training	92,100.00	118,104.00
MIS	74,172.00	76,176.00
Office Expense	160,230.00	159,224.00
Interest Expense	13,512.00	73,512.00
Insurance	381,146.00	414,996.00
Travel	13,194.00	12,192.00
Occupancy	494,826.00	491,626.00
Property Tax	3,996.00	3,996.00
Staff Food	17,574.00	13,572.00
Food	371,048.00	421,044.00
Psychological	12,492.00	12,492.00
Counseling	25,584.00	25,584.00
Grant Expenses	0.00	0.00
Pac Expenses	4,994.00	20,000.00
Care Expenses	371,551.00	382,411.00
Recreation	70,798.00	70,816.00
Miscellaneous	2,508.00	2,508.00
Depreciation	46,331.00	69,788.00
Depreciation Bldgs	317,780.00	432,246.00
Cost Center Chargeback	(88.00)	(120.00)
	<hr/>	<hr/>
Total Expenses	11,349,942.00	12,025,039.00
	<hr/>	<hr/>
Net Income	(204,603.00)	(438,205.00)

BASHOR CHILDREN'S HOME-BOARD OF DIRECTORS



Staci Anagnos



Chuck Drake



Phyllis Beyers



Marcia Eppers



Steve Deranek



Audrey Erekson

Rev. 8/24/2021



Josh Hendricks



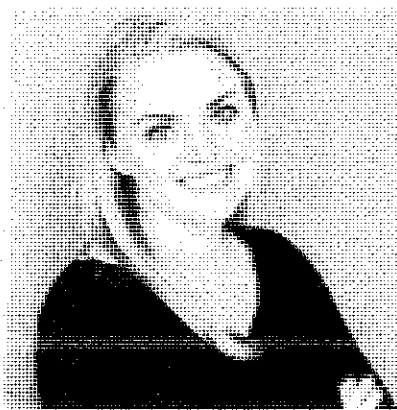
Sean Kearns



Rev. John Hogsett



Shawn Lewis



Kathryn Jones



Mel Mattix



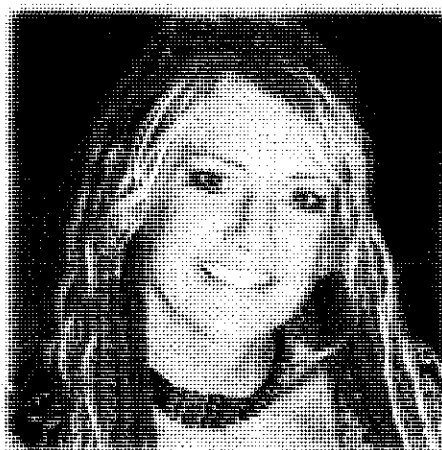
Daryl Miller



Kalya Niedbala



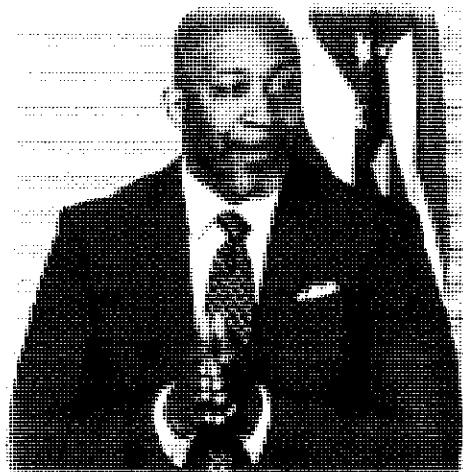
Andy Nesbitt



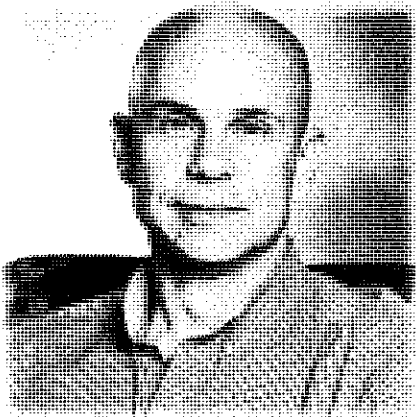
Sarah Raymond



Jessica Newell



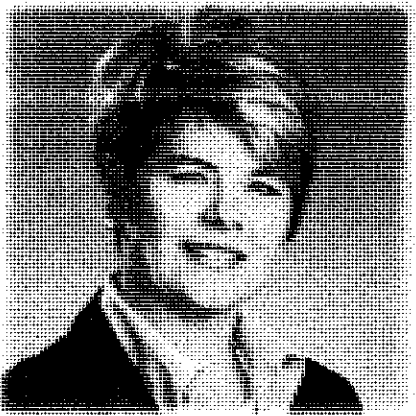
Adrian Riley



Brad Sechrist



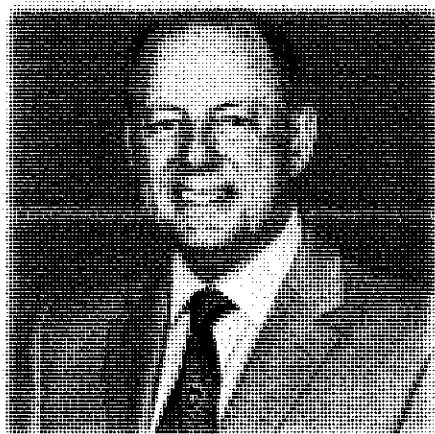
Aaron Wieand



Kerie Sekal



John Wuori



Gary Sieber



Rev. Chad Yoder

CITY OF GOSHEN, INDIANA
ARP SUB-RECIPIENT AGREEMENT

With

Boys and Girls Club of Elkhart County, Inc.

To Perform/Provide projects, programs, and/or services falling within one of the four enumerated eligible uses of ARP Funding that directly address a negative economic impact of the COVID-19 public health emergency.

This ARP Sub-Recipient Agreement (“Agreement”), entered into by and between the City of Goshen, Indiana (“the City”) and Boys and Girls Club of Elkhart County, Inc. (“Recipient”), is executed pursuant to the terms and conditions set forth herein.

WHEREAS, on March 11, 2021, President Joseph R. Biden signed into law the American Rescue Plan Act of 2021 (“ARPA” or the “Act”), and established the Coronavirus State Fiscal Recovery Fund and Coronavirus Local Fiscal Recovery Fund, which together make up the Coronavirus State and Local Fiscal Recovery Funds program (hereafter the “ARP Funding”); and

WHEREAS, on May 10, 2021, the United States Department of the Treasury (“U.S. Treasury”) published guidance regarding the allowable usage of the ARP Funding to be disseminated to local governments in accordance with the Act; and

WHEREAS, the City has received a total allocation of ARP Funding, as published by the U.S. Treasury, in the amount of \$6,692,508; and

WHEREAS, the City receipted the first fifty percent (50%) of its ARP Funding allocation (\$3,346,254.00) on May 19, 2021; and

WHEREAS, the City receipted the second fifty percent (50%) of its ARP Funding allocation (\$3,346,254.00) on June 6, 2022; and

WHEREAS, on June, 10, 2022, Treasury released the updated Compliance and Reporting Guidance for the Funding Program. The guidance provides additional detail and clarification for each recipient’s compliance and reporting responsibilities, and should be read in concert with the Award Terms and Conditions, the authorizing statute, the final rule, and other regulatory and statutory requirements; and

WHEREAS, in an effort to provide additional guidance regarding the eligible uses of ARP Funding, the U.S. Treasury published a document containing answers to Frequently Asked Questions regarding Coronavirus State and Local Fiscal Recovery Funds as of July 19, 2021 (hereinafter “FAQ”); and

WHEREAS, Section 2.8 of the FAQ states that recipients must demonstrate that funding uses directly address a negative economic impact of the COVID-19 public health emergency, including funds used for economic or workforce development; and

WHEREAS, pursuant to §602(c) of the Act, ARP Funding may be used for projects or programs within the following categories, to the extent authorized by law:

1. To respond to the public health emergency or its negative economic impacts, including assistance to households, small businesses, and nonprofits, or aid to impacted industries such as tourism, travel, and hospitality;
2. To respond to workers performing essential work during the COVID–19 public health emergency by providing premium pay to eligible workers;
3. For the provision of government services to the extent of the reduction in revenue due to the COVID–19 public health emergency relative to revenues collected in the most recent full fiscal year prior to the emergency; and
4. To make necessary investments in water, sewer, or broadband infrastructure.

WHEREAS, the City intends to allocate a portion of its ARP Funding to assist non-profit organizations within the City that have suffered negative economic impacts as a result of the COVID-19 pandemic in accordance with all federal, state, and local guidelines regarding the usage of ARP Funding; and

WHEREAS, the Recipient, a non-profit entity, submitted a written request to the City for Three Thousand Five Hundred Dollars (\$3,500) in ARP Funding to support a project and/or program related to the economic recovery from the COVID-19 public health crisis; and

WHEREAS, the City and Recipient desire to enter into this Agreement.

NOW, THEREFORE, in consideration of those mutual undertakings and covenants, the parties agree as follows:

1. OVERVIEW

A. DEFINITIONS. The definitions in 2 CFR §200.1 are hereby incorporated into this Agreement.

B. ROLES. For the purposes this Agreement, the City serves as the pass-through entity for a Federal award and the Recipient serves as the subrecipient of a sub award. 2 C.F.R. §200.1

C. SOURCE OF GRANT FUNDING. This Agreement is funded by a portion of the \$6,692,508 in ARP Funding allocated to the City pursuant to ARP §603.

D. AUTHORITY. This Agreement is issued under section 602(c)(3) of the Act and subject to the provisions of the federal Uniform Grant Guidance, 2 CFR Part 200 (UG).

E. NOTICES. Whenever any notice, statement or other communication is required under this Agreement, it shall be sent by first class mail or via an established courier/delivery service to the following addresses, unless otherwise specifically advised.

Notices to the City shall be sent to:

City of Goshen
Attn: Legal City
204 E. Jefferson Street
Goshen, IN 46526
bodiestegelmann@goshencity.com

Notices to the Recipient shall be sent to:

Boys and Girls Club of Elkhart County, Inc.
Attn: Cristina Rheinheimer
102 W. Lincoln Ave, Ste 240
Goshen, IN 46526
crheinheimer@bgcelkhartcounty.org

2. **ARP FUNDING AWARDED TO RECIPIENT (the “Funding” or “Grant”)**

A. PURPOSE. The purpose of this Agreement is to enable the City to award ARP Funding, in the amount of **Three Thousand Five Hundred Dollars (\$3,500)**, to the Recipient for eligible costs of the proposed projects or programs described in Recipient’s ARP Nonprofit Fund Grant Application for Program Year 2022 dated **March 15, 2022** (hereafter the “Grant Application”), a copy of which is attached hereto attached as EXHIBIT “A” and incorporated by reference herein (the “Project”).

3. **EFFECTIVE DATE & PERIOD OF PERFORMANCE**

A. EFFECTIVE DATE. This Agreement shall commence when last executed by all parties and remain in effect no later than December 31, 2024, unless terminated by the City in writing (the “Effective Date”).

B. PERIOD OF PERFORMANCE. The period of performance for this award begins on the date hereof and ends consistent with the project/program timeline set forth in ¶5 of the Recipient’s Grant Application.

4. **SCOPE OF FUNDED ACTIVITIES (the “Project”)**

A. LIMITATIONS ON USE OF ARP FUNDS. The Recipient shall ensure that all expenditures utilizing ARP Funding received in accordance with this Agreement may only be used in compliance with section 602(c) of the Act and shall be limited to only those eligible services outlined in Section 2.8 of the U.S. Treasury ARP FAQ, which states that recipients must demonstrate that funding uses directly address a negative economic impact of the COVID-19 public health emergency. Recipient must use ARP Funding for the Project described in Recipient’s Grant Application to the City.

5. **SYSTEM FOR AWARD MANAGEMENT PROFILE (“SAM.gov”)**

A. SAM.GOV PROFILE. Recipient shall register and maintain an updated profile on the U.S. Government's official website and System for Award Management (SAM.gov).

6. FUNDING DISBURSEMENT, PAYMENT OF COSTS & CANCELLATION

A. DISBURSEMENT OF FUNDING. The disbursement of ARP Funding awarded to the Recipient shall not be made until forty-five (45) days after this Agreement has been fully approved by the City and executed by the parties. If advance or lump payment of all or a portion of the funds is not prohibited by statute or regulation, and the City agrees to provide such advance payment, advance payment shall be made only upon submission of a proper claim setting out the intended purposes of those funds. Otherwise, all payments shall be made forty-five (45) days in arrears in conformance with applicable fiscal policies and procedures.

B. SEPARATE FUND REQUIRED. ARP Funding must be received into its own separate fund and not commingled with funding from any other source. Recipient is required to have sufficient internal controls over all transactions in place by establishing separate funds and maintaining records with detailed comments that provide audit trails, appropriate approvals, etc.

C. PRE-AWARD & ADMINISTRATIVE COSTS. Pre-award costs, as defined in 2 C.F.R. § 200.458, may not be paid with funding from this Grant. Recipient may use the Funding to cover both direct and indirect costs.

D. FUNDING CANCELLATION. When a written determination is made that funds are not appropriated or otherwise available to support continuation of performance of this Agreement, it shall be canceled.

E. LOSS OR REDUCTION OF FUNDING. The City, at its sole discretion upon written notice to the Recipient, may terminate or reduce the scope of this Agreement if any funding sources are eliminated or reduced for any reason or the Project is not eligible for ARP Funding.

7. PROJECT MONITORING & REPORTING

A. PROJECT MONITORING BY THE CITY. The City may conduct on-site or off-site monitoring reviews of the Project during the term of this Agreement and for up to ninety (90) days after it expires or is otherwise terminated. The Recipient shall extend its full cooperation and give full access to the Project site and to relevant documentation to the City or its authorized designees for the purpose of determining, among other things:

1. whether Project activities are consistent with those set forth in the Recipient's Grant Application;
2. the actual expenditure of funds to date on the Project is in conformity with the amounts for each budget line item as contained in Recipient's Grant Application and that unpaid costs have been properly accrued; and
3. that Recipient is making timely progress with the Project, and that its project management, financial management and control systems, procurement systems and methods, and overall performance are in conformance with the requirements set

forth in this Agreement and are fully and accurately reflected in Project reports submitted to the City.

B. REPORTING REQUIREMENTS. Recipient agrees to cooperate with the City and comply with any reporting obligations established by Treasury as they relate to this award. Recipient also agrees to comply with any reporting requirements established by the State of Indiana.

8. MAINTENANCE OF AND ACCESS TO RECORDS

A. MAINTENANCE OF RECORDS. The Recipient shall maintain records, books, documents, and other materials relevant to its performance under this Agreement. Recipient shall maintain records and financial documents sufficient to evidence compliance with section 602(c), Treasury's regulations implementing that section, and guidance issued by Treasury regarding the foregoing. Records shall be maintained by Recipient for a period of five (5) years after all funds have been expended or returned to Treasury, whichever is later.

B. AUDITS AND ACCESS TO RECORDS. Records maintained pursuant to this Agreement shall be subject to inspection, review, and audit by the City or its designees, and the US Treasury for five (5) years following termination of this Agreement. Recipient may be required to submit to an audit of funds paid pursuant to this Agreement, and shall make all books, accounting records, and other documents available at all reasonable times during the term of this Agreement and for a period of five (5) years after final payment for inspection by the City or its authorized designee. Copies shall be furnished to the City at no cost.

C. REIMBURSEMENT OF UNALLOWABLE COSTS. If it is determined during the course of the audit that the Recipient was reimbursed for unallowable costs under this Agreement or any, the Recipient agrees to promptly reimburse the City for such payments upon request.

9. BREACH, DEFAULT & TERMINATION

A. TERMINATION FOR CAUSE. The City may terminate this Agreement for cause. Cause may include misuse of funds, fraud, lack of compliance with applicable rules, laws and regulations, failure to perform on time, or failure to comply with any of the requirements of this Agreement. Failure to complete the Project and expend funds in accordance with this Agreement may be considered a material breach, and shall entitle the City to suspend payments under this Agreement until such time as all material breaches are cured to the City's satisfaction.

B. TERMINATION FOR CONVENIENCE. Unless prohibited by a statute or regulation relating to the Grant under this Agreement, this Agreement may be terminated, in whole or in part, by the City whenever, for any reason, the City determines that such termination is in the best interest of the City. Termination shall be affected by delivery to the Recipient of a Termination Notice, specifying effective date of termination and extent of termination. The Recipient shall be compensated for completion of the Project properly done prior to the effective date of termination. The City will not be liable for work on the Project performed after the effective date of termination.

10. COMPLIANCE WITH APPLICABLE LAWS & REGULATIONS

A. EVOLUTION OF ARP GUIDANCE FROM THE U.S. TREASURY. The City may request additional information from the Recipient, as needed, to meet any additional guidelines regarding the use of ARP Funding that may be established by the U.S. Treasury during the scope of this Agreement.

B. COMPLIANCE WITH APPLICABLE LAWS AND REGULATIONS. The Recipient shall comply with all federal, state, and local laws and all requirements and published guidance set forth regarding the usage of any and all monies appropriated under the ARPA. Specifically, but not limited to, Recipient shall with the requirements of section 602 of the Act, regulations adopted by Treasury pursuant to section 602(f) of the Act, and guidance issued by Treasury regarding the foregoing. Recipient also agrees to comply with all other applicable state and federal statutes, regulations, and executive orders, and Recipient shall provide for such compliance by other parties in any agreements it enters into with other parties relating to this Grant.

1. The Recipient warrants that the Recipient and any contractors performing work in connection with the Project shall obtain and maintain all required permits, licenses, registrations, and approvals, and shall comply with all health, safety, and environmental statutes, rules, or regulations in the performance of any work activities. Failure to do so may be deemed a material breach of this Agreement and grounds for immediate termination and denial of further opportunities with the City under this program.
2. The Recipient affirms that, if it is an entity described in Indiana Code Title 23, it is properly registered, and owes no outstanding reports to the Indiana Secretary of State.
3. As required by Ind. Code §5-22-3-7: The Recipient and any principals of the Recipient certify that:
 - a. the Recipient, except for *de minimis* and nonsystematic violations, has not violated the terms of:
 - i. Ind. Code §24-4.7 [Telephone Solicitation Of Consumers];
 - ii. Ind. Code §24-5-12 [Telephone Solicitations]; or
 - iii. Ind. Code §24-5-14 [Regulation of Automatic Dialing Machines];in the previous **three hundred sixty-five (365) days**, even if Ind. Code §24-4.7 is preempted by federal law; and
 - b. the Recipient will not violate the terms of Ind. Code §24-4.7 for the duration of this Agreement, even if Ind. Code §24-4.7 is preempted by federal law.
 - c. The Recipient and any principals of the Recipient certify that an affiliate or principal of the Recipient and any agent acting on behalf of the Recipient or on behalf of an affiliate or principal of the Recipient, except for *de minimis* and nonsystematic violations,
 - i. has not violated the terms of Ind. Code §24-4.7 in the previous three hundred sixty-five (365) days, even if Ind. Code §24-4.7 is preempted by federal law; and

- ii. will not violate the terms of Ind. Code §24-4.7 for the duration of this Agreement even if Ind. Code §24-4.7 is preempted by federal law.

C. EMPLOYMENT ELIGIBILITY VERIFICATION. As required by Ind. Code §22-5-1.7, Recipient hereby swears or affirms under the penalties of perjury that:

1. The Recipient has enrolled and is participating in the E-Verify program;
2. The Recipient has provided documentation to the City that it has enrolled and is participating in the E-Verify program;
3. The Recipient does not knowingly employ an unauthorized alien.
4. The Recipient shall require its contractors who perform work under this Agreement to certify to Recipient that the contractor does not knowingly employ or contract with an unauthorized alien and that the contractor has enrolled and is participating in the E-Verify program. The Recipient shall maintain this certification throughout the duration of the term of a contract with a contractor.

The City may terminate for default if the Recipient fails to cure a breach of this provision no later than thirty (30) days after being notified by the City.

D. NONDISCRIMINATION. Pursuant to the Indiana Civil Rights Law, specifically including Ind. Code §22-9-1-10, and in keeping with the purposes of the federal Civil Rights Act of 1964, the Age Discrimination in Employment Act, and the Americans with Disabilities Act, the Recipient covenants that it shall not discriminate against any employee or applicant for employment relating to this Agreement with respect to the hire, tenure, terms, conditions or privileges of employment or any matter directly or indirectly related to employment, because of the employee or applicant's: race, color, national origin, religion, sex, sexual orientation or identity, age, disability, ancestry, status as a veteran, or any other characteristic protected by federal, state, or local law ("Protected Characteristics"). Furthermore, Recipient certifies compliance with applicable federal laws, regulations, and executive orders prohibiting discrimination based on the Protected Characteristics in the provision of services.

11. DEFENSE & INDEMNIFICATION

A. DUTY TO DEFEND. The Recipient, at its sole cost and expense, shall defend the City of Goshen, their officials, employees, and agents (collectively, Indemnitees) from and against all claims/demands, allegations, lawsuits, or any other action (Claim or Claims) arising or allegedly arising from the Recipient's or its contractor's, subcontractor's: (1) use of Grant funds; (2) negligence; (3) wrongful act or omission; (4) breach/default of this Agreement; and/or (5) any other failure to follow the terms and conditions of this Agreement.

B. DUTY TO INDEMNIFY. The Recipient shall indemnify the Indemnitees against losses, liabilities, damages, judgments, settlements, penalties, fines, attorney/expert fees, expenses, interest, or fees, including the reasonable cost of investigation, defense, settlement, accounting, reporting and any advance of an expense or fee arising from the Claims.

C. NOTICE OF CLAIM. The City shall give the Recipient prompt notice of any Claim, and at Recipient's expense, the City shall cooperate in the defense of the matter. The Recipient acknowledges that the Goshen City Attorney may participate in an action involving the City of Goshen.

D. SURVIVAL. The duties to defend and indemnify survive termination or expiration of this Agreement.

12. REPRESENTATIONS AND WARRANTIES

A. ELIGIBILITY. The Recipient expressly represents and warrants to the City that it is statutorily eligible to receive these funds and that the information set forth in its Grant Application to the City is true, complete, and accurate.

B. REPAYMENT. The Recipient expressly agrees to promptly repay all funds paid to it under this Agreement should it be determined either that it was ineligible to receive the funds, or it made any material misrepresentation on its application to the City.

C. DEBARMENT. By entering into this Agreement, Recipient certifies that neither it nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible or voluntarily excluded from entering into this Agreement by any federal or state department or agency. The term "principal" for purposes of this Agreement is defined as an officer, director, owner, partner, key employee, other person with primary management or supervisory responsibilities, or a person who has a critical influence on or substantive control over the operations of the Recipient.

D. AUTHORIZATION. Recipient signing below warrants to the City that they have the full power and authority to execute this Agreement on behalf of the Recipient for whom they sign.

13. GENERAL CONDITIONS

A. CONFLICTS OF INTEREST. Recipient understands and agrees it must maintain a conflict-of-interest policy consistent with 2 C.F.R. § 200.318(c) and that such conflict-of-interest policy is applicable to each activity funded under this award. Recipient and subrecipients must disclose in writing to Treasury or the pass-through entity, as appropriate, any potential conflict of interest affecting the awarded funds in accordance with 2 C.F.R. § 200.112.

B. HATCH ACT. Recipient agrees to comply, as applicable, with requirements of the Hatch Act (5 U.S.C. §§ 1501-1508 and 7324-7328), which limit certain political activities of State or local government employees whose principal employment is in connection with an activity financed in whole or in part by this federal assistance.

C. FALSE STATEMENTS. Recipient understands that making false statements or claims in connection with this award is a violation of federal law and may result in criminal, civil, or administrative sanctions, including fines, imprisonment, civil damages and penalties, debarment from participating in federal awards or Agreements, and/or any other remedy available by law.

D. GOVERNING LAW. This Agreement shall be governed, construed, and enforced in accordance with the laws of the State of Indiana, without regard to its conflict of laws rules. Suit, if any, must be brought in Elkhart City, State of Indiana.

E. CONTRACTING WITH RELATIVES. Pursuant to Ind. Code §36-1-21, if Recipient is wholly or partially owned by a relative of an elected official of the City Recipient certifies that Recipient has notified in writing both the elected official of the City and the City's legal department prior to entering into this contract that an elected official of the City is a relative of an owner of Recipient.

F. ORDER OF PRECEDENCE. Any inconsistency or ambiguity in this Agreement shall be resolved by giving precedence in the following order: (1) requirements imposed by applicable federal or State law; (2) this Agreement; (3) the Recipient's application to the City.

G. NON-COLLUSION, ACCEPTANCE. The undersigned individual signing on behalf of the Recipient attests, subject to the penalties for perjury, that the undersigned is the Recipient or a properly authorized representative, agent, member, or officer of the Recipient. To the undersigned's knowledge, neither the undersigned nor any other member, employee, representative, agent, or officer of the Recipient, directly or indirectly, has entered into or been offered any sum of money or other consideration for the execution of this Agreement other than that which appears upon the face hereof.

H. FORCE MAJEURE. Neither party will be liable for any failure or delay in performing its duties in this agreement due to Force Majeure Events. "Force Majeure Event" means an event or circumstance beyond a party's reasonable control, such as natural catastrophes and acts of terrorism or war, and the consequences of that event or circumstance. Force Majeure Events do not include labor unrest, price increases, or changes in general economic conditions. If a Force Majeure Event continues for 30 days, the other party may terminate this agreement or suspend payments while the event continues.

I. SEVERABILITY. If any portion of this Grant Agreement is held invalid, the remainder hereof shall not be affected thereby if such remainder would then continue to conform to the terms and requirements of the applicable law.

J. NO WAIVER OF BREACH. No failure on the part of the City to exercise, and no delay in exercising, any right hereunder shall operate as a waiver thereof, nor shall any single or partial exercise by the City of any right hereunder preclude any other or further exercise thereof or the exercise of any other right. The remedies herein provided are cumulative and not exclusive of any remedy available to the City at law or in equity.

K. ENTIRE AGREEMENT. This Agreement constitutes the entire agreement between the City and the Recipient for the use of funds received under this Agreement and it supersedes all prior or contemporaneous communications and proposals, whether electronic, oral, or written between the parties with respect to this Agreement.

L. AMENDMENTS. No amendment or modification to the Agreement shall be effective without prior written consent of the authorized representatives of the parties.

M. NO ASSIGNMENT, TRANSFER, OR SUBCONTRACTING. The Recipient shall not assign or transfer any of its interests in or delegate any of its obligations under this Agreement without the prior written consent of the City.

IN WITNESS WHEREOF, Recipient and the City have, through their duly authorized representatives, entered into this Agreement. The parties, having read and understood the foregoing terms of this Agreement, do by their respective signatures dated below agree to the terms thereof.

CITY OF GOSHEN
(the "City")

Boys and Girls Club of Elkhart County, Inc.
("Recipient")

Jeremy P. Stutsman
Mayor, City of Goshen, Indiana
Date: _____

Cristina Rheinheimer
Title: _____
Date: _____

EXHIBIT:

EXHIBIT "A" - Application & Corresponding Documents



**American Rescue Plan (ARP): Nonprofit Fund
Grant Application for Program Year 2022**
(Attach additional sheets if space provided is not adequate.)

Applications available: Tuesday, February 15, 2022 **Applications due: Thursday, March 15, 2022**
Please submit application by email or hard copy one signed original, with attachments to:

Gregory Imbur, 202 S. Fifth, Goshen, IN 46528 gregoryimbur@goshencity.com Call 537-3828 with questions.

American Rescue Plan: Nonprofit Fund Grant Priorities

Each investment proposal of \$25,000 or less must meet one of the following priorities:

1. Relates to ARP public health services, negative economic impacts, services to disproportionately impacted communities, and possibly other expenditure categories identified by the U.S. Treasury.
2. Meets an urgent community need, especially food insecurity, homelessness, or health-related needs.
3. Addresses public health services, negative economic impacts, or some other urgent community need.

If a grant is awarded, ARP funds for nonprofits may be dispersed after July 1, 2022. If a grant is awarded, claims will be paid only after a signed grant agreements has been formally approved by the Board of Public Works. Money must be spent by 12/31/2024, and annual grant reporting is required as well.

Organization: Boys & Girls Clubs of Elkhart County
Organization Address: 102 W Lincoln Ave, Suite 240; Goshen, IN 46526
Mailing Address: PO Box 614
Contact Person: Cristina Rheinheimer
Phone Number: 574-534-5933
Email address: crheinheimer@bgcelkhartcounty.org

Project Title: Summer Camp Food Support
ARP Fund, grant amount requested: \$ 3,500
Expected number of individuals to benefit from this project: 50

1. Briefly describe the proposed project. Include the need or problem to be addressed, the population (or area) to be served, a description of the work, including who will carry it out, and the proposed schedule of work, including the proposed timing of requests for ARP Nonprofit Fund awards.

Boys & Girls Clubs of Elkhart County will help ensure children and youth of Goshen will continue having access to healthy meals and snacks throughout the summer when school is not in session while providing a safe space for them to learn and grow while their parents/guardians are at work. During the 8-week summer program occurring at Camp Koda (912 Middlebury Street, Goshen), Boys & Girls Clubs of Elkhart County will provide breakfast and snacks for youth who may otherwise not have access to a healthy meal. Meals and snacks will be provided by Boys & Girls Club staff members to participants of the Camp Koda program. It is anticipated that funding for the project will be requested beginning in late May 2022 in preparation for summer programming and will conclude at the beginning of August 2022 coinciding with the end of the summer program. Lunches will be provided by Goshen Community Schools through their Summer Food Service program.

2. Complete the line item budget for the proposed project and provide details on how reimbursed costs will be calculated.

Item Description	Total Amount	ARP Nonprofit Funds Sought	Other Funding Sought or Secured
a. Food	\$3,500	\$3,500	
b. Salary	\$20,000		
c. Program Supplies	\$7,500		\$7,500
d.			
e.			
f.			
TOTALS	\$31,000	\$3,500	\$27,500

3. List the source and amount of other sources of funding, including matching funds and in-kind contributions, expected to be used to support this project. For in-kind contributions, such as volunteer labor, please include the number of hours and dollar value of the volunteer hours.

General program funding will be used to pay salary and wages to those working at the Camp. Estimated cost for the 8-week summer program is \$20,000. General program and grant funding will also be used to pay for supplies necessary to provide educational enrichment, health and wellness, and character-building activities. Cost of program supplies and enrichment activities is budgeted at \$10,000. Goshen Community Schools will provide in-kind contributions of lunch during the program through their summer food service program; based on 2022 reimbursement rates provided by Indiana Department of Education, the amount of in-kind funding for lunches is \$7,300.

4. Describe how project relates to ARP public health services, negative economic impacts, services to disproportionately impacted communities, or meets an urgent community development need.

This project directly relates to ARP directives as it serves disproportionately impacted communities by providing healthy meals to children and youth who may not otherwise have access to food during the day due to being home alone and/or not in school, as well as providing care of children for adults needing to return to work.

5. What are the measurable goals and timeline for this project or program? How will you define and measure success?

The timeline for this project is June – August 2022. Success will be measured by the number of children who are provided a healthy breakfast, the goal is to serve at least 35 children each day over the course of the summer program.

6. Please describe the population who will benefit from this project or program. Include demographic information in this description (age, income, ethnicity, race, etc.)

If awarded ARP funding this project will support youth ages 6 – 12 years. Ethnicity of previous year participants were 1% Asian, 8% African American, 72% Caucasian, 19% multi-racial, with 18% being Latinx. 32% of participants came from single parent homes. 33% of participants came from families making less than \$50,000 per year, while an additional 25% came from homes making less than \$75,000 annually. According to United Way one in every four households in our community is unable to handle an unforeseen financial event, such as automobile repair or a medical bill. These are referred to as "ALICE" or working families. While they live above the poverty line and are employed their income is constrained and often unable to afford unexpected expenses. Boys & Girls Club serves a high percentage of these families as is shown by the 58% of families, more than one in two, who attend our summer program at Camp Koda.

Organizational Characteristics

IRS nonprofit status 501(c)3 - yes
Years in operation 66
Number of full-time paid staff 54
Number of part-time paid staff 53
Number of volunteer staff 274 (2021 total volunteers)
Number of Board members 23

Briefly describe the organization's structure, mission statement and services provided.

The Boys & Girls Club of Elkhart County's mission is to inspire and empower all young people, especially those who need us most, to reach their full potential as productive, caring, responsible citizens. The organization is run by a Board of Trustees with oversees all program, staffing, and fiscal responsibilities at the county level. Each Clubhouse has its own volunteer Unit Board, of which the President of the board sits on the county Board of Trustees. Boys & Girls Clubs of Elkhart County employees a CEO who has oversight of all organization happenings with support from a Chief Advancement Officer, Chief Operating Officer, Chief Financial Officer, and Vice President.

Please attach copies of the following documents to the original application. If any of the requested documents are not available, please attach an explanation. If you have previously submitted the requested documents, and there have been no changes, new copies are not required, but please indicate which documents have been previously submitted.

- a. Most recent Annual Report and Audit
- b. Current fiscal year budget
- c. Current list of Board of Directors

Certification Of Authorization To Submit This Application

I (We) certify to the City of Goshen that the Board of Directors of the organization identified on page 1 of this application authorized the submission of this application.

Agency Director (Signature)

Kevin Deary

Printed Name:

Date: **3/15/2022**

Chairperson, Board of Directors (Signature)

Dr. Toni Pauls

Printed Name:

Date: **03/15/2022**

Boys & Girls Clubs of Elkhart County
Statement of Activities by Unit
Budget 2022

	Total Program						Total Organization	
	Goshen	Middlebury	Nappanee	Elkhart	KidsCare	Services		Administration
Total Grants and Government Income	579,110	227,453	376,756	491,100	433,038	2,107,457	-	2,107,457
Annual Fundraising Campaign Income	326,000	143,900	128,900	221,424	11,200	831,424	100,000	931,424
Special Events Income	1,335,000	400,000	295,000	260,000	-	2,290,000	-	2,290,000
Other Income	502,784	62,000	27,700	97,300	964,075	1,653,859	-	1,653,859
Total Income	2,742,894	833,353	828,356	1,069,824	1,408,313	6,882,740	100,000	6,982,740
Staff Expenses	715,454	449,267	482,263	658,169	691,922	2,997,074	1,330,585	4,327,659
Facility, Equipment & Vehicle Expenses	188,595	128,708	102,858	55,110	15,000	490,271	91,675	581,946
Program Expenses	170,450	48,390	38,280	100,500	55,700	413,320	-	413,320
Administrative Expenses	39,952	31,268	30,284	27,463	21,046	150,014	129,686	279,700
Board, Marketing & Fundraising Exp	8,500	8,200	7,150	14,250	7,500	45,600	26,000	71,600
Reserve for Future Investment	953,114	(0)	0	0	-	953,114	-	953,114
Other Expenses	-	-	-	-	-	-	-	-
Total Club Expenses	2,076,065	665,833	660,835	855,492	791,168	5,049,393	1,577,946	6,627,339
Administrative Investment	666,829	167,521	167,521	214,332	261,744	1,477,946	(1,477,946)	-
Total Expenses	2,742,894	833,354	828,356	1,069,824	1,052,912	6,527,339	100,000	6,627,339
Net Income	-	-	-	-	355,401	355,401	-	355,401



BOYS & GIRLS CLUBS
OF ELKHART COUNTY

2022 Board of Trustees

Dr. Toni Pauls, Board Chair

Dawn Fisher, Vice Chair

Shaun Mawhorter, Treasurer

Jeff Lund, Secretary

Adrian Aguilar

Alan Albrecht, Goshen Board President

Jason Bontrager

Brent Carrick

Dan Craig, Elkhart Board President

Steve Fidler

Norm Floria

Theresa Gunden

Rick Jenkins

Ben Leavitt, Nappanee Board President

John Leavitt

Jason Lippert

Dan Morrison

Doug Nisley

Dan Oakley

Terry O'Rourke

Jason Pippenger

Jodi Spataro

Doug Thorne

Jeff Troxel

BOYS & GIRLS CLUBS OF ELKHART COUNTY, INC.

CONSOLIDATED FINANCIAL REPORT

December 31, 2020 and 2019

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Boys & Girls Clubs of Elkhart County, Inc.
Goshen, IN

We have audited the accompanying consolidated financial statements of Boys & Girls Clubs of Elkhart County, Inc. (a nonprofit organization), which comprise the consolidated statements of financial position as of December 31, 2020 and 2019, and the related consolidated statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated 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 an opinion on these consolidated financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated 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 consolidated 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 consolidated financial statements.

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

Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Boys & Girls Clubs of Elkhart County, Inc. as of December 31, 2020 and 2019, and the changes in their net assets and their cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Insight Accounting Group, P.C.

Insight Accounting Group, P.C.

Goshen, IN
June 22, 2021

BOYS & GIRLS CLUBS OF ELKHART COUNTY, INC.
CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
December 31, 2020 and 2019

	2020	2019
ASSETS		
Current assets		
Cash and cash equivalents	\$ 3,477,826	\$ 2,038,884
Accounts receivable, net of allowance of \$75,000	288,950	76,959
Pledges receivable, net of allowance of \$0 in 2020 and \$35,500 in 2019	1,203,278	1,414,202
Grants receivable	42,538	89,945
Prepaid expenses	189,846	183,353
Total current assets	5,202,438	3,803,343
Property and equipment		
Property and equipment, net	16,104,039	14,259,675
Other assets		
Pledges receivable, net of unamortized discounts of \$45,890 in 2020 and \$88,159 in 2019	1,122,310	1,836,933
Investments	765,729	797,401
Beneficial interest in community foundation	3,269,649	2,479,090
Assets held in trust	552,125	497,390
Prepaid rent	2,683,462	2,812,011
Total other assets	8,393,275	8,422,825
TOTAL ASSETS	\$ 29,699,752	\$ 26,485,843

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

BOYS & GIRLS CLUBS OF ELKHART COUNTY, INC.
CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
December 31, 2020 and 2019

	2020	2019
LIABILITIES AND NET ASSETS		
Current liabilities		
Line of credit	\$ 2,760,909	\$ 1,894,952
Accounts payable	241,442	491,262
Deferred revenue	21,990	10,350
Accrued payroll and related withholdings	110,144	131,266
Accrued vacation	91,184	90,815
Accrued interest	9,415	-
Total current liabilities	3,235,084	2,618,645
Total liabilities	3,235,084	2,618,645
Net assets		
Without donor restrictions:		
Undesignated	20,411,933	16,201,467
Board designated	3,927,788	3,178,957
	24,339,721	19,380,424
With donor restrictions	2,124,947	4,486,774
Total net assets	26,464,668	23,867,198
TOTAL LIABILITIES AND NET ASSETS	\$ 29,699,752	\$ 26,485,843

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

BOYS & GIRLS CLUBS OF ELKHART COUNTY, INC.
CONSOLIDATED STATEMENTS OF ACTIVITIES
For the Years Ended December 31, 2020 and 2019

	2020		Total
	Without donor restrictions	With donor restrictions	
Revenues and support			
Individual and corporate donations	\$ 1,551,858	\$ 6,861	\$ 1,558,719
United Way	108,282	-	108,282
Grants	1,991,717	38,654	2,030,371
Fundraising events	3,069,887	-	3,069,887
City and county	109,500	-	109,500
Membership dues	42,829	-	42,829
Kids care fees	589,188	-	589,188
Scholarship funds	2,610	-	2,610
Other income	28,541	-	28,541
Investment income (loss)	39,775	8,723	48,498
Change in assets held in trust	-	72,040	72,040
Change in beneficial interest in community foundation	444,628	-	444,628
Paycheck Protection Program - contribution income	832,600	-	832,600
Net assets released from restrictions	2,488,105	(2,488,105)	-
Total revenues and gains	<u>11,299,520</u>	<u>(2,361,827)</u>	<u>8,937,693</u>
Expenses			
Program services	4,429,449	-	4,429,449
Support services:			
Management and general	995,828	-	995,828
Fundraising	914,946	-	914,946
Total expenses	<u>6,340,223</u>	<u>-</u>	<u>6,340,223</u>
CHANGE IN NET ASSETS	4,959,297	(2,361,827)	2,597,470
Net assets, beginning of year	<u>19,380,424</u>	<u>4,486,774</u>	<u>23,867,198</u>
Net assets, end of year	<u>\$ 24,339,721</u>	<u>\$ 2,124,947</u>	<u>\$ 26,464,668</u>

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

BOYS & GIRLS CLUBS OF ELKHART COUNTY, INC.
CONSOLIDATED STATEMENTS OF ACTIVITIES
For the Years Ended December 31, 2020 and 2019

	2019		
	Without donor restrictions	With donor restrictions	Total
Revenues and support			
Individual and corporate donations	\$ 2,198,695	\$ 44,064	\$ 2,242,759
United Way	130,000	-	130,000
Grants	2,652,123	-	2,652,123
Fundraising events	3,171,626	-	3,171,626
City and county	108,500	-	108,500
Membership dues	112,532	-	112,532
Kids care fees	1,168,579	-	1,168,579
Scholarship funds	6,922	-	6,922
Other income	16,632	-	16,632
Investment income (loss)	69,867	36,977	106,844
Change in assets held in trust	-	97,700	97,700
Change in beneficial interest in community foundation	331,363	-	331,363
Gain (loss) on disposal of property and equipment	50	-	50
Net assets released from restrictions	986,238	(986,238)	-
Total revenues and gains	<u>10,953,127</u>	<u>(807,497)</u>	<u>10,145,630</u>
Expenses			
Program services			
Support services:	5,010,907	-	5,010,907
Management and general			
Fundraising	792,254	-	792,254
Total expenses	<u>1,120,009</u>	<u>-</u>	<u>1,120,009</u>
	<u>6,923,170</u>	<u>-</u>	<u>6,923,170</u>
CHANGE IN NET ASSETS	4,029,957	(807,497)	3,222,460
Net assets, beginning of year	<u>15,350,467</u>	<u>5,294,271</u>	<u>20,644,738</u>
Net assets, end of year	<u>\$ 19,380,424</u>	<u>\$ 4,486,774</u>	<u>\$ 23,867,198</u>

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

BOYS & GIRLS CLUBS OF ELKHART COUNTY, INC.
CONSOLIDATED STATEMENTS OF FUNCTIONAL EXPENSES
For the Years Ended December 31, 2020 and 2019

	2020			
	Program services	Management and general	Fundraising	Total
Salaries and wages	\$ 2,281,157	\$ 590,413	\$ 297,583	\$ 3,169,153
Payroll taxes	185,462	48,002	24,194	257,658
Group insurance	291,793	75,522	38,065	405,380
Retirement	45,729	11,835	5,965	63,529
Employee benefits	28,719	7,433	3,746	39,898
Training and development	6,072	1,571	792	8,435
Board meetings	1,893	407	-	2,300
Rent	176,519	5,619	2,832	184,970
Repairs and maintenance	167,114	24,583	12,391	204,088
Contracted labor	34,566	1,476	744	36,786
Janitorial	16,587	739	470	17,796
Depreciation	591,060	4,685	2,361	598,106
Utilities	130,243	104	2,020	132,367
Liability insurance	76,256	2,754	1,388	80,398
Telephone	38,324	3,220	1,691	43,235
Program supplies	40,349	-	-	40,349
Food and snacks	72,263	-	-	72,263
Advertising	-	-	32,425	32,425
Dues and subscriptions	8,934	25,359	-	34,293
Professional fees	3,106	119,129	-	122,235
Vehicle	9,905	8,495	-	18,400
Office supplies	13,119	3,805	230	17,154
Postage	461	1,869	-	2,330
Bank and credit card charges	10,340	10,192	16	20,548
Contributions	-	-	5,677	5,677
Grant expense	197,029	34,658	-	231,687
Interest	-	-	115,450	115,450
Direct fundraising costs	-	-	324,581	324,581
Bad debt expense	2,449	3,420	42,325	48,194
Miscellaneous	-	10,538	-	10,538
Total expenses	\$ 4,429,449	\$ 995,828	\$ 914,946	\$ 6,340,223

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

BOYS & GIRLS CLUBS OF ELKHART COUNTY, INC.
CONSOLIDATED STATEMENTS OF FUNCTIONAL EXPENSES
For the Years Ended December 31, 2020 and 2019

	2019			
	Program services	Management and general	Fundraising	Total
Salaries and wages	\$ 2,648,983	\$ 515,715	\$ 355,544	\$ 3,520,242
Payroll taxes	215,250	41,906	28,891	286,047
Group insurance	323,088	62,900	43,365	429,353
Retirement	29,652	5,773	3,980	39,405
Employee benefits	26,332	5,126	3,534	34,992
Training and development	42,643	8,302	5,723	56,668
Board meetings	1,407	11,645	-	13,052
Rent	187,379	4,419	3,046	194,844
Repairs and maintenance	191,030	8,518	6,249	205,797
Contracted labor	52,359	1,781	1,228	55,368
Janitorial	42,684	730	503	43,917
Depreciation	427,140	3,163	2,180	432,483
Utilities	128,721	706	8,120	137,547
Liability insurance	81,273	1,880	1,296	84,449
Telephone	8,172	628	2,361	11,161
Program supplies	310,714	-	-	310,714
Food and snacks	106,963	-	-	106,963
Advertising	-	-	38,889	38,889
Dues and subscriptions	33,736	11,253	-	44,989
Professional fees	-	84,396	19,112	103,508
Vehicle	43,837	3,157	-	46,994
Office supplies	7,313	11,813	46,527	65,653
Postage	5,573	1,895	3	7,471
Bank and credit card charges	6,789	3,969	509	11,267
Contributions	-	-	9,887	9,887
Grant expense	86,554	-	-	86,554
Interest	-	-	15,680	15,680
Direct fundraising costs	-	-	449,678	449,678
Bad debt expense	3,315	-	73,704	77,019
Miscellaneous	-	2,579	-	2,579
Total expenses	\$ 5,010,907	\$ 792,254	\$ 1,120,009	\$ 6,923,170

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

BOYS & GIRLS CLUBS OF ELKHART COUNTY, INC.
CONSOLIDATED STATEMENTS OF CASH FLOWS
For the Years Ended December 31, 2020 and 2019

	<u>2020</u>	<u>2019</u>
Cash flows from operating activities		
Change in net assets	\$ 2,597,470	\$ 3,222,460
Adjustments to reconcile net assets to net cash provided by operating activities		
Depreciation	598,106	432,483
(Gain) loss on sale of asset	-	(50)
Provisions for bad debt	(35,500)	70,000
In-kind contribution of capital assets	-	(57,800)
Donations restricted for capital assets	(1,165,513)	(3,937,664)
(Increase) decrease in assets		
Accounts receivable	(211,991)	54,490
Pledges receivable, net of unamortized discounts	961,047	571,419
Grants receivable	47,407	5,441
Prepaid expenses	122,056	99,543
Inventory	-	47,295
Assets held in trust	(54,735)	(97,700)
Increase (decrease) in liabilities		
Accounts payable	(249,820)	340,699
Deferred revenue	11,640	(739)
Accrued payroll and related withholdings	(21,122)	47,978
Accrued vacation	369	7,811
Accrued other	-	(11,250)
Accrued interest	9,415	-
Net cash provided by operating activities	<u>2,608,829</u>	<u>794,416</u>
Cash flows from investing activities		
Purchase of property and equipment	(2,442,470)	(5,550,448)
Proceeds from sale of assets	-	50
Net change in investments	31,672	(131,558)
Change in beneficial interest in community foundation	(790,559)	(162,324)
Net cash provided by (used in) investing activities	<u>(3,201,357)</u>	<u>(5,844,280)</u>
Cash flows from financing activities		
Donations restricted for capital assets	1,165,513	3,937,664
Net draws (payments) on line of credit	865,957	1,894,952
Net cash provided by financing activities	<u>2,031,470</u>	<u>5,832,616</u>
Net change in cash and cash equivalents	1,438,942	782,752
Cash and cash equivalents, beginning of the year	<u>2,038,884</u>	<u>1,256,132</u>
Cash and cash equivalents, end of the year	<u>\$ 3,477,826</u>	<u>\$ 2,038,884</u>

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

BOYS & GIRLS CLUBS OF ELKHART COUNTY, INC.
CONSOLIDATED STATEMENTS OF CASH FLOWS
For the Years Ended December 31, 2020 and 2019

	<u>2020</u>	<u>2019</u>
Supplemental disclosure of cash flow information		
Cash paid for interest	<u>\$ 106,035</u>	<u>\$ 15,680</u>
Schedule of noncash investing and financing activities		
In-kind contribution of depreciable capital asset	<u>\$ -</u>	<u>\$ 57,800</u>

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

BOYS & GIRLS CLUBS OF ELKHART COUNTY, INC.
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
December 31, 2020 and 2019

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following is a summary of the accounting policies adopted by the Boys & Girls Clubs of Elkhart County, Inc. (the Club) which have a significant effect on the consolidated financial statements.

Nature of organization

The Boys & Girls Clubs of Elkhart County, Inc. (the Club) is a nonprofit corporation focused on the development of community children between the ages of 5 and 18 by providing before and after school program services primarily in Elkhart County, Indiana. The Club promotes character development through education, arts and crafts, athletics, and other structured activities. The Boys & Girls Club Foundation, Inc. (the Foundation) is an affiliated nonprofit corporation focused on over-seeing the performance of the Club's endowment. The Foundation does not hold any assets, nor does it participate in operating activities.

Principles of consolidation

The consolidated financial statements included the accounts of the Club and the Foundation, collectively the "Organization." All significant inter-organization accounts and transactions have been eliminated in consolidation.

Basis of accounting

The consolidated financial statements are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. The Organization recognizes revenue in accordance with ASU No. 2014-09 (refer to Note 14) and records expenses when liabilities are incurred.

Basis of presentation

The consolidated financial statements of the Organization have been prepared in accordance with the accounting principles generally accepted in the United States of America, which under ASU 2016-14 requires the Organization to report information regarding its financial position and activities according to the following net asset classifications:

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. These net assets may be used at the discretion of the Organization's management and the board of directors. From time-to-time the board designates a portion of these net assets for specific purposes which makes them unavailable for use at management's discretion.

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the consolidated statements of activities.

BOYS & GIRLS CLUBS OF ELKHART COUNTY, INC.
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
December 31, 2020 and 2019

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Use of estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and reported amounts of revenues and expenses during the reporting period. Actual results could vary from those estimates.

Cash and cash equivalents

For the purposes of the consolidated statements of cash flows, the Organization considers all highly liquid investments purchased with a maturity date of three months or less to be cash equivalents. Cash is held at multiple banks and is insured up to \$250,000 by the FDIC. At times, such amounts may exceed the insured limits.

Accounts receivable

The Organization's accounts receivable balance is stated at the net realizable value to be collected, which is net of an estimated allowance for doubtful accounts in the amount of \$75,000 at December 31, 2020 and 2019. Management's allowance estimate is based on past experience, the particular situation of individual consumers, and periodic reviews of the aged accounts receivable subsidiary ledger. Accounts receivable are determined to be past due after a period of two weeks. The Organization does not charge interest on past due accounts.

Grants receivable

Grants receivable are stated at net realizable value to be collected, net of an estimated allowance for doubtful accounts. Management considers all accounts to be collectable, and therefore, has not established a provision for uncollectable accounts as of December 31, 2020 and 2019.

Pledges receivable

Pledges receivable consist of unconditional promises to give and are recorded in the year the promise is made and primarily relate to the various capital campaigns. Pledges due within one year are recorded at their net realizable value which is net of an estimated allowance for doubtful accounts in the amount of \$0 and \$35,500 at December 31, 2020 and 2019, respectively. Pledges due in periods greater than one year are discounted using the December 31 five-year Treasury bill rate from the year the capital project begins, which has been deemed commensurate with the credit risk of the donors. Elkhart and Goshen capital campaign pledges due in greater than one year have been discounted using the December 31, 2015 five-year Treasury Bill rate of 1.76%. Middlebury capital campaign pledges due in greater than one year have been discounted using the December 31, 2019 five-year Treasury Bill rate of 1.69%. The unamortized discounts of pledges due in periods greater than one year totaled \$45,890 and \$88,159 at December 31, 2020 and 2019, respectively.

Prepaid expenses

Prepaid expenses consist primarily of amounts paid in advance for rent and insurance. Such balances are being amortized over the period(s) in which benefit will be received.

BOYS & GIRLS CLUBS OF ELKHART COUNTY, INC.
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
December 31, 2020 and 2019

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Inventory

The Organization periodically receives donated items that will either be used by the clubs or auctioned off at the various club fundraisers. Such items are added to inventory when received and expensed as used. There was no inventory at December 31, 2020 and 2019.

Property and equipment

The Organization capitalizes all expenditures for property and equipment acquisitions in excess of \$500. Purchased property and equipment are stated at cost, and donated property and equipment are stated at fair value as of the date of the gift. Additionally, expenditures for new additions and repairs that substantially increase the useful lives of existing property and equipment are also capitalized. Normal repairs and maintenance are recorded as operating expenditures when incurred. When such assets are retired or otherwise disposed of, the related cost and accumulated depreciation are removed from the respective accounts and any gain or loss on disposition is credited to, or charged against, operations for the period.

Donations of property and equipment are recorded as net assets without donor restrictions at their estimated fair value unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use, and contributions of cash that must be used to acquire property and equipment, are reported as net assets with donor restrictions. Absent donor stipulations regarding how long such assets must be maintained, the Organization reports expirations of donor restrictions when the assets are placed into service. The Organization reclassifies net assets with donor restrictions to net assets without donor restrictions at that time.

Depreciation expense for the years ended December 31, 2020 and 2019 was \$598,106 and \$432,483, respectively. Depreciation is computed using the straight-line method over the estimated useful life of the assets as follows:

	<u>Lives in years</u>
Building and improvements	7 - 40
Equipment	3 - 10
Furniture and fixtures	5 - 15
Vehicles	5 - 10

Investments

The Organization's investments are carried at fair value. Donated securities are recorded at fair value on the date of donation, or if sold immediately after receipt, at the amount of the sales proceeds realized. Investment income, which includes realized and unrealized gains and losses, dividends and interest are reported under the revenue and support section in the consolidated statements of activities. Unrestricted investment return on investments with donor restrictions is recorded as an increase or decrease to net assets without donor restrictions. Donor restricted investment return on investments with donor restrictions is recorded to net assets with donor restrictions until appropriated by management and/or the board of directors in conjunction with meeting the donors' stipulated purpose.

BOYS & GIRLS CLUBS OF ELKHART COUNTY, INC.
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
December 31, 2020 and 2019

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenue and support

Contributions and investment earnings are recorded as net assets without donor restrictions or net assets with donor restriction depending on the existence and/or nature of any donor restrictions. Gifts of cash and other assets are presented as restricted support if they are received with donor stipulations that limit the use of the donated assets. All donor restricted support is reported as an increase in net assets with donor restrictions. When a restriction expires, that is when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions.

Contributions that are restricted by the donor are reported as an increase in net assets without donor restrictions if the restrictions are met within the same year as the recognition of the contributions. Capital contributions received for the construction or acquisition of long-lived assets are recorded as contributions with donor restrictions and are not released from restriction until the long-lived asset is placed in service. Contributions are included in income in the period the gifts are pledged or received.

Exchange transactions such as program services, including all club activities and KidsCare (a before and after-school care program that is conducted in fourteen schools throughout Elkhart County) activities, along with components of fundraising transactions, are recorded in accordance with ASU No. 2014-09, *Revenue from Contracts with Customers* (Topic 606). Refer to Note 14 for revenue subject to ASU No. 2014-09.

Functional allocation of expenses

The costs of providing the various programs and activities of the Organization have been summarized on a functional basis in the consolidated statements of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Such allocations are determined by management on an equitable basis. The expenses that are allocated include the following:

Expense	Method of allocation
Salaries and wages	Estimate of employees' time
Payroll taxes	Salaries and wages
Group insurance	Salaries and wages
Retirement	Salaries and wages
Employee benefits	Salaries and wages
Training and development	Salaries and wages
Board meetings	Management's estimation
Rent	Function and salaries and wages
Repairs and maintenance	Function and salaries and wages
Contracted Labor	Function and salaries and wages
Janitorial	Function and salaries and wages
Depreciation	Function and salaries and wages
Utilities	Function and salaries and wages
Liability insurance	Function and salaries and wages
Telephone	Function and salaries and wages
Advertising	Location and function
Dues and subscriptions	Location and function
Professional fees	Location and function
Vehicle	Location and function
Office supplies	Location and function
Postage	Location and function
Bank and credit card charges	Location and function

BOYS & GIRLS CLUBS OF ELKHART COUNTY, INC.
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
December 31, 2020 and 2019

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Advertising

Advertising costs are charged to operations in the period in which the advertisement is placed. Advertising for the years ended December 31, 2020 and 2019 totaled \$32,425 and \$38,889, respectively.

Income tax status

The Organization is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code, and state income taxes under corresponding provisions of Indiana tax law. Additionally, the Organization is not considered a private foundation under Section 509(a) of the Internal Revenue Code. The Organization files form 990 and the related state of Indiana return.

Uncertain tax positions

The Organization has adopted the accounting standard on accounting for uncertainty in income taxes. This standard addresses the determination of whether tax benefits claimed, or expected to be claimed, on a tax return should be recorded in the consolidated financial statements. Under this guidance, the Organization may recognize the tax benefit from an uncertain tax position only if it is more likely than not that the tax position will be sustained on examination by taxing authorities, based on the technical merits of the position. Examples of tax positions include the tax-exempt status of the Organization, and various positions related to the potential sources of unrelated business taxable income. The tax benefits that could be recognized in the consolidated financial statements from such positions would be measured based on the largest benefit that has a greater than 50 percent likelihood of being realized upon ultimate settlement. The guidance on accounting for uncertainty in income taxes also addresses derecognition, classification, interest and penalties on income taxes, and accounting in interim periods. At December 31, 2020 and 2019, there were no unrecognized tax benefits identified or recorded as liabilities.

Recent accounting pronouncement

In January 2016, FASB issued ASU 2016-01, *Recognition and Measurement of Financial Assets and Financial Liabilities* (Topic 825). The ASU provides changes in reporting of investments and other financial assets and financial liabilities. Among other things, the new financial instruments guidance removes the classifications regarding equity securities. The Company adopted the requirements of this ASU for its investments as of January 1, 2019. The adoption of this standard did not have material impact on these financial statements and did not result in any adjustments.

NOTE 2 – PLEDGES RECEIVABLE

During 2015, the Organization began capital campaigns for the addition to the existing Goshen campus facility and for the construction of a new facility for its future Elkhart campus. Pledges continue to be collected from these campaigns.

During 2017, the Organization partnered with three other not-for-profits to raise funds for capital projects that each organization was looking to complete. The Community Foundation of Elkhart County (CFEC) agreed to be the financial agent for this joint campaign through the use of a donor advised fund at the CFEC provided that pledges totaling \$5,575,000 could be secured for these projects. This goal was reached in April 2018 and donor advised fund called Wa-Nee Vision 2020 (the "Fund") was established at the CFEC. The Organization has requested a grant from this fund at the CFEC for \$4,484,000 to construct a new facility in the city of Nappanee. This grant has been approved by the three-member advisory committee of

BOYS & GIRLS CLUBS OF ELKHART COUNTY, INC.
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
December 31, 2020 and 2019

NOTE 2 – PLEDGES RECEIVABLE (CONTINUED)

the Fund, contingent on the collection of pledges. The capital projects of the three organizations will be fully funded so any uncollected pledges will reduce the amount of funding received by the Organization. If pledges received by the Fund exceed the total amount requested to complete the capital projects approved by this Fund, the Organization will be the beneficiary of these additional contributions. The CFEC maintains variance power over the Fund and distributions will not be made until pledges have been collected. Based on these factors, the Organization did not recognize the full grant amount as revenue in 2019 or 2020. Revenue from the Fund will be recognized as grant income as disbursements from the CFEC are requested and approved. Grant income recognized in the consolidated statements of activities from the Fund for the years ended December 31, 2020 and 2019 totaled \$690,000 and \$2,293,825, respectively.

During 2018, the Organization began a capital campaign for an addition to the existing Middlebury campus facility. Pledges continue to be collected from this campaign.

Pledges due in periods greater than one year have been discounted using the five-year Treasury bill rate of 1.76% for the Elkhart and Goshen capital campaigns and 1.69% for the Middlebury capital campaign, which has been deemed commensurate with the credit risk of the donors. The Organization's pledges receivable balance is stated at the net realizable value to be collected, which is net of an estimated allowance for doubtful accounts in the amount of \$0 and \$35,500 at December 31, 2020 and 2019, respectively.

The following is the detail of the pledges receivable as of December 31:

	<u>2020</u>	<u>2019</u>
Amounts due in :		
Less than one year	\$ 1,203,278	\$ 1,449,702
One to five years	<u>1,168,200</u>	<u>1,925,092</u>
	2,371,478	3,374,794
Less allowance for doubtful accounts	-	(35,500)
Less unamortized discount	<u>(45,890)</u>	<u>(88,159)</u>
 Pledges receivable, net of allowance and discount	 <u><u>\$ 2,325,588</u></u>	 <u><u>\$ 3,251,135</u></u>

NOTE 3 – PREPAID RENT

In 2017, construction was completed on the building for the Elkhart club. The building is owned by Elkhart Community Schools and is being leased by the Organization. According to the lease agreement, the original cost of the building, which was paid for by the Organization, is considered prepaid rent and is to be amortized over 25 years. The portion of prepaid rent expensed for the years ended December 31, 2020 and 2019 under this agreement was \$128,549.

BOYS & GIRLS CLUBS OF ELKHART COUNTY, INC.
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
December 31, 2020 and 2019

NOTE 4 – PROPERTY AND EQUIPMENT

The Organization’s property and equipment and the related accumulated depreciation are as follows as of December 31:

	<u>2020</u>	<u>2019</u>
Land and improvements	\$ 460,860	\$ 438,332
Buildings and improvements	18,269,163	14,636,109
Equipment	1,032,466	928,199
Furniture and fixtures	452,929	347,811
Vehicles	352,338	352,338
Construction in progress	-	1,422,498
	<u>20,567,756</u>	<u>18,125,287</u>
Less accumulated depreciation	<u>(4,463,717)</u>	<u>(3,865,612)</u>
Property and equipment, net	<u>\$ 16,104,039</u>	<u>\$ 14,259,675</u>

NOTE 5 – INVESTMENTS

Investments consist of the following as of December 31:

	<u>2020</u>	<u>2019</u>
Money market	\$ 4	\$ 504
Certificate of deposit	-	47,415
Mutual funds	194,972	192,250
Holdings with community foundation	<u>570,753</u>	<u>557,232</u>
	<u>\$ 765,729</u>	<u>\$ 797,401</u>

Investments in general, are exposed to various risks, such as interest rate, credit, and overall market volatility. As such, it is reasonably possible that changes in the values of investments will occur in the near term and that such changes could materially affect the amounts reported in the consolidated statements of financial position and statements of activities.

Investment income is summarized as follows for the years ended December 31:

	<u>2020</u>	<u>2019</u>
Interest and dividend income, net of fees	\$ 18,057	\$ 23,375
Net realized gains (losses)	6,426	13,837
Net unrealized gains (losses)	<u>24,015</u>	<u>69,632</u>
	<u>\$ 48,498</u>	<u>\$ 106,844</u>

Investment income is reported in the consolidated statements of activities. Administrative fees for the years ended December 31, 2020 and 2019 were \$1,024 and \$1,285, respectively, and are netted against interest income.

BOYS & GIRLS CLUBS OF ELKHART COUNTY, INC.
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
December 31, 2020 and 2019

NOTE 6 – BENEFICIAL INTEREST IN COMMUNITY FOUNDATION

The Organization is the benefactor in the disbursed earnings generated by donations provided to the Community Foundation of Elkhart County (CFEC) to be used for the purpose of encouraging, fostering and assisting recreational and educational opportunities for youth and young adults residing in the Elkhart County, Indiana area. CFEC has established seven funds to track donations given directly to CFEC by donors to support the Organization. Earnings from these funds are disbursed to the Organization based on the CFEC's spending policy and are recognized as grant income within the consolidated statements of activities. Since the CFEC has been granted variance power over donations received directly from donors, they are accounted for as assets of CFEC, and not those of the Organization. Should CFEC desire to exercise its variance power over the gifts accumulated in the aforementioned funds, it must first notify the Organization of its intent to do so thirty days before hand. The Organization has the ability to advise CFEC of its views regarding the proposed exercise of variance power and to take other actions as it deems appropriate. The total market value of the assets held by CFEC in the seven funds totaled \$2,222,859 and \$1,934,055 at December 31, 2020 and 2019, respectively. During the years ended December 31, 2020 and 2019, \$93,780 and \$161,860, respectively, was received from CFEC and recognized as grants.

The Organization has also placed monies with CFEC, designated by the board, to be used for endowment purposes. While these monies may not be accessed by the Organization, they retain their net asset without donor restriction designation. The Organization's portion of the endowments is reflected in the consolidated statements of financial position as beneficial interest in community foundation. The balance of these accounts at December 31, 2020 and 2019 was \$3,269,649 and \$2,479,090, respectively. Changes in the account balance are reflected in the consolidated statements of activities.

NOTE 7 – ASSETS HELD IN TRUST

The Organization has been named the beneficiary of a charitable remainder trust which is held and administered by an independent trustee. Approximately five percent of the average investment earnings are granted to the Organization each year and is recorded as grant income in the consolidated statements of activities. Of this amount, approximately ninety-five percent is used for operations of the Goshen unit and the remaining five percent is deposited in an investment account with CFEC to be used by the Goshen unit.

NOTE 8 – FAIR VALUE MEASUREMENTS

FASB ASC 820 – *Fair Value Measurements* establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1), and the lowest priority to unobservable inputs (Level 3 measurements). The Organization uses valuation techniques based on the available inputs to measure the fair value of its investments. When available, the Organization measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value.

The three levels of the fair value hierarchy are briefly described below:

Level 1 Inputs: Quoted price for identical assets or liabilities in active markets that the Organization has the ability to access as of the measurement date. The fair values of debt and equity investments that are readily marketable are determined by obtaining quoted prices from nationally recognized securities exchanges.

BOYS & GIRLS CLUBS OF ELKHART COUNTY, INC.
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
December 31, 2020 and 2019

NOTE 8 – FAIR VALUE MEASUREMENTS (CONTINUED)

Level 2 Inputs: Inputs other than quoted prices included in Level 1, such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data. The fair values of the Organization's certificates of deposit are determined through inquiries of the financial institutions from which they originated. The fair market values are typically the original principal value plus accrued interest earned.

Level 3 Inputs: Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in methodologies used at December 31, 2020.

Money market funds: Money market funds are valued at quoted market prices in an exchange and active market, which represent the net asset values of shares held by the Organization at year end.

Certificates of deposit: Certificates of deposit are recorded at cost plus accrued interest, which approximates fair value.

Community foundation: Holdings within CFEC are invested in money market funds and represent the net asset values of shares held by the Organization at year end.

Mutual funds: Mutual funds are valued at the daily closing process as reported by the fund. Mutual funds held by the Organization are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds of the Organization are deemed to be actively traded.

Assets held in trust: Assets held in trust represent a charitable remainder trust in which the Organization is a beneficiary. These assets are invested in mutual funds.

Beneficial interest in community foundation: Beneficial interests in community foundation are valued based upon the Organization's proportionate share of CFEC's pooled investment portfolio, as reported by CFEC at year-end. The Organization's management and board review the valuations and returns in comparison to industry benchmarks and other information provided by CFEC.

BOYS & GIRLS CLUBS OF ELKHART COUNTY, INC.
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
December 31, 2020 and 2019

NOTE 8 – FAIR VALUE MEASUREMENTS (CONTINUED)

The following tables sets forth by level, within the fair value hierarchy, the Organization’s assets at fair value as of December 31, 2020 and 2019:

Fair Value Measurements at December 31, 2020:				
	Total	Level 1	Level 2	Level 3
Money market	\$ 4	\$ -	\$ 4	\$ -
Certificates of deposit	-	-	-	-
Community foundation	570,753	-	-	570,753
Mutual funds	194,972	194,972	-	-
Total investments	765,729	194,972	4	570,753
Assets held in trust	552,125	552,125	-	-
Beneficial interest in community foundation	3,269,649	-	-	3,269,649
	\$ 4,587,503	\$ 747,097	\$ 4	\$ 3,840,402

Fair Value Measurements at December 31, 2019:				
	Total	Level 1	Level 2	Level 3
Money market	\$ 504	\$ -	\$ 504	\$ -
Certificates of deposit	47,415	-	47,415	-
Community foundation	557,232	-	-	557,232
Mutual funds	192,250	192,250	-	-
Total investments	797,401	192,250	47,919	557,232
Assets held in trust	497,390	497,390	-	-
Beneficial interest in community foundation	2,479,090	-	-	2,479,090
	\$ 3,773,881	\$ 689,640	\$ 47,919	\$ 3,036,322

NOTE 9 – LINE OF CREDIT

On October 3, 2019, the Organization entered into a \$4,000,000 line of credit agreement with a local financial institution. The agreement calls for monthly interest only payments at the fixed rate of 3.96% per annum. This line of credit agreement expires October 3, 2023, at which time any outstanding principal balance is due. This line of credit replaced the existing line of credit that was entered into on June 28, 2017 and had an expiration date of June 28, 2020. At December 31, 2020 and 2019, the Organization had an outstanding balance of \$2,760,909 and \$1,894,952, respectively.

On October 29, 2018, the Organization entered into a \$250,000 line of credit agreement with a local financial institution. The agreement calls for monthly interest only payments at the “Index” rate (3.25% and 4.75% at December 31, 2020 and 2019, respectively). This line expires October 29, 2023, at which time any outstanding principal balance is due. At December 31, 2020 and 2019, there was no outstanding balance under this agreement.

BOYS & GIRLS CLUBS OF ELKHART COUNTY, INC.
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
December 31, 2020 and 2019

NOTE 9 – LINE OF CREDIT (CONTINUED)

Interest expense related to these obligations totaled \$115,450 and \$15,680 for the years ended December 31, 2020 and 2019, respectively.

NOTE 10 – NET ASSETS WITH DONOR RESTRICTIONS

The Boys and Girls Clubs of Elkhart County, Inc. is a beneficiary of a charitable remainder trust. Stipulations of the trust dictated that the proceeds were to be used to establish an endowment at Everence Trust Company. Per the instruction of the donor, the trustee distributes quarterly payments of the trust income to the Organization. These payments are placed in an endowment fund at Everence, which is to be invested in perpetuity. Accordingly, the funds are classified as net assets with donor restrictions since the Organization is not able to utilize the principal and are reflected in the consolidated statements of financial position as “assets held in trust”. Contributions received and placed into the endowment fund were \$0 for the years ended December 31, 2020 and 2019. Annual earnings and losses from this fund are reported as a component of the change in assets held in trust which increases or decreases net assets with donor restrictions until appropriated for expenditure. Net earnings from this fund were \$72,040 and \$97,700 for the years ended December 31, 2020 and 2019, respectively. A total of \$17,305 and \$0 of the accumulated unappropriated earnings were appropriated and disbursed during the years ended December 31, 2020 and 2019, respectively, and therefore, were released from restriction.

A balance of \$226,601 and \$171,866 of accumulated unappropriated earnings remains as of December 31, 2020 and 2019, respectively.

Net assets with donor restrictions are available for the following purposes as of December 31:

	<u>2020</u>	<u>2019</u>
Capital improvements	\$ 1,303,306	\$ 3,700,557
Starfish	-	10,000
Scholarship fund	220,024	215,192
Keystone	2,495	-
Swoosh	508	4,257
Torch	6,235	6,078
Bus purchase	-	5,000
Nappanee building	-	48,300
Sturgis funding	34,154	-
Gym shoes projects	4,500	-
Other	1,600	-
Unappropriated endowment earnings	226,601	171,866
Endowment	<u>325,524</u>	<u>325,524</u>
 Total net assets with donor restrictions	 <u><u>\$ 2,124,947</u></u>	 <u><u>\$ 4,486,774</u></u>

BOYS & GIRLS CLUBS OF ELKHART COUNTY, INC.
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
December 31, 2020 and 2019

NOTE 10 – NET ASSETS WITH DONOR RESTRICTIONS (CONTINUED)

Net assets were released from donor restriction by incurring expenses which satisfied the purpose of the restrictions as follows:

	<u>2020</u>	<u>2019</u>
Appropriated endowment earnings	\$ 17,305	\$ -
Goshen renovations	16,701	-
Elkhart facility	265,783	-
Nappanee building	48,300	798,932
Middlebury building	2,114,767	14,368
Starfish	10,000	40,000
Scholarship	6,500	6,700
KidsCare	-	18,052
Keystone	-	1,231
Swoosh	3,749	-
Torch	-	589
Bus purchase	5,000	-
Vehicle purchase	-	50,000
Elkhart teen center	-	25,994
Other	-	30,372
	<u> </u>	<u> </u>
Total net assets released from restrictions	<u>\$ 2,488,105</u>	<u>\$ 986,238</u>

NOTE 11 – ENDOWMENT NET ASSETS

The Organization's endowments consist of investments in various securities traded on public markets and holdings with CFEC. As required by accounting principles generally accepted in the United States of America, net assets associated with endowment funds are classified and reported based on the existence or absence of donor-imposed restrictions. The endowments are made up of board designated amounts and net assets with donor restrictions.

Interpretation of relevant law

The Organization has interpreted Indiana's version of the Uniform Prudent Management of Institutional Funds Act (UPMIFA) as requiring realized and unrealized gains of net assets with donor restrictions to be retained in a restricted net asset classification until appropriated by the Organization for expenditure unless explicitly stated otherwise in the gift instrument. In addition, the Organization has interpreted UPMIFA to permit the appropriation of as much of the net appreciation of net assets with donor restrictions as is prudent considering the duration and preservation of the endowment fund, the purposes of the Organization and endowment fund, general economic conditions, effect of inflation or deflation, expected total return on its investments, and the investment policy of the Organization.

BOYS & GIRLS CLUBS OF ELKHART COUNTY, INC.
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
December 31, 2020 and 2019

NOTE 11 – ENDOWMENT NET ASSETS (CONTINUED)

The following is a summary of endowment net asset composition by type of fund at December 31, 2020 and 2019:

	2020		
	Without donor restrictions	With donor restrictions	Totals
Donor restricted endowment funds	\$ -	\$ 552,125	\$ 552,125
Board designated funds	3,269,649	-	3,269,649
	<u>\$ 3,269,649</u>	<u>\$ 552,125</u>	<u>\$ 3,821,774</u>
	2019		
	Without donor restrictions	With donor restrictions	Totals
Donor restricted endowment funds	\$ -	\$ 497,390	\$ 497,390
Board designated funds	2,479,090	-	2,479,090
	<u>\$ 2,479,090</u>	<u>\$ 497,390</u>	<u>\$ 2,976,480</u>

The following is a summary of the changes in endowment net assets for the years ended December 31, 2020 and 2019:

	2020		
	Without donor restrictions	With donor restrictions	Totals
Endowment net assets, beginning of year	\$ 2,479,090	\$ 497,390	\$ 2,976,480
Investment return:			
Interest and dividends	59,201	17,481	76,682
Net appreciation (realized and unrealized)	391,947	59,151	451,098
Fees	(6,520)	(4,592)	(11,112)
	<u>444,628</u>	<u>72,040</u>	<u>516,668</u>
Contributions/transfers	463,900	-	463,900
Appropriation of endowment assets for expenditure	(117,969)	(17,305)	(135,274)
Endowment net assets, end of year	<u>\$ 3,269,649</u>	<u>\$ 552,125</u>	<u>\$ 3,821,774</u>

BOYS & GIRLS CLUBS OF ELKHART COUNTY, INC.
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
December 31, 2020 and 2019

NOTE 11 – ENDOWMENT NET ASSETS (CONTINUED)

	2019		Totals
	Without donor restrictions	With donor restrictions	
Endowment net assets, beginning of year	\$ 2,316,766	\$ 399,690	\$ 2,716,456
Investment return:			
Interest and dividends	54,477	17,306	71,783
Net appreciation (realized and unrealized)	282,945	84,836	367,781
Fees	(6,060)	(4,442)	(10,502)
	<u>331,362</u>	<u>97,700</u>	<u>429,062</u>
Contributions/transfers	<u>38,322</u>	<u>-</u>	<u>38,322</u>
Appropriation of endowment assets for expenditure	<u>(207,360)</u>	<u>-</u>	<u>(207,360)</u>
Endowment net assets, end of year	<u>\$ 2,479,090</u>	<u>\$ 497,390</u>	<u>\$ 2,976,480</u>

Funds with deficiencies

From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below the level that the donor or UPMIFA requires the Organization to retain as a fund of perpetual duration (underwater endowments). At December 31, 2020 and 2019 there were no deficiencies.

Return objectives and risk parameters

The Organization has adopted investment and spending policies for endowment assets that attempt to provide a stream of funding to support operations and programs of the Organization by its endowment while seeking to preserve the endowment assets in perpetuity. In establishing this policy, the Organization considered the long-term expected return on its endowment. Accordingly, over the long-term the Organization expects the current spending policy to allow its endowment to grow by the amount of inflation annually. This is consistent with the Organization's objective to preserve the capital assets of the Organization in perpetuity as well as preserve the purchasing power of the endowment assets over time. Endowment assets include those assets of donor-restricted funds that the Organization must hold in perpetuity as well as board-designated funds.

Strategies employed for achieving objectives

The Organization has implemented an investment strategy for its endowment assets. Board designated funds are held at CFEC which has primary responsibility over the investment philosophy utilized. CFEC's December 31, 2020 and 2019 asset allocation philosophy includes the following asset classes: domestic (small and large cap) and global equities, fixed income securities, hedge funds and other investments as defined. Permanently endowed funds are also held at Everence Trust Company, which has primary responsibility over the investment philosophy utilized. Everence's December 31, 2020 and 2019 asset allocation philosophy includes the following asset classes: domestic (small and large cap) and global equities, fixed income securities, and other investments as defined.

BOYS & GIRLS CLUBS OF ELKHART COUNTY, INC.
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
December 31, 2020 and 2019

NOTE 11 – ENDOWMENT NET ASSETS (CONTINUED)

Spending policy and how the investment objectives relate to spending policy

On an annual basis, the Organization's endowment funds will be used to support its operations under the specified terms of underlying endowment and funding agreements, as defined. The board designated endowment funding agreement calls for 5% of a defined average balance to be distributed for operational purposes. During the years ended December 31, 2020 and 2019, the Organization appropriated \$117,970 and \$207,360 for operating expenses, respectively. Earnings on the Organization's permanent endowment may be appropriated for expenditure by the management. Management appropriated \$17,305 and \$0 from the funds for the years ended December 31, 2020 and 2019, respectively.

NOTE 12 – RELATED PARTY TRANSACTIONS

A member of the Organization's Board of Directors is employed in a management position by the Community Foundation of Elkhart County (CFEC). During the years ended December 31, 2020 and 2019, the Organization maintained cash, investments and endowment accounts with the CFEC. Additionally, the CFEC awarded grants to the Organization from assets that it holds variance power. The amounts associated with these transactions are as follows:

	<u>2020</u>	<u>2019</u>
Cash	\$ 1,286	\$ 18,661
Investments	570,753	557,231
Endowments	<u>3,269,649</u>	<u>2,479,090</u>
Total assets held at CFEC	<u>\$ 3,841,688</u>	<u>\$ 3,054,982</u>
Grants from CFEC	<u>\$ 362,561</u>	<u>\$ 207,360</u>

NOTE 13 – AVAILABILITY AND LIQUIDITY

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the consolidated statements of financial position date, comprise the following:

	<u>2020</u>	<u>2019</u>
Cash and cash equivalents	\$ 3,477,826	\$ 2,038,884
Accounts receivable, net	288,950	76,959
Grants receivable	42,538	89,945
Total financial assets available within one year	<u>3,809,314</u>	<u>2,205,788</u>
Less amounts unavailable for general expenditures due to:		
Cash restricted by donors	(77,152)	(239,279)
Cash restricted for capital campaign expenditures	<u>(966,422)</u>	<u>(1,206,359)</u>
Total unavailable for general expenditures	<u>(1,043,574)</u>	<u>(1,445,638)</u>
Financial assets available to meet general expenditures over the next twelve months	<u>\$ 2,765,740</u>	<u>\$ 760,150</u>

BOYS & GIRLS CLUBS OF ELKHART COUNTY, INC.
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
December 31, 2020 and 2019

NOTE 13 – AVAILABILITY AND LIQUIDITY (CONTINUED)

The Organization has other investments which generate income that can be distributed and used for general expenditures. The board-designated endowment of \$3,269,649 and \$2,479,090 as of December 31, 2020 and 2019, respectively, is subject to an annual spending rate of 5% of a defined average balance. These disbursements can be used for general expenditures. The Organization also had \$226,601 and \$171,866 as of December 31, 2020 and 2019, respectively, of unappropriated earnings from its donor restricted endowment fund which can be appropriated by the board of trustees.

Of the investments of \$765,729 and \$797,401 reported on the consolidated statements of financial position as of December 31, 2020 and 2019, respectively, \$570,753 and \$557,232, respectively, represents board designated funds that are invested with the CFEC. These funds, including the principal, can be requested for disbursement at any time by the Organization but the CFEC maintains variance power over this fund. During the year ended December 31, 2020 and 2019, the board designated \$344,792 and \$323,713, respectively, for capital purchases and \$225,961 and \$233,519, respectively, for unexpected expenses.

NOTE 14 – REVENUE RECOGNITION

Adoption of new accounting standard

In May 2014, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2014-09, *Revenue from Contracts with Customers (Topic 606)*. The core principle of ASU No. 2014-09 is that an entity should recognize revenue to reflect the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to receive in exchange for those goods or services. In accordance with this principle, a five-step approach was established for determining the amount of revenue to be recognized and when it should be recognized. The five-step approach includes identifying the contract(s) with a customer, identifying each performance obligation in the contract, determining the transaction price, allocating the transaction price to each performance obligation, and recognizing revenue when, or as, each performance obligation is satisfied. The new guidance also requires enhanced disclosures and may require entities to make greater use of judgements and estimates than previously required under accounting principles generally accepted in the United States of America (U.S. GAAP).

The Organization adopted the new standard effective January 1, 2020, the first day of the Organization's fiscal year, using the modified retrospective approach. Under the modified retrospective approach, open contracts as of December 31, 2019, are evaluated to determine if revenue would have been recognized differently with the adoption of this new standard. If so, an adjustment is recorded to the opening balance of net assets and contract assets, accounts receivable, and contract liabilities, but the 2019 financial statements are not restated. The adoption of this standard did not result in a cumulative adjustment in the financial statements.

ASU No. 2014-09 only applies to exchange transactions. FASB has defined exchange transactions as "a reciprocal transfer between two entities that results in one of the entities acquiring assets or services or satisfying liabilities by surrendering other assets or services or incurring other obligations." Furthermore, exchange transactions result in approximately commensurate value being given and received by each party. As a result, certain sources of the Organization's revenue are not subject to ASU No. 2014-09.

BOYS & GIRLS CLUBS OF ELKHART COUNTY, INC.
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
December 31, 2020 and 2019

NOTE 14 – REVENUE RECOGNITION (CONTINUED)

By definition, contributions are non-exchange transactions since the donor does not receive something of approximately equal value in exchange for the contribution. Management has also determined that the grants received by the Organization are not subject to ASU No. 2014-09 since the grantor does not receive something of commensurate value in exchange for the funds granted. Furthermore, management determined that membership dues do not constitute an exchange transaction since the value of the services received far exceed the membership dues paid. Therefore, membership dues revenue is not subject to ASU No. 2014-09, and it is recognized as revenue when received.

Revenue recognition policy for transaction subject to ASU No. 2014-09

The Organization has four sources of revenue that are subject to ASU No. 2014-09: KidsCare fees, sale of items purchased by the organization and auctioned off at fundraising events, direct benefits received by donors and sponsors attending fundraising events, and registration/entrance fees to certain fundraising events.

KidsCare fees – KidsCare offers before and after-school programs and activities in school-based environments for children in kindergarten through 6th grade. Fees are charged weekly for the current week of services provided. Revenue is recognized on weekly basis. The adoption of ASU No. 2014-09 did not result in a change to how KidsCare fee revenue is recognized.

Sale of items purchased by the Organization and auctioned off at fundraising events – The Organization holds multiple fundraising auctions throughout the year and purchases items to be auctioned off at these events. The sale of these items is treated as an exchange transaction to the extent of the cost of the items. Any amount paid in excess of the cost of the item is treated as a contribution. Both the revenue from contracts with customers and the contributions resulting from the sale of these items is recognized at the point of sale. The adoption of ASU No. 2014-09 did not result in a change to the timing of when this revenue is recognized, nor did it change how this revenue is reported on the face of the statement of activities. The segregation of this revenue is disclosed herein.

Direct benefits received by donors and sponsors – The Organization holds multiple fundraising events throughout the year. Donors attending these events along with those who sponsor these events receive benefits such as food and golf (greens fees and cart fees). The cost of such benefits is treated as an exchange transaction. Any amount paid in excess of the cost of these benefits is treated as a contribution. The revenue from the receipt of these benefits is recognized when the event is held. The adoption of ASU No. 2014-09 did not result in a change to the timing of when this revenue is recognized, nor did it change how this revenue is reported on the face of the statement of activities. The segregation of this revenue is disclosed herein.

Registration / entrance fees to certain fundraising events – Registration / entrance fees to certain fundraising events are considered exchange transactions. Revenue is recognized when the event is held. The adoption of ASU No. 2014-09 did not result in a change to the timing of when this revenue is recognized, nor did it change how this revenue is reported on the face of the statement of activities. The segregation of this revenue is disclosed herein.

BOYS & GIRLS CLUBS OF ELKHART COUNTY, INC.
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
December 31, 2020 and 2019

NOTE 14 – REVENUE RECOGNITION (CONTINUED)

Disaggregation of revenue from contracts with customers

All performance obligations for exchange transactions resulting from contracts with customers are satisfied at a point in time. As a result, all revenue from contracts with customers is recognized at a point in time.

The various revenue lines on the statement of activities includes income from contracts with customers and from other sources. The income from contracts with customers is either earned at a point in time. Revenue shown on the statement of activities for the year ended December 31 is as follows:

	2020		
	Revenue from contracts with customers	Revenue from other sources	Total
Individual and corporate donations	\$ -	\$ 1,558,719	\$ 1,558,719
United Way	-	108,282	108,282
Grants	-	2,030,371	2,030,371
Fundraising events	310,551	2,759,336	3,069,887
City and county	-	109,500	109,500
Membership dues	-	42,829	42,829
Kids care fees	589,188	-	589,188
Scholarship funds	-	2,610	2,610
Other income	-	28,541	28,541
Investment income (loss)	-	48,498	48,498
Change in assets held in trust	-	72,040	72,040
Change in beneficial interest in community foundation	-	444,628	444,628
Paycheck Protection Program - contribution income	-	832,600	832,600
	\$ 899,739	\$ 8,037,954	\$ 8,937,693

Various economic factors affect revenue and cash flows. Revenues are regional and are impacted by changes in the local economy. The coronavirus pandemic (COVID-19) is expected to continue to restrict attendance at KidsCare during the year ending December 31, 2021, and may negatively impact the Organization's fundraising results in 2021. The severity of the impact of the outbreak of COVID-19 cannot be estimated at this time.

Performance obligations

Performance obligations related to contracts with customers are satisfied at the point of sale, at the time services are provided, or at the time the fundraising event is held and the related direct benefits are received. If an event cannot be held as scheduled, the donors and sponsors have the option of receiving a refund, forgoing a refund and having the amount paid be treated as a contribution, or carrying forward their payment to next year's event.

Variable consideration

The Organization does offer discounted rates to families with multiple children attending KidsCare. Revenue is recognized at the discount rate which is the amount expected to be received in exchange for the services provided.

BOYS & GIRLS CLUBS OF ELKHART COUNTY, INC.
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
December 31, 2020 and 2019

NOTE 14 – REVENUE RECOGNITION (CONTINUED)

Accounts receivable from contracts with customers

Accounts receivable as of December 31, 2020 from contracts with customers are listed below. The Organization has performed all services and all performance obligations have been fulfilled related to all contracts with customers.

Contract balances

The timing of revenue recognition and cash collections from contracts with customers results in accounts receivable (contract asset) and deferred revenue (contract liability) on the statement of financial position.

Contract balances as of the year ended December 31, 2020, are as follows:

Contract balances	Balance January 1, 2020	Balance December 31, 2020
Accounts receivable	\$ 3,192	\$ 289
Deferred revenue	\$ (518)	\$ (1,100)

NOTE 15 – LEASE COMMITMENTS

The Organization leases its corporate office facilities under an operating lease agreement. The agreement, which is effective for the period July 1, 2017 through June 30, 2020, required monthly payments of \$2,514. Rent expense related to this lease for the years ended December 31, 2020 and 2019 was \$30,168. This agreement was renewed in June 2020 for a period of one year, expiring on June 30, 2021, with monthly payments of \$2,514.

In 2017 construction of the Elkhart campus was completed. While the construction of the building was paid for by the Organization, the building is owned by Elkhart Community Schools. As a result, a lease agreement was signed between the Organization and Elkhart Community Schools whereby, the cost of the construction is considered to be prepaid rent and is being amortized over 25 years at a rate of \$128,549 per year.

In addition to the amount being amortized over the life of the lease, the Organization is responsible for a shared portion of utility and custodial costs incurred by Elkhart Community Schools. The utility rate is based on the percentage of square footage occupied by the Organization multiplied by an occupied hourly rate using a 5-year average. The custodial rate is based on an hourly wage rate for custodians multiplied by 1.25 multiplied by 1,040 hours (half-time assignment). For the years ended December 31, 2020 and 2019, the utility and custodial for the Organization totaled \$36,132.

BOYS & GIRLS CLUBS OF ELKHART COUNTY, INC.
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
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NOTE 15 – LEASE COMMITMENTS (CONTINUED)

Future minimum lease payments related to the corporate office and Elkhart facilities leases are as follows:

For year ended December 31, 2021	\$ 143,633
For year ended December 31, 2022	128,549
For year ended December 31, 2023	128,549
For year ended December 31, 2024	128,549
For year ended December 31, 2025 and thereafter	<u>2,297,815</u>
	<u>\$ 2,827,095</u>

In November 2018, the Organization signed a consulting agreement that commenced on November 1, 2018 and terminated on December 31, 2019. The agreement required monthly payments \$1,125 plus expenses and travel. For the years end December 31, 2020 and 2019, monthly payments under this agreement totaled \$0 and \$13,500, respectively.

NOTE 16 – RETIREMENT PLAN

The Organization had a SIMPLE IRA retirement plan for eligible employees in 2019. Employees were able to defer up to \$12,500 of their eligible compensation per year. Those employees over age 50 may defer an additional \$3,000 per year. The Organization was obligated to match employee deferrals up to 3% of eligible compensation each year. Total retirement plan contributions under this plan were \$39,405 for the year ended December 31, 2019.

Effective January 1, 2020, the Organization has a 403(b) retirement plan for eligible employees. Employees are able to defer up to \$19,500 of their eligible compensation per year. Those employees over age 50 may defer an additional \$6,500 per year. The Organization provides a discretionary matching contribution on an annual basis. Total retirement plan contributions for the Organization under this plan were \$63,529 for the year ended December 31, 2020.

NOTE 17 – UNEMPLOYMENT COMPENSATION

The Organization is not subject to unemployment taxes on behalf of its employees. However, if any of the Organization's employees become eligible for unemployment compensation, the Organization is responsible for payment. Total unemployment compensation expense for the years ended December 31, 2020 and 2019 was \$42,254 and \$3,298, respectively. The Organization believes that no reserve is necessary for future claims.

BOYS & GIRLS CLUBS OF ELKHART COUNTY, INC.
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
December 31, 2020 and 2019

NOTE 18 – SPECIAL EVENTS

The Organization conducts several special event activities to generate support to fund its various programs. Special events in 2020 are presented in a different format to comply with ASU No. 2014-09 (see note 14). The major special events during the years ended December 31, 2020 and 2019 were as follows:

	2020					
	Auctions	Golf Outings	Color for Kids	BBQ and Brew Fest	Other Events	Total
Revenue						
Contributions	\$ 2,148,106	\$ 253,621	\$ 46,280	\$ 294,846	\$ 16,483	\$ 2,759,336
Contracts with customers	184,816	23,022	23,951	49,276	29,486	310,551
	2,332,922	276,643	70,231	344,122	45,969	3,069,887
Less direct benefit costs	(44,602)	(23,022)	(212)	(13,728)	(11,837)	(93,401)
Net revenues	2,288,320	253,621	70,019	330,394	34,132	2,976,486
Expense	204,926	10,085	769	13,554	1,846	231,180
Net proceeds	\$ 2,083,394	\$ 243,536	\$ 69,250	\$ 316,840	\$ 32,286	\$ 2,745,306

	2019				
	Auctions	Golf Outings	Color for Kids	BBQ and Brew Fest	Poker Tournaments
Revenue	\$ 2,174,069	\$ 252,099	\$ 89,326	\$ 185,707	\$ 318,911
Less direct benefit costs	(71,958)	(27,880)	(10,026)	(12,631)	(26,348)
	2,102,111	224,219	79,300	173,076	292,563
Expense	199,379	3,474	3,331	27,482	51,924
Net proceeds	\$ 1,902,732	\$ 220,745	\$ 75,969	\$ 145,594	\$ 240,639

The revenue and related expenses are reported in the consolidated statements of activities within the fundraising events line under revenue and support and within the fundraising line under expenses.

NOTE 19 – OTHER COMMITMENTS

In 2018, the Organization began construction of a new building for the club in Nappanee. As of December 31, 2019, the project had been completed for a cost of approximately \$4,668,000. This project is being funded through the Wa-Nee Vision 2020 fund at the CFEC. The project was completed before CFEC collected all of the pledges, which resulted in the Organization needing to temporarily fund the project through the use of short-term financing. Management expects to have all project costs fully funded through the WaNee Vision 2020 fund, which is contingent upon the collection of pledges by the CFEC.

NOTE 20 – RECENTLY ISSUED ACCOUNTING PRONOUNCEMENTS

In February 2016, the FASB issued ASU 2016-02, *Leases (Topic 842)*, which provides guidance on the recognition, measurement, presentation, and disclosure of leases. This new accounting standard requires that an entity recognizes the right to use the leased assets and a liability for the corresponding lease obligation on its balance sheet for leases in excess of one year that were previously classified as operating leases under U.S. GAAP. The standard also requires entities to disclose information about the amount,

BOYS & GIRLS CLUBS OF ELKHART COUNTY, INC.
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
December 31, 2020 and 2019

NOTE 20 – RECENTLY ISSUED ACCOUNTING PRONOUNCEMENTS (CONTINUED)

timing, and uncertainty for the payments made for the lease agreements in the footnotes to the financial statements. The Organization is currently evaluating how the adoption of ASU 2016-02 will impact its financial position and results of operations. The guidance will be effective for the Organization's reporting period beginning January 1, 2022.

NOTE 21 – PAYCHECK PROTECTION PROGRAM LOAN

Congress created the Paycheck Protection Program ("PPP") as part of the Coronavirus Aid, Relief, and Economic Security (CARES) Act, P.L. 116-136. The legislation authorized the Treasury to use the U.S. Small Business Administration's ("SBA") small business lending program to fund loans / advances to qualifying businesses to cover payroll, mortgage interest, rent, and utilities. The forgivable loans / advances were designed to help support organizations facing economic hardship created by the coronavirus pandemic and assist them in continuing to pay employee salaries. Recipients of PPP funds can have their loans / advances forgiven in full if the funds are used for eligible expenses and certain other criteria are met.

The Organization obtained PPP funds totaling \$832,600 in April 2020 and utilized all funds in 2020 on qualifying expenses. The Organization received notification from the SBA that as of November 2, 2020, the entire amount received was forgiven. The Organization elected to account for the PPP funds in accordance with FASB ASC 958-605 which categorizes the PPP funds as a conditional contribution. Since all conditions were met in 2020 and the funds received were fully forgiven by the SBA during 2020, contribution income of \$832,600 from the PPP has been recognized in the statement of activities.

NOTE 22 – RECLASSIFICATIONS

Certain reclassifications have been made to the 2019 financial statement presentation to correspond to the current year's format. Total net assets and changes in net assets are unchanged due to the reclassification.

NOTE 23 – SUBSEQUENT EVENTS

Subsequent events were evaluated through June 22, 2021, which is the date the consolidated financial statements were available to be issued. As a result of the ongoing COVID-19 pandemic in the United States, economic uncertainties continue which are likely to negatively impact the Organization's revenue. The severity of the impact of COVID-19 cannot be estimated at this time.

CITY OF GOSHEN, INDIANA
ARP SUB-RECIPIENT AGREEMENT

With

Bushelcraft Farm Corporation

To Perform/Provide projects, programs, and/or services falling within one of the four enumerated eligible uses of ARP Funding that directly address a negative economic impact of the COVID-19 public health emergency.

This ARP Sub-Recipient Agreement (“Agreement”), entered into by and between the City of Goshen, Indiana (“the City”) and Bushelcraft Farm Corporation (“Recipient”), is executed pursuant to the terms and conditions set forth herein.

WHEREAS, on March 11, 2021, President Joseph R. Biden signed into law the American Rescue Plan Act of 2021 (“ARPA” or the “Act”), and established the Coronavirus State Fiscal Recovery Fund and Coronavirus Local Fiscal Recovery Fund, which together make up the Coronavirus State and Local Fiscal Recovery Funds program (hereafter the “ARP Funding”); and

WHEREAS, on May 10, 2021, the United States Department of the Treasury (“U.S. Treasury”) published guidance regarding the allowable usage of the ARP Funding to be disseminated to local governments in accordance with the Act; and

WHEREAS, the City has received a total allocation of ARP Funding, as published by the U.S. Treasury, in the amount of \$6,692,508; and

WHEREAS, the City received the first fifty percent (50%) of its ARP Funding allocation (\$3,346,254.00) on May 19, 2021; and

WHEREAS, the City received the second fifty percent (50%) of its ARP Funding allocation (\$3,346,254.00) on June 6, 2022; and

WHEREAS, on June, 10, 2022, Treasury released the updated Compliance and Reporting Guidance for the Funding Program. The guidance provides additional detail and clarification for each recipient’s compliance and reporting responsibilities, and should be read in concert with the Award Terms and Conditions, the authorizing statute, the final rule, and other regulatory and statutory requirements; and

WHEREAS, in an effort to provide additional guidance regarding the eligible uses of ARP Funding, the U.S. Treasury published a document containing answers to Frequently Asked Questions regarding Coronavirus State and Local Fiscal Recovery Funds as of July 19, 2021 (hereinafter “FAQ”); and

WHEREAS, Section 2.8 of the FAQ states that recipients must demonstrate that funding uses directly address a negative economic impact of the COVID-19 public health emergency, including funds used for economic or workforce development; and

WHEREAS, pursuant to §602(c) of the Act, ARP Funding may be used for projects or programs within the following categories, to the extent authorized by law:

1. To respond to the public health emergency or its negative economic impacts, including assistance to households, small businesses, and nonprofits, or aid to impacted industries such as tourism, travel, and hospitality;
2. To respond to workers performing essential work during the COVID-19 public health emergency by providing premium pay to eligible workers;
3. For the provision of government services to the extent of the reduction in revenue due to the COVID-19 public health emergency relative to revenues collected in the most recent full fiscal year prior to the emergency; and
4. To make necessary investments in water, sewer, or broadband infrastructure.

WHEREAS, the City intends to allocate a portion of its ARP Funding to assist non-profit organizations within the City that have suffered negative economic impacts as a result of the COVID-19 pandemic in accordance with all federal, state, and local guidelines regarding the usage of ARP Funding; and

WHEREAS, the Recipient, a non-profit entity, submitted a written request to the City for Twenty-Four Thousand Eight Hundred Fifty-Eight Dollars (\$24,858) in ARP Funding to support a project and/or program related to the economic recovery from the COVID-19 public health crisis; and

WHEREAS, the City and Recipient desire to enter into this Agreement.

NOW, THEREFORE, in consideration of those mutual undertakings and covenants, the parties agree as follows:

1. OVERVIEW

A. DEFINITIONS. The definitions in 2 CFR §200.1 are hereby incorporated into this Agreement.

B. ROLES. For the purposes this Agreement, the City serves as the pass-through entity for a Federal award and the Recipient serves as the subrecipient of a sub award. 2 C.F.R. §200.1

C. SOURCE OF GRANT FUNDING. This Agreement is funded by a portion of the \$6,692,508 in ARP Funding allocated to the City pursuant to ARP §603.

D. AUTHORITY. This Agreement is issued under section 602(c)(3) of the Act and subject to the provisions of the federal Uniform Grant Guidance, 2 CFR Part 200 (UG).

E. NOTICES. Whenever any notice, statement or other communication is required under this Agreement, it shall be sent by first class mail or via an established courier/delivery service to the following addresses, unless otherwise specifically advised.

Notices to the City shall be sent to:

City of Goshen
Attn: Legal City
204 E. Jefferson Street
Goshen, IN 46526
bodiestegelmann@goshencity.com

Notices to the Recipient shall be sent to:

Bushelcraft Farm Corporation
Attn: Jon Zirkle
27751 CR 26
Elkhart, IN 46517
bushelcraftfarm@gmail.com

2. ARP FUNDING AWARDED TO RECIPIENT (the “Funding” or “Grant”)

A. PURPOSE. The purpose of this Agreement is to enable the City to award ARP Funding, in the amount of **Five Thousand Dollars (\$5,000)**, to the Recipient for eligible costs of the proposed projects or programs described in Recipient’s ARP Nonprofit Fund Grant Application for Program Year 2022 dated **March 15, 2022** (hereafter the “Grant Application”), a copy of which is attached hereto attached as EXHIBIT “A” and incorporated by reference herein (the “Project”).

3. EFFECTIVE DATE & PERIOD OF PERFORMANCE

A. EFFECTIVE DATE. This Agreement shall commence when last executed by all parties and remain in effect no later than December 31, 2024, unless terminated by the City in writing (the “Effective Date”).

B. PERIOD OF PERFORMANCE. The period of performance for this award begins on the date hereof and ends consistent with the project/program timeline set forth in ¶5 of the Recipient’s Grant Application.

4. SCOPE OF FUNDED ACTIVITIES (the “Project”)

A. LIMITATIONS ON USE OF ARP FUNDS. The Recipient shall ensure that all expenditures utilizing ARP Funding received in accordance with this Agreement may only be used in compliance with section 602(c) of the Act and shall be limited to only those eligible services outlined in Section 2.8 of the U.S. Treasury ARP FAQ, which states that recipients must demonstrate that funding uses directly address a negative economic impact of the COVID-19 public health emergency. Recipient must use ARP Funding for the Project described in Recipient’s Grant Application to the City.

5. SYSTEM FOR AWARD MANAGEMENT PROFILE (“SAM.gov”)

A. SAM.GOV PROFILE. Recipient shall register and maintain an updated profile on the U.S. Government's official website and System for Award Management (SAM.gov).

6. FUNDING DISBURSEMENT, PAYMENT OF COSTS & CANCELLATION

A. DISBURSEMENT OF FUNDING. The disbursement of ARP Funding awarded to the Recipient shall not be made until forty-five (45) days after this Agreement has been fully approved by the City and executed by the parties. If advance or lump payment of all or a portion of the funds is not prohibited by statute or regulation, and the City agrees to provide such advance payment, advance payment shall be made only upon submission of a proper claim setting out the intended purposes of those funds. Otherwise, all payments shall be made forty-five (45) days in arrears in conformance with applicable fiscal policies and procedures.

B. SEPARATE FUND REQUIRED. ARP Funding must be received into its own separate fund and not commingled with funding from any other source. Recipient is required to have sufficient internal controls over all transactions in place by establishing separate funds and maintaining records with detailed comments that provide audit trails, appropriate approvals, etc.

C. PRE-AWARD & ADMINISTRATIVE COSTS. Pre-award costs, as defined in 2 C.F.R. § 200.458, may not be paid with funding from this Grant. Recipient may use the Funding to cover both direct and indirect costs.

D. FUNDING CANCELLATION. When a written determination is made that funds are not appropriated or otherwise available to support continuation of performance of this Agreement, it shall be canceled.

E. LOSS OR REDUCTION OF FUNDING. The City, at its sole discretion upon written notice to the Recipient, may terminate or reduce the scope of this Agreement if any funding sources are eliminated or reduced for any reason or the Project is not eligible for ARP Funding.

7. PROJECT MONITORING & REPORTING

A. PROJECT MONITORING BY THE CITY. The City may conduct on-site or off-site monitoring reviews of the Project during the term of this Agreement and for up to ninety (90) days after it expires or is otherwise terminated. The Recipient shall extend its full cooperation and give full access to the Project site and to relevant documentation to the City or its authorized designees for the purpose of determining, among other things:

1. whether Project activities are consistent with those set forth in the Recipient's Grant Application;
2. the actual expenditure of funds to date on the Project is in conformity with the amounts for each budget line item as contained in Recipient's Grant Application and that unpaid costs have been properly accrued; and
3. that Recipient is making timely progress with the Project, and that its project management, financial management and control systems, procurement systems and methods, and overall performance are in conformance with the requirements set

forth in this Agreement and are fully and accurately reflected in Project reports submitted to the City.

B. REPORTING REQUIREMENTS. Recipient agrees to cooperate with the City and comply with any reporting obligations established by Treasury as they relate to this award. Recipient also agrees to comply with any reporting requirements established by the State of Indiana.

8. MAINTENANCE OF AND ACCESS TO RECORDS

A. MAINTENANCE OF RECORDS. The Recipient shall maintain records, books, documents, and other materials relevant to its performance under this Agreement. Recipient shall maintain records and financial documents sufficient to evidence compliance with section 602(c), Treasury's regulations implementing that section, and guidance issued by Treasury regarding the foregoing. Records shall be maintained by Recipient for a period of five (5) years after all funds have been expended or returned to Treasury, whichever is later.

B. AUDITS AND ACCESS TO RECORDS. Records maintained pursuant to this Agreement shall be subject to inspection, review, and audit by the City or its designees, and the US Treasury for five (5) years following termination of this Agreement. Recipient may be required to submit to an audit of funds paid pursuant to this Agreement, and shall make all books, accounting records, and other documents available at all reasonable times during the term of this Agreement and for a period of five (5) years after final payment for inspection by the City or its authorized designee. Copies shall be furnished to the City at no cost.

C. REIMBURSEMENT OF UNALLOWABLE COSTS. If it is determined during the course of the audit that the Recipient was reimbursed for unallowable costs under this Agreement or any, the Recipient agrees to promptly reimburse the City for such payments upon request.

9. BREACH, DEFAULT & TERMINATION

A. TERMINATION FOR CAUSE. The City may terminate this Agreement for cause. Cause may include misuse of funds, fraud, lack of compliance with applicable rules, laws and regulations, failure to perform on time, or failure to comply with any of the requirements of this Agreement. Failure to complete the Project and expend funds in accordance with this Agreement may be considered a material breach, and shall entitle the City to suspend payments under this Agreement until such time as all material breaches are cured to the City's satisfaction.

B. TERMINATION FOR CONVENIENCE. Unless prohibited by a statute or regulation relating to the Grant under this Agreement, this Agreement may be terminated, in whole or in part, by the City whenever, for any reason, the City determines that such termination is in the best interest of the City. Termination shall be affected by delivery to the Recipient of a Termination Notice, specifying effective date of termination and extent of termination. The Recipient shall be compensated for completion of the Project properly done prior to the effective date of termination. The City will not be liable for work on the Project performed after the effective date of termination.

10. COMPLIANCE WITH APPLICABLE LAWS & REGULATIONS

A. EVOLUTION OF ARP GUIDANCE FROM THE U.S. TREASURY. The City may request additional information from the Recipient, as needed, to meet any additional guidelines regarding the use of ARP Funding that may be established by the U.S. Treasury during the scope of this Agreement.

B. COMPLIANCE WITH APPLICABLE LAWS AND REGULATIONS. The Recipient shall comply with all federal, state, and local laws and all requirements and published guidance set forth regarding the usage of any and all monies appropriated under the ARPA. Specifically, but not limited to, Recipient shall with the requirements of section 602 of the Act, regulations adopted by Treasury pursuant to section 602(f) of the Act, and guidance issued by Treasury regarding the foregoing. Recipient also agrees to comply with all other applicable state and federal statutes, regulations, and executive orders, and Recipient shall provide for such compliance by other parties in any agreements it enters into with other parties relating to this Grant.

1. The Recipient warrants that the Recipient and any contractors performing work in connection with the Project shall obtain and maintain all required permits, licenses, registrations, and approvals, and shall comply with all health, safety, and environmental statutes, rules, or regulations in the performance of any work activities. Failure to do so may be deemed a material breach of this Agreement and grounds for immediate termination and denial of further opportunities with the City under this program.
2. The Recipient affirms that, if it is an entity described in Indiana Code Title 23, it is properly registered, and owes no outstanding reports to the Indiana Secretary of State.
3. As required by Ind. Code §5-22-3-7: The Recipient and any principals of the Recipient certify that:
 - a. the Recipient, except for *de minimis* and nonsystematic violations, has not violated the terms of:
 - i. Ind. Code §24-4.7 [Telephone Solicitation Of Consumers];
 - ii. Ind. Code §24-5-12 [Telephone Solicitations]; or
 - iii. Ind. Code §24-5-14 [Regulation of Automatic Dialing Machines];in the previous **three hundred sixty-five (365) days**, even if Ind. Code §24-4.7 is preempted by federal law; and
 - b. the Recipient will not violate the terms of Ind. Code §24-4.7 for the duration of this Agreement, even if Ind. Code §24-4.7 is preempted by federal law.
 - c. The Recipient and any principals of the Recipient certify that an affiliate or principal of the Recipient and any agent acting on behalf of the Recipient or on behalf of an affiliate or principal of the Recipient, except for *de minimis* and nonsystematic violations,
 - i. has not violated the terms of Ind. Code §24-4.7 in the previous three hundred sixty-five (365) days, even if Ind. Code §24-4.7 is preempted by federal law; and

- ii. will not violate the terms of Ind. Code §24-4.7 for the duration of this Agreement even if Ind. Code §24-4.7 is preempted by federal law.

C. EMPLOYMENT ELIGIBILITY VERIFICATION. As required by Ind. Code §22-5-1.7, Recipient hereby swears or affirms under the penalties of perjury that:

1. The Recipient has enrolled and is participating in the E-Verify program;
2. The Recipient has provided documentation to the City that it has enrolled and is participating in the E-Verify program;
3. The Recipient does not knowingly employ an unauthorized alien.
4. The Recipient shall require its contractors who perform work under this Agreement to certify to Recipient that the contractor does not knowingly employ or contract with an unauthorized alien and that the contractor has enrolled and is participating in the E-Verify program. The Recipient shall maintain this certification throughout the duration of the term of a contract with a contractor.

The City may terminate for default if the Recipient fails to cure a breach of this provision no later than thirty (30) days after being notified by the City.

D. NONDISCRIMINATION. Pursuant to the Indiana Civil Rights Law, specifically including Ind. Code §22-9-1-10, and in keeping with the purposes of the federal Civil Rights Act of 1964, the Age Discrimination in Employment Act, and the Americans with Disabilities Act, the Recipient covenants that it shall not discriminate against any employee or applicant for employment relating to this Agreement with respect to the hire, tenure, terms, conditions or privileges of employment or any matter directly or indirectly related to employment, because of the employee or applicant's: race, color, national origin, religion, sex, sexual orientation or identity, age, disability, ancestry, status as a veteran, or any other characteristic protected by federal, state, or local law ("Protected Characteristics"). Furthermore, Recipient certifies compliance with applicable federal laws, regulations, and executive orders prohibiting discrimination based on the Protected Characteristics in the provision of services.

11. DEFENSE & INDEMNIFICATION

A. DUTY TO DEFEND. The Recipient, at its sole cost and expense, shall defend the City of Goshen, their officials, employees, and agents (collectively, Indemnitees) from and against all claims/demands, allegations, lawsuits, or any other action (Claim or Claims) arising or allegedly arising from the Recipient's or its contractor's, subcontractor's: (1) use of Grant funds; (2) negligence; (3) wrongful act or omission; (4) breach/default of this Agreement; and/or (5) any other failure to follow the terms and conditions of this Agreement.

B. DUTY TO INDEMNIFY. The Recipient shall indemnify the Indemnitees against losses, liabilities, damages, judgments, settlements, penalties, fines, attorney/expert fees, expenses, interest, or fees, including the reasonable cost of investigation, defense, settlement, accounting, reporting and any advance of an expense or fee arising from the Claims.

C. NOTICE OF CLAIM. The City shall give the Recipient prompt notice of any Claim, and at Recipient's expense, the City shall cooperate in the defense of the matter. The Recipient acknowledges that the Goshen City Attorney may participate in an action involving the City of Goshen.

D. SURVIVAL. The duties to defend and indemnify survive termination or expiration of this Agreement.

12. REPRESENTATIONS AND WARRANTIES

A. ELIGIBILITY. The Recipient expressly represents and warrants to the City that it is statutorily eligible to receive these funds and that the information set forth in its Grant Application to the City is true, complete, and accurate.

B. REPAYMENT. The Recipient expressly agrees to promptly repay all funds paid to it under this Agreement should it be determined either that it was ineligible to receive the funds, or it made any material misrepresentation on its application to the City.

C. DEBARMENT. By entering into this Agreement, Recipient certifies that neither it nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible or voluntarily excluded from entering into this Agreement by any federal or state department or agency. The term "principal" for purposes of this Agreement is defined as an officer, director, owner, partner, key employee, other person with primary management or supervisory responsibilities, or a person who has a critical influence on or substantive control over the operations of the Recipient.

D. AUTHORIZATION. Recipient signing below warrants to the City that they have the full power and authority to execute this Agreement on behalf of the Recipient for whom they sign.

13. GENERAL CONDITIONS

A. CONFLICTS OF INTEREST. Recipient understands and agrees it must maintain a conflict-of-interest policy consistent with 2 C.F.R. § 200.318(c) and that such conflict-of-interest policy is applicable to each activity funded under this award. Recipient and subrecipients must disclose in writing to Treasury or the pass-through entity, as appropriate, any potential conflict of interest affecting the awarded funds in accordance with 2 C.F.R. § 200.112.

B. HATCH ACT. Recipient agrees to comply, as applicable, with requirements of the Hatch Act (5 U.S.C. §§ 1501-1508 and 7324-7328), which limit certain political activities of State or local government employees whose principal employment is in connection with an activity financed in whole or in part by this federal assistance.

C. FALSE STATEMENTS. Recipient understands that making false statements or claims in connection with this award is a violation of federal law and may result in criminal, civil, or administrative sanctions, including fines, imprisonment, civil damages and penalties, debarment from participating in federal awards or Agreements, and/or any other remedy available by law.

D. GOVERNING LAW. This Agreement shall be governed, construed, and enforced in accordance with the laws of the State of Indiana, without regard to its conflict of laws rules. Suit, if any, must be brought in Elkhart City, State of Indiana.

E. **CONTRACTING WITH RELATIVES.** Pursuant to Ind. Code §36-1-21, if Recipient is wholly or partially owned by a relative of an elected official of the City Recipient certifies that Recipient has notified in writing both the elected official of the City and the City's legal department prior to entering into this contract that an elected official of the City is a relative of an owner of Recipient.

F. **ORDER OF PRECEDENCE.** Any inconsistency or ambiguity in this Agreement shall be resolved by giving precedence in the following order: (1) requirements imposed by applicable federal or State law; (2) this Agreement; (3) the Recipient's application to the City.

G. **NON-COLLUSION, ACCEPTANCE.** The undersigned individual signing on behalf of the Recipient attests, subject to the penalties for perjury, that the undersigned is the Recipient or a properly authorized representative, agent, member, or officer of the Recipient. To the undersigned's knowledge, neither the undersigned nor any other member, employee, representative, agent, or officer of the Recipient, directly or indirectly, has entered into or been offered any sum of money or other consideration for the execution of this Agreement other than that which appears upon the face hereof.

H. **FORCE MAJEURE.** Neither party will be liable for any failure or delay in performing its duties in this agreement due to Force Majeure Events. "Force Majeure Event" means an event or circumstance beyond a party's reasonable control, such as natural catastrophes and acts of terrorism or war, and the consequences of that event or circumstance. Force Majeure Events do not include labor unrest, price increases, or changes in general economic conditions. If a Force Majeure Event continues for 30 days, the other party may terminate this agreement or suspend payments while the event continues.

I. **SEVERABILITY.** If any portion of this Grant Agreement is held invalid, the remainder hereof shall not be affected thereby if such remainder would then continue to conform to the terms and requirements of the applicable law.

J. **NO WAIVER OF BREACH.** No failure on the part of the City to exercise, and no delay in exercising, any right hereunder shall operate as a waiver thereof, nor shall any single or partial exercise by the City of any right hereunder preclude any other or further exercise thereof or the exercise of any other right. The remedies herein provided are cumulative and not exclusive of any remedy available to the City at law or in equity.

K. **ENTIRE AGREEMENT.** This Agreement constitutes the entire agreement between the City and the Recipient for the use of funds received under this Agreement and it supersedes all prior or contemporaneous communications and proposals, whether electronic, oral, or written between the parties with respect to this Agreement.

L. **AMENDMENTS.** No amendment or modification to the Agreement shall be effective without prior written consent of the authorized representatives of the parties.

M. **NO ASSIGNMENT, TRANSFER, OR SUBCONTRACTING.** The Recipient shall not assign or transfer any of its interests in or delegate any of its obligations under this Agreement without the prior written consent of the City.

IN WITNESS WHEREOF, Recipient and the City have, through their duly authorized representatives, entered into this Agreement. The parties, having read and understood the foregoing terms of this Agreement, do by their respective signatures dated below agree to the terms thereof.

**CITY OF GOSHEN
(the "City")**

**Bushelcraft Farm Corporation
("Recipient")**

By: _____

By: _____

Jeremy P. Stutsman
Mayor, City of Goshen, Indiana

Jon Zirkle
Title: _____

Date: _____

Date: _____

EXHIBIT:

EXHIBIT "A" - Application & Corresponding Documents



**American Rescue Plan (ARP): Nonprofit Fund
Grant Application for Program Year 2022**
(Attach additional sheets if space provided is not adequate.)

Applications available: Tuesday, February 15, 2022 **Applications due: Thursday, March 15, 2022**
Please submit application by email or hard copy one signed original, with attachments to:

Gregory Imbur, 202 S. Fifth, Goshen, IN 46528 gregoryimbur@goshencity.com Call 537-3828 with questions.

American Rescue Plan: Nonprofit Fund Grant Priorities

Each investment proposal of \$25,000 or less must meet one of the following priorities:

1. Relates to ARP public health services, negative economic impacts, services to disproportionately impacted communities, and possibly other expenditure categories identified by the U.S. Treasury.
2. Meets an urgent community need, especially food insecurity, homelessness, or health-related needs.
3. Addresses public health services, negative economic impacts, or some other urgent community need.

If a grant is awarded, ARP funds for nonprofits may be dispersed after July 1, 2022. If a grant is awarded, claims will be paid only after a signed grant agreements has been formally approved by the Board of Public Works. Money must be spent by 12/31/2024, and annual grant reporting is required as well.

Organization: Bushelcraft Farm Corporation
Organization Address: 27751 CR 26 Elkhart, IN 46517-8572
Mailing Address: _____
Contact Person: Jon Zirkle
Phone Number: 574-612-5063
Email address: bushelcraftfarm@gmail.com

Project Title: Fresh Food for Families in Goshen's Food Desert
ARP Fund, grant amount requested: \$ 24,857.80
Expected number of individuals to benefit from this project: 42

1. Briefly describe the proposed project. Include the need or problem to be addressed, the population (or area) to be served, a description of the work, including who will carry it out, and the proposed schedule of work, including the proposed timing of requests for ARP Nonprofit Fund awards.

Well before the pandemic began, the US Dept. of Agriculture identified that the north and northeast side of Goshen qualifies as a food desert. This means that there are significant income and geographic barriers to accessing fresh healthy food in north / northeast Goshen.

Bushelcraft Farm is proposing a project that brings fresh produce to the north side of Goshen once a week from July 2022 through January 2023. This project will also create a part-time position for a young person living on the north side of Goshen interested in learning about gardening and feeding their community. Bushelcraft Farm team will execute a plan to grow, harvest, deliver, and offer supplemental education to northside Goshen families during those seven months. BF staff member who speaks Spanish will offer assistance to communicate at deliveries in Spanish and will help translate weekly newsletters into Spanish as needed. Five northside Goshen families with children and with demonstrated need (ex. children with free/reduced school lunch) will be prioritized for this program. Excess program will be shared with other organizations (example: The Window, Northside/Vista, Goshen Interfaith Hospitality Network, Boys & Girls Club, Chamberlain Elementary) interested in helping distribute produce to families with need and interest in fresh produce grown without chemicals.

In early July, Bushelcraft Farm staff members will meet up with north Goshen organizations to begin identifying interested families who wish to receive weekly produce baskets and to determine what kinds of vegetables and herbs would be most desired. A simple form will be created for interested families to complete, and selections will be made by late July. Produce deliveries will be made each week to a consistent location in north Goshen from late July through January 2023. Brief classes will be offered once per month to participating families with recorded videos that can be translated into Spanish as needed.

Through this program, Bushelcraft Farm will further develop educational events and printed and video materials to serve Goshen northside families through food and education. Bushelcraft Farm will also be able to improve farm operations by helping cover overhead costs, insurance policies, and purchasing needed tools for more efficient production.

This program will be evaluated in February 2023 to assess affectiveness.

2. Complete the line item budget for the proposed project and provide details on how reimbursed costs will be calculated.

Item Description	Total Amount	ARP Nonprofit Funds Sought	Other Funding Sought or Secured
a.	Total overhead: 23,338	16,082.80	7255.2
b.	Capital total: 23,030	5,522.50	17,507.5
c.	CSA shares: 3,700	2,500	1,200
d.	Total supplies: 1,202.5	752.50	450
e.			
f.			
TOTALS	51,270.5	24,857.8	26,412.7

3. List the source and amount of other sources of funding, including matching funds and in-kind contributions, expected to be used to support this project. For in-kind contributions, such as volunteer labor, please include the number of hours and dollar value of the volunteer hours.

Bushelcraft Farm will be signing up households for its 20-week community supported agriculture (CSA) program in spring and early summer. This will be 15-18 households, each paying \$500 for 20 weeks for standard size or \$600 for large shares (total of \$7500-\$9,500). This income will help offset overhead costs for paying staff wages and some contribution to supplies (compost, etc).

Another grant was recently submitted to help pay for a hoop house and power for a well, and some funds from Community Foundation of Elkhart Co and the Natural Resource Conservation Service could total about \$17,000.

Other funding will be sought. In-kind volunteer labor at 5 hours per week x 20 weeks valued at \$12/hr could total \$1200 as two CSA 'working shares' who each put in 2.5 hrs/week at farm.

4. Describe how project relates to ARP public health services, negative economic impacts, services to disproportionately impacted communities, or meets an urgent community development need.

This project seeks to provide fresh produce to low-income northside Goshen residents, in part due to the ways the pandemic has negatively affected health outcomes for low-income households and persons of color and now inflation is causing greater struggles for many to afford housing, fuel, and utility costs, likely competing with resources to spend on purchasing healthy food.

5. What are the measurable goals and timeline for this project or program? How will you define and measure success?

Measurable goals: find five northside Goshen families with children who want to participate in receiving weekly produce (includes weekly cooking information/recipes/newsletter) by July 15, 2022. There will be no payment required, though some reporting to Bushelcraft Farm (surveys) will be required. One measure of success will be having participating families complete a survey at start of program, inquiring about family health, access to food, general nutrition.

Hiring a part-time employee by July 22 from north side of Goshen with economic need will be a success, and more of a success if they continue to work until February 2023 at 8 hrs per week. The hope is to have a young person who is part of a family living in north Goshen within the designated food desert.

Assess success of program in September (make adjustments as needed) and again in February 2023.

30 minute class will be offered in person in July, August, September, October, and November 2022 to participants (English and Spanish). Success will be measured if at least a few members of each family participates at least 3 of the 5 classes.

We will also survey staff and their families who receive produce and connect with the community of participants through this program.

Any improvements in physical health, family nutrition, and improved sense of community and care will be noted as success!

6. Please describe the population who will benefit from this project or program. Include demographic information in this description (age, income, ethnicity, race, etc.)

This project intends to serve low-income Goshen families living in the USDA designated food desert on the north and northeast side of Goshen, as well as Bushelcraft Farm staff and their families. Families receiving weekly vegetables will be selected in consultation with north Goshen healthcare providers (Northside/Vista) and with staff at Chamberlain Elementary School, particularly focusing on families with children receiving free or reduced school lunch and have reported financial need (or history of seeking food assistance). Families of color will be prioritized, as well, as their is evidence of how the pandemic has disproportionately negatively affected health and economic realities for African American and Latinx persons.

Organizational Characteristics

IRS nonprofit status 501(c)(3), Jan. 7 2020

Years in operation 2

Number of full-time paid staff 0

Number of part-time paid staff 3 (+ six seasonal interns)

Number of volunteer staff 0

Number of Board members 8

Briefly describe the organization's structure, mission statement and services provided.

Bushelcraft Farm Corporation is a non-profit corporation and shall be operated exclusively for education and charitable purposes within the meaning of Section 501 (c)(3) of the Internal Revenue Code of 1986, or the corresponding section of any future Federal tax code.

Bushelcraft Farm Corporation is an educational farm. Its vision is to support community access to healthy food, meaningful experiences in nature, and to provide experience-based creative skills training for everyone to grow.

Services provided include classes (donations only) on various gardening topics, volunteering on the farm, farm tours, a high school internship program for Elkhart Co. students, fresh produce donations to local food pantries, and community supported agriculture (CSA) shares.

Please attach copies of the following documents to the original application. If any of the requested documents are not available, please attach an explanation. If you have previously submitted the requested documents, and there have been no changes, new copies are not required, but please indicate which documents have been previously submitted.

- a. Most recent Annual Report and Audit
- b. Current fiscal year budget
- c. Current list of Board of Directors

Certification Of Authorization To Submit This Application

I (We) certify to the City of Goshen that the Board of Directors of the organization identified on page 1 of this application authorized the submission of this application.

Agency Director (Signature)

/s/ Jonathon Zirkle

Printed Name:

Date: 3/15/2022

Chairperson, Board of Directors (Signature)

/s/ Alexander Delgadillo

Printed Name:

Date: 3/15/2022

Organizational Budget (table below includes 2022 annual budget)

Bushelcraft Farm Corporation

Prepared by Jon Zirkle, December 2021

Bushelcraft Farm Corporation (BFC) filed with the State of Indiana in January 2020, then later applying for tax exempt status in November 2020. Bushelcraft Farm received federal 501c3 status in March of 2021. Much of BFC efforts have been affected by shifts in plans and financial considerations affected significantly by the COVID19 pandemic. Services and goods are almost exclusively comprised of community-supported agriculture (CSA) shares available to individuals and families. CSA and onsite classes were reduced in 2021 in order to tend to other important matters in the organization with hopes for both to increase in 2022. As of December 2021, Bushelcraft Farm is actively pursuing grants and developing relationships with schools and other nonprofit organizations in the community with intent on pursuing its educational mission.

Bushelcraft Farm is excited about new connections that are leading to greater potential for individual and corporate donors, fundraising events, class participation, and the engagement of local school districts and their contacts. Furthermore, the CSA in 2022 will involve greater input from high school student interns, and are excited to see the CSA program reach new audiences through the networks of interns and schools engaging with us in 2022.

Support & Revenue	2020	2021 Anticipated	2021 Actual	2022 Anticipated
Donations (financial and in-kind)	57,502	8,800	9,535.17	25,500
Fundraising events	1,069	4,500	1,727.01	5,800
Government Grants	515	4,927.08	456.60	2,989.44
Investment Income	0	35,000	1,499.87	27,297.14
Services & Goods	18,802	13,250	10,390	10,550
TOTAL REVENUE	77,888	66,477.08	23,152.05	72,136.58

Expenses	2020	2021 Anticipated	2021 Actual	2022 Anticipated
Wages & Related Costs	40,112	32,125	13,962.93	42,292
Professional fees	4,804	9,020	6,296.03	7,080
Programs	2,500	3,000	127.93	500
Occupancy	5,740	3,980	0	3,800
Other	19,322	14,085	1,757.89	15,481.56
Fundraising Expenses	414	1,200	294.17	800
TOTAL EXPENSES	72,892	63,410	22,391.22	69,953.56

2022 Bushelcraft Farm Board of Directors

AJ Delgadillo Board Chair

Alice Maldonado-Zahra Secretary

Rusty Ritchie Treasurer

Sibonokuhle Ncube

Lloyd Miller

Alex McIntyre

Lindsey Caterina

Bree Askew

Bushelcraft Farm Corporation - 2021 Annual Report

Prepared by Jon Zirkle, Executive Director

2021 was a remarkable year in the life of Bushelcraft Farm Corporation, and a testament to its resilience in the face of great challenge. Being the second year of the COVID19 pandemic, Bushelcraft Farm continued to deliver on its educational mission, grew and distributed naturally grown food on its land without synthetic chemicals or fertilizers, and built partnerships with other organizations in Elkhart County. The following is an annual report to give a snapshot of the activities and financial data of Bushelcraft Farm Corporation's second year in operation.

Nonprofit Status:

In March of 2021, Bushelcraft Farm Corporation received notice of receiving 501(c)(3) status by the IRS. Insight Accounting Group of Goshen IN filed our Form 990 on time, given the IRS extension for delayed deadline for filing due to the pandemic. The board of directors continued to meet every other month throughout 2021. Board chair Erich Miller stepped down in August of 2021 due to unexpected health and job changes.

Staffing:

Jon Zirkle continued as Executive Director throughout 2021, working part-time. Mary Sheppard continued to work as Farm Crew Lead, also working part-time. Farm crew member Kat Columna also continued as a part-time member of the team. Regular farm volunteers were fewer in 2021 in part due to the pandemic, though outdoor group volunteering was a blessing with larger groups coming in July and September.

Education:

Twelve classes—many of them given online—were offered by Bushelcraft Farm in 2021 on topics ranging from developing a garden plan, growing culinary mushrooms, worm composting, soil testing, tomato seed saving, cover cropping, and growing edible plants on a patio. A few of the 2021 classes were related to heritage corn, offered in partnership with a grant-funded project called *Rooting Through Corn, Planting Families*. Some classes were offered offsite in partnership with other organizations in the community. In May 2021, Executive Director Jon Zirkle presented a class on heirloom vegetables at Ruthmere Museum in Elkhart, also giving workshops with the Teen Growers program offered by Church Community Services in Elkhart. In October, Jon gave an in-person class with the Seed to Feed program, teaching about the use of cereal rye as a cover crop in vegetable gardens.

Food Production and Donation:

Sixteen families received community supported agriculture (CSA) shares in 2021 from Bushelcraft Farm, picking up a basket of produce weekly from the farm. Participating households lived in Elkhart, South Bend, and Goshen. Over 130 lbs of fresh produce from Bushelcraft Farm were donated to the Church Community Services food pantry in Elkhart.

Many more pounds of produce were given to seminary students in south Elkhart and to families in need in Elkhart County known by staff.

SARE grant project: *Rooting Through Corn, Planting Families*

Jon Zirkle helped with the writing of a community grant, led by Goshen resident Zuleyja Prieto. The grant was awarded in early 2021, prompting the planning and delivering of many programs related to heritage corn. Bushelcraft Farm was a significant partner in the network of backyard heritage corn growers, growing the largest plot of corn and a variety from the Walpole Island community which has historic ties to the Potawatomi people who once stewarded this land. In June 2021, a member of the Pokagon Band of Potawatomi along with Zuleyja Prieto led a planting ceremony at Bushelcraft Farm, an incredible experience. Bushelcraft Farm was also a site for hosting classes and recording demonstrations of hand pollinating corn, testing garden soil, and more. Director Jon Zirkle helped other participants submit soil samples to a lab and coordinated testing harvested corn for GMO contamination and mycotoxins. Luckily, in the samples of corn tested, no GMO or mycotoxin contamination was found!

Noteworthy Successes:

After some failed attempts, Bushelcraft Farm was awarded a Community Investment grant from the Community Foundation of Elkhart County in late December of 2021. Funds were deposited at the very beginning of 2022. A high school internship pilot project was funded at \$10,000.

We remain hopeful about the year ahead and beginning this internship program for students in Elkhart County.

CITY OF GOSHEN, INDIANA
ARP SUB-RECIPIENT AGREEMENT

With

Center for Healing and Hope, Inc.

To Perform/Provide projects, programs, and/or services falling within one of the four enumerated eligible uses of ARP Funding that directly address a negative economic impact of the COVID-19 public health emergency.

This ARP Sub-Recipient Agreement (“Agreement”), entered into by and between the City of Goshen, Indiana (“the City”) and Center for Healing and Hope, Inc. (“Recipient”), is executed pursuant to the terms and conditions set forth herein.

WHEREAS, on March 11, 2021, President Joseph R. Biden signed into law the American Rescue Plan Act of 2021 (“ARPA” or the “Act”), and established the Coronavirus State Fiscal Recovery Fund and Coronavirus Local Fiscal Recovery Fund, which together make up the Coronavirus State and Local Fiscal Recovery Funds program (hereafter the “ARP Funding”); and

WHEREAS, on May 10, 2021, the United States Department of the Treasury (“U.S. Treasury”) published guidance regarding the allowable usage of the ARP Funding to be disseminated to local governments in accordance with the Act; and

WHEREAS, the City has received a total allocation of ARP Funding, as published by the U.S. Treasury, in the amount of \$6,692,508; and

WHEREAS, the City receipted the first fifty percent (50%) of its ARP Funding allocation (\$3,346,254.00) on May 19, 2021; and

WHEREAS, the City receipted the second fifty percent (50%) of its ARP Funding allocation (\$3,346,254.00) on June 6, 2022; and

WHEREAS, on June, 10, 2022, Treasury released the updated Compliance and Reporting Guidance for the Funding Program. The guidance provides additional detail and clarification for each recipient’s compliance and reporting responsibilities, and should be read in concert with the Award Terms and Conditions, the authorizing statute, the final rule, and other regulatory and statutory requirements; and

WHEREAS, in an effort to provide additional guidance regarding the eligible uses of ARP Funding, the U.S. Treasury published a document containing answers to Frequently Asked Questions regarding Coronavirus State and Local Fiscal Recovery Funds as of July 19, 2021 (hereinafter “FAQ”); and

WHEREAS, Section 2.8 of the FAQ states that recipients must demonstrate that funding uses directly address a negative economic impact of the COVID-19 public health emergency, including funds used for economic or workforce development; and

WHEREAS, pursuant to §602(c) of the Act, ARP Funding may be used for projects or programs within the following categories, to the extent authorized by law:

1. To respond to the public health emergency or its negative economic impacts, including assistance to households, small businesses, and nonprofits, or aid to impacted industries such as tourism, travel, and hospitality;
2. To respond to workers performing essential work during the COVID-19 public health emergency by providing premium pay to eligible workers;
3. For the provision of government services to the extent of the reduction in revenue due to the COVID-19 public health emergency relative to revenues collected in the most recent full fiscal year prior to the emergency; and
4. To make necessary investments in water, sewer, or broadband infrastructure.

WHEREAS, the City intends to allocate a portion of its ARP Funding to assist non-profit organizations within the City that have suffered negative economic impacts as a result of the COVID-19 pandemic in accordance with all federal, state, and local guidelines regarding the usage of ARP Funding; and

WHEREAS, the Recipient, a non-profit entity, submitted a written request to the City for Fifty Thousand Dollars (\$50,000) in ARP Funding to support a project and/or program related to the economic recovery from the COVID-19 public health crisis; and

WHEREAS, the City and Recipient desire to enter into this Agreement.

NOW, THEREFORE, in consideration of those mutual undertakings and covenants, the parties agree as follows:

1. OVERVIEW

A. DEFINITIONS. The definitions in 2 CFR §200.1 are hereby incorporated into this Agreement.

B. ROLES. For the purposes this Agreement, the City serves as the pass-through entity for a Federal award and the Recipient serves as the subrecipient of a sub award. 2 C.F.R. §200.1

C. SOURCE OF GRANT FUNDING. This Agreement is funded by a portion of the \$6,692,508 in ARP Funding allocated to the City pursuant to ARP §603.

D. AUTHORITY. This Agreement is issued under section 602(c)(3) of the Act and subject to the provisions of the federal Uniform Grant Guidance, 2 CFR Part 200 (UG).

E. NOTICES. Whenever any notice, statement or other communication is required under this Agreement, it shall be sent by first class mail or via an established courier/delivery service to the following addresses, unless otherwise specifically advised.

Notices to the City shall be sent to:
City of Goshen
Attn: Legal City
204 E. Jefferson Street
Goshen, IN 46526
bodiestegelmann@goshencity.com

Notices to the Recipient shall be sent to:
Center for Healing and Hope, Inc.
Attn: Missy Schrock
400 W Lincoln Ave
Goshen, IN 46526
mkschrock@chhclinics.org

2. ARP FUNDING AWARDED TO RECIPIENT (the “Funding” or “Grant”)

A. PURPOSE. The purpose of this Agreement is to enable the City to award ARP Funding, in the amount of Twenty-Five Thousand Dollars (\$25,000), to the Recipient for eligible costs of the proposed projects or programs described in Recipient’s ARP Nonprofit Fund Grant Application for Program Year 2022 dated March 11, 2022 (hereafter the “Grant Application”), a copy of which is attached hereto attached as EXHIBIT “A” and incorporated by reference herein (the “Project”).

3. EFFECTIVE DATE & PERIOD OF PERFORMANCE

A. EFFECTIVE DATE. This Agreement shall commence when last executed by all parties and remain in effect no later than December 31, 2024, unless terminated by the City in writing (the “Effective Date”).

B. PERIOD OF PERFORMANCE. The period of performance for this award begins on the date hereof and ends consistent with the project/program timeline set forth in ¶5 of the Recipient’s Grant Application.

4. SCOPE OF FUNDED ACTIVITIES (the “Project”)

A. LIMITATIONS ON USE OF ARP FUNDS. The Recipient shall ensure that all expenditures utilizing ARP Funding received in accordance with this Agreement may only be used in compliance with section 602(c) of the Act and shall be limited to only those eligible services outlined in Section 2.8 of the U.S. Treasury ARP FAQ, which states that recipients must demonstrate that funding uses directly address a negative economic impact of the

COVID-19 public health emergency. Recipient must use ARP Funding for the Project described in Recipient's Grant Application to the City.

5. SYSTEM FOR AWARD MANAGEMENT PROFILE ("SAM.gov")

A. SAM.GOV PROFILE. Recipient shall register and maintain an updated profile on the U.S. Government's official website and System for Award Management (SAM.gov).

6. FUNDING DISBURSEMENT, PAYMENT OF COSTS & CANCELLATION

A. DISBURSEMENT OF FUNDING. The disbursement of ARP Funding awarded to the Recipient shall not be made until forty-five (45) days after this Agreement has been fully approved by the City and executed by the parties. If advance or lump payment of all or a portion of the funds is not prohibited by statute or regulation, and the City agrees to provide such advance payment, advance payment shall be made only upon submission of a proper claim setting out the intended purposes of those funds. Otherwise, all payments shall be made forty-five (45) days in arrears in conformance with applicable fiscal policies and procedures.

B. SEPARATE FUND REQUIRED. ARP Funding must be received into its own separate fund and not comingled with funding from any other source. Recipient is required to have sufficient internal controls over all transactions in place by establishing separate funds and maintaining records with detailed comments that provide audit trails, appropriate approvals, etc.

C. PRE-AWARD & ADMINISTRATIVE COSTS. Pre-award costs, as defined in 2 C.F.R. § 200.458, may not be paid with funding from this Grant. Recipient may use the Funding to cover both direct and indirect costs.

D. FUNDING CANCELLATION. When a written determination is made that funds are not appropriated or otherwise available to support continuation of performance of this Agreement, it shall be canceled.

E. LOSS OR REDUCTION OF FUNDING. The City, at its sole discretion upon written notice to the Recipient, may terminate or reduce the scope of this Agreement if any funding sources are eliminated or reduced for any reason or the Project is not eligible for ARP Funding.

7. PROJECT MONITORING & REPORTING

A. PROJECT MONITORING BY THE CITY. The City may conduct on-site or off-site monitoring reviews of the Project during the term of this Agreement and for up to ninety (90) days after it expires or is otherwise terminated. The Recipient shall extend its full cooperation and give full access to the Project site and to relevant documentation to the City or its authorized designees for the purpose of determining, among other things:

1. whether Project activities are consistent with those set forth in the Recipient's Grant Application;
2. the actual expenditure of funds to date on the Project is in conformity with the amounts for each budget line item as contained in Recipient's Grant Application and that unpaid costs have been properly accrued; and

3. that Recipient is making timely progress with the Project, and that its project management, financial management and control systems, procurement systems and methods, and overall performance are in conformance with the requirements set forth in this Agreement and are fully and accurately reflected in Project reports submitted to the City.

B. REPORTING REQUIREMENTS. Recipient agrees to cooperate with the City and comply with any reporting obligations established by Treasury as they relate to this award. Recipient also agrees to comply with any reporting requirements established by the State of Indiana.

8. MAINTENANCE OF AND ACCESS TO RECORDS

A. MAINTENANCE OF RECORDS. The Recipient shall maintain records, books, documents, and other materials relevant to its performance under this Agreement. Recipient shall maintain records and financial documents sufficient to evidence compliance with section 602(c), Treasury's regulations implementing that section, and guidance issued by Treasury regarding the foregoing. Records shall be maintained by Recipient for a period of five (5) years after all funds have been expended or returned to Treasury, whichever is later.

B. AUDITS AND ACCESS TO RECORDS. Records maintained pursuant to this Agreement shall be subject to inspection, review, and audit by the City or its designees, and the US Treasury for five (5) years following termination of this Agreement. Recipient may be required to submit to an audit of funds paid pursuant to this Agreement, and shall make all books, accounting records, and other documents available at all reasonable times during the term of this Agreement and for a period of five (5) years after final payment for inspection by the City or its authorized designee. Copies shall be furnished to the City at no cost.

C. REIMBURSEMENT OF UNALLOWABLE COSTS. If it is determined during the course of the audit that the Recipient was reimbursed for unallowable costs under this Agreement or any, the Recipient agrees to promptly reimburse the City for such payments upon request.

9. BREACH, DEFAULT & TERMINATION

A. TERMINATION FOR CAUSE. The City may terminate this Agreement for cause. Cause may include misuse of funds, fraud, lack of compliance with applicable rules, laws and regulations, failure to perform on time, or failure to comply with any of the requirements of this Agreement. Failure to complete the Project and expend funds in accordance with this Agreement may be considered a material breach, and shall entitle the City to suspend payments under this Agreement until such time as all material breaches are cured to the City's satisfaction.

B. TERMINATION FOR CONVENIENCE. Unless prohibited by a statute or regulation relating to the Grant under this Agreement, this Agreement may be terminated, in whole or in part, by the City whenever, for any reason, the City determines that such termination is in the best interest of the City. Termination shall be affected by delivery to the Recipient of a Termination Notice, specifying effective date of termination and extent of termination. The Recipient shall be compensated for completion of the Project properly done prior to the

effective date of termination. The City will not be liable for work on the Project performed after the effective date of termination.

10. COMPLIANCE WITH APPLICABLE LAWS & REGULATIONS

A. EVOLUTION OF ARP GUIDANCE FROM THE U.S. TREASURY. The City may request additional information from the Recipient, as needed, to meet any additional guidelines regarding the use of ARP Funding that may be established by the U.S. Treasury during the scope of this Agreement.

B. COMPLIANCE WITH APPLICABLE LAWS AND REGULATIONS. The Recipient shall comply with all federal, state, and local laws and all requirements and published guidance set forth regarding the usage of any and all monies appropriated under the ARPA. Specifically, but not limited to, Recipient shall with the requirements of section 602 of the Act, regulations adopted by Treasury pursuant to section 602(f) of the Act, and guidance issued by Treasury regarding the foregoing. Recipient also agrees to comply with all other applicable state and federal statutes, regulations, and executive orders, and Recipient shall provide for such compliance by other parties in any agreements it enters into with other parties relating to this Grant.

1. The Recipient warrants that the Recipient and any contractors performing work in connection with the Project shall obtain and maintain all required permits, licenses, registrations, and approvals, and shall comply with all health, safety, and environmental statutes, rules, or regulations in the performance of any work activities. Failure to do so may be deemed a material breach of this Agreement and grounds for immediate termination and denial of further opportunities with the City under this program.
2. The Recipient affirms that, if it is an entity described in Indiana Code Title 23, it is properly registered, and owes no outstanding reports to the Indiana Secretary of State.
3. As required by Ind. Code §5-22-3-7: The Recipient and any principals of the Recipient certify that:
 - a. the Recipient, except for *de minimis* and nonsystematic violations, has not violated the terms of:
 - i. Ind. Code §24-4.7 [Telephone Solicitation Of Consumers];
 - ii. Ind. Code §24-5-12 [Telephone Solicitations]; or
 - iii. Ind. Code §24-5-14 [Regulation of Automatic Dialing Machines];in the previous **three hundred sixty-five (365) days**, even if Ind. Code §24-4.7 is preempted by federal law; and
 - b. the Recipient will not violate the terms of Ind. Code §24-4.7 for the duration of this Agreement, even if Ind. Code §24-4.7 is preempted by federal law.
 - c. The Recipient and any principals of the Recipient certify that an affiliate or principal of the Recipient and any agent acting on behalf of the Recipient or on behalf of an affiliate or principal of the Recipient, except for *de minimis* and nonsystematic violations,

- i. has not violated the terms of Ind. Code §24-4.7 in the previous three hundred sixty-five (365) days, even if Ind. Code §24-4.7 is preempted by federal law; and
- ii. will not violate the terms of Ind. Code §24-4.7 for the duration of this Agreement even if Ind. Code §24-4.7 is preempted by federal law.

C. EMPLOYMENT ELIGIBILITY VERIFICATION. As required by Ind. Code §22-5-1.7, Recipient hereby swears or affirms under the penalties of perjury that:

1. The Recipient has enrolled and is participating in the E-Verify program;
2. The Recipient has provided documentation to the City that it has enrolled and is participating in the E-Verify program;
3. The Recipient does not knowingly employ an unauthorized alien.
4. The Recipient shall require its contractors who perform work under this Agreement to certify to Recipient that the contractor does not knowingly employ or contract with an unauthorized alien and that the contractor has enrolled and is participating in the E-Verify program. The Recipient shall maintain this certification throughout the duration of the term of a contract with a contractor.

The City may terminate for default if the Recipient fails to cure a breach of this provision no later than thirty (30) days after being notified by the City.

D. NONDISCRIMINATION. Pursuant to the Indiana Civil Rights Law, specifically including Ind. Code §22-9-1-10, and in keeping with the purposes of the federal Civil Rights Act of 1964, the Age Discrimination in Employment Act, and the Americans with Disabilities Act, the Recipient covenants that it shall not discriminate against any employee or applicant for employment relating to this Agreement with respect to the hire, tenure, terms, conditions or privileges of employment or any matter directly or indirectly related to employment, because of the employee or applicant's: race, color, national origin, religion, sex, sexual orientation or identity, age, disability, ancestry, status as a veteran, or any other characteristic protected by federal, state, or local law ("Protected Characteristics"). Furthermore, Recipient certifies compliance with applicable federal laws, regulations, and executive orders prohibiting discrimination based on the Protected Characteristics in the provision of services.

11. DEFENSE & INDEMNIFICATION

A. DUTY TO DEFEND. The Recipient, at its sole cost and expense, shall defend the City of Goshen, their officials, employees, and agents (collectively, Indemnitees) from and against all claims/demands, allegations, lawsuits, or any other action (Claim or Claims) arising or allegedly arising from the Recipient's or its contractor's, subcontractor's: (1) use of Grant funds; (2) negligence; (3) wrongful act or omission; (4) breach/default of this Agreement; and/or (5) any other failure to follow the terms and conditions of this Agreement.

B. DUTY TO INDEMNIFY. The Recipient shall indemnify the Indemnitees against losses, liabilities, damages, judgments, settlements, penalties, fines, attorney/expert fees, expenses, interest, or fees, including the reasonable cost of investigation, defense, settlement, accounting, reporting and any advance of an expense or fee arising from the Claims.

C. NOTICE OF CLAIM. The City shall give the Recipient prompt notice of any Claim, and at Recipient's expense, the City shall cooperate in the defense of the matter. The Recipient acknowledges that the Goshen City Attorney may participate in an action involving the City of Goshen.

D. SURVIVAL. The duties to defend and indemnify survive termination or expiration of this Agreement.

12. REPRESENTATIONS AND WARRANTIES

A. ELIGIBILITY. The Recipient expressly represents and warrants to the City that it is statutorily eligible to receive these funds and that the information set forth in its Grant Application to the City is true, complete, and accurate.

B. REPAYMENT. The Recipient expressly agrees to promptly repay all funds paid to it under this Agreement should it be determined either that it was ineligible to receive the funds, or it made any material misrepresentation on its application to the City.

C. DEBARMENT. By entering into this Agreement, Recipient certifies that neither it nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible or voluntarily excluded from entering into this Agreement by any federal or state department or agency. The term "principal" for purposes of this Agreement is defined as an officer, director, owner, partner, key employee, other person with primary management or supervisory responsibilities, or a person who has a critical influence on or substantive control over the operations of the Recipient.

D. AUTHORIZATION. Recipient signing below warrants to the City that they have the full power and authority to execute this Agreement on behalf of the Recipient for whom they sign.

13. GENERAL CONDITIONS

A. CONFLICTS OF INTEREST. Recipient understands and agrees it must maintain a conflict-of-interest policy consistent with 2 C.F.R. § 200.318(c) and that such conflict-of-interest policy is applicable to each activity funded under this award. Recipient and subrecipients must disclose in writing to Treasury or the pass-through entity, as appropriate, any potential conflict of interest affecting the awarded funds in accordance with 2 C.F.R. § 200.112.

B. HATCH ACT. Recipient agrees to comply, as applicable, with requirements of the Hatch Act (5 U.S.C. §§ 1501-1508 and 7324-7328), which limit certain political activities of State or local government employees whose principal employment is in connection with an activity financed in whole or in part by this federal assistance.

C. FALSE STATEMENTS. Recipient understands that making false statements or claims in connection with this award is a violation of federal law and may result in criminal, civil, or administrative sanctions, including fines, imprisonment, civil damages and penalties,

debarment from participating in federal awards or Agreements, and/or any other remedy available by law.

D. GOVERNING LAW. This Agreement shall be governed, construed, and enforced in accordance with the laws of the State of Indiana, without regard to its conflict of laws rules. Suit, if any, must be brought in Elkhart City, State of Indiana.

E. CONTRACTING WITH RELATIVES. Pursuant to Ind. Code §36-1-21, if Recipient is wholly or partially owned by a relative of an elected official of the City Recipient certifies that Recipient has notified in writing both the elected official of the City and the City's legal department prior to entering into this contract that an elected official of the City is a relative of an owner of Recipient.

F. ORDER OF PRECEDENCE. Any inconsistency or ambiguity in this Agreement shall be resolved by giving precedence in the following order: (1) requirements imposed by applicable federal or State law; (2) this Agreement; (3) the Recipient's application to the City.

G. NON-COLLUSION, ACCEPTANCE. The undersigned individual signing on behalf of the Recipient attests, subject to the penalties for perjury, that the undersigned is the Recipient or a properly authorized representative, agent, member, or officer of the Recipient. To the undersigned's knowledge, neither the undersigned nor any other member, employee, representative, agent, or officer of the Recipient, directly or indirectly, has entered into or been offered any sum of money or other consideration for the execution of this Agreement other than that which appears upon the face hereof.

H. FORCE MAJEURE. Neither party will be liable for any failure or delay in performing its duties in this agreement due to Force Majeure Events. "Force Majeure Event" means an event or circumstance beyond a party's reasonable control, such as natural catastrophes and acts of terrorism or war, and the consequences of that event or circumstance. Force Majeure Events do not include labor unrest, price increases, or changes in general economic conditions. If a Force Majeure Event continues for 30 days, the other party may terminate this agreement or suspend payments while the event continues.

I. SEVERABILITY. If any portion of this Grant Agreement is held invalid, the remainder hereof shall not be affected thereby if such remainder would then continue to conform to the terms and requirements of the applicable law.

J. NO WAIVER OF BREACH. No failure on the part of the City to exercise, and no delay in exercising, any right hereunder shall operate as a waiver thereof, nor shall any single or partial exercise by the City of any right hereunder preclude any other or further exercise thereof or the exercise of any other right. The remedies herein provided are cumulative and not exclusive of any remedy available to the City at law or in equity.

K. ENTIRE AGREEMENT. This Agreement constitutes the entire agreement between the City and the Recipient for the use of funds received under this Agreement and it supersedes all prior or contemporaneous communications and proposals, whether electronic, oral, or written between the parties with respect to this Agreement.

L. AMENDMENTS. No amendment or modification to the Agreement shall be effective without prior written consent of the authorized representatives of the parties.

M. NO ASSIGNMENT, TRANSFER, OR SUBCONTRACTING. The Recipient shall not assign or transfer any of its interests in or delegate any of its obligations under this Agreement without the prior written consent of the City.

IN WITNESS WHEREOF, Recipient and the City have, through their duly authorized representatives, entered into this Agreement. The parties, having read and understood the foregoing terms of this Agreement, do by their respective signatures dated below agree to the terms thereof.

CITY OF GOSHEN
(the "City")

Center for Healing and Hope, Inc.
("Recipient")

By: _____

By: _____

Jeremy P. Stutsman

Missy Schrock

Mayor, City of Goshen, Indiana

Executive Director

Date: _____

Date: _____

EXHIBIT:

EXHIBIT "A" - Application & Corresponding Documents



**American Rescue Plan (ARP): Nonprofit Fund
Grant Application for Program Year 2022**
(Attach additional sheets if space provided is not adequate.)

Applications available: Tuesday, February 15, 2022 **Applications due: Thursday, March 15, 2022**
Please submit application by email or hard copy one signed original, with attachments to:

Gregory Imbur, 202 S. Fifth, Goshen, IN 46528 gregoryimbur@goshencity.com Call 537-3828 with questions.

American Rescue Plan: Nonprofit Fund Grant Priorities

Each investment proposal of \$25,000 or less must meet one of the following priorities:

1. Relates to ARP public health services, negative economic impacts, services to disproportionately impacted communities, and possibly other expenditure categories identified by the U.S. Treasury.
2. Meets an urgent community need, especially food insecurity, homelessness, or health-related needs.
3. Addresses public health services, negative economic impacts, or some other urgent community need.

If a grant is awarded, ARP funds for nonprofits may be dispersed after July 1, 2022. If a grant is awarded, claims will be paid only after a signed grant agreements has been formally approved by the Board of Public Works. Money must be spent by 12/31/2024, and annual grant reporting is required as well.

Organization: Center for Healing & Hope

Organization Address: 400 W Lincoln Ave, Goshen, IN 46526

Mailing Address: PO Box 195, Goshen, IN 46527-0195

Contact Person: Missy Schrock

Phone Number: 574-534-4744 x206

Email address: mkschrock@chhclinics.org

Project Title: Food Security with Dignity

ARP Fund, grant amount requested: \$ 50,000 over 2 years

Expected number of individuals to benefit from this project: 1,000

1. Briefly describe the proposed project. Include the need or problem to be addressed, the population (or area) to be served, a description of the work, including who will carry it out, and the proposed schedule of work, including the proposed timing of requests for ARP Nonprofit Fund awards.

Center for Healing & Hope will use grant funds to purchase gift cards to local grocery stores to give to immigrants and other community members who are food insecure. As an organization that serves the immigrant population of Goshen, we encounter people in need who in the past two years have had COVID, have had a family member with COVID, or who have long-COVID and are unable to work. We also encounter immigrants who have recently arrived in the community and have not yet found employment. Most clients we serve request help with finding food and providing for their families.

In 2020 and 2021, CHH raised money to provide grocery gift cards to those in need. We have distributed more than \$40,000 in food assistance over the past two years and could serve even more families if we had additional resources.

There are several reasons why we want to provide grocery gift cards instead of food boxes. First, there is inherent dignity in being able to choose and purchase food at a grocery store instead of receiving food at a pantry. Second, gift cards allow people to purchase culturally appropriate food that they are not likely to receive at a food pantry. Finally, gift cards allow people to purchase non-food items such as toiletries, baby care items, cleaning supplies, prescription and non-prescription medication, and gasoline.

Our recently launched Natural Helpers program matches immigrants with a trained immigrant volunteer who listens to their needs and connects them with resources in the community. Most of the people our volunteers meet with are recently arrived immigrants who struggle to navigate the complex systems of a new culture and community. Food-insecure clients who meet with Natural Helpers will be provided with gift cards as well as referred to food pantries in the community.

With ARP grant funds, CHH will purchase gift cards to have on-hand for families who are food-insecure. We will give up to \$100 per family every six months as needed.

2. Complete the line item budget for the proposed project and provide details on how reimbursed costs will be calculated.

Item Description	Total Amount	ARP Nonprofit Funds Sought	Other Funding Sought or Secured
Grocery Gift Cards			
a.	\$60,000	\$50,000	\$10,000
b.			
c.			
d.			
e.			
f.			
TOTALS			

3. List the source and amount of other sources of funding, including matching funds and in-kind contributions, expected to be used to support this project. For in-kind contributions, such as volunteer labor, please include the number of hours and dollar value of the volunteer hours.

CHH is seeking a total of \$50,000 over two years to purchase gift cards for food-insecure families.

Additional funds will be raised as part of our fundraising plan for 2022-2023. Purchasing gift cards in bulk will allow us to receive a 3% to 5% discount on cards depending on the store and we will be able to purchase additional cards because of the discount.

Ten Natural Helpers contribute a minimum of thirty hours per month or 360 hours per year helping families in need. That is a value of \$10,275 based on the 2021 Independent Sector Value of Volunteer Time.

4. Describe how project relates to ARP public health services, negative economic impacts, services to disproportionately impacted communities, or meets an urgent community development need.

The CHH Food Security with Dignity project helps address food insecurity, especially in the immigrant community. Immigrants were disproportionately impacted by the pandemic since they do not have the same access to resources as other community members.

Many immigrants were not eligible for food stamps, unemployment benefits, healthcare, or federal stimulus checks, even though they are a critical part of the economic wellbeing of Elkhart County. During the pandemic, many immigrants lost their jobs due to manufacturing shut-downs, contracting COVID, or taking care of family members with COVID. By providing grocery gift cards to immigrants in the community, we are providing a flexible and dignified way for those in need to care for their families in difficult times.

When families seek food assistance through our Natural Helpers, they will also be connected to our partners who offer food, housing, education, legal and mental health assistance, as well as medical services at Center for Healing & Hope.

5. What are the measurable goals and timeline for this project or program? How will you define and measure success?

Goal #1: Natural Helpers will meet with at least ten families a month who need food assistance, giving them up to \$100 in grocery gift cards. We will run the program until December 31, 2024 or until the grocery gift cards run out.

Goal #2: In addition to grocery gift cards, Natural Helpers will give each family and Immigrant Resource Guide and refer them to food pantries as well as other needed resources.

We will define success if we are able to give away all the grocery gift cards we purchase to at least 200 unique immigrant families who are making their home in Goshen.

6. Please describe the population who will benefit from this project or program. Include demographic information in this description (age, income, ethnicity, race, etc.)

Immigrant families who meet with our Natural Helpers will benefit from this project. Nearly all of the people who meet with Natural Helpers are from Central or South America and speak Spanish as their primary language.

Of the people we have served over the past five months, the majority were ages 35 to 50 and from Venezuela or Mexico. Many families have two to four children living in their household.

Most of the families we serve have no income or only one family member working to provide for the entire family. Many families live in multi-generational households and the primary breadwinner works in a factory or in food service.

Most families who meet with Natural Helpers qualify for services at CHH because they are uninsured and fall below 300% of federal poverty income level for household size.

Organizational Characteristics

IRS nonprofit status 501(c)3

Years in operation 22

Number of full-time paid staff 7

Number of part-time paid staff 2

Number of volunteer staff 35

Number of Board members 10

Briefly describe the organization's structure, mission statement and services provided.

Center for Healing & Hope provides medical and advocacy services in a Christ-like manner to meet people's needs in our community. We are a welcoming place for affordable healthcare and immigrant services, engaging volunteers and community partners to promote the physical, emotional, and spiritual wellbeing of those we serve.

CHH provides urgent and chronic medical care to those who are uninsured and fall below 300% of federal poverty level for household size.

The organization is governed by a Board of Directors. The Executive Director reports to the Board. All other personnel are supervised by the Executive Director, Medical Director or Clinic Manager.

The Immigrant Resource Coordinator manages the Natural Helpers program, Goshen Resident ID card program, and Immigrant Resource Fund applications for assistance.

Please attach copies of the following documents to the original application. If any of the requested documents are not available, please attach an explanation. If you have previously submitted the requested documents, and there have been no changes, new copies are not required, but please indicate which documents have been previously submitted.

- a. Most recent Annual Report and Audit
- b. Current fiscal year budget
- c. Current list of Board of Directors

Certification Of Authorization To Submit This Application

I (We) certify to the City of Goshen that the Board of Directors of the organization identified on page 1 of this application authorized the submission of this application.

Agency Director (Signature)

Missy Schrock

Printed Name:

Date: **3/11/22**

Chairperson, Board of Directors (Signature)

Mark Regier

Printed Name:

Date: **3/11/22**

Center for Healing & Hope

Budget Overview: 2022 Annual Budget - FY22 P&L

January - December 2022

	TOTAL
Income	
40-10-000 Fundraising Income	
40-10-100 Unrestricted Donations	406,000.00
40-10-200 Event Income	17,000.00
40-10-300 Donor Restricted Contributions	251,200.00
40-10-400 Designated Contributions	50,000.00
Total 40-10-000 Fundraising Income	724,200.00
40-20-000 Clinic Income	124,500.00
40-20-400 COVID	65,000.00
40-30-000 EC Hope Income	
40-30-100 GRID Card Fees	9,000.00
40-30-101 Unrestricted EC Hope Donations	200.00
Total 40-30-000 EC Hope Income	9,200.00
40-31-000 Restricted IRF Donations	
40-30-102 Restricted IRF Donations	35,000.00
Total 40-31-000 Restricted IRF Donations	35,000.00
40-40-000 Other Income	425.00
Total Income	\$958,325.00
GROSS PROFIT	\$958,325.00
Expenses	
60-10-000 General Expenses	96,109.00
60-10-400 Building Expenses	101,000.00
60-20-000 Administrative Wages & Benefits	206,512.50
60-30-000 Clinic Wages & Benefits	594,435.14
60-40-000 Clinic Program Expenses	31,000.00
60-50-000 COVID Expenses	19,500.00
60-70-000 EC Hope Expenses	
60-70-100 Immigrant Resource Fund Disbursements	
60-70-101 Legal Fees	3,500.00
60-70-102 Housing Assistance	20,000.00
60-70-103 Food Security	5,000.00
60-70-104 Medical Bills	2,000.00
60-70-105 IRF Other Expense	500.00
Total 60-70-100 Immigrant Resource Fund Disbursements	31,000.00
60-70-200 GRID Expenses	200.00
60-70-400 Natural Helpers Expense	8,000.00
Total 60-70-000 EC Hope Expenses	39,200.00
60-80-000 Fundraising Expenses	66,100.00
60-90-000 Marketing & Communications Expense	26,400.00
Total Expenses	\$1,180,256.64
NET OPERATING INCOME	\$ -221,931.64
NET INCOME	\$ -221,931.64

Center for Healing & Hope

Budget Overview: 2022 Annual Budget - FY22 P&L

January - December 2022

Center for Healing & Hope Board of Directors 2022

Name/Address/Phone/Email/Profession	Position	Starting year/term
Richard Aguirre 409 Gra-Roy Dr., Goshen, IN 46526 (c)574-524-5946 richardaguirre@goshencity.com Clerk Treasurer of Goshen City	Secretary	2018 2 nd term Renew/end 2024
Dave Boothby 3321 Pickwick Place Ln., Goshen, IN 46528 (h)574-534-1009 (c)574-596-4144 dlboothby@frontier.com Retired	Director	2019 1 st term Renew/end 2022
Brianne Brenneman 401 College Ave, Goshen, IN 46526 (c)513-833-7156 bfbrenneman@gmail.com or Bfbrenneman@goshen.edu Assistant Professor of Public Health, Goshen College	Director	2021 1 st term Renew/end 2024
Fr. Royce Gregerson 109 W Monroe St., Goshen, IN 46526 (w)574-533-3385 (c)260-267-5189 (text) frgregerson@stjohncatholic.com Priest, St. John the Evangelist Parish	Director	2018 2 nd term Renew/end 2024
Nancy Liechty Loewen 615 River Race Dr., Goshen, IN 46526 (c)574-596-1635 Nancy.loewen@icloud.com Retired Certified Nurse Midwife	Director	2022 1 st term Renew/end 2025
Marlene Penner 16861 Arbor Vista Dr., Goshen, IN 46528 (c)574-538-2805 (h)574-825-0959 (w)574-533-8631 x12058 marlenekmp@hotmail.com or mpenner@goshenschools.com HR Benefits Specialist	Director	2022 1 st term Renew/end 2025
Mark Regier 1507 Cottonwood Dr. Elkhart, IN 46514 (w)574-533-9515 x3532 mark.regier@everence.com VP of Stewardship Investing, Everence	Chair	2019 1 st term Renew/end 2022
Dale Shank 59121 County Road 29, Goshen, IN 46528 (c)574-364-5294 (h)574-533-1992 Dale.shank@outlook.com Assistant Controller, Greencroft Communities	Treasurer	2021 1 st term Renew/end 2024

<p>Tim Thut, MD 1104 S 7th St, Goshen, IN 46526 (h)574-533-9947 (c)574-536-8200 tthut@chhclinics.org Retired Physician</p>	<p>Interim Medical Director Director</p>	<p>2022 1st term Renew/end 2025</p>
<p>Erwin Zacarias 143 Brookside Manor, Goshen, IN 46526 (w)574-533-9513 (c)574-312-1976 Erwin.zacarias@everence.com EFCU Business Development Manager, Everence</p>	<p>Director</p>	<p>2021 1st term Renew/end 2024</p>
<p>Non-voting members</p>		
<p>Emma Hartman 1015 Division St, Goshen, IN 46528 (w)574-534-1485 emmahartman@gmail.com Administrator, Central District Conference</p>	<p>Recorder</p>	
<p>Missy Schrock, MBA 510 Janewood Ct, Goshen, IN 46526 (w)574-534-4744 x206 (c)574-849-9753 mkschrock@chhclinics.org</p>	<p>Executive Director</p>	<p>March 8, 2020</p>

CENTER FOR HEALING & HOPE

ANNUAL REPORT
December 31, 2020



Elkhart, Indiana

CENTER FOR HEALING AND HOPE

Goshen, Indiana

ANNUAL REPORT

December 31, 2020

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INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

Board of Directors
Center for Healing and Hope
Goshen, Indiana

Management is responsible for the accompanying financial statements of Center for Healing and Hope, Inc. (a nonprofit organization), which comprise the statements of assets, liabilities and net assets - modified cash basis as of December 31, 2020 and 2019, and the related statements of support, revenue, expenses and other changes in net assets - modified cash basis, expenses by functional and natural classification - modified cash basis, and cash flows - modified cash basis for the years then ended, and the related notes to the financial statements in accordance with the modified cash basis of accounting, and for determining that the modified cash basis of accounting is an acceptable financial reporting framework. We have performed the compilation engagements in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared in accordance with the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Respectfully submitted,

A handwritten signature in cursive script that reads 'Kruggel, Lawton & Company LLC'.

Certified Public Accountants

Elkhart, Indiana
May 7, 2021

CENTER FOR HEALING AND HOPEGoshen, Indiana

STATEMENTS OF ASSETS, LIABILITIES AND NET ASSETS - MODIFIED CASH BASIS

December 31, 2020 and 2019

(See Independent Accountant's Compilation Report)

	<u>2020</u>	<u>2019</u>
<u>ASSETS</u>		
CURRENT ASSETS		
Cash	588,841	208,009
Total Current Assets	588,841	208,009
PROPERTY AND EQUIPMENT		
Leasehold improvements	35,505	35,505
Equipment - office	76,909	65,968
Equipment - medical	47,903	47,903
Total	160,317	149,376
Accumulated depreciation	108,560	101,999
Net Property and Equipment	51,757	47,377
OTHER ASSETS		
Beneficial interest in assets held by Community Foundation	6,676	6,020
Total Other Assets	6,676	6,020
TOTAL ASSETS	647,274	261,406
<u>LIABILITIES AND NET ASSETS</u>		
CURRENT LIABILITIES		
Payroll liabilities	35,222	0
Total Current Liabilities	35,222	0
NET ASSETS		
Without Donor Restrictions	435,906	211,406
With Donor Restrictions	176,146	50,000
TOTAL NET ASSETS	612,052	261,406
TOTAL LIABILITIES AND NET ASSETS	647,274	261,406

The Notes to Financial Statements are an integral part of this statement.

CENTER FOR HEALING AND HOPEGoshen, Indiana

**STATEMENT OF SUPPORT, REVENUE, EXPENSES AND OTHER CHANGES IN
NET ASSETS - MODIFIED CASH BASIS**For the Year Ended December 31, 2020
(See Independent Accountant's Compilation Report)

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
PUBLIC SUPPORT AND REVENUE			
Donations	503,937	171,015	674,952
Grants	236,024	5,131	241,155
Clinic fees	304,576	0	304,576
GRID card fees	4,089	0	4,089
Change in beneficial interest	656	0	656
Special events	11,774	0	11,774
Total Public Support and Revenue	1,061,056	176,146	1,237,202
Net assets released from restrictions:			
Satisfaction of restrictions	50,000	(50,000)	0
FUNCTIONAL EXPENSES			
Program	660,313	0	660,313
Management and general	134,472	0	134,472
Fundraising	91,771	0	91,771
Total Functional Expenses	886,556	0	886,556
CHANGE IN NET ASSETS	224,500	126,146	350,646
NET ASSETS, BEGINNING OF YEAR	211,406	50,000	261,406
NET ASSETS, END OF YEAR	435,906	176,146	612,052

The Notes to Financial Statements are an integral part of this statement.

CENTER FOR HEALING AND HOPEGoshen, Indiana

**STATEMENT OF SUPPORT, REVENUE, EXPENSES AND OTHER CHANGES IN
NET ASSETS - MODIFIED CASH BASIS**

For the Year Ended December 31, 2019

(See Independent Accountant's Compilation Report)

	Without Donor Restrictions	With Donor Restrictions	Total
PUBLIC SUPPORT AND REVENUE			
Donations	304,178	0	304,178
Grants	121,974	50,000	171,974
Clinic fees	96,879	0	96,879
GRID card fees	4,420	0	4,420
Change in beneficial interest	530	0	530
Miscellaneous income	1,897	0	1,897
Special events	43,445	0	43,445
Less: costs of direct benefits to donors	(3,292)	0	(3,292)
Net revenues from special events	40,153	0	40,153
Total Public Support and Revenue	570,031	50,000	620,031
FUNCTIONAL EXPENSES			
Program	336,049	0	336,049
Management and general	203,269	0	203,269
Fundraising	30,130	0	30,130
Total Functional Expenses	569,448	0	569,448
CHANGE IN NET ASSETS	583	50,000	50,583
NET ASSETS, BEGINNING OF YEAR	210,823	0	210,823
NET ASSETS, END OF YEAR	211,406	50,000	261,406

The Notes to Financial Statements are an integral part of this statement.

CENTER FOR HEALING AND HOPEGoshen, Indiana

**STATEMENT OF EXPENSES BY FUNCTIONAL AND NATURAL CLASSIFICATION -
MODIFIED CASH BASIS**For the Year Ended December 31, 2020
(See Independent Accountant's Compilation Report)

	<u>Supporting Services</u>				
	<u>Program</u>	<u>Management</u>	<u>Fund</u>	<u>Total</u>	
	<u>Services</u>	<u>and General</u>	<u>Raising</u>	<u>Support Services</u>	<u>Total</u>
Wages	58,244	86,903	55,328	142,231	200,475
Clinic wages	277,625	2,924	0	2,924	280,549
Benefits	9,914	6,757	513	7,270	17,184
Payroll taxes	29,612	3,410	2,463	5,873	35,485
Clinic meds	4,189	0	0	0	4,189
Clinic supplies	152,569	0	0	0	152,569
Other clinic expenses	17,347	0	0	0	17,347
Malpractice insurance	7,166	0	0	0	7,166
Insurance	0	1,216	0	1,216	1,216
Office expenses	23,957	5,729	3,667	9,396	33,353
Telephone	2,461	641	464	1,105	3,566
Utilities	7,586	1,979	1,429	3,408	10,994
Repairs and maintenance	6,850	1,637	1,184	2,821	9,671
Outreach	33,489	0	0	0	33,489
Conferences and workshops	68	1,074	0	1,074	1,142
Dues and subscriptions	6,892	1,460	0	1,460	8,352
Professional fees	1,320	16,497	0	16,497	17,817
Meals and entertainment	2,761	137	0	137	2,898
Travel expense	135	54	0	54	189
Marketing	841	2,521	5,978	8,499	9,340
Fundraising expense	107	0	14,294	14,294	14,401
Event expense	550	0	6,451	6,451	7,001
Bank fees	3,356	373	0	373	3,729
Miscellaneous	6,713	1,160	0	1,160	7,873
Depreciation	6,561	0	0	0	6,561
TOTAL FUNCTIONAL EXPENSES	660,313	134,472	91,771	226,243	886,556

The Notes to Financial Statements are an integral part of this statement.

CENTER FOR HEALING AND HOPEGoshen, Indiana

**STATEMENT OF EXPENSES BY FUNCTIONAL AND NATURAL CLASSIFICATION -
MODIFIED CASH BASIS**For the Year Ended December 31, 2019
(See Independent Accountant's Compilation Report)

	<u>Supporting Services</u>				
	<u>Program Services</u>	<u>Management and General</u>	<u>Fund Raising</u>	<u>Total Support Services</u>	<u>Total</u>
Wages	44,408	161,663	3,247	164,910	210,463
Clinic wages	174,206	0	0	0	174,206
Benefits	9,754	13,274	520	13,794	23,548
Payroll taxes	22,771	3,082	1,603	4,685	27,456
Clinic meds	1,359	0	0	0	1,359
Clinic supplies	17,596	0	0	0	17,596
Other clinic expenses	14,019	0	0	0	14,019
Malpractice insurance	11,411	0	0	0	11,411
Insurance	0	648	0	648	648
Office expenses	12,722	4,366	2,076	6,442	19,164
Telephone	724	292	152	444	1,168
Utilities	3,544	1,429	743	2,172	5,716
Repairs and maintenance	3,734	1,222	636	1,858	5,592
Conferences and workshops	1,303	5,631	0	5,631	6,934
Dues and subscriptions	150	2,129	0	2,129	2,279
Professional fees	2,271	5,498	149	5,647	6,773
Meals and entertainment	556	1,971	0	1,971	2,527
Travel expense	0	326	0	326	326
Marketing	0	0	7,141	7,141	7,141
Fundraising expense	243	242	14,418	14,660	14,903
Event expense	2,932	0	2,737	2,737	5,669
Bank fees	1,290	143	0	143	1,433
Miscellaneous	3,385	1,353	0	1,353	4,738
Depreciation	7,671	0	0	0	7,671
Total Expense	336,049	203,269	33,422	236,691	572,740
Less direct donor benefit netted with revenues	0	0	(3,292)	(3,292)	(3,292)
TOTAL FUNCTIONAL EXPENSES	336,049	203,269	30,130	233,399	569,448

The Notes to Financial Statements are an integral part of this statement.

CENTER FOR HEALING AND HOPEGoshen, Indiana

STATEMENTS OF CASH FLOWS - MODIFIED CASH BASIS

For the Years Ended December 31, 2020 and 2019

(See Independent Accountant's Compilation Report)

	<u>2020</u>	<u>2019</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	350,646	50,583
Adjustments to reconcile changes in net assets to net cash from operating activities:		
Depreciation	6,561	7,671
Change in beneficial interest	(656)	(530)
Adjustments for changes in operating assets and liabilities:		
Payroll liabilities	35,222	0
Net Cash Flows From Operating Activities	391,773	57,724
CASH FLOWS USED IN INVESTING ACTIVITIES		
Purchase of property and equipment	(10,941)	(3,361)
Net Cash Flows Used In Investing Activities	(10,941)	(3,361)
CHANGE IN CASH AND RESTRICTED CASH	380,832	54,363
CASH AND RESTRICTED CASH AT BEGINNING OF YEAR	208,009	153,646
CASH AND RESTRICTED CASH AT END OF YEAR	588,841	208,009

The Notes to Financial Statements are an integral part of this statement.

CENTER FOR HEALING AND HOPE

Goshen, Indiana

NOTES TO MODIFIED CASH BASIS FINANCIAL STATEMENTS

December 31, 2020 and 2019

NATURE OF ACTIVITIES

The Center for Healing and Hope ("the Organization") is a faith-based not-for-profit urgent care center. The Organization provides medical care for individuals with few resources and coordinates resources and support to immigrants in the community. The Organization collects some service fees and receives support from individuals and the community.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PRESENTATION

The Organization's policy is to prepare its financial statements on the modified cash basis of accounting. Certain revenues are recognized when received rather than when earned, and certain expenses and purchases of assets are recognized when cash is disbursed rather than when the obligation is incurred. Modifications to the cash basis of accounting result from the Organization's decision to record property and equipment, related depreciation, and payroll liabilities in the accompanying financial statements.

The Organization adheres to Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 958-205, which sets standards for reporting on financial statements of not-for-profit organizations. ASC 958-205 requires the classification and presentation of net assets in two categories: net assets with donor restrictions and net assets without donor restrictions.

Net assets without donor restrictions are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. These net assets may be used at the discretion of the Organization's management and board of directors.

Net assets with donor restrictions are subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by the passage of time. Other donor restrictions are perpetual in nature, where by the donor has stipulated the funds be maintained in perpetuity.

USE OF ESTIMATES

The preparation of financial statements in conformity with the modified cash basis of accounting requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

CASH AND CASH EQUIVALENTS

For the purposes of the Statements of Cash Flows, the Organization considers all highly liquid investments with an initial maturity of three months or less to be cash equivalents. Cash is held at a local bank and is insured up to the limits of the FDIC.

Cash on the Statements of Assets, Liabilities and Net Assets - Modified Cash Basis includes \$176,146 and \$50,000 restricted for the purposes described in Note 7 at December 31, 2020 and 2019, respectively.

CENTER FOR HEALING AND HOPE

Goshen, Indiana

NOTES TO MODIFIED CASH BASIS FINANCIAL STATEMENTS

December 31, 2020 and 2019

PROPERTY AND EQUIPMENT

Contributions of cash that must be used to acquire property and equipment are reported as restricted support. Absent donor stipulations regarding how long those acquired assets must be maintained, the Organization reports expirations of donor restrictions when the acquired assets are placed in service. Net assets with donor restrictions are reclassified to net assets without donor restrictions at that time.

Purchased property and equipment are stated at cost. Expenditures for additions, improvements, and replacements are added to the property and equipment accounts. Repairs and maintenance are charged to expense as incurred. When equipment is retired or otherwise disposed of, the cost and related accumulated depreciation are removed from the respective accounts and any gains or losses arising from the disposition are reflected in income. Depreciation is provided for over the estimated useful lives of the assets by straight-line and accelerated depreciation methods. Depreciation expense was \$6,561 and \$7,671 for the years ended December 31, 2020 and 2019, respectively.

A summary of the range of lives by asset category follows:

Leasehold improvements	7 - 39 years
Equipment - medical	5 - 7 years
Equipment - office	3 - 7 years

BENEFICIAL INTEREST IN ASSETS HELD BY THE COMMUNITY FOUNDATION

The Organization records periodic distributions and realizes changes in the market value of its beneficial interest as gains and losses in the Statements of Support, Revenue, Expenses and Other Changes in Net Assets - Modified Cash Basis. The net investment activity of the funds is recognized as Change in beneficial interest.

REVENUE

Clinic Fees and GRID Card Fees

The Organization recognizes these revenues on the modified cash basis, which is at time of receipt. Most fees are billed per visit, per individual service provided, or per medication. The Organization also maintains a membership program in which patients pay a monthly membership fee for Diabetes Alliance Program services. The Organization has a sliding scale policy in which a patient is charged a prorated percentage of the standard fee for service according to the patient's respective income level.

CONTRIBUTIONS

Contributions received are considered to be for current use unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as support that increases net assets with donor restrictions. A donor restriction expires when a stipulated time restriction ends or when a purpose restriction is accomplished. Upon expiration, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the Statements of Support, Revenue, Expenses and Other Changes in Net Assets - Modified Cash Basis as net assets released from restrictions. Contributions that are restricted by the donor are reported as an increase in net assets without donor restrictions if the restrictions are met in the fiscal year in which the contributions are received.

CENTER FOR HEALING AND HOPE

Goshen, Indiana

NOTES TO MODIFIED CASH BASIS FINANCIAL STATEMENTS

December 31, 2020 and 2019

FUNCTIONAL ALLOCATION OF EXPENSES

The costs of providing the various programs and other activities have been summarized on a functional basis in the Statements of Support, Revenue, Expenses and Other Changes in Net Assets - Modified Cash Basis. Accordingly, costs have been assigned to the corresponding program and supporting service expense categories.

Expenses that are allocated include the following:

Expense	Method of Allocation
Wages; Benefits; Payroll taxes; Office expenses; Utilities; Repairs and maintenance; Telephone	Time and effort
Marketing; Bank fees	Estimated actual usage

The remainder of expenses are assigned to the respective functional category by method of direct assignment.

There were no costs of direct benefits to donors for special events during the year ended December 31, 2020 because of the postponement of in-person special events due to the pandemic.

INCOME TAXES

The Organization is a nonprofit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. The Internal Revenue Service has determined that the Organization is not a private foundation within the meaning of Section 509(a).

The Income Taxes Topic of FASB ASC 740 clarifies the accounting for uncertainty in income taxes recognized in an entity's financial statements. ASC 740 requires an entity to disclose the nature of uncertain tax positions taken, if any, when filing its income tax return utilizing a two-step process to recognize and measure any uncertain tax positions taken. The entity recognizes a tax benefit only if it is more likely than not the position would be sustained in a tax examination, with a tax examination being presumed to occur. No tax benefit will be recorded on tax positions not meeting the more likely than not test. Interest and penalties accrued or incurred, if any, as a result of applying ASC 740 will be recorded to interest expense and other expense, respectively.

Based on its evaluation, the Organization has concluded that there are no uncertain tax positions requiring recognition in its financial statements. The Organization's evaluation was performed for all federal and state tax periods still subject to examination. The Organization's 2017 through 2019 federal and state exempt organization returns remain subject to examination by the IRS and the state taxing authority.

RECENT ADOPTION OF ACCOUNTING PRONOUNCEMENTS

On November 17, 2016, the FASB issued Accounting Standards Update 2016-18, *Restricted Cash (Topic 230)* ("ASU 2016-18"), which addresses classification and presentation of changes in restricted cash on the Statements of Cash Flows. ASU 2016-18 requires an entity's reconciliation of the beginning-of-period and end-of-period total amounts shown on the statement of cash flows to include in cash and cash equivalents amounts generally described as restricted cash and restricted cash equivalents. ASU 2016-18 is effective for public business entities for annual periods beginning after December 15, 2017 and interim periods within those fiscal years. It is effective for annual periods beginning after December 15, 2018, and interim periods within fiscal years beginning after December 15, 2019 for all other entities. The Organization adopted ASU 2016-18 for the fiscal year ended December 31, 2019.

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On June 21, 2018, the FASB issued ASU 2018-08, *Not-for-Profit Entities (Topic 958): Clarifying the Scope and Accounting Guidance for Contributions Received and Contributions Made*. The standard was intended to clarify and improve the scope and the accounting guidance for contributions received and made, primarily by not-for-profit organizations. ASU 2018-08 is effective for resource recipients for annual periods beginning after December 15, 2018. The Organization adopted ASU 2018-08 for the fiscal year ended December 31, 2019.

NOTE 2 - LIQUIDITY AND AVAILABILITY

The Organization has average days cash on hand of 171 and 102 as of December 31, 2020 and 2019, respectively.

The table below represents financial assets available for general expenditures within one year at December 31:

Financial assets at year end:

	<u>2020</u>	<u>2019</u>
Cash	412,695	158,009
Beneficial interest in assets held by Community Foundation	6,676	6,020
Assets limited to use:		
Restricted cash	176,146	50,000
<u>Total financial assets:</u>	<u>595,517</u>	<u>214,029</u>
Less amounts not available to be used within one year:		
Beneficial interest in assets held by Community Foundation	(6,676)	(6,020)
<u>Financial assets available to meet general expenditures within one year:</u>	<u>588,841</u>	<u>208,009</u>

The Organization has certain donor restricted assets limited to use which are available for general expenditure within one year in the normal course of operations (Note 7). Accordingly, these assets have been included in the qualitative information above for financial assets to meet general expenditures within one year.

The Organization depends on public support and program revenue to fund day-to-day operations. The Organization does not maintain a line of credit.

NOTE 3 - ASSETS HELD BY COMMUNITY FOUNDATION

The Organization has entered into an agreement with the Community Foundation of Elkhart County, Inc. (the "Community Foundation") in which the Organization has established a fund for the purpose of providing support to the Organization. The Organization expects to receive the income earned on the assets held in perpetuity, but will never receive the assets held in the fund. Distributions from the fund are currently based upon the Community Foundation's spending policy. Net realized and unrealized gains (losses) are reported as changes in beneficial interest.

The agreement provides the Community Foundation the power to modify any restrictions or conditions on the distribution of funds to any specified charitable organizations if such restrictions become, in effect, unnecessary, incapable of fulfillment or inconsistent with the charitable need of the area served by the Community Foundation.

The Organization contributed funds to the Community Foundation and designated itself as the beneficiary. The fair value of these assets including appreciation (depreciation) as of December 31, 2020 and 2019 was \$6,676 and \$6,004, respectively.

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Additionally, donors will contribute directly to the fund or make restricted donations to the Organization for the fund. These contributions are not considered to be assets of the Organization, but the Organization receives its annual distribution, as described above, based on the total value of the fund. The fair value of contributions made directly to the fund including appreciation (depreciation) was \$22,664 and \$16,042 as of December 31, 2020 and 2019, respectively.

The Organization is also the beneficiary of a fund at the Community Foundation to which the Organization has no control over the investments and accordingly, the investments are not the assets of the Organization. The Organization receives annual distributions from the fund.

The Organization received distributions totaling \$1,500 and \$1,870 during the years ended December 31, 2020 and 2019, respectively.

In addition, the Organization has established a non-endowed fund at the Community Foundation with a fair value of \$0 and \$16 as of December 31, 2020 and 2019, respectively. Assets were transferred from this fund to a fund mentioned above during the year ended December 31, 2020.

NOTE 4 - FAIR VALUE MEASUREMENTS

The three levels of the fair value hierarchy under ASC 820 are described below:

Basis of Fair Value Measurement

- Level 1 - Unadjusted quoted prices in active markets that are accessible at the measurement date for identical, unrestricted assets or liabilities;
- Level 2 - Quoted prices for similar assets or liabilities in active markets or identical assets or liabilities in markets that are not considered to be active or financial instruments for which all significant inputs are observable, either directly or indirectly;
- Level 3 - Prices or valuations that require inputs that are both significant to the fair value measurement and unobservable.

Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs. As required by ASC 820, assets and liabilities are classified in their entirety based on the lowest level of input that is significant to the fair value measurement.

The Organization utilized the market approach to approximate its value of Level 3 investments. Given a pool of assets whose total is known, the Organization can approximate its share of the total pooled investment using rates of return applied to known contribution amounts. The Organization used fund statements provided by the Community Foundation that include detail of contributions and withdrawals to adjust the fair value of its assets. The Organization is familiar with the Community Foundation and its investment base which includes a variety of investments including domestic (small and large cap) and global equities, fixed income securities, hedge funds, and other investments. The investments are classified as Level 3 since the Organization owns a portion of the investments held by the Community Foundation, but the specific investments are not readily identifiable. In addition, one of the fund agreements provides for the irrevocable transfer of assets to the Community Foundation.

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The following table presents the Organization's fair value hierarchy for the Organization's investment assets at fair value, as of December 31, 2020:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Beneficial interest in assets held by				
Community Foundation	0	0	6,676	6,676
Total	0	0	6,676	6,676

The following is a summary of the change in beneficial interest for the year ended December 31, 2020:

Beneficial interest, beginning of year	6,020
Realized gains	90
Unrealized gains	729
Interest and dividends	132
Grant distributions	(280)
Fees	(15)
Beneficial interest, end of year	6,676

The following table presents the Organization's fair value hierarchy for the Organization's investment assets at fair value, as of December 31, 2019:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Beneficial interest in assets held by				
Community Foundation	0	0	6,020	6,020
Total	0	0	6,020	6,020

The following is a summary of the change in beneficial interest for the year ended December 31, 2019:

Beneficial interest, beginning of year	5,490
Realized gains	157
Unrealized losses	527
Interest and dividends	131
Grant distributions	(270)
Fees	(15)
Beneficial interest, end of year	6,020

NOTE 5 - PAYCHECK PROTECTION PROGRAM LOAN

In April 2020, the Organization entered into a loan with a local bank evidencing an unsecured promissory note in the amount of \$84,300 pursuant to the Paycheck Protection Program ("PPP") under the Coronavirus Aid, Relief, and Economic Security ("CARES") Act. Subject to the terms of the promissory note, the PPP loan bears interest at a fixed rate of 1% per year, with the first ten months of interest deferred, and payable over a term of two to five years. The loan is unsecured and guaranteed by the Small Business Administration ("SBA").

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The loan may be used for payroll costs, costs related to certain group health care benefits and insurance premiums, rent payments, utility payments, and also interest payments on any debt obligation that were entered into before February 15, 2020. PPP loan recipients can apply for and be granted forgiveness for all or a portion of the loan, with such forgiveness to be determined, subject to limitations, based on the use of the loan proceeds for allowable costs.

The Organization has elected the FASB ASC 958-605 accounting model for the PPP loan. Under this model, the PPP loan is treated as a conditional contribution and revenue recognition occurs at the time the conditions are substantially met. All conditions were met during 2020. The PPP loan forgiveness application has not yet been approved by the lender and the SBA. The amount to be forgiven of \$84,300 is included in Grants in the Statement of Support, Revenue, Expenses and Other Changes in Net Assets - Modified Cash Basis for the year ended December 31, 2020.

NOTE 6 - BOARD DESIGNATED NET ASSETS

Included in net assets without donor restrictions are assets that have been board designated for the following at December 31:

	<u>2020</u>	<u>2019</u>
Beneficial interest in assets held by Community Foundation	6,676	6,004
Total	6,676	6,004

NOTE 7 - NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are available for the following purposes at December 31:

	<u>2020</u>	<u>2019</u>
Technology	5,131	0
Widening God's Mercy Campaign	152,785	0
Immigrant Resource Fund	18,230	0
Diabetes Alliance Program	0	50,000
Total	176,146	50,000

NOTE 8 - RETIREMENT PLAN

The Organization contributes to a simplified employer pension plan. The Organization contributes 5% of the employee's annual salary. In addition, employees can contribute \$5,500 per year, or \$6,500, if over age 50, to a traditional or Roth IRA. All employees are eligible to participate in both plans. The Organization incurred retirement expense of \$13,240 and \$17,874 for the years ended December 31, 2020 and 2019, respectively.

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NOTE 9 - CONCENTRATIONS

The Organization receives substantially all of its operating support from individuals and granting organizations within Elkhart County. Any significant reduction in the level of this support could have a significant impact on the Organization's programs.

NOTE 10 - COVID-19 OUTBREAK

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus originating in Wuhan, China (the "COVID-19 outbreak") and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally.

As discussed in Note 5, the Organization obtained a PPP loan during 2020 which bolstered the Organization's financial position in 2020. Additional COVID-19 funding was made available through COVID-19 grants. The Organization received some of that grant funding during 2020. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. It is not possible to predict how much COVID-19 funding the Organization will receive in the future or how long it will be available. As such, it is uncertain as to the full magnitude that the pandemic will have on the Organization's financial condition, liquidity, future results of operations, and level of funding maintained. Management is actively monitoring the global situation and the impact on its financial condition, liquidity, operations, suppliers, industry, and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the Organization is not able to estimate the full effects of the COVID-19 outbreak on its results of operations, financial condition, liquidity, and funding streams for 2021.

Although the Organization cannot estimate the length or gravity of the impact of the COVID-19 outbreak at this time, if the pandemic continues, it may have an adverse effect on the Organization's results of future operations, financial position, liquidity, and funding streams in 2021.

NOTE 11 - SUBSEQUENT EVENTS

The Organization has evaluated subsequent events through May 7, 2021, the date the financial statements were available to be issued. No events or transactions occurred during this period which require recognition or disclosure in the financial statements.

CITY OF GOSHEN, INDIANA
ARP SUB-RECIPIENT AGREEMENT

With

Child and Parent Services, Inc.

To Perform/Provide projects, programs, and/or services falling within one of the four enumerated eligible uses of ARP Funding that directly address a negative economic impact of the COVID-19 public health emergency.

This ARP Sub-Recipient Agreement (“Agreement”), entered into by and between the City of Goshen, Indiana (“the City”) and Child and Parent Services, Inc. (“Recipient”), is executed pursuant to the terms and conditions set forth herein.

WHEREAS, on March 11, 2021, President Joseph R. Biden signed into law the American Rescue Plan Act of 2021 (“ARPA” or the “Act”), and established the Coronavirus State Fiscal Recovery Fund and Coronavirus Local Fiscal Recovery Fund, which together make up the Coronavirus State and Local Fiscal Recovery Funds program (hereafter the “ARP Funding”); and

WHEREAS, on May 10, 2021, the United States Department of the Treasury (“U.S. Treasury”) published guidance regarding the allowable usage of the ARP Funding to be disseminated to local governments in accordance with the Act; and

WHEREAS, the City has received a total allocation of ARP Funding, as published by the U.S. Treasury, in the amount of \$6,692,508; and

WHEREAS, the City receipted the first fifty percent (50%) of its ARP Funding allocation (\$3,346,254.00) on May 19, 2021; and

WHEREAS, the City receipted the second fifty percent (50%) of its ARP Funding allocation (\$3,346,254.00) on June 6, 2022; and

WHEREAS, on June, 10, 2022, Treasury released the updated Compliance and Reporting Guidance for the Funding Program. The guidance provides additional detail and clarification for each recipient’s compliance and reporting responsibilities, and should be read in concert with the Award Terms and Conditions, the authorizing statute, the final rule, and other regulatory and statutory requirements; and

WHEREAS, in an effort to provide additional guidance regarding the eligible uses of ARP Funding, the U.S. Treasury published a document containing answers to Frequently Asked Questions regarding Coronavirus State and Local Fiscal Recovery Funds as of July 19, 2021 (hereinafter “FAQ”); and

WHEREAS, Section 2.8 of the FAQ states that recipients must demonstrate that funding uses directly address a negative economic impact of the COVID-19 public health emergency, including funds used for economic or workforce development; and

WHEREAS, pursuant to §602(c) of the Act, ARP Funding may be used for projects or programs within the following categories, to the extent authorized by law:

1. To respond to the public health emergency or its negative economic impacts, including assistance to households, small businesses, and nonprofits, or aid to impacted industries such as tourism, travel, and hospitality;
2. To respond to workers performing essential work during the COVID–19 public health emergency by providing premium pay to eligible workers;
3. For the provision of government services to the extent of the reduction in revenue due to the COVID–19 public health emergency relative to revenues collected in the most recent full fiscal year prior to the emergency; and
4. To make necessary investments in water, sewer, or broadband infrastructure.

WHEREAS, the City intends to allocate a portion of its ARP Funding to assist non-profit organizations within the City that have suffered negative economic impacts as a result of the COVID-19 pandemic in accordance with all federal, state, and local guidelines regarding the usage of ARP Funding; and

WHEREAS, the Recipient, a non-profit entity, submitted a written request to the City for Twenty Thousand Dollars (\$20,000) in ARP Funding to support a project and/or program related to the economic recovery from the COVID-19 public health crisis; and

WHEREAS, the City and Recipient desire to enter into this Agreement.

NOW, THEREFORE, in consideration of those mutual undertakings and covenants, the parties agree as follows:

1. OVERVIEW

A. DEFINITIONS. The definitions in 2 CFR §200.1 are hereby incorporated into this Agreement.

B. ROLES. For the purposes this Agreement, the City serves as the pass-through entity for a Federal award and the Recipient serves as the subrecipient of a sub award. 2 C.F.R. §200.1

C. SOURCE OF GRANT FUNDING. This Agreement is funded by a portion of the \$6,692,508 in ARP Funding allocated to the City pursuant to ARP §603.

D. AUTHORITY. This Agreement is issued under section 602(c)(3) of the Act and subject to the provisions of the federal Uniform Grant Guidance, 2 CFR Part 200 (UG).

E. NOTICES. Whenever any notice, statement or other communication is required under this Agreement, it shall be sent by first class mail or via an established courier/delivery service to the following addresses, unless otherwise specifically advised.

Notices to the City shall be sent to:

City of Goshen
Attn: Legal City
204 E. Jefferson Street
Goshen, IN 46526
bodiestegelman@goshencity.com

Notices to the Recipient shall be sent to:

Child and Parent Services, Inc
Attn: Laura Fater
Grants Manager
1000 W. Hively Ave
Elkhart, IN 46517
grants@capselkhart.org

2. **ARP FUNDING AWARDED TO RECIPIENT** (the “Funding” or “Grant”)

A. PURPOSE. The purpose of this Agreement is to enable the City to award ARP Funding, in the amount of Ten Thousand Dollars (\$10,000), to the Recipient for eligible costs of the proposed projects or programs described in Recipient’s ARP Nonprofit Fund Grant Application for Program Year 2022 dated February 25, 2022 (hereafter the “Grant Application”), a copy of which is attached hereto attached as EXHIBIT “A” and incorporated by reference herein (the “Project”).

3. **EFFECTIVE DATE & PERIOD OF PERFORMANCE**

A. EFFECTIVE DATE. This Agreement shall commence when last executed by all parties and remain in effect no later than December 31, 2024, unless terminated by the City in writing (the “Effective Date”).

B. PERIOD OF PERFORMANCE. The period of performance for this award begins on the date hereof and ends consistent with the project/program timeline set forth in ¶5 of the Recipient’s Grant Application.

4. **SCOPE OF FUNDED ACTIVITIES** (the “Project”)

A. LIMITATIONS ON USE OF ARP FUNDS. The Recipient shall ensure that all expenditures utilizing ARP Funding received in accordance with this Agreement may only be used in compliance with section 602(c) of the Act and shall be limited to only those eligible services outlined in Section 2.8 of the U.S. Treasury ARP FAQ, which states that recipients must demonstrate that funding uses directly address a negative economic impact of the COVID-19 public health emergency. Recipient must use ARP Funding for the Project described in Recipient’s Grant Application to the City.

5. **SYSTEM FOR AWARD MANAGEMENT PROFILE (“SAM.gov”)**

A. SAM.GOV PROFILE. Recipient shall register and maintain an updated profile on the U.S. Government's official website and System for Award Management (SAM.gov).

6. FUNDING DISBURSEMENT, PAYMENT OF COSTS & CANCELLATION

A. DISBURSEMENT OF FUNDING. The disbursement of ARP Funding awarded to the Recipient shall not be made until forty-five (45) days after this Agreement has been fully approved by the City and executed by the parties. If advance or lump payment of all or a portion of the funds is not prohibited by statute or regulation, and the City agrees to provide such advance payment, advance payment shall be made only upon submission of a proper claim setting out the intended purposes of those funds. Otherwise, all payments shall be made forty-five (45) days in arrears in conformance with applicable fiscal policies and procedures.

B. SEPARATE FUND REQUIRED. ARP Funding must be received into its own separate fund and not commingled with funding from any other source. Recipient is required to have sufficient internal controls over all transactions in place by establishing separate funds and maintaining records with detailed comments that provide audit trails, appropriate approvals, etc.

C. PRE-AWARD & ADMINISTRATIVE COSTS. Pre-award costs, as defined in 2 C.F.R. § 200.458, may not be paid with funding from this Grant. Recipient may use the Funding to cover both direct and indirect costs.

D. FUNDING CANCELLATION. When a written determination is made that funds are not appropriated or otherwise available to support continuation of performance of this Agreement, it shall be canceled.

E. LOSS OR REDUCTION OF FUNDING. The City, at its sole discretion upon written notice to the Recipient, may terminate or reduce the scope of this Agreement if any funding sources are eliminated or reduced for any reason or the Project is not eligible for ARP Funding.

7. PROJECT MONITORING & REPORTING

A. PROJECT MONITORING BY THE CITY. The City may conduct on-site or off-site monitoring reviews of the Project during the term of this Agreement and for up to ninety (90) days after it expires or is otherwise terminated. The Recipient shall extend its full cooperation and give full access to the Project site and to relevant documentation to the City or its authorized designees for the purpose of determining, among other things:

1. whether Project activities are consistent with those set forth in the Recipient's Grant Application;
2. the actual expenditure of funds to date on the Project is in conformity with the amounts for each budget line item as contained in Recipient's Grant Application and that unpaid costs have been properly accrued; and
3. that Recipient is making timely progress with the Project, and that its project management, financial management and control systems, procurement systems and methods, and overall performance are in conformance with the requirements set

forth in this Agreement and are fully and accurately reflected in Project reports submitted to the City.

B. REPORTING REQUIREMENTS. Recipient agrees to cooperate with the City and comply with any reporting obligations established by Treasury as they relate to this award. Recipient also agrees to comply with any reporting requirements established by the State of Indiana.

8. MAINTENANCE OF AND ACCESS TO RECORDS

A. MAINTENANCE OF RECORDS. The Recipient shall maintain records, books, documents, and other materials relevant to its performance under this Agreement. Recipient shall maintain records and financial documents sufficient to evidence compliance with section 602(c), Treasury's regulations implementing that section, and guidance issued by Treasury regarding the foregoing. Records shall be maintained by Recipient for a period of five (5) years after all funds have been expended or returned to Treasury, whichever is later.

B. AUDITS AND ACCESS TO RECORDS. Records maintained pursuant to this Agreement shall be subject to inspection, review, and audit by the City or its designees, and the US Treasury for five (5) years following termination of this Agreement. Recipient may be required to submit to an audit of funds paid pursuant to this Agreement, and shall make all books, accounting records, and other documents available at all reasonable times during the term of this Agreement and for a period of five (5) years after final payment for inspection by the City or its authorized designee. Copies shall be furnished to the City at no cost.

C. REIMBURSEMENT OF UNALLOWABLE COSTS. If it is determined during the course of the audit that the Recipient was reimbursed for unallowable costs under this Agreement or any, the Recipient agrees to promptly reimburse the City for such payments upon request.

9. BREACH, DEFAULT & TERMINATION

A. TERMINATION FOR CAUSE. The City may terminate this Agreement for cause. Cause may include misuse of funds, fraud, lack of compliance with applicable rules, laws and regulations, failure to perform on time, or failure to comply with any of the requirements of this Agreement. Failure to complete the Project and expend funds in accordance with this Agreement may be considered a material breach, and shall entitle the City to suspend payments under this Agreement until such time as all material breaches are cured to the City's satisfaction.

B. TERMINATION FOR CONVENIENCE. Unless prohibited by a statute or regulation relating to the Grant under this Agreement, this Agreement may be terminated, in whole or in part, by the City whenever, for any reason, the City determines that such termination is in the best interest of the City. Termination shall be affected by delivery to the Recipient of a Termination Notice, specifying effective date of termination and extent of termination. The Recipient shall be compensated for completion of the Project properly done prior to the effective date of termination. The City will not be liable for work on the Project performed after the effective date of termination.

10. COMPLIANCE WITH APPLICABLE LAWS & REGULATIONS

A. EVOLUTION OF ARP GUIDANCE FROM THE U.S. TREASURY. The City may request additional information from the Recipient, as needed, to meet any additional guidelines regarding the use of ARP Funding that may be established by the U.S. Treasury during the scope of this Agreement.

B. COMPLIANCE WITH APPLICABLE LAWS AND REGULATIONS. The Recipient shall comply with all federal, state, and local laws and all requirements and published guidance set forth regarding the usage of any and all monies appropriated under the ARPA. Specifically, but not limited to, Recipient shall with the requirements of section 602 of the Act, regulations adopted by Treasury pursuant to section 602(f) of the Act, and guidance issued by Treasury regarding the foregoing. Recipient also agrees to comply with all other applicable state and federal statutes, regulations, and executive orders, and Recipient shall provide for such compliance by other parties in any agreements it enters into with other parties relating to this Grant.

1. The Recipient warrants that the Recipient and any contractors performing work in connection with the Project shall obtain and maintain all required permits, licenses, registrations, and approvals, and shall comply with all health, safety, and environmental statutes, rules, or regulations in the performance of any work activities. Failure to do so may be deemed a material breach of this Agreement and grounds for immediate termination and denial of further opportunities with the City under this program.
2. The Recipient affirms that, if it is an entity described in Indiana Code Title 23, it is properly registered, and owes no outstanding reports to the Indiana Secretary of State.
3. As required by Ind. Code §5-22-3-7: The Recipient and any principals of the Recipient certify that:
 - a. the Recipient, except for *de minimis* and nonsystematic violations, has not violated the terms of:
 - i. Ind. Code §24-4.7 [Telephone Solicitation Of Consumers];
 - ii. Ind. Code §24-5-12 [Telephone Solicitations]; or
 - iii. Ind. Code §24-5-14 [Regulation of Automatic Dialing Machines];in the previous **three hundred sixty-five (365) days**, even if Ind. Code §24-4.7 is preempted by federal law; and
 - b. the Recipient will not violate the terms of Ind. Code §24-4.7 for the duration of this Agreement, even if Ind. Code §24-4.7 is preempted by federal law.
 - c. The Recipient and any principals of the Recipient certify that an affiliate or principal of the Recipient and any agent acting on behalf of the Recipient or on behalf of an affiliate or principal of the Recipient, except for *de minimis* and nonsystematic violations,
 - i. has not violated the terms of Ind. Code §24-4.7 in the previous three hundred sixty-five (365) days, even if Ind. Code §24-4.7 is preempted by federal law; and

- ii. will not violate the terms of Ind. Code §24-4.7 for the duration of this Agreement even if Ind. Code §24-4.7 is preempted by federal law.

C. EMPLOYMENT ELIGIBILITY VERIFICATION. As required by Ind. Code §22-5-1.7, Recipient hereby swears or affirms under the penalties of perjury that:

1. The Recipient has enrolled and is participating in the E-Verify program;
2. The Recipient has provided documentation to the City that it has enrolled and is participating in the E-Verify program;
3. The Recipient does not knowingly employ an unauthorized alien.
4. The Recipient shall require its contractors who perform work under this Agreement to certify to Recipient that the contractor does not knowingly employ or contract with an unauthorized alien and that the contractor has enrolled and is participating in the E-Verify program. The Recipient shall maintain this certification throughout the duration of the term of a contract with a contractor.

The City may terminate for default if the Recipient fails to cure a breach of this provision no later than thirty (30) days after being notified by the City.

D. NONDISCRIMINATION. Pursuant to the Indiana Civil Rights Law, specifically including Ind. Code §22-9-1-10, and in keeping with the purposes of the federal Civil Rights Act of 1964, the Age Discrimination in Employment Act, and the Americans with Disabilities Act, the Recipient covenants that it shall not discriminate against any employee or applicant for employment relating to this Agreement with respect to the hire, tenure, terms, conditions or privileges of employment or any matter directly or indirectly related to employment, because of the employee or applicant's: race, color, national origin, religion, sex, sexual orientation or identity, age, disability, ancestry, status as a veteran, or any other characteristic protected by federal, state, or local law ("Protected Characteristics"). Furthermore, Recipient certifies compliance with applicable federal laws, regulations, and executive orders prohibiting discrimination based on the Protected Characteristics in the provision of services.

11. DEFENSE & INDEMNIFICATION

A. DUTY TO DEFEND. The Recipient, at its sole cost and expense, shall defend the City of Goshen, their officials, employees, and agents (collectively, Indemnitees) from and against all claims/demands, allegations, lawsuits, or any other action (Claim or Claims) arising or allegedly arising from the Recipient's or its contractor's, subcontractor's: (1) use of Grant funds; (2) negligence; (3) wrongful act or omission; (4) breach/default of this Agreement; and/or (5) any other failure to follow the terms and conditions of this Agreement.

B. DUTY TO INDEMNIFY. The Recipient shall indemnify the Indemnitees against losses, liabilities, damages, judgments, settlements, penalties, fines, attorney/expert fees, expenses, interest, or fees, including the reasonable cost of investigation, defense, settlement, accounting, reporting and any advance of an expense or fee arising from the Claims.

C. NOTICE OF CLAIM. The City shall give the Recipient prompt notice of any Claim, and at Recipient's expense, the City shall cooperate in the defense of the matter. The Recipient acknowledges that the Goshen City Attorney may participate in an action involving the City of Goshen.

D. SURVIVAL. The duties to defend and indemnify survive termination or expiration of this Agreement.

12. REPRESENTATIONS AND WARRANTIES

A. ELIGIBILITY. The Recipient expressly represents and warrants to the City that it is statutorily eligible to receive these funds and that the information set forth in its Grant Application to the City is true, complete, and accurate.

B. REPAYMENT. The Recipient expressly agrees to promptly repay all funds paid to it under this Agreement should it be determined either that it was ineligible to receive the funds, or it made any material misrepresentation on its application to the City.

C. DEBARMENT. By entering into this Agreement, Recipient certifies that neither it nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible or voluntarily excluded from entering into this Agreement by any federal or state department or agency. The term "principal" for purposes of this Agreement is defined as an officer, director, owner, partner, key employee, other person with primary management or supervisory responsibilities, or a person who has a critical influence on or substantive control over the operations of the Recipient.

D. AUTHORIZATION. Recipient signing below warrants to the City that they have the full power and authority to execute this Agreement on behalf of the Recipient for whom they sign.

13. GENERAL CONDITIONS

A. CONFLICTS OF INTEREST. Recipient understands and agrees it must maintain a conflict-of-interest policy consistent with 2 C.F.R. § 200.318(c) and that such conflict-of-interest policy is applicable to each activity funded under this award. Recipient and subrecipients must disclose in writing to Treasury or the pass-through entity, as appropriate, any potential conflict of interest affecting the awarded funds in accordance with 2 C.F.R. § 200.112.

B. HATCH ACT. Recipient agrees to comply, as applicable, with requirements of the Hatch Act (5 U.S.C. §§ 1501-1508 and 7324-7328), which limit certain political activities of State or local government employees whose principal employment is in connection with an activity financed in whole or in part by this federal assistance.

C. FALSE STATEMENTS. Recipient understands that making false statements or claims in connection with this award is a violation of federal law and may result in criminal, civil, or administrative sanctions, including fines, imprisonment, civil damages and penalties, debarment from participating in federal awards or Agreements, and/or any other remedy available by law.

D. GOVERNING LAW. This Agreement shall be governed, construed, and enforced in accordance with the laws of the State of Indiana, without regard to its conflict of laws rules. Suit, if any, must be brought in Elkhart City, State of Indiana.

E. CONTRACTING WITH RELATIVES. Pursuant to Ind. Code §36-1-21, if Recipient is wholly or partially owned by a relative of an elected official of the City Recipient certifies that Recipient has notified in writing both the elected official of the City and the City's legal department prior to entering into this contract that an elected official of the City is a relative of an owner of Recipient.

F. ORDER OF PRECEDENCE. Any inconsistency or ambiguity in this Agreement shall be resolved by giving precedence in the following order: (1) requirements imposed by applicable federal or State law; (2) this Agreement; (3) the Recipient's application to the City.

G. NON-COLLUSION, ACCEPTANCE. The undersigned individual signing on behalf of the Recipient attests, subject to the penalties for perjury, that the undersigned is the Recipient or a properly authorized representative, agent, member, or officer of the Recipient. To the undersigned's knowledge, neither the undersigned nor any other member, employee, representative, agent, or officer of the Recipient, directly or indirectly, has entered into or been offered any sum of money or other consideration for the execution of this Agreement other than that which appears upon the face hereof.

H. FORCE MAJEURE. Neither party will be liable for any failure or delay in performing its duties in this agreement due to Force Majeure Events. "Force Majeure Event" means an event or circumstance beyond a party's reasonable control, such as natural catastrophes and acts of terrorism or war, and the consequences of that event or circumstance. Force Majeure Events do not include labor unrest, price increases, or changes in general economic conditions. If a Force Majeure Event continues for 30 days, the other party may terminate this agreement or suspend payments while the event continues.

I. SEVERABILITY. If any portion of this Grant Agreement is held invalid, the remainder hereof shall not be affected thereby if such remainder would then continue to conform to the terms and requirements of the applicable law.

J. NO WAIVER OF BREACH. No failure on the part of the City to exercise, and no delay in exercising, any right hereunder shall operate as a waiver thereof, nor shall any single or partial exercise by the City of any right hereunder preclude any other or further exercise thereof or the exercise of any other right. The remedies herein provided are cumulative and not exclusive of any remedy available to the City at law or in equity.

K. ENTIRE AGREEMENT. This Agreement constitutes the entire agreement between the City and the Recipient for the use of funds received under this Agreement and it supersedes all prior or contemporaneous communications and proposals, whether electronic, oral, or written between the parties with respect to this Agreement.

L. AMENDMENTS. No amendment or modification to the Agreement shall be effective without prior written consent of the authorized representatives of the parties.

M. NO ASSIGNMENT, TRANSFER, OR SUBCONTRACTING. The Recipient shall not assign or transfer any of its interests in or delegate any of its obligations under this Agreement without the prior written consent of the City.

IN WITNESS WHEREOF, Recipient and the City have, through their duly authorized representatives, entered into this Agreement. The parties, having read and understood the foregoing terms of this Agreement, do by their respective signatures dated below agree to the terms thereof.

**CITY OF GOSHEN
(the "City")**

**Child and Parent Services, Inc.
("Recipient")**

By: _____

By: _____

Jeremy P. Stutsman

Laura Fater

Mayor, City of Goshen, Indiana

Grants Manager

Date: _____

Date: _____

EXHIBIT:

EXHIBIT "A" - Application & Corresponding Documents



**American Rescue Plan (ARP): Nonprofit Fund
Grant Application for Program Year 2022**
(Attach additional sheets if space provided is not adequate.)

Applications available: Tuesday, February 15, 2022 **Applications due: Thursday, March 15, 2022**
Please submit application by email or hard copy one signed original, with attachments to:

Gregory Imbur, 202 S. Fifth, Goshen, IN 46528 gregoryimbur@goshencity.com Call 537-3828 with questions.

American Rescue Plan: Nonprofit Fund Grant Priorities

Each investment proposal of \$25,000 or less must meet one of the following priorities:

1. Relates to ARP public health services, negative economic impacts, services to disproportionately impacted communities, and possibly other expenditure categories identified by the U.S. Treasury.
2. Meets an urgent community need, especially food insecurity, homelessness, or health-related needs.
3. Addresses public health services, negative economic impacts, or some other urgent community need.

If a grant is awarded, ARP funds for nonprofits may be dispersed after July 1, 2022. If a grant is awarded, claims will be paid only after a signed grant agreements has been formally approved by the Board of Public Works. Money must be spent by 12/31/2024, and annual grant reporting is required as well.

Organization: Child and Parent Services, Inc. (CAPS)

Organization Address: 1000 W. Hively Ave. Elkhart, IN 46517

Mailing Address: same as above

Contact Person: Laura Fater, Grants Manager

Phone Number: 574-295-2277 ext. 267

Email address: grants@capselkhart.org

Project Title: Family Resource Center Navigator

ARP Fund, grant amount requested: \$ 20,000

Expected number of individuals to benefit from this project: 400

1. Briefly describe the proposed project. Include the need or problem to be addressed, the population (or area) to be served, a description of the work, including who will carry it out, and the proposed schedule of work, including the proposed timing of requests for ARP Nonprofit Fund awards.

The Family Resource Center (FRC) initiative at CAPS links families to a network of support services and community resources. Family Resource Navigators triage incoming requests for help and provide answers, assistance, referrals, and crisis case management if needed. Generally, these are needs that can be met over the phone or through one or two hour-long visits with a Family Resource Navigator. If needed, these services can be extended to bridge the gap before entry into a longer-term program and all are provided free of charge. Requests range from parents seeking more information about CAPS programs to those facing multiple crises at once. The Navigator can connect families to stable housing, one-on-one parenting support, childcare, mental health services and other critical supports.

In 2022, the FRC will become a place-based program, offering services at locations around Elkhart County in addition to those offered at our facility. CAPS has reached an agreement with the Goshen Public Library to serve as the first site. The FRC will hire a Navigator (preferably bilingual) to work five hours a week in space provided by the library. This full-time Navigator will also develop relationships with other community space holders to secure new sites and then rotate through those sites for five hours weekly. As new locations are developed, the Family Resource Center will hire part-time Navigators specific to each site who will be trained by the full-time Navigator. The Goshen Public Library is the ideal pilot site. A wide variety of people come through the doors every day, and there are few, if any, barriers for those seeking assistance, since it's free and open to the public. It is accessible on foot and is a public transportation stop. The library setting offers a natural, nonthreatening place to offer support services – it's normal to ask for help at the library.

CAPS anticipates filling the full-time Navigator position in April/May and would propose a lump sum payment of requested funds sometime within the 2022 calendar year.

2. Complete the line item budget for the proposed project and provide details on how reimbursed costs will be calculated.

Item Description Family Resource Navigator	Total Amount	ARP Nonprofit Funds Sought	Other Funding Sought or Secured
a. Wages and benefits	\$42,178	\$20,000	\$22,178
b.			
c.			
d.			
e.			
f.			
TOTALS	\$42,178	\$20,000	\$22,178

3. List the source and amount of other sources of funding, including matching funds and in-kind contributions, expected to be used to support this project. For in-kind contributions, such as volunteer labor, please include the number of hours and dollar value of the volunteer hours.

The Community Foundation of Elkhart County awarded this project a three year grant of \$150,000 annually. This funding supports all three tiers of the Family Resource Center, including the triage and crisis case management outlined here as well as the Parent Cafe Initiative and mental health supports for child abuse victims and their families.

Goshen Public Library is providing space and technology use for a Navigator at no cost to the program.

4. Describe how project relates to ARP public health services, negative economic impacts, services to disproportionately impacted communities, or meets an urgent community development need.

The Family Resource Center at CAPS was developed as part of our "upstream" strategy to prevent child abuse and neglect. All Family Resource Center services are linked to the five protective factors identified in the Center for the Study of Social Policy's Strengthening Families™ Protective Factors Framework. Studies show that when these protective factors are present — family functioning and resiliency, social connections, concrete support in times of need, knowledge of parenting and child development, and nurturing and attachment — the likelihood of child abuse and neglect decreases. Meeting needs for concrete supports such as childcare, healthcare (including mental health) and stable housing are an opportunity to build trust so we can engage families with more extensive services. Overall, CAPS partners with over 60 other organizations, including nonprofits, government entities, schools, and health providers to link families to the resources they need. We continue to see the fallout of COVID and how it has negatively impacted families. Spreading these services across the community where people naturally gather amplifies the reach of these resources.

5. What are the measurable goals and timeline for this project or program? How will you define and measure success?

Timeline:

CAPS anticipates hiring one full-time Family Resource Navigator by the end of April 2022. Training and onboarding will take place in May 2022, with the Family Resource Navigator fully assuming responsibilities no later than the end of June. Awarded funds will support the Navigator's time at the Goshen Public Library site, along with associated costs (travel and expenses, including supplies.)

Goals:

90% of triage calls, walk-ins and inquiries will be responded to and connected with appropriate resources. The Family Resource Center Supervisor will track all contact, responses and follow up.

CAPS anticipates serving 400 families at the Goshen Public Library in the 2022 calendar year.

6. Please describe the population who will benefit from this project or program. Include demographic information in this description (age, income, ethnicity, race, etc.)

The FRC Navigator will help any parent or family seeking assistance – having a need is the only criteria for service. CAPS anticipates that those benefiting from this program will be reflective of our community as evidenced consistently by overall service demographics. Last year, CAPS served 1714 families. Of those, 40.5% were white, 31% were Hispanic/Latino, 11.9% multiracial and 10.3% African American/Black. (Remaining participants were other or declined to answer.) Additionally, 20.5% of participants received services in Spanish. 76.54% of participants had an annual income of less than \$35,000.

Organizational Characteristics

IRS nonprofit status 501(c)(3)
Years in operation 45
Number of full-time paid staff 51
Number of part-time paid staff 24
Number of volunteer staff 153
Number of Board members 16

Briefly describe the organization's structure, mission statement and services provided.

CAPS is a private, nonprofit organization serving Elkhart County for over 45 years. Our mission is to support families to ensure that every child lives a life free from abuse and neglect. Through our seven programs, CAPS strengthens and equips families, educates the community and advocates for abused and neglected children.
CAPS is governed by a 16-member volunteer Board of Directors representing a cross section of Elkhart County residents. The CAPS CEO/President is responsible for guiding the overall strategic goals and objectives of the organization. Two Senior Directors oversee program operations. The Chief Financial Officer, Director of Development and the Director of Human Resources complete the administrative team.

Please attach copies of the following documents to the original application. If any of the requested documents are not available, please attach an explanation. If you have previously submitted the requested documents, and there have been no changes, new copies are not required, but please indicate which documents have been previously submitted.

- a. Most recent Annual Report and Audit
- b. Current fiscal year budget
- c. Current list of Board of Directors

Certification Of Authorization To Submit This Application

I (We) certify to the City of Goshen that the Board of Directors of the organization identified on page 1 of this application authorized the submission of this application.

Agency Director (Signature)

Melinda Konrath-Fielding

Printed Name:

MELINDA KONRATH-FIELDING

Date: 2-25-22

Chairperson, Board of Directors (Signature)

Amy Varga

Printed Name: Amy Varga

Date: 2-25-22



BOARD OF DIRECTORS 2022

INTERIM PRESIDENT/CEO

Nicholle Probst

1000 W. Hively Ave.
Elkhart, IN 46517
574-295-2277 ext. 226 (work)
574-309-3968 (cell)
nprobst@capselkhart.org

CHAIR

Amy Varga (23) T3

Centier Bank
255 E. Day Road
Mishawaka, IN 46545
574-243-2822 ext. 4707 (work)
amyvarga@centier.com

VICE-CHAIR

Jon Yoder (24) T2

Goshen Health
351 N. Hartman Street
Nappanee, IN 46550
574-312-8698 (cell)
jyoder33@goshenhealth.com

SECRETARY

Michael Fenech (22) T1

Barnes & Thornburg
1603 Pine Top Trace
Mishawaka, IN 46545
574-238-3375
Fenechm21@gmail.com

TREASURER

Tom Eisele (24) T3

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Elkhart, IN 46514
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574-596-5792 (cell)
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Goshen, IN 46526
912-977-7837 (cell)
Don_Brown_5@outlook.com

Sergio Castro (23) T1

ITg
1040 Grinnell Street
Granger, IN 46530
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scastro@itghelp.com

Paul Craven (24) T2

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21523 County Road 10 East
Elkhart, IN 46514
PCraven@alphallc.us

Jim Finan (23) T1

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Brook Germann (22) T2

Interra Credit Union
300 W. Lincoln Ave.
Goshen, IN 46526
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brookg@interracu.com

Sheila Gordy (23) T2

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sheilag@Bfirst.bank

Michael Hays (22) T2

Tuesley Hall Konopa
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574-232-3538 (work)
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Randy Lehman (24) T1

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RandyL@interracu.com

Lindsay Neff (23) T1

Goshen Physicians Orthopedics
18639 CR 42
Goshen, IN 46526
574-312-1597 (cell)
Lindsay.neff12@gmail.com

Jim Stewart-Brown (22) T1

29870 Prairieview Farms Blvd.
Elkhart, IN 46514
317-690-8837 (cell)
jimstewartbrown@gmail.com

Dave Thwait's (23) T3

400 E. John Street
Syracuse, IN 46567
574-238-4707 (cell)
Dthwait's65@gmail.com

Note: Term is indicated by T1, T2 or T3 following name, with final year of the term indicated in parenthesis.



ANNUAL REPORT
December 31, 2020

CHILD AND PARENT SERVICES, INC.

Elkhart, Indiana

ANNUAL REPORT
December 31, 2020

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INDEPENDENT AUDITOR'S REPORT

Board of Directors
Child and Parent Services, Inc.
Elkhart, Indiana

Report on the Financial Statements

We have audited the accompanying financial statements of Child and Parent Services, Inc. (a nonprofit organization), which comprise the statements of financial position as of December 31, 2020 and 2019, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

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 an opinion on these financial statements based on our audits. We conducted our audits 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 opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Child and Parent Services, Inc. as of December 31, 2020 and 2019, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

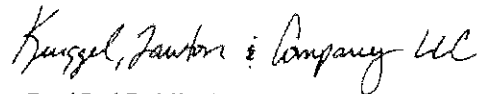
Other Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated July 21, 2021, on our consideration of Child and Parent Services, Inc.'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 Child and Parent Services, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Child and Parent Services, Inc.'s internal control over financial reporting and compliance.

Respectfully submitted,



Certified Public Accountants

Elkhart, Indiana
July 21, 2021

CHILD AND PARENT SERVICES, INC.

Elkhart, Indiana

STATEMENTS OF FINANCIAL POSITION

December 31, 2020 and 2019

	<u>2020</u>	<u>2019</u>
<u>ASSETS</u>		
CURRENT ASSETS		
Cash and cash equivalents	531,785	547,313
Certificate of deposit	0	101,183
Investments	652,590	0
Accounts receivable, net	12,152	70,815
Pledges receivable, net	124,812	180,581
Grants receivable	427,237	218,484
Contributions receivable, net	32,753	213,397
Prepaid expenses	4,565	32,567
Total Current Assets	1,785,894	1,364,340
PROPERTY AND EQUIPMENT		
Land and land improvements	762,747	762,747
Building and building improvements	4,540,913	4,538,210
Furniture and equipment	318,100	332,085
Software and technology	218,831	252,787
Total	5,840,591	5,885,829
Accumulated depreciation	(992,280)	(741,501)
Net Property and Equipment	4,848,311	5,144,328
LONG-TERM ASSETS		
Pledges receivable, net	16,188	51,368
Investments	3,354,842	3,079,164
Grants receivable	150,000	0
Beneficial interest in assets held by Community Foundation ("CF")	160,266	138,146
Total Long-Term Assets	3,681,296	3,268,678
TOTAL ASSETS	10,315,501	9,777,346

The Notes to Financial Statements are an integral part of this statement.

CHILD AND PARENT SERVICES, INC.

Elkhart, Indiana

STATEMENTS OF FINANCIAL POSITION

December 31, 2020 and 2019

	<u>2020</u>	<u>2019</u>
<u>LIABILITIES AND NET ASSETS</u>		
CURRENT LIABILITIES		
Line of credit	0	100,000
Accounts payable	33,368	58,188
Accrued liabilities	109,169	114,130
Total Current Liabilities	142,537	272,318
TOTAL LIABILITIES	142,537	272,318
NET ASSETS		
Without donor restrictions	8,470,237	8,302,192
With donor restrictions	1,702,727	1,202,836
TOTAL NET ASSETS	10,172,964	9,505,028
TOTAL LIABILITIES AND NET ASSETS	10,315,501	9,777,346

The Notes to Financial Statements are an integral part of this statement.

CHILD AND PARENT SERVICES, INC.Elkhart, Indiana

STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2020

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
PUBLIC SUPPORT AND REVENUE			
Contributions and memorials	466,519	4,048	470,567
Federal grants	1,361,847	0	1,361,847
Other grants	949,610	428,520	1,378,130
Service fees and other income	804,020	0	804,020
Change in beneficial interest in assets held by CF	22,120	0	22,120
Investment income, net	232,334	125,846	358,180
Loss on disposal of assets	(19,650)	0	(19,650)
Fundraising event revenue	26,697	0	26,697
Less: costs of direct benefits to donors	(1,786)	0	(1,786)
Net revenues from fundraising events	24,911	0	24,911
Total Revenue	3,841,711	558,414	4,400,125
Net assets released from restrictions:			
Satisfaction of restrictions	58,523	(58,523)	0
FUNCTIONAL EXPENSES			
Program			
Community Education	252,312	0	252,312
Parent Aide	522,421	0	522,421
Healthy Families	1,281,934	0	1,281,934
Court Appointed Special Advocate	283,092	0	283,092
Guardian ad Litem	135,947	0	135,947
Child and Family Advocacy Center	242,650	0	242,650
Supervised Visits	133,783	0	133,783
Total program	2,852,139	0	2,852,139
Supporting Services:			
Fundraising	265,207	0	265,207
General and administrative	614,843	0	614,843
Total Functional Expenses	3,732,189	0	3,732,189
CHANGE IN NET ASSETS	168,045	499,891	667,936
NET ASSETS, BEGINNING OF YEAR	8,302,192	1,202,836	9,505,028
NET ASSETS, END OF YEAR	8,470,237	1,702,727	10,172,964

The Notes to Financial Statements are an integral part of this statement.

CHILD AND PARENT SERVICES, INC.

Elkhart, Indiana

STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2019

	Without Donor Restrictions	With Donor Restrictions	Total
PUBLIC SUPPORT AND REVENUE			
Contributions and memorials	463,668	639	464,307
Federal grants	1,511,887	0	1,511,887
Other grants	988,997	0	988,997
Service fees and other income	441,334	0	441,334
Change in beneficial interest in assets held by CF	11,809	0	11,809
Investment income, net	256,855	131,130	387,985
Fundraising event revenue	373,134	0	373,134
Less: costs of direct benefit to donors	(19,020)	0	(19,020)
Net revenues from fundraising events	354,114	0	354,114
Total Revenue	4,028,664	131,769	4,160,433
Net assets released from restrictions:			
Satisfaction of restrictions	144,071	(144,071)	0
FUNCTIONAL EXPENSES			
Program			
Building Blocks Preschool	220,005	0	220,005
Community Education	280,194	0	280,194
Parent Aide	499,990	0	499,990
Healthy Families	1,333,209	0	1,333,209
Court Appointed Special Advocate	351,595	0	351,595
Guardian ad Litem	138,922	0	138,922
Child and Family Advocacy Center	239,075	0	239,075
Supervised Visits	142,358	0	142,358
Positive Parenting Program	76,100	0	76,100
Total program	3,281,448	0	3,281,448
Supporting Services:			
Fundraising	336,179	0	336,179
General and administrative	633,231	0	633,231
Total Functional Expenses	4,250,858	0	4,250,858
CHANGE IN NET ASSETS	(78,123)	(12,302)	(90,425)
NET ASSETS, BEGINNING OF YEAR	8,380,315	1,215,138	9,595,453
NET ASSETS, END OF YEAR	8,302,192	1,202,836	9,505,028

The Notes to Financial Statements are an integral part of this statement.

CHILD AND PARENT SERVICES, INC.

Elkhart, Indiana

STATEMENT OF FUNCTIONAL EXPENSES

For the year ended December 31, 2020

	Program						Supporting Services				
	Community Education	Parent Aide	Healthy Families	Appointed Advocate	Guardian ad Litem	Child and Family Advocacy Center	Supervised Visits	Subtotal Program	Fundraising	General and Admin	Total
Salaries	147,190	342,800	839,337	180,586	71,909	146,759	84,253	1,812,834	112,805	412,127	2,337,766
Employee benefits	7,848	20,652	85,327	17,954	11,713	11,344	6,864	161,702	14,278	22,635	198,615
Payroll taxes	10,911	25,278	59,118	12,847	4,769	10,428	6,139	129,490	8,405	29,682	167,577
Professional fees	354	904	49,424	525	288	267	243	52,005	215	10,000	62,220
Supplies	14,562	9,118	28,009	4,563	1,382	3,405	930	61,969	11,975	4,148	78,092
Telephone	1,299	19,587	32,761	8,596	3,116	2,238	2,021	69,618	896	2,876	73,390
Postage	100	214	905	246	1,688	68	57	3,278	278	588	4,144
Utilities	3,920	6,406	8,370	3,273	833	4,761	2,551	30,114	3,977	6,097	40,188
Building maintenance	5,475	2,252	9,130	4,274	905	6,861	3,547	32,444	5,651	7,392	45,487
Printing	252	1,078	1,947	374	206	240	173	4,270	240	811	5,321
Local transportation	1,467	5,414	13,032	3,637	307	574	43	24,474	76	41	24,591
Staff development	16,300	29,745	10,575	900	196	3,173	844	61,733	652	1,562	63,947
Subscriptions & memberships	1,311	4,545	9,832	806	637	6,166	702	23,999	5,073	8,146	37,218
Insurance	4,614	3,433	14,657	4,411	1,498	5,207	3,033	36,853	4,332	7,834	49,019
Meetings	225	153	144	10	5	5	5	547	49	997	1,593
Marketing	220	1,264	3,162	7,799	212	442	782	13,881	10,871	34,816	59,568
Bank service charges	859	1,938	5,884	1,140	1,981	596	684	13,082	1,290	10,163	24,535
Rent	0	10,325	10,324	0	0	0	0	20,649	0	0	20,649
Equipment support & repair	4,126	6,936	26,406	5,478	2,219	3,970	1,919	51,054	1,747	7,741	60,542
Contract labor	30	1,046	20	0	0	1,600	0	2,696	0	0	2,696
Bad debts	2,160	0	0	0	24,792	0	0	26,952	51,486	0	78,438
Property tax	0	0	0	0	0	0	0	0	0	426	426
Depreciation	29,089	14,072	73,570	25,699	7,291	34,546	18,993	203,260	28,884	46,926	279,070
Other	0	15,261	0	(26)	0	0	0	15,235	0	(165)	15,070
Event expense	0	0	0	0	0	0	0	0	3,813	0	3,813
Total Expenses	252,312	522,421	1,281,934	283,092	135,947	242,650	133,783	2,852,139	266,993	614,843	3,733,975
Less direct donor benefits netted in revenues	0	0	0	0	0	0	0	0	(1,786)	0	(1,786)
TOTAL FUNCTIONAL EXPENSES	252,312	522,421	1,281,934	283,092	135,947	242,650	133,783	2,852,139	265,207	614,843	3,732,189

The Notes to Financial Statements are an integral part of this statement.

CHILD AND PARENT SERVICES, INC.

Elkhart, Indiana

STATEMENT OF FUNCTIONAL EXPENSES

For the year ended December 31, 2019

	Program										Supporting Services		
	Building Blocks	Community Education	Parent Aide	Healthy Families	Court Appointed Advocate	Guardian ad Litem	Family Advocacy Center	Supervised Visits	Positive Parenting Program	Subtotal Program	Fundraising	General and Admin	Total
Salaries	132,692	138,170	334,696	880,550	222,229	86,616	149,269	100,903	56,175	2,101,300	126,831	409,989	2,638,120
Employee benefits	10,256	9,266	28,606	70,005	32,152	7,182	12,971	7,120	8,167	185,725	18,442	23,460	227,627
Payroll taxes	9,643	10,164	24,911	64,618	15,559	6,159	10,819	7,620	3,726	153,219	9,468	31,015	193,702
Professional fees	0	0	0	3,358	0	0	0	0	0	3,358	810	34,541	38,709
Food supplies	3,505	1,270	109	1,177	906	9	191	12	331	7,510	275	1,116	8,901
Supplies	1,971	21,691	9,794	39,716	3,281	1,140	7,009	1,879	1,037	87,518	2,059	6,909	96,486
Telephone	2,353	529	9,282	22,491	4,626	1,196	1,303	1,585	280	43,645	307	999	44,951
Postage	64	1,217	276	655	167	2,471	82	70	30	5,032	1,189	791	7,012
Utilities	6,635	5,541	6,796	6,738	2,642	352	3,966	1,671	142	34,483	2,218	5,920	42,621
Building maintenance	6,204	4,804	6,617	8,738	2,667	477	3,789	1,478	238	35,012	2,093	5,780	42,885
Printing	296	6,507	494	797	548	350	203	136	592	9,923	4,556	1,417	15,896
Local transportation	1,542	4,022	16,935	37,269	17,703	3,325	686	161	672	82,315	852	1,079	84,246
Staff development	451	16,191	11,605	30,337	2,974	107	10,643	1,768	65	74,141	4,240	9,990	88,371
Subscriptions & memberships	180	1,246	1,176	8,047	352	408	792	497	17	12,715	2,623	2,388	17,726
Insurance	1,826	3,046	6,554	17,492	4,063	1,429	1,842	1,799	654	38,705	1,896	8,168	48,769
Meetings	56	361	231	429	641	119	497	5	38	2,377	1,024	2,110	5,511
Marketing	103	5,235	812	1,653	10,190	31	92	40	1,111	19,267	5,779	9,382	34,428
Bank service charges	1,853	2,660	3,592	10,487	2,312	742	1,269	1,013	410	24,338	1,364	17,689	43,391
Rent	0	0	11,580	11,580	0	0	0	0	0	23,160	0	0	23,160
Equipment support & repair	2,046	4,625	10,854	20,895	4,115	1,635	6,156	1,504	518	52,348	4,340	15,681	72,369
Contract labor	0	0	0	25,531	0	0	1,263	0	0	26,794	0	0	26,794
Bad debts	0	6,950	0	861	2,290	20,570	0	0	0	30,671	41,929	0	72,600
Property tax	0	0	0	0	0	0	0	0	0	0	0	401	401
Depreciation	38,317	36,498	13,002	68,524	20,868	4,604	26,233	13,097	1,872	223,015	16,934	43,815	283,764
Lobbying	0	148	0	0	0	0	0	0	0	148	0	0	148
Other	12	53	2,053	1,261	1,310	0	0	0	25	4,714	3	591	5,308
Event expense	0	0	15	0	0	0	0	0	0	15	105,967	0	105,982
Total Expenses	220,005	280,194	499,990	1,333,209	351,595	138,922	239,075	142,358	76,100	3,281,448	355,199	633,231	4,269,878
Less direct donor benefits netted in revenues	0	0	0	0	0	0	0	0	0	0	(19,020)	0	(19,020)
TOTAL FUNCTIONAL EXPENSES	220,005	280,194	499,990	1,333,209	351,595	138,922	239,075	142,358	76,100	3,281,448	336,179	633,231	4,250,858

The Notes to Financial Statements are an integral part of this statement.

CHILD AND PARENT SERVICES, INC.Elkhart, Indiana

STATEMENTS OF CASH FLOWS
For the Years Ended December 31, 2020 and 2019

	<u>2020</u>	<u>2019</u>
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		
Change in net assets	667,936	(90,425)
Adjustments to reconcile change in net assets to net cash from operating activities:		
Depreciation	279,070	283,764
Realized investment gains	(2,274)	(561,616)
Unrealized investment (gains) losses	(303,077)	218,528
Change in beneficial interest	(22,120)	(11,809)
Loss on disposal of property and equipment	19,650	0
Provision for bad debts	12,688	56,090
Adjustments for changes in operating assets and liabilities:		
Investments - other	101,183	0
Accounts receivable	35,793	(48,353)
Pledges receivable	99,281	240,546
Grants receivable	(358,753)	98,459
Contributions receivable	182,494	(189,078)
Prepaid expenses	28,002	(7,158)
Accounts payable	(24,820)	16,753
Accrued liabilities	(4,961)	(69,179)
Deferred revenue	0	(90,000)
Net Cash Flows From (Used In) Operating Activities	710,092	(153,478)
CASH FLOWS USED IN INVESTING ACTIVITIES		
Purchase of property and equipment	(2,703)	(35,249)
Purchase of investments	(1,092,444)	(2,709,080)
Proceeds from sale of investments	469,527	2,720,556
Net Cash Flows Used In Investing Activities	(625,620)	(23,773)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Net change in line of credit	(100,000)	100,000
Net Cash Flows From (Used In) Financing Activities	(100,000)	100,000
CHANGE IN CASH, CASH EQUIVALENTS, AND RESTRICTED CASH	(15,528)	(77,251)
CASH, CASH EQUIVALENTS, AND RESTRICTED CASH		
AT BEGINNING OF YEAR	547,313	624,564
CASH, CASH EQUIVALENTS, AND RESTRICTED CASH		
AT END OF YEAR	531,785	547,313
SUPPLEMENTARY DISCLOSURE OF CASH FLOWS		
Interest paid	378	1,488

The Notes to Financial Statements are an integral part of this statement.

CHILD AND PARENT SERVICES, INC.

Elkhart, Indiana

NOTES TO FINANCIAL STATEMENTS

December 31, 2020 and 2019

NATURE OF BUSINESS

Child And Parent Services, Inc. (the "Organization") is an Indiana nonprofit corporation that offers programs to prevent child abuse and provide early intervention with at-risk children and families. Its operations are supported primarily by government grants and contracts, fees for service, community support, and special events. Information about certain programs of the Organization follows:

- *Building Blocks Preschool* program is for kindergarten aged children that do not thrive in traditional classrooms. The safe, consistent, and structured environment fosters growth in emotional, social and behavioral learning and prepares the child for success in school. The program requires intense parental involvement including home visitation services. This program was discontinued after 2019.
- *Community Education* includes programs in a variety of settings and formats. It includes a series of classes at the Joy Rose Center and in the community.
- *Parent Aide* program is a home visitation program which serves families with children of all ages who are experiencing crisis.
- *Healthy Families* exists to help parents of newborn infants by offering support and information about child development and what to expect as a new parent. Healthy Families Support Specialists visit homes on a regular basis to provide new parents with information, encouragement, and support.
- *Court Appointed Special Advocate* ("CASA") volunteers spend time weekly to advocate for children in the court system. A judge appoints CASA volunteers to abuse or neglect cases to represent the child's best interest. They provide the judge with objective information and recommendations.
- *Guardian ad Litem* ("GAL") was established in 2004 at the request of the Superior Court. The judges wanted similar quality services to the CASA program in the juvenile courts. GAL works on custody and paternity cases exclusively in the superior court. GAL staff are a legal party representing the children through relationship building, information gathering, attendance at meetings, and court proceedings. GAL monitors parent and guardian compliance with court orders.
- *Child and Family Advocacy Center* ("CFAC") is a resource to families and the agencies which investigate and intervene in child abuse cases in Elkhart County. CFAC provides a kid-friendly environment, forensic interviews for children, advocacy and support for family members, and other programs focused on assisting child victims and their families.
- *Supervised Visits* provides an opportunity for children to enjoy a safe, neutral visit with a non-custodial parent. A judge may order that visits be supervised if more information is needed about the relationship between the parent and child or if there are safety concerns. The program offers each family a private, home-like space for visiting. The environment is safe and secure.
- *Positive Parenting Program* gives parents simple and practical strategies to help them build strong, healthy relationships, confidently manage their children's behavior and prevent problems from developing. This program was assumed by another nonprofit entity after 2019.

CHILD AND PARENT SERVICES, INC.

Elkhart, Indiana

NOTES TO FINANCIAL STATEMENTS

December 31, 2020 and 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PRESENTATION

The financial statements of the Organization have been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP) on the accrual basis of accounting.

The Organization adheres to Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 958-205, which sets standards for reporting on financial statements of not-for-profit organizations. ASC 958-205 requires the classification and presentation of net assets in two categories: net assets with donor restrictions and net assets without donor restrictions.

Net assets without donor restrictions are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. These net assets may be used at the discretion of the Organization's management and board of directors.

Net assets with donor restrictions are subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by the passage of time. Other donor restrictions are perpetual in nature, where by the donor has stipulated the funds be maintained in perpetuity.

FAIR VALUE MEASUREMENTS

Management accounts for all assets and liabilities that are measured and reported on a fair value basis under the Fair Value Measurements and Disclosures Topic of FASB ASC 820. ASC 820 defines fair value, establishes a framework for measuring fair value, and expands disclosures about fair value measurements. The framework for measuring fair value establishes a hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements).

USE OF ESTIMATES

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

CASH AND CASH EQUIVALENTS

For purposes of the Statements of Cash Flows, the Organization considers all highly liquid investments without donor restrictions with an initial maturity of three months or less to be cash equivalents. Cash is held at a local bank and is insured up to the limits of the FDIC. It is common throughout the course of operations for the Organization's cash balance to exceed the insured limit. There was \$132,568 and \$639 of restricted cash on hand at December 31, 2020 and 2019, respectively which is classified as a Current Asset and is restricted for use in the programs described in Note 9.

CHILD AND PARENT SERVICES, INC.

Elkhart, Indiana

NOTES TO FINANCIAL STATEMENTS

December 31, 2020 and 2019

REVENUE AND ACCOUNTS RECEIVABLE

Service fees

The Organization has several programs that generate program service fees at specified rates based on services performed by the Organization's employees. The revenue for these services is recognized when the service is performed in an amount that reflects the consideration the Organization expects to be entitled to in exchange for those services. These revenues are recognized at a point in time.

Accounts receivable

Accounts receivable are stated at the amount management expects to collect from outstanding balances and is presented net of allowance for doubtful accounts, which is estimated to be \$48,300 and \$25,430 at December 31, 2020 and 2019, respectively. The Organization's accounts receivable consist primarily of amounts due from service fees. Management periodically reviews the accounts receivable aging and writes off any accounts that appear to be uncollectible. Interest may be charged on past due accounts.

PLEDGES RECEIVABLE

The Organization uses the allowance method to determine uncollectible unconditional pledges receivable. The allowance is based on management's analysis of specific promises made. Unconditional pledges that are expected to be collected within one year are recorded at net realizable value. Unconditional pledges that are expected to be collected in future years are recorded at the present value of their estimated future cash flows. The discounts on those amounts are computed using risk-free interest rates applicable to the years in which the pledges are received. Amortization of the discount is included in contribution revenue. Conditional pledges are not included as support until the conditions are substantially met.

GRANTS RECEIVABLE

Support received under governmental grants is recorded based on expenses incurred or based on a fix rate. Grants receivable represent amounts due for expenses incurred or units serviced prior to year end, and are considered fully collectible by management. The Organization uses the allowance method to determine uncollectible grants receivable. Management has determined no allowance for doubtful accounts is necessary for grants receivable at December 31, 2020 or 2019.

CONTRIBUTIONS RECEIVABLE

Contributions receivable represent amounts due from fundraising event commitments or amounts received in the first week subsequent to year-end attributable to the calendar year results, pursuant to the Organization's year-end giving cut-off policy. The Organization uses the allowance method to determine uncollectible Contributions receivable. Management has estimated the allowance for doubtful accounts for Contributions receivable to be \$9,050 and \$10,900 at December 31, 2020 and 2019, respectively

CERTIFICATES OF DEPOSIT

Certificates of deposit held for investment with original maturities greater than three months and remaining maturities less than one year that are not debt securities are included in Current Assets.

CHILD AND PARENT SERVICES, INC.

Elkhart, Indiana

NOTES TO FINANCIAL STATEMENTS

December 31, 2020 and 2019

PROPERTY AND EQUIPMENT

Donations of property and equipment are recorded as current support at their estimated fair value unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted support. Absent donor stipulations regarding how long those donated assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service. Net assets with donor restrictions are reclassified to net assets without donor restrictions at that time. The Organization did not receive any donated assets for the years ended December 31, 2020 or 2019.

Purchased property and equipment over a capitalization threshold of \$5,000 with lives of at least one year are stated at cost. Expenditures for additions, improvements and replacements are added to the property and equipment accounts. Repairs and maintenance are charged to expense as incurred. When equipment is retired or otherwise disposed of, the cost and related accumulated depreciation are removed from the respective accounts and any gains or losses arising from the disposition are reflected in income. Depreciation is provided for over the estimated useful lives of the assets using the straight-line method. Depreciation expense was \$279,070 and \$283,764 for the years ended December 31, 2020 and 2019, respectively. The Organization had \$2,703 and \$0 of construction in progress which was not depreciated as of December 31, 2020 and 2019, respectively, included in Building and building improvements on the Statements of Financial Position.

A summary of the range of lives by asset category follows:

Land improvements	15- 20 years
Building and building improvements	20 - 30 years
Furniture and equipment	3 - 15 years
Software and technology	3 - 10 years

BENEFICIAL INTEREST IN ASSETS HELD BY THE COMMUNITY FOUNDATION

The Organization records periodic distributions and realizes changes in the market value of its beneficial interest as Change in beneficial interest in assets held by CF in the Statements of Activities.

CONTRIBUTIONS

Contributions, including promises to give, are recorded when the contribution is deemed unconditional. Contributions are reflected in the financial statements at the earlier of the transfer of the assets or at the time an unconditional promise to give is made.

Contributions received are considered to be for current use unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as support that increases net assets with donor restrictions. A donor restriction expires when a stipulated time restriction ends or when a purpose restriction is accomplished. Upon expiration, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the Statements of Activities as net assets released from restrictions. Contributions that are restricted by the donor are reported as an increase in net assets without donor restrictions if the restrictions are met in the year in which the contributions are received.

CHILD AND PARENT SERVICES, INC.

Elkhart, Indiana

NOTES TO FINANCIAL STATEMENTS

December 31, 2020 and 2019

CONTRIBUTED MATERIALS AND SERVICES

In order to recognize donated services as contributions in the consolidated financial statements the services must require special skills, be provided by individuals who possess those skills, and typically need to be purchased if not contributed. A number of unpaid volunteers have made significant contributions of their time to the Organization's various programs. The value of the contributed time is not reflected in the accompanying financial statements since the volunteers' time does not meet the requirements for recognition.

Contributions of in-kind items used in the Organization's programs are recognized at fair market value when received. There were no gifts in-kind recognized in the financial statements for the years ended December 31, 2020 or 2019.

FUNCTIONAL ALLOCATION OF EXPENSES

The costs of providing the program and other activities have been summarized on a functional basis in the Statements of Activities. Accordingly, certain costs have been allocated between program and supporting services based upon personnel time and space utilized for the related activities.

Expenses that are allocated include the following:

Expense	Method of Allocation
Supplies; telephone; printing; insurance; bank service charges; equipment support and repair	Time and effort
Utilities; building maintenance; depreciation; rent; property tax	Square footage

Other expenses are assigned to the respective functional category by method of direct assignment.

INCOME TAXES

The Organization is a not-for-profit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. The Internal Revenue Service has determined that the Organization is not a private foundation within the meaning of Section 509(a).

The Income Taxes Topic, FASB ASC 740, clarifies the accounting for uncertainty in income taxes recognized in an entity's financial statements. ASC 740 requires an entity to disclose the nature of uncertain tax positions taken, if any, when filing its income tax return utilizing a two-step process to recognize and measure any uncertain tax positions taken. The entity recognizes a tax benefit only if it is more likely than not the position would be sustained in a tax examination, with a tax examination being presumed to occur. No tax benefit will be recorded on tax positions not meeting the more likely than not test. Interest and penalties accrued or incurred, if any, as a result of applying ASC 740 will be recorded to interest expense and other expense, respectively.

Based on its evaluation, the Organization has concluded that there are no uncertain tax positions requiring recognition in its financial statements. The Organization's evaluation was performed for all federal and state tax periods still subject to examination. The Organization's 2017 through 2019 federal and state exempt organization returns remain subject to examination by the IRS and state taxing authorities.

CHILD AND PARENT SERVICES, INC.

Elkhart, Indiana

NOTES TO FINANCIAL STATEMENTS

December 31, 2020 and 2019

ADOPTION OF NEW ACCOUNTING PRONOUNCEMENT

On May 28, 2014, the FASB issued Accounting Standards Update ("ASU") 2014-09, *Revenue from Contracts with Customers (Topic 606)* and later, various subsequent amendments (collectively "ASC 606"). This standard outlines a single comprehensive model for companies to use in accounting for revenue arising from contracts with customers and supersedes most current revenue recognition, including industry-specific guidance. ASC 606 requires that revenue is recognized when a customer obtains control of a good or service, which is when a customer has the ability to direct the use of and obtain benefits of the good or service. The Organization adopted ASC 606 for the fiscal year ended December 31, 2020 using the modified retrospective method applied to all contracts not completed as of January 1, 2020. Prior period amounts continue to be reported in accordance with legacy GAAP. The adoption of ASC 606 did not result in a material change in the accounting for any revenue streams. As such, no cumulative effect adjustment was recorded.

RECENT ADOPTION OF ACCOUNTING PRONOUNCEMENTS

On November 17, 2016, the FASB issued ASU 2016-18, *Restricted Cash (Topic 230)*, which addresses classification and presentation of changes in restricted cash on the Statements of Cash Flows. ASU 2016-18 requires an entity's reconciliation of the beginning-of-period and end-of-period total amounts shown on the statement of cash flows to include in cash and cash equivalents amounts generally described as restricted cash and restricted cash equivalents. ASU 2016-18 is effective for public business entities for annual periods beginning after December 15, 2017 and interim periods within those fiscal years. It is effective for annual periods beginning after December 15, 2018, and interim periods within fiscal years beginning after December 15, 2019 for all other entities. The Organization adopted ASU 2016-18 for the fiscal year ended December 31, 2019.

On June 21, 2018, the FASB issued ASU 2018-08, *Not-for-Profit Entities (Topic 958): Clarifying the Scope and Accounting Guidance for Contributions Received and Contributions Made*. The standard was intended to clarify and improve the scope and the accounting guidance for contributions received and made, primarily by not-for-profit organizations. ASU 2018-08 is effective for resource recipients for annual periods beginning after December 15, 2018. The Organization adopted ASU 2018-08 for the fiscal year ended December 31, 2019.

RECLASSIFICATIONS

Certain items in the 2019 financial statements have been reclassified to conform with the 2020 presentation. The reclassifications have no effect on total assets, liabilities, net assets, changes in net assets, or net cash flows as previously reported.

CHILD AND PARENT SERVICES, INC.

Elkhart, Indiana

NOTES TO FINANCIAL STATEMENTS

December 31, 2020 and 2019

NOTE 2 - LIQUIDITY AND AVAILABILITY

The Organization has working capital of \$1,643,357 and \$1,092,022 and average days cash on hand of 42 and 50 as of December 31, 2020 and 2019, respectively.

The table below represents financial assets available for general expenditures within one year at December 31:

	<u>2020</u>	<u>2019</u>
Cash and cash equivalents	399,217	546,674
Certificate of deposit	0	101,183
Investments	652,590	0
Accounts receivable, net	12,152	70,815
Pledges receivable, net	124,812	180,581
Grants receivable	277,237	218,484
Contributions receivable, net	32,753	213,397
Assets limited to use:		
Donor restricted	282,568	639
Total financial assets available for general expenditures within 1 year:	1,781,329	1,331,773

The Organization has certain donor restricted assets limited to use which are available for general expenditure within one year in the normal course of operations. Accordingly, these assets have been included in the quantitative information above. As discussed in Note 10, the Organization has other board designated assets that are excluded from the quantitative information above. However, board designated assets could be made available, if necessary. Additionally, amounts from donor restricted endowments are appropriated for expenditure each year.

The Organization also maintains a \$750,000 line of credit as described in Note 6. Board designated investments of \$1,000,000 in Long-Term Assets act as collateral against the line of credit. Since there were no borrowings at December 31, 2020, board designated funds were unencumbered as of that date.

NOTE 3 - FAIR VALUE MEASUREMENTS

The three levels of the fair value hierarchy under ASC 820 are described below:

Basis of Fair Value Measurement

- Level 1 - Unadjusted quoted prices in active markets that are accessible at the measurement date for identical, unrestricted assets or liabilities;
- Level 2 - Quoted prices for similar assets or liabilities in active markets or identical assets or liabilities in markets that are not considered to be active or financial instruments for which all significant inputs are observable, either directly or indirectly;
- Level 3 - Prices or valuations that require inputs that are both significant to the fair value measurement and unobservable.

CHILD AND PARENT SERVICES, INC.

Elkhart, Indiana

NOTES TO FINANCIAL STATEMENTS

December 31, 2020 and 2019

Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs. As required by ASC 820, assets and liabilities are classified in their entirety based on the lowest level of input that is significant to the fair value measurement.

The Organization uses appropriate valuation techniques to determine fair value based on inputs available. When available, the Organization measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. Level 3 inputs are only used when Level 1 or Level 2 inputs were not available.

The Organization holds alternative investments through its normal investment account. The Gateway fund invests in a broadly diversified portfolio of common stocks, while also selling index call options and purchasing index put options. The Arbitrage fund invests at least 80% of its net assets in equity securities of both U.S. and foreign companies involved in publicly announced mergers, takeovers, tender offers, leveraged buyouts, spin-offs, liquidations and other corporate reorganizations. Both of these funds are listed on Nasdaq. The Vanguard Real Estate ETF fund invests in stocks issued by real estate investment trusts (REITs), companies that purchase office buildings, hotels, and other real property and is listed on the New York Stock Exchange.

The Organization utilized the market approach to approximate its value of Level 3 investments held by the Community Foundation. Given a pool of assets whose total is known, the Organization can approximate its share of the total pooled investment using rates of return applied to known contribution amounts. The Organization used fund statements provided by the Community Foundation that include detail of contributions and withdrawals to adjust the fair value of its assets. The Organization is familiar with the Community Foundation and its investment base which includes a variety of investments including domestic (small and large cap) and global equities, fixed income securities, hedge funds, and other investments. The investments are classified as Level 3 since the fund agreement provides for the irrevocable transfer of assets to the Community Foundation.

The following table presents the Organization's fair value hierarchy for the Organization's investment assets at fair value, as of December 31, 2020:

	<u>Fair Value</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Cash and cash equivalents	128,356	128,356	0	0
Common stocks	1,853,943	1,853,943	0	0
Fixed income	1,678,213	1,678,213	0	0
Mutual funds				
Alternative investments				
Options	126,449	126,449	0	0
Merger arbitrage	127,897	127,897	0	0
Real estate investment trusts	92,574	92,574	0	0
Beneficial interest in assets held by CF	160,266	0	0	160,266
Total	4,167,698	4,007,432	0	160,266

CHILD AND PARENT SERVICES, INC.

Elkhart, Indiana

NOTES TO FINANCIAL STATEMENTS

December 31, 2020 and 2019

The following table presents the Organization's fair value hierarchy for the Organization's investment assets at fair value, as of December 31, 2019:

	<u>Fair Value</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Cash and cash equivalents	185,700	185,700	0	0
Common stocks	1,373,442	1,373,442	0	0
Fixed income	1,203,497	1,203,497	0	0
Mutual funds				
Alternative investments				
Options	103,859	103,859	0	0
Merger arbitrage	129,155	129,155	0	0
Real estate investment trusts	83,511	83,511	0	0
Beneficial interest in assets held by CF	138,146	0	0	138,146
Total	3,217,310	3,079,164	0	138,146

Investment income for the the years ended December 31:

	<u>2020</u>	<u>2019</u>
Interest and dividends	78,868	67,387
Realized gains	2,274	561,616
Unrealized gains (losses)	303,077	(218,528)
Investment management fees	(26,039)	(22,490)
Total	358,180	387,985

NOTE 4 - PLEDGES RECEIVABLE AND CAPITAL CAMPAIGN

The Organization engaged in a capital campaign drive, "Building for Kids' Sake", beginning in 2015 to raise funds for the construction of a new operating facility to replace the previously existing facility. The drive solicited pledges to be collected over a multi-year periods. The construction of the new facility was completed in 2017. In addition to the capital campaign, the Organization has unconditional promises to give for its "Vision 2020" campaign for future financial strength.

The Organization has unpaid pledge commitments extending through 2022 related to the campaigns. The pledges are unconditional promises to give and have been discounted to the present value. Pledges receivable are unsecured and due from various donors.

Pledges receivable are due to be collected as follows for the years ending December 31:

2021	165,761
2022	20,000
Total pledges due	185,761
Less allowance for doubtful pledges	27,668
Pledges receivable before discount	158,093
Less present value discounted based on treasury rates plus a risk rate of 3%	17,093
Pledges receivable, net	141,000

CHILD AND PARENT SERVICES, INC.

Elkhart, Indiana

NOTES TO FINANCIAL STATEMENTS

December 31, 2020 and 2019

The pledges receivable are shown on the Statements of Financial Position net of allowance and present value discount, and are due as follows:

	<u>2020</u>	<u>2019</u>
Current	124,812	180,581
Non-current	16,188	51,368
Total	141,000	231,949

NOTE 5 - BENEFICIAL INTEREST IN ASSETS HELD BY COMMUNITY FOUNDATION

The Organization has entered into an agreement with the Community Foundation of Elkhart County, Inc. (the "Community Foundation") in which the Organization has established a fund for the purpose of providing support to the Organization. The Organization expects to receive the income earned on the assets held in perpetuity, but will never receive the assets held in the fund. Distributions from the fund are currently based upon the Community Foundation's spending policy. Annual distributions from the fund are reported in Service fees and other income on the Statements of Activities.

The agreement provides the Community Foundation the power to modify any restrictions or conditions on the distribution of funds to any specified charitable organizations if such restrictions become, in effect, unnecessary, incapable of fulfillment or inconsistent with the charitable need of the area served by the Community Foundation.

The Organization has made total accumulated contributions of \$120,000 to the Community Foundation and designated itself as the beneficiary. The fair value of these assets including appreciation (depreciation) as of December 31, 2020 and 2019 was \$160,266 and \$138,146, respectively.

Additionally, donors will contribute directly to the fund. These contributions are not considered to be assets of the Organization, but the Organization receives its annual distribution, as described above, based on the total value of the fund. The fair values of contributions made directly to the fund including appreciation (depreciation) were \$305,098 and \$243,028 as of December 31, 2020 and 2019, respectively.

The Organization received distributions totaling \$0 and \$17,290 during the years ended December 31, 2020 and 2019, respectively.

NOTE 6 - LINE OF CREDIT

During 2017, the Organization established a \$2,000,000 revolving line of credit with a local bank that matured in April 2020. Interest was charged at 4.39%. The line of credit was secured by capital campaign pledges. Outstanding borrowings were \$100,000 at December 31, 2019. In June 2020, the Organization established a \$750,000 line of credit with a local bank that matures in June 2021. Interest expense is charged at one month LIBOR plus 2.25%, with a floor of 3.00%. The line of credit is secured by \$1,000,000 of the Organization's board designated investments. There were no outstanding borrowings at December 31, 2020. Interest expense on the line of credit included in Bank service charges on the Statements of Functional Expenses was \$378 and \$1,488 for the years ended December 31, 2020 and 2019, respectively.

CHILD AND PARENT SERVICES, INC.

Elkhart, Indiana

NOTES TO FINANCIAL STATEMENTS

December 31, 2020 and 2019

NOTE 7 - PAYCHECK PROTECTION PROGRAM LOAN

In April 2020, the Organization entered into a loan with a local bank evidencing an unsecured promissory note in the amount of \$600,000 pursuant to the Paycheck Protection Program ("PPP") under the Coronavirus Aid, Relief, and Economic Security ("CARES") Act. Subject to the terms of the PPP Note, the PPP loan bears interest at a fixed rate of 1% per year, with the first ten months of interest deferred, and payable over a term of two to five years. The loan is unsecured and guaranteed by the Small Business Administration ("SBA").

The loan may be used for payroll costs, costs related to certain group health care benefits and insurance premiums, rent payments, utility payments, and also interest payments on any debt obligation that were entered into before February 15, 2020. PPP loan recipients can apply for and be granted forgiveness for all or a portion of the loan, with such forgiveness to be determined, subject to limitations, based on the use of the loan proceeds for allowable costs.

The Organization has elected the FASB ASC 958-605 accounting model for the PPP loan. Under this model, the PPP loan is treated as a conditional contribution and revenue recognition takes place at the time the conditions are substantially met. All conditions were met during 2020. In November 2020, the Organization submitted the PPP loan forgiveness application which was approved by the lender and the SBA in the same month. The amount forgiven of \$600,000 is included in Service fees and other income in the Statements of Activities.

NOTE 8 - NET ASSETS WITHOUT DONOR RESTRICTIONS

Net assets without donor restrictions consist of the following at December 31:

	<u>2020</u>	<u>2019</u>
Undesignated	6,117,280	6,151,536
Board designated	2,192,691	2,012,510
Beneficial interest in assets held by CF	160,266	138,146
Total Net Assets Without Donor Restrictions	8,470,237	8,302,192

NOTE 9 - NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are available for the following purposes at December 31:

	<u>2020</u>	<u>2019</u>
Family Resource Navigation program	428,520	0
Vision 2020 pledges	108,008	135,543
Angel fund	4,048	639
Endowment earnings	538,824	443,327
Endowments invested in perpetuity	623,327	623,327
Total	1,702,727	1,202,836

CHILD AND PARENT SERVICES, INC.

Elkhart, Indiana

NOTES TO FINANCIAL STATEMENTS

December 31, 2020 and 2019

NOTE 10 - ENDOWMENT

The Organization's endowment fund was established to provide financial support for the Vision Building Healthy Families for Generations project in perpetuity. As required by GAAP, net assets associated with endowment funds are classified and reported based on the existence or absence of donor-imposed restrictions.

The board of directors of the Organization have interpreted the Uniform Prudent Management of Institutional Funds Act (UPMIFA) as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary. The Organization classifies amounts in its donor-restricted endowment fund as net assets with donor restrictions until the board appropriates amounts for expenditure and any purpose restrictions have been met unless the amounts are earned and expended in the same period, in which case amounts are included in net assets without donor restrictions. In accordance with UPMIFA, the Organization considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

- (1) The duration and preservation of the fund
- (2) The purposes of the Organization and the donor-restricted endowment fund
- (3) General economic conditions
- (4) The possible effect of inflation and deflation
- (5) The expected total return from income and the appreciation of investments
- (6) Other resources of the Organization
- (7) The investment policy of the Organization

RETURN OBJECTIVES, RISK PARAMETERS AND STRATEGIES FOR ACHIEVING OBJECTIVES

The Organization has adopted investment and spending policies, approved by the board, for assets that attempt to provide a predictable stream of funding to the Organization while also maintaining the purchasing power of those assets over the long-term. Accordingly, the investment process seeks to achieve an after-cost total real rate of return, including investment income as well as capital appreciation, which exceeds the annual distribution with acceptable levels of risk. Assets are invested in target allocation of approximately 75% domestic equities, 15% debt securities, 5% diversified strategies, and 5% cash and cash equivalents. Investment risk is measured in terms of total invested assets; investment assets and allocation between asset classes and strategies are managed to not expose the invested assets to unacceptable levels of risk.

SPENDING POLICY AND HOW THE INVESTMENT OBJECTIVES RELATE TO SPENDING POLICY

The Organization's spending policy limits distributions to 3% of the previous 16-quarter, rolling average of the portfolio's market value. In establishing this policy, the Organization considered the long-term expected return on its endowment. Accordingly, the Organization expects the current spending policy to allow its endowment fund to grow at an average 7-8% annually.

In establishing this policy, the Organization considered the long-term expected return on its investment assets and the possible effects of inflation. The Organization's objective and goal, over time, is to not have distributions, plus inflation, exceed the rate of return in its endowment fund.

CHILD AND PARENT SERVICES, INC.

Elkhart, Indiana

NOTES TO FINANCIAL STATEMENTS

December 31, 2020 and 2019

The following is a summary of endowment net asset composition by type of fund at December 31, 2020:

	Without Donor <u>Restrictions</u>	With Donor <u>Restrictions</u>	<u>Totals</u>
Donor restricted endowment funds	0	1,162,151	1,162,151
Board designated endowment funds	2,192,691	0	2,192,691
Beneficial interest in assets held by CF	160,266	0	160,266
Endowment net assets, end of year	2,352,957	1,162,151	3,515,108

The following is a summary of the changes in endowment net assets for the year ended December 31, 2020:

	Without Donor <u>Restrictions</u>	With Donor <u>Restrictions</u>	<u>Totals</u>
Endowment net assets, beginning of year	2,150,656	1,066,654	3,217,310
Net investment income	259,564	125,846	385,410
Distributions	(15,106)	(8,006)	(23,112)
Designated for distribution	(42,157)	(22,343)	(64,500)
Endowment net assets, end of year	2,352,957	1,162,151	3,515,108

The following is a summary of endowment net asset composition by type of fund at December 31, 2019:

	Without Donor <u>Restrictions</u>	With Donor <u>Restrictions</u>	<u>Totals</u>
Donor restricted endowment funds	0	1,066,654	1,066,654
Board designated endowment funds	2,012,510	0	2,012,510
Beneficial interest in assets held by CF	138,146	0	138,146
Endowment net assets, end of year	2,150,656	1,066,654	3,217,310

The following is a summary of the changes in endowment net assets for the year ended December 31, 2019:

	Without Donor <u>Restrictions</u>	With Donor <u>Restrictions</u>	<u>Totals</u>
Endowment net assets, beginning of year	2,110,689	998,419	3,109,108
Net investment income	297,155	131,130	428,285
Distributions	(21,969)	(62,895)	(84,864)
Release of previous board designation	(235,219)	0	(235,219)
Endowment net assets, end of year	2,150,656	1,066,654	3,217,310

NOTE 11 - CONCENTRATIONS

The Organization receives a substantial amount of its support from federal, state and local governments. Any significant reduction in the level of this support could have a significant effect on the Organization's programs. All of the programs and activities of the Organization occur in Elkhart County, Indiana and the surrounding area; consequently, its sources of support and revenue may be affected by conditions in that area.

CHILD AND PARENT SERVICES, INC.

Elkhart, Indiana

NOTES TO FINANCIAL STATEMENTS

December 31, 2020 and 2019

NOTE 12 - COMMITMENTS AND CONTINGENCIES

The Organization is involved in disputes or legal actions arising in the ordinary course of business. Management does not believe the outcome of such legal actions will have a material adverse effect on the Organization's financial position or results of operations.

NOTE 13 - LEASE COMMITMENTS

The Organization leases its Goshen office under an operating lease that expires in January 2022. The current agreement calls for monthly rental payments of \$1,154 plus monthly common area maintenance payments presently set at \$572.

Future minimum rental payments under the lease are as follows at December 31:

2021	13,848
2022	1,154
<u>Total future minimum rental payments</u>	<u>15,002</u>

Total rental expense was \$13,848 for both the years ended December 31, 2020 and 2019.

NOTE 14 - COVID-19 OUTBREAK

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus originating in Wuhan, China (the "COVID-19 outbreak") and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally.

As discussed in Note 7, the Organization obtained a PPP loan during 2020 which helped mitigate the effect COVID-19 had on the Organization's financial position in 2020. Subsequent to year end, the Organization received a second PPP loan in the amount of \$547,500. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the Organization's financial condition, liquidity, and future results of operations. Management is actively monitoring the global situation and the impact on its financial condition, liquidity, operations, suppliers, industry, and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the Organization is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition, or liquidity for 2021.

Although the Organization cannot estimate the length or gravity of the impact of the COVID-19 outbreak at this time, if the pandemic continues, it may have an adverse effect on the Organization's results of future operations, financial position, and liquidity in 2021.

NOTE 15 - SUBSEQUENT EVENTS

The Organization has evaluated subsequent events through July 21, 2021, the date the financial statements were available to be issued. As discussed in Note 14, the Organization received a second PPP loan subsequent to year end. No other events or transactions occurred during this period which require recognition or disclosure in the financial statements.

SUPPLEMENTARY INFORMATION

CHILD AND PARENT SERVICES, INC.Elkhart, Indiana

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2020

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity or Grant Identifying Number	Federal Expenditures	Expenditures to Subrecipients
Department of Health and Human Services				
Passed-through Indiana Department of Child Services				
Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program	93.505	X10MC32190	479,711	0
Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program	93.505	X10MC33579	134,340	0
Total Affordable Care Act (ACA) Maternal, Infant and Early Childhood Home Visiting Program			<u>614,051</u>	<u>0</u>
Temporary Assistance for Needy Families (TANF)	93.558	200IINTANF	478,888	0
Temporary Assistance for Needy Families (TANF)	93.558	210IINTANF	109,538	0
Total Temporary Assistance for Needy Families (TANF)			<u>588,426</u>	<u>0</u>
Total Department of Health and Human Services			1,202,477	0
Department of Justice				
Passed-through Indiana Criminal Justice Institute				
Crime Victim Assistance	16.575	VOCA-2018-00177	48,707	0
Crime Victim Assistance	16.575	VOCA-2020-00039	18,625	0
Crime Victim Assistance	16.575	VOCA-2018-00175	61,343	0
Crime Victim Assistance	16.575	VOCA-2020-00041	28,695	0
Total Crime Victim Assistance			<u>157,370</u>	<u>0</u>
Domestic Trafficking Victim Program	16.834	SOUT-IN-3QIAA18	2,000	0
Total Domestic Trafficking Victim Program			<u>2,000</u>	<u>0</u>
Total Department of Justice			159,370	0
Total Expenditures of Federal Awards			<u>1,361,847</u>	<u>0</u>

See the Notes to Schedule of Expenditures of Federal Awards.

CHILD AND PARENT SERVICES, INC.

Elkhart, Indiana

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2020

NOTE 1 - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards ("Schedule") includes the federal award activity of Child and Parent Services, Inc. (the "Organization") under programs of the federal government for the year ended December 31, 2020. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"). Because the Schedule presents only a selected portion of the operations of the Organization, it is not intended to and does not present the financial position, changes in net assets, functional expenses, or cash flows of the Organization.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1) Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following cost principles contained in Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allocable or are limited as to reimbursement.

2) The Organization has elected not to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

ADDITIONAL REQUIRED REPORTS AND
INFORMATION



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 Board of Directors
Child and Parent Services, Inc.
Elkhart, Indiana

We have audited, 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, the financial statements of Child and Parent Services, Inc. (a nonprofit organization) (the "Organization"), which comprise the statement of financial position as of December 31, 2020, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated July 21, 2021.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Organization's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the 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.

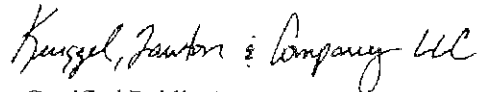
Compliance and Other Matters

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

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 Organization'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 Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,



Certified Public Accountants

Elkhart, Indiana
July 21, 2021



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

To the Board of Directors
Child and Parent Services, Inc.
Elkhart, Indiana

Report on Compliance for Each Major Federal Program

We have audited Child and Parent Services, Inc.'s (the "Organization") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Organization's major federal programs for the year ended December 31, 2020. The Organization's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Organization's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Organization's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Organization's compliance.

Opinion on Each Major Federal Program

In our opinion, the Organization complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2020.

Report on Internal Control over Compliance

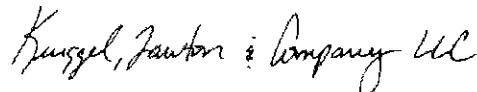
Management of the Organization is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Organization's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Respectfully submitted,



Certified Public Accountants

Elkhart, Indiana
July 21, 2021

CHILD AND PARENT SERVICES, INC.

Elkhart, Indiana

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended December 31, 2020

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiencies identified?	None reported
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:	
Material weakness(es) identified?	No
Significant deficiencies identified?	None reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR section 200.516(a)?	No
Identification of major programs:	
<u>CFDA Number(s)</u> <u>Name of Federal Program or Cluster</u>	
93.558 Temporary Assistance for Needy Families (TANF)	
Dollar threshold used to distinguish between type A and type B programs:	\$750,000
Auditee qualified as low-risk auditee?	No

CHILD AND PARENT SERVICES, INC.

Elkhart, Indiana

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended December 31, 2020

Section II - Financial Statement Findings

There were no findings required to be reported in accordance with *Government Auditing Standards*.

Section III - Federal Award Findings and Questioned Costs

There were no findings required to be reported in accordance with the Uniform Guidance.

CHILD AND PARENT SERVICES, INC.

Elkhart, Indiana

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Year Ended December 31, 2020

There were no prior year audit findings.

CITY OF GOSHEN, INDIANA
ARP SUB-RECIPIENT AGREEMENT

With

Council on Aging of Elkhart County, Inc.

To Perform/Provide projects, programs, and/or services falling within one of the four enumerated eligible uses of ARP Funding that directly address a negative economic impact of the COVID-19 public health emergency.

This ARP Sub-Recipient Agreement (“Agreement”), entered into by and between the City of Goshen, Indiana (“the City”) and Council on Aging of Elkhart County, Inc. (“Recipient”), is executed pursuant to the terms and conditions set forth herein.

WHEREAS, on March 11, 2021, President Joseph R. Biden signed into law the American Rescue Plan Act of 2021 (“ARPA” or the “Act”), and established the Coronavirus State Fiscal Recovery Fund and Coronavirus Local Fiscal Recovery Fund which together make up the Coronavirus State and Local Fiscal Recovery Funds program (hereafter the “ARP Funding”); and

WHEREAS, on May 10, 2021, the United States Department of the Treasury (“U.S. Treasury”) published guidance regarding the allowable usage of the ARP Funding to be disseminated to local governments in accordance with the Act; and

WHEREAS, the City has received a total allocation of ARP Funding, as published by the U.S. Treasury, in the amount of \$6,692,508; and

WHEREAS, the City received the first fifty percent (50%) of its ARP Funding allocation (\$3,346,254.00) on May 19, 2021; and

WHEREAS, the City received the second fifty percent (50%) of its ARP Funding allocation (\$3,346,254.00) on June 6, 2022; and

WHEREAS, on June 10, 2022, Treasury released the updated Compliance and Reporting Guidance for the Funding Program. The guidance provides additional detail and clarification for each recipient’s compliance and reporting responsibilities, and should be read in concert with the Award Terms and Conditions, the authorizing statute, the final rule, and other regulatory and statutory requirements; and

WHEREAS, in an effort to provide additional guidance regarding the eligible uses of ARP Funding, the U.S. Treasury published a document containing answers to Frequently Asked Questions regarding Coronavirus State and Local Fiscal Recovery Funds as of July 19, 2021 (hereinafter “FAQ”); and

WHEREAS, Section 2.8 of the FAQ states that recipients must demonstrate that funding uses directly address a negative economic impact of the COVID-19 public health emergency, including funds used for economic or workforce development; and

WHEREAS, pursuant to §602(c) of the Act, ARP Funding may be used for projects or programs within the following categories, to the extent authorized by law:

1. To respond to the public health emergency or its negative economic impacts, including assistance to households, small businesses, and nonprofits, or aid to impacted industries such as tourism, travel, and hospitality;
2. To respond to workers performing essential work during the COVID–19 public health emergency by providing premium pay to eligible workers;
3. For the provision of government services to the extent of the reduction in revenue due to the COVID–19 public health emergency relative to revenues collected in the most recent full fiscal year prior to the emergency; and
4. To make necessary investments in water, sewer, or broadband infrastructure.

WHEREAS, the City intends to allocate a portion of its ARP Funding to assist non-profit organizations within the City that have suffered negative economic impacts as a result of the COVID-19 pandemic in accordance with all federal, state, and local guidelines regarding the usage of ARP Funding; and

WHEREAS, the Recipient, a non-profit entity, submitted a written request to the City for Fifty-Five Thousand Four Hundred Ninety-Five Dollars (\$55,495) in ARP Funding to support a project and/or program related to the economic recovery from the COVID-19 public health crisis; and

WHEREAS, the City and Recipient desire to enter into this Agreement.

NOW, THEREFORE, in consideration of those mutual undertakings and covenants, the parties agree as follows:

1. OVERVIEW

A. DEFINITIONS. The definitions in 2 CFR §200.1 are hereby incorporated into this Agreement.

B. ROLES. For the purposes this Agreement, the City serves as the pass-through entity for a Federal award and the Recipient serves as the subrecipient of a sub award. 2 C.F.R. §200.1

C. SOURCE OF GRANT FUNDING. This Agreement is funded by a portion of the \$6,692,508 in ARP Funding allocated to the City pursuant to ARP §603.

D. AUTHORITY. This Agreement is issued under section 602(c)(3) of the Act and subject to the provisions of the federal Uniform Grant Guidance, 2 CFR Part 200 (UG).

E. NOTICES. Whenever any notice, statement or other communication is required under this Agreement, it shall be sent by first class mail or via an established courier/delivery service to the following addresses, unless otherwise specifically advised.

Notices to the City shall be sent to:

City of Goshen
Attn: Legal City
204 E. Jefferson Street
Goshen, IN 46526
bodiestegelmann@goshencity.com

Notices to the Recipient shall be sent to:

Council on Aging of Elkhart County, Inc.
Attn: Tina Fraley
131 West Tyler Street, Ste 1A
Elkhart, IN 46516
tfraley@elkhartcoa.org

2. ARP FUNDING AWARDED TO RECIPIENT (the “Funding” or “Grant”)

A. PURPOSE. The purpose of this Agreement is to enable the City to award ARP Funding, in the amount of **Twenty-Five Thousand Dollars (\$25,000)**, to the Recipient for eligible costs of the proposed projects or programs described in Recipient’s ARP Nonprofit Fund Grant Application for Program Year 2022 dated [**Application Date**] (hereafter the “Grant Application”), a copy of which is attached hereto attached as EXHIBIT “A” and incorporated by reference herein (the “Project”).

3. EFFECTIVE DATE & PERIOD OF PERFORMANCE

A. EFFECTIVE DATE. This Agreement shall commence when last executed by all parties and remain in effect no later than December 31, 2024, unless terminated by the City in writing (the “Effective Date”).

B. PERIOD OF PERFORMANCE. The period of performance for this award begins on the date hereof and ends consistent with the project/program timeline set forth in ¶5 of the Recipient’s Grant Application.

4. SCOPE OF FUNDED ACTIVITIES (the “Project”)

A. LIMITATIONS ON USE OF ARP FUNDS. The Recipient shall ensure that all expenditures utilizing ARP Funding received in accordance with this Agreement may only be used in compliance with section 602(c) of the Act and shall be limited to only those eligible services outlined in Section 2.8 of the U.S. Treasury ARP FAQ, which states that recipients must demonstrate that funding uses directly address a negative economic impact of the COVID-19 public health emergency. Recipient must use ARP Funding for the Project described in Recipient’s Grant Application to the City.

5. SYSTEM FOR AWARD MANAGEMENT PROFILE (“SAM.gov”)

A. SAM.GOV PROFILE. Recipient shall register and maintain an updated profile on the U.S. Government’s official website and System for Award Management (SAM.gov).

6. FUNDING DISBURSEMENT, PAYMENT OF COSTS & CANCELLATION

A. DISBURSEMENT OF FUNDING. The disbursement of ARP Funding awarded to the Recipient shall not be made until forty-five (45) days after this Agreement has been fully approved by the City and executed by the parties. If advance or lump payment of all or a portion of the funds is not prohibited by statute or regulation, and the City agrees to provide such advance payment, advance payment shall be made only upon submission of a proper claim setting out the intended purposes of those funds. Otherwise, all payments shall be made forty-five (45) days in arrears in conformance with applicable fiscal policies and procedures.

B. SEPARATE FUND REQUIRED. ARP Funding must be received into its own separate fund and not comingled with funding from any other source. Recipient is required to have sufficient internal controls over all transactions in place by establishing separate funds and maintaining records with detailed comments that provide audit trails, appropriate approvals, etc.

C. PRE-AWARD & ADMINISTRATIVE COSTS. Pre-award costs, as defined in 2 C.F.R. § 200.458, may not be paid with funding from this Grant. Recipient may use the Funding to cover both direct and indirect costs.

D. FUNDING CANCELLATION. When a written determination is made that funds are not appropriated or otherwise available to support continuation of performance of this Agreement, it shall be canceled.

E. LOSS OR REDUCTION OF FUNDING. The City, at its sole discretion upon written notice to the Recipient, may terminate or reduce the scope of this Agreement if any funding sources are eliminated or reduced for any reason or the Project is not eligible for ARP Funding.

7. PROJECT MONITORING & REPORTING

A. PROJECT MONITORING BY THE CITY. The City may conduct on-site or off-site monitoring reviews of the Project during the term of this Agreement and for up to ninety (90) days after it expires or is otherwise terminated. The Recipient shall extend its full cooperation and give full access to the Project site and to relevant documentation to the City or its authorized designees for the purpose of determining, among other things:

1. whether Project activities are consistent with those set forth in the Recipient’s Grant Application;
2. the actual expenditure of funds to date on the Project is in conformity with the amounts for each budget line item as contained in Recipient’s Grant Application and that unpaid costs have been properly accrued; and
3. that Recipient is making timely progress with the Project, and that its project management, financial management and control systems, procurement systems and

methods, and overall performance are in conformance with the requirements set forth in this Agreement and are fully and accurately reflected in Project reports submitted to the City.

B. REPORTING REQUIREMENTS. Recipient agrees to cooperate with the City and comply with any reporting obligations established by Treasury as they relate to this award. Recipient also agrees to comply with any reporting requirements established by the State of Indiana.

8. MAINTENANCE OF AND ACCESS TO RECORDS

A. MAINTENANCE OF RECORDS. The Recipient shall maintain records, books, documents, and other materials relevant to its performance under this Agreement. Recipient shall maintain records and financial documents sufficient to evidence compliance with section 602(c), Treasury's regulations implementing that section, and guidance issued by Treasury regarding the foregoing. Records shall be maintained by Recipient for a period of five (5) years after all funds have been expended or returned to Treasury, whichever is later.

B. AUDITS AND ACCESS TO RECORDS. Records maintained pursuant to this Agreement shall be subject to inspection, review, and audit by the City or its designees, and the US Treasury for five (5) years following termination of this Agreement. Recipient may be required to submit to an audit of funds paid pursuant to this Agreement, and shall make all books, accounting records, and other documents available at all reasonable times during the term of this Agreement and for a period of five (5) years after final payment for inspection by the City or its authorized designee. Copies shall be furnished to the City at no cost.

C. REIMBURSEMENT OF UNALLOWABLE COSTS. If it is determined during the course of the audit that the Recipient was reimbursed for unallowable costs under this Agreement or any, the Recipient agrees to promptly reimburse the City for such payments upon request.

9. BREACH, DEFAULT & TERMINATION

A. TERMINATION FOR CAUSE. The City may terminate this Agreement for cause. Cause may include misuse of funds, fraud, lack of compliance with applicable rules, laws and regulations, failure to perform on time, or failure to comply with any of the requirements of this Agreement. Failure to complete the Project and expend funds in accordance with this Agreement may be considered a material breach, and shall entitle the City to suspend payments under this Agreement until such time as all material breaches are cured to the City's satisfaction.

B. TERMINATION FOR CONVENIENCE. Unless prohibited by a statute or regulation relating to the Grant under this Agreement, this Agreement may be terminated, in whole or in part, by the City whenever, for any reason, the City determines that such termination is in the best interest of the City. Termination shall be affected by delivery to the Recipient of a Termination Notice, specifying effective date of termination and extent of termination. The Recipient shall be compensated for completion of the Project properly done prior to the effective date of termination. The City will not be liable for work on the Project performed after the effective date of termination.

10. COMPLIANCE WITH APPLICABLE LAWS & REGULATIONS

A. **EVOLUTION OF ARP GUIDANCE FROM THE U.S. TREASURY.** The City may request additional information from the Recipient, as needed, to meet any additional guidelines regarding the use of ARP Funding that may be established by the U.S. Treasury during the scope of this Agreement.

B. **COMPLIANCE WITH APPLICABLE LAWS AND REGULATIONS.** The Recipient shall comply with all federal, state, and local laws and all requirements and published guidance set forth regarding the usage of any and all monies appropriated under the ARPA. Specifically, but not limited to, Recipient shall with the requirements of section 602 of the Act, regulations adopted by Treasury pursuant to section 602(f) of the Act, and guidance issued by Treasury regarding the foregoing. Recipient also agrees to comply with all other applicable state and federal statutes, regulations, and executive orders, and Recipient shall provide for such compliance by other parties in any agreements it enters into with other parties relating to this Grant.

1. The Recipient warrants that the Recipient and any contractors performing work in connection with the Project shall obtain and maintain all required permits, licenses, registrations, and approvals, and shall comply with all health, safety, and environmental statutes, rules, or regulations in the performance of any work activities. Failure to do so may be deemed a material breach of this Agreement and grounds for immediate termination and denial of further opportunities with the City under this program.
2. The Recipient affirms that, if it is an entity described in Indiana Code Title 23, it is properly registered, and owes no outstanding reports to the Indiana Secretary of State.
3. As required by Ind. Code §5-22-3-7: The Recipient and any principals of the Recipient certify that:
 - a. the Recipient, except for *de minimis* and nonsystematic violations, has not violated the terms of:
 - i. Ind. Code §24-4.7 [Telephone Solicitation Of Consumers];
 - ii. Ind. Code §24-5-12 [Telephone Solicitations]; or
 - iii. Ind. Code §24-5-14 [Regulation of Automatic Dialing Machines];in the previous **three hundred sixty-five (365) days**, even if Ind. Code §24-4.7 is preempted by federal law; and
 - b. the Recipient will not violate the terms of Ind. Code §24-4.7 for the duration of this Agreement, even if Ind. Code §24-4.7 is preempted by federal law.
 - c. The Recipient and any principals of the Recipient certify that an affiliate or principal of the Recipient and any agent acting on behalf of the Recipient or on behalf of an affiliate or principal of the Recipient, except for *de minimis* and nonsystematic violations,
 - i. has not violated the terms of Ind. Code §24-4.7 in the previous three hundred sixty-five (365) days, even if Ind. Code §24-4.7 is preempted by federal law; and

- ii. will not violate the terms of Ind. Code §24-4.7 for the duration of this Agreement even if Ind. Code §24-4.7 is preempted by federal law.

C. EMPLOYMENT ELIGIBILITY VERIFICATION. As required by Ind. Code §22-5-1.7, Recipient hereby swears or affirms under the penalties of perjury that:

1. The Recipient has enrolled and is participating in the E-Verify program;
2. The Recipient has provided documentation to the City that it has enrolled and is participating in the E-Verify program;
3. The Recipient does not knowingly employ an unauthorized alien.
4. The Recipient shall require its contractors who perform work under this Agreement to certify to Recipient that the contractor does not knowingly employ or contract with an unauthorized alien and that the contractor has enrolled and is participating in the E-Verify program. The Recipient shall maintain this certification throughout the duration of the term of a contract with a contractor.

The City may terminate for default if the Recipient fails to cure a breach of this provision no later than thirty (30) days after being notified by the City.

D. NONDISCRIMINATION. Pursuant to the Indiana Civil Rights Law, specifically including Ind. Code §22-9-1-10, and in keeping with the purposes of the federal Civil Rights Act of 1964, the Age Discrimination in Employment Act, and the Americans with Disabilities Act, the Recipient covenants that it shall not discriminate against any employee or applicant for employment relating to this Agreement with respect to the hire, tenure, terms, conditions or privileges of employment or any matter directly or indirectly related to employment, because of the employee or applicant's: race, color, national origin, religion, sex, sexual orientation or identity, age, disability, ancestry, status as a veteran, or any other characteristic protected by federal, state, or local law ("Protected Characteristics"). Furthermore, Recipient certifies compliance with applicable federal laws, regulations, and executive orders prohibiting discrimination based on the Protected Characteristics in the provision of services.

11. DEFENSE & INDEMNIFICATION

A. DUTY TO DEFEND. The Recipient, at its sole cost and expense, shall defend the City of Goshen, their officials, employees, and agents (collectively, Indemnitees) from and against all claims/demands, allegations, lawsuits, or any other action (Claim or Claims) arising or allegedly arising from the Recipient's or its contractor's, subcontractor's: (1) use of Grant funds; (2) negligence; (3) wrongful act or omission; (4) breach/default of this Agreement; and/or (5) any other failure to follow the terms and conditions of this Agreement.

B. DUTY TO INDEMNIFY. The Recipient shall indemnify the Indemnitees against losses, liabilities, damages, judgments, settlements, penalties, fines, attorney/expert fees, expenses, interest, or fees, including the reasonable cost of investigation, defense, settlement, accounting, reporting and any advance of an expense or fee arising from the Claims.

C. NOTICE OF CLAIM. The City shall give the Recipient prompt notice of any Claim, and at Recipient's expense, the City shall cooperate in the defense of the matter. The Recipient acknowledges that the Goshen City Attorney may participate in an action involving the City of Goshen.

D. SURVIVAL. The duties to defend and indemnify survive termination or expiration of this Agreement.

12. REPRESENTATIONS AND WARRANTIES

A. ELIGIBILITY. The Recipient expressly represents and warrants to the City that it is statutorily eligible to receive these funds and that the information set forth in its Grant Application to the City is true, complete, and accurate.

B. REPAYMENT. The Recipient expressly agrees to promptly repay all funds paid to it under this Agreement should it be determined either that it was ineligible to receive the funds, or it made any material misrepresentation on its application to the City.

C. DEBARMENT. By entering into this Agreement, Recipient certifies that neither it nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible or voluntarily excluded from entering into this Agreement by any federal or state department or agency. The term "principal" for purposes of this Agreement is defined as an officer, director, owner, partner, key employee, other person with primary management or supervisory responsibilities, or a person who has a critical influence on or substantive control over the operations of the Recipient.

D. AUTHORIZATION. Recipient signing below warrants to the City that they have the full power and authority to execute this Agreement on behalf of the Recipient for whom they sign.

13. GENERAL CONDITIONS

A. CONFLICTS OF INTEREST. Recipient understands and agrees it must maintain a conflict-of-interest policy consistent with 2 C.F.R. § 200.318(c) and that such conflict-of-interest policy is applicable to each activity funded under this award. Recipient and subrecipients must disclose in writing to Treasury or the pass-through entity, as appropriate, any potential conflict of interest affecting the awarded funds in accordance with 2 C.F.R. § 200.112.

B. HATCH ACT. Recipient agrees to comply, as applicable, with requirements of the Hatch Act (5 U.S.C. §§ 1501-1508 and 7324-7328), which limit certain political activities of State or local government employees whose principal employment is in connection with an activity financed in whole or in part by this federal assistance.

C. FALSE STATEMENTS. Recipient understands that making false statements or claims in connection with this award is a violation of federal law and may result in criminal, civil, or administrative sanctions, including fines, imprisonment, civil damages and penalties, debarment from participating in federal awards or Agreements, and/or any other remedy available by law.

D. GOVERNING LAW. This Agreement shall be governed, construed, and enforced in accordance with the laws of the State of Indiana, without regard to its conflict of laws rules. Suit, if any, must be brought in Elkhart City, State of Indiana.

E. CONTRACTING WITH RELATIVES. Pursuant to Ind. Code §36-1-21, if Recipient is wholly or partially owned by a relative of an elected official of the City Recipient certifies that Recipient has notified in writing both the elected official of the City and the City's legal department prior to entering into this contract that an elected official of the City is a relative of an owner of Recipient.

F. ORDER OF PRECEDENCE. Any inconsistency or ambiguity in this Agreement shall be resolved by giving precedence in the following order: (1) requirements imposed by applicable federal or State law; (2) this Agreement; (3) the Recipient's application to the City.

G. NON-COLLUSION, ACCEPTANCE. The undersigned individual signing on behalf of the Recipient attests, subject to the penalties for perjury, that the undersigned is the Recipient or a properly authorized representative, agent, member, or officer of the Recipient. To the undersigned's knowledge, neither the undersigned nor any other member, employee, representative, agent, or officer of the Recipient, directly or indirectly, has entered into or been offered any sum of money or other consideration for the execution of this Agreement other than that which appears upon the face hereof.

H. FORCE MAJEURE. Neither party will be liable for any failure or delay in performing its duties in this agreement due to Force Majeure Events. "Force Majeure Event" means an event or circumstance beyond a party's reasonable control, such as natural catastrophes and acts of terrorism or war, and the consequences of that event or circumstance. Force Majeure Events do not include labor unrest, price increases, or changes in general economic conditions. If a Force Majeure Event continues for 30 days, the other party may terminate this agreement or suspend payments while the event continues.

I. SEVERABILITY. If any portion of this Grant Agreement is held invalid, the remainder hereof shall not be affected thereby if such remainder would then continue to conform to the terms and requirements of the applicable law.

J. NO WAIVER OF BREACH. No failure on the part of the City to exercise, and no delay in exercising, any right hereunder shall operate as a waiver thereof, nor shall any single or partial exercise by the City of any right hereunder preclude any other or further exercise thereof or the exercise of any other right. The remedies herein provided are cumulative and not exclusive of any remedy available to the City at law or in equity.

K. ENTIRE AGREEMENT. This Agreement constitutes the entire agreement between the City and the Recipient for the use of funds received under this Agreement and it supersedes all prior or contemporaneous communications and proposals, whether electronic, oral, or written between the parties with respect to this Agreement.

L. AMENDMENTS. No amendment or modification to the Agreement shall be effective without prior written consent of the authorized representatives of the parties.

M. NO ASSIGNMENT, TRANSFER, OR SUBCONTRACTING. The Recipient shall not assign or transfer any of its interests in or delegate any of its obligations under this Agreement without the prior written consent of the City.

IN WITNESS WHEREOF, Recipient and the City have, through their duly authorized representatives, entered into this Agreement. The parties, having read and understood the foregoing terms of this Agreement, do by their respective signatures dated below agree to the terms thereof.

**CITY OF GOSHEN
(the "City")**

**Council on Aging of Elkhart County, Inc.
("Recipient")**

By: _____

By: _____

Name: _____

Tina Fraley

Title: _____

CFO

Date: _____

Date: _____

EXHIBIT:

EXHIBIT "A" - Application & Corresponding Documents



American Rescue Plan (ARP): Nonprofit Fund
Grant Application for Program Year 2022
(Attach additional sheets if space provided is not adequate.)

Applications available: Tuesday, February 15, 2022 Applications due: Thursday, March 15, 2022
Please submit application by email or hard copy one signed original, with attachments to:

Gregory Imbur, 202 S. Fifth, Goshen, IN 46528 gregoryimbur@goshencity.com Call 537-3828 with questions.

American Rescue Plan: Nonprofit Fund Grant Priorities

Each investment proposal of \$25,000 or less must meet one of the following priorities:

1. Relates to ARP public health services, negative economic impacts, services to disproportionately impacted communities, and possibly other expenditure categories identified by the U.S. Treasury.
2. Meets an urgent community need, especially food insecurity, homelessness, or health-related needs.
3. Addresses public health services, negative economic impacts, or some other urgent community need.

If a grant is awarded, ARP funds for nonprofits may be dispersed after July 1, 2022. If a grant is awarded, claims will be paid only after a signed grant agreements has been formally approved by the Board of Public Works. Money must be spent by 12/31/2024, and annual grant reporting is required as well.

Organization: Council on Aging of Elkhart County, Inc.

Organization Address: 131 West Tyler Street, Suite 1A, Elkhart, IN 46516

Mailing Address: 131 West Tyler Street, Suite 1A, Elkhart, IN 46516

Contact Person: Tina Fraley, CFO

Phone Number: 574-295-1820, ext 220

Email address: tfraley@elkhartcoa.org

Project Title: Access to Healthcare for low-income seniors and the disabled

ARP Fund, grant amount requested: \$ 55,495

Expected number of individuals to benefit from this project: 100 treatments received by individual clients determines the volume _____

1. Briefly describe the proposed project. Include the need or problem to be addressed, the population (or area) to be served, a description of the work, including who will carry it out, and the proposed schedule of work, including the proposed timing of requests for ARP Nonprofit Fund awards.

The aging and disabled experience diminished capabilities due to physical and cognitive decline, which is inherent in the aging process. Having these weakened abilities, they become reliant on others to assist in performing daily functions, ensuring their ability to maintain basic needs. This need for assistance increases over time, often paralleling the need for more frequent medical care. Both preventing one's ability to engage in income producing activities to compensate for the unmet needs of supplemental care.

Council on Aging of Elkhart County Inc. (COA) specializes in serving seniors and the disabled, enabling them to access the services needed to improve and maintain their health. Both transportation and in-home care are critical in this mission, specifically designed to bridge the gap between an individual's capabilities and those which have declined, making day-to-day life manageable. To allow low-income individuals equal accessibility to these programs, COA utilizes donations and grants to secure a funding pool to assist them financially.

COA's transportation services permit access to medical, dental, vision, pharmaceutical, banking, personal business and grocery needs for those unable to drive or navigate to a bus stop. The entire fleet is customized to accommodate anyone with a mobility concern, including walkers and the wheelchair bound. All drivers are trained by the Rural Transit Administration for Passenger Assistance, Training, Safety Awareness, Emergency Management and First Aid / CPR certified. To accommodate the prevention and spread of COVID-19, the fleet has been modified for the installation of interior barriers and is sanitized daily. In addition, both riders and drivers are required to wear facemasks, as we serve one of the most vulnerable age groups impacted by the pandemic. COA did not close operations at any time during the pandemic due to the life-saving treatments for which our clients are transported.

In Home Care services provide homemaking, attendant care and respite relief care for family caregivers. These services are sought by those who are physically unable to sustain a safe living environment, stand long enough to prepare a meal or operate a vacuum cleaner, make a grocery shopping trip, bath without assistance, attend to skin care, require an escort to doctor appointments and much more. For family caregivers, these services offer them relief of their caregiver duties to conduct personal business outside the home. In-home care services were also provided throughout the pandemic, as they offered the clients an opportunity to remain safe at home while the caregiver completed errands, such as pharmacy and groceries.

There are a variety of barriers to accessing transportation and in-home care services, including cost, available providers and the lack of labor resources. As previously mentioned, the cost of these supplemental services exceed the budgets of our clients' fixed, low-income. To mitigate this barrier, COA maintains Medicaid provider status and contracts with similar state supported programs, the only Elkhart County based transportation company to do so and the only non-profit in-home care provider. For-profit organizations accept only a few Medicaid clients, as reimbursement levels are significantly lower than actual cost. The availability of services is also limited by the area in which the individual resides. Some providers only serve ambulance clients, others only serve those living within a limited proximity of the city bus line, and others only to those residing in nursing care. COA serves everyone living within the county, regardless of financial ability, city or rural, their own home or senior care community.

The ability to obtain staff is a nationwide issue, especially since the onset of the pandemic. For a non-profit, this problem is magnified due to the inability to be competitive in the wage market. Although inflation has generated increased prices for most products and services, the service fees for organizations like COA do not change. More than ninety-seven percent (97.3%) of COA clients rely on their Medicaid insurance or another grant funded source to pay for these services. This means COA receives a reimbursement for each unit of output it provides, which pay only a portion of the actual cost incurred. These reimbursements do not increase to accommodate fluctuations in cost-of-living. To compensate for the remaining expense, COA relies on resources not driven by units produced, such as donations. The volatility of donations and the limited availability of grants to support seniors are COA's greatest obstacle to exceeding expenditure increases associated with increasing fuel prices and competitive wage and benefit packages in today's market.

Our request is to support these two service lines, transportation and in-home care, for the Goslen area residents. Demand for services has increased 21% over last year, which represents only the volume being served. There are additional demands for both these programs which is not currently being served but is on a waiting list pending funding or an increase in available staff.

Both of these services are provided Monday through Friday, with limited services on Saturday. While our office hours are 9a - 4:30p, we are meeting the needs of our clients as early as 4a and as late as 6p.

We request transportation funding be provided on a monthly basis as usual. If stipend does not continue as currently experienced, the funds would be used to continue administration efforts for the fleet at a cost of \$2,000/month and excess fuel costs due to current inflationary rates. In-home care support is requested in advance to support the costs of labor recruitment.

2. Complete the line item budget for the proposed project and provide details on how reimbursed costs will be calculated.

Item Description	Total Amount	ARP Nonprofit Funds Sought	Other Funding Sought or Secured
a.	\$35.05 for 1200 trips = \$42,060	\$42,060	\$12,616 in donations for another 350 trips
b.	1 at \$1,231r (marketable wage amount above current)	\$13,435	2 PTE for \$6,717 by donations
c.			
d.			
e.			
f.			
TOTALS		\$55,495	

3. List the source and amount of other sources of funding, including matching funds and in-kind contributions, expected to be used to support this project. For in-kind contributions, such as volunteer labor, please include the number of hours and dollar value of the volunteer hours.

COA's transportation program is supported by United Way and funded by grants from the Community Development Block grants from Goshen and Elkhart and the Title IIIB program. However, the grants are either exhausted for the current fiscal year ending June 30th or are being used at capacity. Therefore, donation dollars will be used to contribute to the expansion of this program.

For the In Home Care services, there are no grant dollars available for these services. As a Medicaid provider and contractor with Real Services (who provides Choice, SSBG and Title 3 / 3E for the state), COA provides funding supported services. For the proposed program, COA will be used donor dollars to support the cost.

Grant resources are limited but diligent pursuit of partnerships and new grants occurs throughout the year, making proposals to their foundations a possibility. Partnerships also present the opportunity for COA to serve mutual clients, those who are needing immediate assistance. COA partners in the Goshen area include Goshen Hospital, Wound Clinic, Fresenius Kidney Care, Goshen Center for Cancer Care, Oaklawn, OSMC and many independent physician offices.

COA uses volunteer support for receptionist and data entry at a rate of \$10/hour for an average of 53 hours per week. A portion of this time is secured in partnership with the SCSEP program, which serves older adults retraining for the workforce.

4. Describe how project relates to ARP public health services, negative economic impacts, services to disproportionately impacted communities, or meets an urgent community development need.

COA's transportation and in home care services directly impact the accessibility of health care for low-income individuals, persons who otherwise would not have an alternative to access this care. Traditionally, these individuals had difficulty meeting the expenses incurred by their medical needs in addition to housing and daily living costs. With the inflation borne from the pandemic, these individuals are suffering an even greater hardship.

The pandemic also generated safety concerns associated with traditional public transportation (who is currently seeing only a 55% return in ridership from pre-pandemic levels) and living in senior communities. For those who do living in nursing care, their options for transport are limited as those facilities lack the staff to provide such service, thus relying heavily on COA to intervene. These combined with the annual increases in the volume of the aging and retiring demographic, creates a growing demand for our services. COA is currently experiencing a 21% increase over the prior year. Their need is time sensitive and dependent on assistance from outside resources.

5. What are the measurable goals and timeline for this project or program? How will you define and measure success?

These programs will be considered a success when our waitlist for services is eliminated and resources for new requests can be satisfied without delay. The enclosed calculations take into consideration a twelve-month period, offering assistance during this transitional period of employment difficulties, excessive fuel costs and rapidly increased demand for services. This period of time will also allow COA to find alternative funding to support these increases, as demand rapidly increased during Q3 of 2021.

6. Please describe the population who will benefit from this project or program. Include demographic information in this description (age, income, ethnicity, race, etc.)

The proposed services will benefit the senior and disabled population, with aging classed as 65 years and older. During the past year, COA's service sector has consisted of the following:

Transportation:
 * Average age of 70 years, 16.4% under the age of 55, 68.6% aged 55 to 80
 * 41.1% below federal poverty level, 76.1% below HUD allowed maximum
 * 20.2% African American, 2.9% American Indian, 2.3% Asian, 58.2% Caucasian, 5.9% Hispanic

In Home Care:
 * Average age of 73, 28.5% under the age of 55, 38.2% aged 55 to 80
 * 13.5% below federal poverty level, 73.7% below HUD allowed maximum
 * 9.6% are African American, 2.6% American Indian, 87.9% Caucasian

Both transportation and in home care services provided with the assistance of ARP funds will be focused on low-income individuals as determined by the HUD limits distributed in Elkhart County.
 All COA services are made available to all individuals regardless of age, race or ethnicity.

Organizational Characteristics

IRS nonprofit status 501(c)3
 Years in operation 46 years (incorporated October 1975)
 Number of full-time paid staff 11
 Number of part-time paid staff 13
 Number of volunteer staff 3 plus temporary volunteers for special projects
 Number of Board members 13

Briefly describe the organization's structure, mission statement and services provided.

COA is a 501(c)3 non-government, not-for-profit agency serving Elkhart County residents. The organization is governed by a board of 13 professionals from a variety of industries throughout Elkhart County (see attached list).

Through utilization of our Transportation, In Home Care and Life Enrichment support services, our mission is to focus on caring for mind, body and spirit. Our services are designed to enhance dignity and independent lifestyles for those transitioning through the aging process.

COA's full line of services include:

- * Transportation
- * In Home Care
- * Medicare Consultation
- * Medical Savings Program
- * Senior Activity Center
- * Tax preparation
- * Resource Library

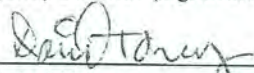
Please attach copies of the following documents to the original application. If any of the requested documents are not available, please attach an explanation. If you have previously submitted the requested documents, and there have been no changes, new copies are not required, but please indicate which documents have been previously submitted.

- a. Most recent Annual Report and Audit
- b. Current fiscal year budget
- c. Current list of Board of Directors

Certification Of Authorization To Submit This Application

I (We) certify to the City of Goshen that the Board of Directors of the organization identified on page 1 of this application authorized the submission of this application.

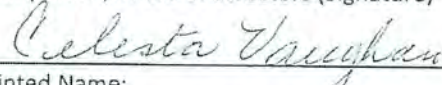
Agency Director (Signature)



Printed Name: David Towey

Date: 3-14-22

Chairperson, Board of Directors (Signature)



Printed Name:
Celesta Vaughan

Date: 3 14 2022

Briefly describe the proposed project. Include the need or problem to be addressed, the population (or area) to be served, a description of the work, including who will carry it out, and the proposed schedule of work, including the proposed timing of requests for ARP Nonprofit Fund awards.

The aging and disabled experience diminished capabilities due to physical and cognitive decline, which is inherent in the aging process. Having these weakened abilities, they become reliant on others to assist in performing daily functions, ensuring their ability to maintain basic needs. This need for assistance increases over time, often paralleling the need for more frequent medical care. Both preventing one's ability to engage in income producing activities to compensate for the increased expenses of supplemental care.

Council on Aging of Elkhart County Inc. (COA) specializes in serving seniors and the disabled, enabling them to access the services needed to improve and maintain their health. Both transportation and in home care are critical in this mission, specifically designed to bridge the gap between an individual's capabilities and those which have declined, making day-to-day life manageable. To allow low-income individuals equal accessibility to these programs, COA utilizes donations and grants to secure a funding pool to assist them financially.

COA's transportation services permit access to medical, dental, vision, pharmaceutical, banking, personal business and grocery needs for those unable to drive or navigate to a bus stop. The entire fleet is customized to accommodate anyone with a mobility concern, including walkers and the wheelchair bound. All drivers are trained by the Rural Transit Administration for Passenger Assistance Training, Safety Awareness, Emergency Management and First Aid / CPR certified. To accommodate the prevention and spread of COVID-19, the fleet has been modified for the installation of interior barriers and is sanitized daily. In addition, both riders and drivers are required to wear facemasks, as we serve one of the most vulnerable age groups impacted by the pandemic. COA did not close operations at any time during the pandemic due to the life-saving treatments for which our clients are transported.

In Home Care services provide homemaking, attendant care and respite relief care for family caregivers. These services are sought by those who are physically unable to sustain a safe living environment, stand long enough to prepare a meal or operate a vacuum cleaner, endure a grocery shopping trip, bath without assistance, attend to skin care, require an escort to doctor appointments and much more. For family caregivers, these services offer them relief of their caregiver duties to conduct personal business outside the home. In home care services were also provided throughout the pandemic, as they offered the clients an opportunity to remain safe at home while the caregiver completed errands, such as pharmacy and groceries.

There are a variety of barriers to accessing transportation and in home care services, including cost, available providers and the lack of labor resources. As previously mentioned, the cost of these supplemental services exceed the budgets of our client's fixed, low-income. To eliminate this barrier, COA maintains Medicaid provider status and contracts with similar state supported programs, the only Elkhart County based transportation company to do so and the only non-profit in home care provider. For-profit organizations accept only a few Medicaid clients, as reimbursement levels are significantly lower than actual cost. The availability of services is also limited by the area in which the individual

resides. Some providers only serve ambulatory clients, others only serve those living within a limited proximity of the city bus line, and others only to those residing in nursing care. COA serves everyone living within the county, regardless of financial ability, city or rural, their own home or senior care community.

The ability to obtain staff is a nationwide issue, especially since the onset of the pandemic. For a non-profit, this problem is magnified due to the inability to be competitive in the wage market. Although inflation has generated increased prices for most products and services, the service fees for organizations like COA do not change. More than ninety-seven percent (97.3%) of COA clients rely on their Medicaid insurance or another grant funded source to pay for their services. This means COA receives a reimbursement for each unit of output it provides, which pay only a portion of the actual cost incurred. These reimbursements do not increase to accommodate fluctuations in cost-of-living. To compensate for the remaining expenses, COA relies on resources not driven by units produced, such as donations. The volatility of donations and the limited availability of grants to support seniors are COA's greatest obstacle to overcoming expenditure increases associated with increasing fuel prices and competitive wage and benefit packages in today's market.

Our request is to support these two service lines, transportation and in home care, for the Goshen area residents. Demand for services has increased 21% over last year, which represents only the volume being served. There are additional demands for both these programs which is not currently being served but is on a waiting list pending funding or an increase in available staff.

Both of these services are provided Monday through Friday, with limited services on Saturday. While our office hours are 8a – 4:30p, we are meeting the needs of our clients as early as 4a and as late as 6p.

We request transportation funding be provided on a monthly basis as used. If trip demand does not continue as currently experienced, the funds would be used to continue sanitization efforts for the fleet at a cost of \$2,000/month and excess fuel costs due to current inflationary rates. In home care support is requested in advance to support the costs of labor recruitment.

Complete the line item budget for the proposed project and provide details on how reimbursed costs will be calculated.

The full budget costs for the transportation and in home care programs is attached. Below are the specific calculations used for this proposal.

Transportation

Cost of transportation is determined as follows, resulting in a reimbursement cost of \$35.05 / trip for an estimated 100 trips per month = \$42,060.

$$\frac{\$505,000 \text{ (less capital vehicle purchases and depreciation)}}{\text{Total Project Cost}} \div \frac{14,406}{\text{\# of trips}} = \frac{\$35.05}{\text{Total Cost per trip}}$$

Funds may also be utilized for wage barriers and sanitizing the fleet in the absence of alternative resources.

In Home Care

2 FTEs @ 40 hrs / wk for 52 weeks (additional wages above current wage base) \$13,435

List the source and amount of other sources of funding, including matching funds and in-kind contributions, expected to be used to support this project. For in-kind contributions, such as volunteer labor, please include the number of hours and dollar value of the volunteer hours.

COA's transportation program is supported by United Way and funded by grants from the Community Development Block grants from Goshen and Elkhart and the Title IIIB program. However, the grants are either exhausted for the current fiscal year ending June 30th or are being used at capacity. Therefore, donation dollars will be used to contribute to the expansion of this program.

For the In Home Care services, there are no grant dollars available for these services. As a Medicaid provider and contractor with Real Services (who provides Choice, SSBG and Title 3 / 3E for the state), COA provides funding supported services. For the proposed program, COA will be used donor dollars to support the cost.

Grant resources are limited but diligent pursuit of partnerships and new grants occurs throughout the year, making proposals to their foundations a possibility. Partnerships also present the opportunity for COA to serve mutual clients, those who are needing immediate assistance. COA partners in the Goshen area include Goshen Hospital, Wound Clinic, Fresenius Kidney Care, Goshen Center for Cancer Care, Oaklawn, OSMC and many independent physician offices.

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100 (treatments required by individual clients determines the volume of units each will need and are therefore difficult to estimate)

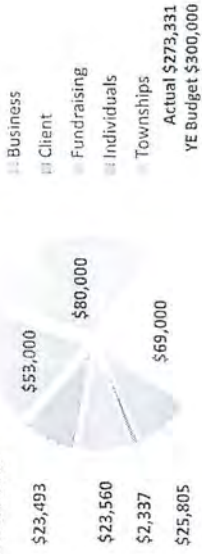
Council on Aging of Elkhart County
PERFORMANCE OVERVIEW
 FYE 2020-2021

BALANCE SHEET

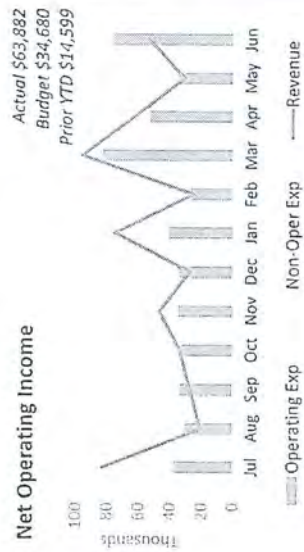
Current Ratio	5.9	Current	Δ	Prior	↑
Net Working Capital	257,042				↓
Cash on Hand	179,693				↓
Days Cash on Hand	87				↓

Days Sales in Receivables	36	Current	Δ	Prior	↓
Accounts Receivable Aging (over 90 days)	25.8%				↓
Accounts Payable Aging (over 90 days)	0%				nc
LOC Balance	0				nc

DONATIONS



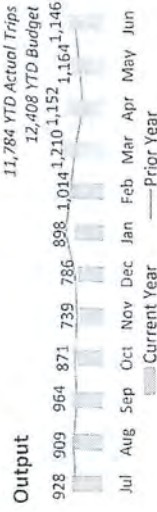
TRANSPORTATION



Income Sources



Output

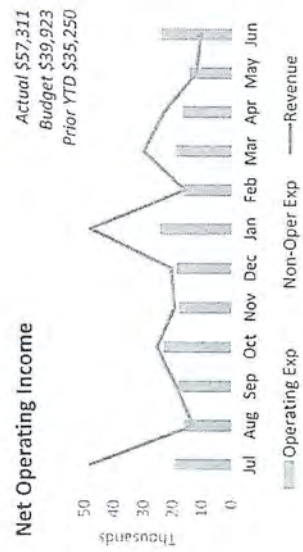


Earnings per Trip (YTD)

\$48	\$18	\$10	\$8	\$11	\$7	\$12	\$9	\$12	\$10	\$8	\$5
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\$14.47 earnings per unit from donations

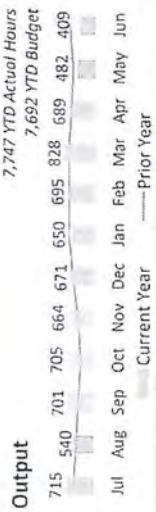
IN HOME CARE



Income Sources



Output

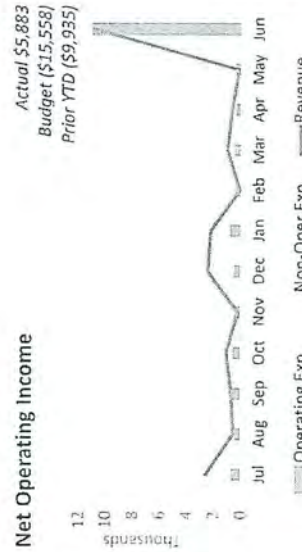


Earnings per Hour (YTD)

\$40	\$20	\$13	\$11	\$9	\$8	\$12	\$11	\$10	\$11	\$10	\$7
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\$12.51 earnings per unit from donations

LIFE ENRICHMENT



Income Sources



Output by Service Type



KEY: Green = at budget, Yellow = 10% below budget, Red = more than 10% below budget

Council on Aging of Elkhart County, Inc.
STATEMENT OF FINANCIAL POSITION
As of June 30, 2021

ASSETS	Current	Prior Year	Change (\$)	Change (%)
Current Assets				
Cash	179,693.09	90,256.59	89,436.50	99.09%
Cash - Restricted	22,753.25	93,889.89	(71,136.64)	-75.77%
Accounts Receivable	87,813.53	85,975.43	1,838.10	2.14%
Grants Receivable	-	-	-	-
Prepaid Insurance	19,111.82	14,577.22	4,534.60	31.11%
Prepaid Other	-	-	-	-
Total Current Assets	309,371.69	284,699.13	24,672.56	8.67%
Fixed Assets				
Leasehold Improvements, at cost	-	-	-	-
Less accumulated depreciation	-	-	-	-
Equipment, at cost	14,537.03	13,938.03	599.00	4.30%
Less accumulated depreciation	9,669.05	5,303.09	4,365.96	82.33%
Furniture & Fixtures, at cost	4,172.45	4,172.45	-	-
Less accumulated depreciation	4,172.45	4,172.45	-	-
Vehicles, at cost	493,585.80	449,203.40	44,382.40	9.88%
Less accumulated depreciation	365,745.56	307,196.00	58,549.56	19.06%
Total Fixed Assets	132,708.22	150,642.34	(17,934.12)	-11.91%
Other Assets				
ECCF Endowment	59,237.61	48,296.48	10,941.13	22.65%
Total Other Assets	59,237.61	48,296.48	10,941.13	22.65%
	\$501,317.52	483,637.95	\$17,679.57	3.66%
LIABILITIES AND EQUITY				
Current Liabilities				
Accounts Payable	22,362.59	(2,577.45)	24,940.04	-967.62%
Deferred Revenue	9,475.89	29,998.18	(20,522.29)	-68.41%
Accrued Payroll	20,491.49	49,430.91	(28,939.42)	-58.55%
Accrued Expenses	-	576.67	-	-
Short-Term Portion of Loan Payable	-	69,000.00	-	-
Total Current Liabilities	52,329.97	146,428.31	(94,098.34)	-64.26%
Long-Term Liabilities				
Loan Payable	-	-	-	-
Interest Payable	-	-	-	-
Total Long-Term Liabilities	-	-	-	-
Equity				
Net Assets:				
Unrestricted	-	-	-	-
Temporarily restricted	19,401.55	19,401.55	-	-
Permanently restricted	59,237.61	48,296.48	10,941.13	22.65%
Retained Earnings	370,348.39	269,511.61	100,836.78	37.41%
Total Equity	448,987.55	337,209.64	111,777.91	33.15%
	\$501,317.52	483,637.95	\$17,679.57	3.66%

	FY	FY	Goal
LIQUIDITY AND ASSET MANAGEMENT	2020-2021	2019-2020	
Current Ratio	5.9	1.9	2.0
Net Working Capital	257,042	138,271	50,000
Days Cash on Hand	87	59	30
Days Cash on Hand (w/ unrestricted assets)	87	59	-
Days Sales in Receivables	36	53	15
Accounts Receivable Aging (over 90 days)	25.8%	31.5%	0.0%
Accounts Payable Aging (over 90 days)	0.0%	0.0%	0.0%
LOC Balance	0	0	0

Council on Aging of Elkhart County, Inc.
CONSOLIDATED STATEMENT OF OPERATIONS
 Year Ending June 2021

	TRANSPORTATION			IN HOME CARE			LIFE ENRICHMENT			Consolidated		Budget		Prior YTD	
	Actual	Budget	Prior Yr	Actual	Budget	Prior Yr	Actual	Budget	Prior Yr	Actual	YTD	%	Actual	%	
REVENUE															
Medicaid Fees	103,633	113,750	90,801	86,918	83,812	79,923	-	-	-	190,751	197,562	97%	170,724	112%	
Choice	-	-	-	45,665	36,920	29,260	-	-	-	45,665	36,920	124%	29,260	156%	
Private Pay	1,474	2,500	3,362	9,553	23,700	23,844	-	-	-	11,027	26,200	42%	27,206	41%	
AVCC	-	-	-	34,180	27,040	6,701	-	-	-	34,180	27,040	126%	6,701	510%	
Contracted Services	2,420	9,000	3,116	-	-	-	-	-	-	2,420	9,000	27%	3,116	78%	
Grants (United Way)	38,909	37,800	39,091	-	-	-	-	-	-	38,909	37,800	103%	39,091	100%	
Grants (Little Hill)	80,145	79,412	77,848	-	-	-	-	-	-	80,145	81,408	98%	78,769	102%	
Grants (Little XX)	97,983	-	-	1,133	1,996	941	-	-	-	1,133	5,654	20%	4,813	24%	
Grants (Other)	36,268	18,000	5,609	260	5,654	4,813	-	-	-	98,243	-	0%	6,064	1620%	
GDHG	-	-	7,425	14	-	-	1	-	-	36,283	18,000	202%	4,648	781%	
Goshen Health	-	-	-	-	-	-	-	-	-	-	-	0%	7,425	0%	
Medical Savings Program	-	-	-	-	-	-	-	-	-	-	-	0%	12,600	0%	
Advertising	19,500	-	1,244	-	-	-	5,850	10,320	12,600	5,850	10,320	57%	12,600	46%	
In Kind	19,150	10,980	21,422	11,352	6,660	6,720	10,929	360	27,176	19,500	18,000	230%	1,244	1568%	
Donations	156,128	143,002	140,076	88,177	37,000	42,681	5,466	2,000	4,446	219,771	182,002	137%	55,318	75%	
Fundraising	14,385	61,000	13,879	8,704	55,634	4,626	471	1,364	771	23,560	117,998	20%	187,203	133%	
Miscellaneous Income	2,253	-	567	8	-	-	0	-	-	2,261	-	0%	567	0%	
Total Revenue	572,448	475,444	409,087	285,964	278,416	199,964	22,717	14,044	44,993	881,128	767,904	115%	654,044	135%	
EXPENSES															
Salary & Wages	292,630	315,277	293,408	185,277	195,898	141,795	4,142	21,675	23,453	-82,050	532,850	90%	458,656	105%	
Salary & Wages - In Kind	5,614	-	6,644	3,141	-	1,900	10,485	-	10,963	19,240	-	0%	19,507	99%	
Office Supplies	1,430	2,440	2,069	867	1,480	644	46	80	107	2,343	4,000	59%	2,820	83%	
Office Supplies - In Kind	-	-	-	-	-	-	-	-	-	-	-	0%	-	0%	
Postage	349	1,220	456	183	740	152	10	40	25	542	2,000	27%	633	86%	
Telephone	5,406	5,957	8,763	1,318	1,066	1,991	71	58	315	6,795	7,081	96%	11,068	61%	
Printing	351	366	197	86	222	79	5	12	6	442	600	74%	282	156%	
Data Processing	92,333	4,908	3,995	2,504	1,764	1,344	498	95	403	95,336	6,767	1409%	5,742	1660%	
Data Processing - In Kind	-	-	1,102	-	-	367	-	-	61	-	-	0%	1,530	0%	
Rental / Leased Equipment	-	2,687	-	1,630	-	-	-	88	-	-	4,405	0%	-	0%	
Repairs & Maintenance	813	305	58	493	1,85	19	27	10	3	1,333	500	267%	80	1666%	
Marketing	981	3,660	1,079	698	2,220	360	5	120	43	1,685	6,000	28%	1,482	114%	
Outside Services	4,158	7,511	4,628	9,388	4,556	3,657	262	246	524	13,809	12,313	112%	8,839	156%	
Outside Services - In Kind	-	-	-	-	-	-	-	-	-	-	-	0%	-	0%	
Office Rent	-	4,392	-	-	2,664	-	-	4,944	-	-	12,000	0%	1,250	0%	
Office Rent - In Kind	10,980	9,150	12,960	6,660	5,550	4,320	360	300	720	18,000	15,000	120%	18,000	101%	
General Insurance	27,731	28,402	23,653	4,884	3,774	2,546	264	204	424	32,879	32,380	102%	26,623	123%	
Legal and Accounting	671	5,322	742	407	3,228	247	22	175	41	1,100	8,725	13%	1,030	107%	
Dues and Subscriptions	693	1,666	1,138	420	803	306	23	30	51	1,136	2,499	45%	1,495	76%	
Travel	45	305	350	3,435	3,185	3,115	0	10	108	3,480	3,500	99%	3,572	97%	
Professional Development	1,530	3,050	965	962	1,850	322	37	100	385	2,529	5,000	51%	1,340	189%	
Program Supplies	6,280	5,688	3,234	383	1,850	261	65	1,000	385	6,727	6,688	101%	3,879	173%	
Program Supplies - In Kind	2,556	-	373	1,551	-	99	84	-	15,803	4,191	-	0%	16,275	26%	
Fundraising Expense	7,392	9,760	2,901	4,484	5,920	967	242	320	161	12,118	16,000	76%	4,030	301%	
Advertising Program Expense	815	-	-	-	-	-	-	-	-	815	-	0%	-	0%	
Vehicle Expense	43,125	25,800	24,278	1,511	1,758	193	185	95	26	43,125	25,800	167%	24,278	178%	
Miscellaneous Expense	2,681	2,898	1,499	1,511	-	-	-	-	-	4,377	4,751	92%	1,717	255%	
Total Expenses	508,565	440,764	394,488	228,653	238,493	164,713	16,833	29,602	54,928	754,052	708,859	106%	614,129	123%	
Net Operating Inc (Loss) be Oth Inc and Exp	63,882	34,680	14,599	57,311	39,923	35,250	5,883	(15,558)	(9,935)	127,077	59,045	215%	39,914	318%	
OTHER INCOME AND EXPENSES															
Interest Income	7	-	8	4	-	3	0	-	-	11	-	0%	11	-	
Credit Card Proc / Bank Fees	(67)	-	(93)	(45)	-	(60)	(2)	-	(4)	(114)	-	0%	(157)	-	
Depreciation	(61,482)	(71,000)	(73,440)	(1,360)	(1,504)	(815)	(74)	(81)	(136)	(62,916)	(72,585)	87%	(74,391)	85%	
INDOT In Kind (to be depr)	35,309	-	58,745	-	-	-	-	-	-	35,309	55,000	64%	58,745	-	
Vehicle Donation	-	-	-	-	-	-	-	-	-	-	-	0%	-	-	
Bad Debt	(749)	-	(1,290)	-	-	(3,108)	-	-	(513)	(749)	-	0%	(4,911)	-	
Total Other Income and Expense	(26,982)	(71,000)	(16,070)	(1,401)	(1,504)	(3,980)	(75)	(81)	(653)	(28,459)	(17,585)	0%	(20,703)	137%	
NET INCOME (LOSS)	36,900	(36,320)	(1,471)	55,910	38,419	31,270	5,808	(15,639)	(10,588)	98,618	41,460	238%	19,211	513%	

Council on Aging of Elkhart County Inc
CONSOLIDATED ANNUAL BUDGET
FY July 2021 - June 2022

	TRANS	Prior YE	IN HOME CARE	Prior YE	LIFE ENRICH	Prior YE	Total Prior Yr Projected Actual	2021-2022 BUDGET	% Inc (Decr)
REVENUE									
Medicaid	136,075	103,995	97,132	89,764	-	-	193,759	233,207	20%
Choice	-	-	45,402	44,441	-	-	44,441	45,402	2%
Title III	74,118	77,083	-	-	-	-	77,083	74,118	-4%
Title XX/SSBG	-	-	2,594	1,133	-	-	1,133	2,594	129%
AVCC	-	-	36,000	34,438	-	-	34,438	36,000	5%
United Way	40,000	38,909	-	-	-	-	38,909	40,000	3%
CDBG	33,860	34,627	-	14	-	-	34,641	33,860	-2%
Other Grants	10,158	77,837	-	260	-	-	78,097	10,158	-87%
Contracted Services	4,500	2,340	-	-	-	-	2,340	4,500	92%
Private Pay	2,500	1,574	10,600	9,398	-	-	10,972	13,100	19%
MSP / LIS	-	-	-	-	7,560	5,580	5,580	7,560	35%
Advertising	25,000	19,500	-	-	-	-	19,500	25,000	28%
In Kind	21,640	15,061	9,800	9,136	4,560	674	24,871	36,000	45%
Indigent Funding (client paid)	7,500	-	-	-	-	-	-	7,500	0%
Fundraising: Events	-	14,385	-	8,704	-	471	23,561	-	-100%
Fundraising: Indigent Fund	45,000	-	-	-	-	-	-	45,000	0%
Donations (matches)	182,149	158,635	71,272	90,527	1,580	5,293	254,455	255,000	0%
Miscellaneous Income	-	2,253	-	8	-	-	2,261	-	-100%
Total Income	582,500	546,199	272,800	287,824	13,700	12,019	846,041	869,000	3%
EXPENSES									
Salary & Wages	345,968	279,827	207,368	179,176	7,372	3,962	462,965	560,708	21%
Salary & Wages - In Kind	-	1,525	-	925	-	230	2,680	-	-100%
Office Supplies	1,260	1,220	700	737	40	40	1,997	2,000	0%
Office Supplies - In Kind	-	-	-	-	-	-	-	-	0%
Postage	473	397	263	204	15	11	612	750	23%
Telephone	6,352	5,406	1,029	1,318	59	71	6,795	7,440	9%
Printing	378	351	210	86	12	5	442	600	36%
Data Processing	13,613	71,906	7,859	2,313	110	488	74,707	21,582	-71%
Data Processing - In Kind	-	-	-	-	-	-	-	-	0%
Rental/Lease Equipment	-	-	-	-	-	-	-	-	0%
Repairs & Maintenance	473	963	263	584	15	32	1,579	750	-53%
Marketing	3,780	984	2,100	705	120	5	1,694	6,000	254%
Outside Services	7,058	3,990	3,921	8,299	224	259	12,548	11,204	-11%
Outside Services - In Kind	10,300	-	3,500	-	4,200	-	-	18,000	0%
Office Rent - Depot In Kind	11,340	10,980	6,300	6,660	360	360	18,000	18,000	0%
Insurance	6,406	10,608	4,156	3,925	203	212	14,744	10,766	-27%
Legal & Accounting	5,497	671	3,054	407	175	22	1,100	8,725	693%
Dues & Registration	1,302	959	699	582	-	31	1,572	2,000	27%
Travel	350	45	3,150	3,522	-	-	3,567	3,500	-2%
Professional Development	2,100	1,698	900	1,033	-	38	2,769	3,000	8%
Board	473	425	263	75	15	28	528	750	42%
Program Supplies	-	6,337	-	385	-	19	6,741	-	-100%
Program Supplies - In Kind	-	2,556	-	1,551	-	84	4,191	-	-100%
Fundraising	12,600	7,392	5,400	4,484	-	242	12,118	18,000	49%
Vehicle Insurance	22,249	20,016	-	-	-	-	20,016	22,249	11%
Vehicle Fuel	30,000	20,359	-	-	-	-	20,359	30,000	47%
Vehicle Maintenance	20,977	23,408	-	-	-	-	23,408	20,977	-10%
Miscellaneous	2,052	810	866	757	181	-	1,567	3,099	98%
Total Operating Expenses	505,000	472,832	252,000	217,726	13,100	6,139	696,697	770,100	11%
Net Income (Loss) Before Oth Income & Exp	77,500	73,367	20,800	70,098	600	5,880	149,345	98,900	-34%
Other Income and Expense									
Interest Income	-	7	-	4	-	-	11	-	-
Bank Fees	-	(67)	-	(57)	-	(2)	(126)	-	-
INDOT In Kind	-	-	-	-	-	-	-	-	-
Loan Interest	-	-	-	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-	-	-	-
Depreciation	(41,500)	(61,482)	(800)	(1,360)	(100)	(74)	(62,916)	(42,400)	-33%
Total Other Income and Expenses	(41,500)	(61,542)	(800)	(1,413)	(100)	(76)	(63,031)	(42,400)	-105%
NET INCOME (LOSS)	36,000	11,825	20,000	68,685	500	5,804	86,313	56,500	7%

BOARD MEMBERS 2021 - 2022

Name	Board Position	Joined Board	Current Term Expires	Employer	Title	Work Phone	Work Email	Work Address	Cell
Celesta Vaughan	President	2018	2023	Golden Farm	Co-Owner	N/A	seminole1940@myfrontiermail.com	N/A	574-215-8491
Randy Hesser	Vice President	2019	2024	Warrick & Boyn, LLP	Attorney/ Partner	574-294-7491	rhesser@warrickandboyn.com	861 Parkway Ave Elkhart, IN 46516	574-202-0945
Tim Stair	Secretary	2018	2022	Hively Avenue Mennonite Church	Co-Pastor	574-294-3423	stair.tim@gmail.com	800 E. Hively Ave Elkhart, IN 46517	574-320-6265
Melanie Herendeen	Member	2018	2023	NCP Coatings	HR Director	269-479-1502	melanie@ncpcoatings.com	225 Fort Street, Niles, MI 49120	574-286-2911
Frank Lucchese	Member	2018	2024	County Commissioner	Commissioner	574-534-3541	franklucchese@icloud.com	117 N. 2nd Street Goshen, IN 46526	574-361-0187
Sherman Hansen	Member	2018	2022	Economic Development Corp. of Elkhart County	Director of Advancement	574-293-5627	Sherm@elkhartcountybiz.com	300 Nibco Parkway Ste. 201 Elkhart, IN 46516	574-596-3934
Rosetta Speights	Member	2019	2022	Elkhart General Hospital	Vice President of Nursing and Patient Care Services	574-523-3434	rspeights@beaconhealthsystem.org	600 East Blvd. Elkhart, IN 46514	312-498-5859
Shanon A. Buari	Member	2020	2023	Anderson, Agostino & Keller	Attorney at Law	574-288-1510 x138	buari@aaklaw.com	131 S. Taylor St, South Bend, IN 46601	614-732-3080
Ken Fisher	Past President	2014	2023	1st Source Bank	Private Banking	574-293-4099	fisherk@1stsource.com	131 E. Franklin St. Elkhart, IN 46516	574-361-4393
Chris Ball	Member	2020	2024	Accident Fund Insurance Company of America	Senior Business Development Consultant	574-404-1893	chris.ball@accidentfund.com	200 N Grand Ave, Lansing, MI 48933	574-404-1893
Sharon Zastrow Hirstein	Member	2021	2024	Elkhart Audiology Rehab LLC	Owner	574-262-3277	sharon@elkharthaudiology.com	County Rd 17, Suite 1, Elkhart, IN, 46516	574-304-7477
Andrew (Andy) Myers	Member	2021	2024	Myers Trust	Directing Broker	574-875-5149	amyers@myersttrust.com	2809 Ferndale Rd., Elkhart, IN 46517	574-320-1214
Dale Bennett	Member	2022	2025	Lippert	General Manager	574-326-5720	dbennett@ci1.com	2703 College Ave. Goshen, IN 46528	574-326-5729

CITY OF GOSHEN, INDIANA
ARP SUB-RECIPIENT AGREEMENT

With

Elkhart County Clubhouse, Inc. DBA Cora Dale House

To Perform/Provide projects, programs, and/or services falling within one of the four enumerated eligible uses of ARP Funding that directly address a negative economic impact of the COVID-19 public health emergency.

This ARP Sub-Recipient Agreement (“Agreement”), entered into by and between the City of Goshen, Indiana (“the City”) and Elkhart County Clubhouse, Inc. DBA Cora Dale House (“Recipient”), is executed pursuant to the terms and conditions set forth herein.

WHEREAS, on March 11, 2021, President Joseph R. Biden signed into law the American Rescue Plan Act of 2021 (“ARPA” or the “Act”), and established the Coronavirus State Fiscal Recovery Fund and Coronavirus Local Fiscal Recovery Fund, which together make up the Coronavirus State and Local Fiscal Recovery Funds program (hereafter the “ARP Funding”); and

WHEREAS, on May 10, 2021, the United States Department of the Treasury (“U.S. Treasury”) published guidance regarding the allowable usage of the ARP Funding to be disseminated to local governments in accordance with the Act; and

WHEREAS, the City has received a total allocation of ARP Funding, as published by the U.S. Treasury, in the amount of \$6,692,508; and

WHEREAS, the City receipted the first fifty percent (50%) of its ARP Funding allocation (\$3,346,254.00) on May 19, 2021; and

WHEREAS, the City receipted the second fifty percent (50%) of its ARP Funding allocation (\$3,346,254.00) on June 6, 2022; and

WHEREAS, on June, 10, 2022, Treasury released the updated Compliance and Reporting Guidance for the Funding Program. The guidance provides additional detail and clarification for each recipient’s compliance and reporting responsibilities, and should be read in concert with the Award Terms and Conditions, the authorizing statute, the final rule, and other regulatory and statutory requirements; and

WHEREAS, in an effort to provide additional guidance regarding the eligible uses of ARP Funding, the U.S. Treasury published a document containing answers to Frequently Asked Questions regarding Coronavirus State and Local Fiscal Recovery Funds as of July 19, 2021 (hereinafter “FAQ”); and

WHEREAS, Section 2.8 of the FAQ states that recipients must demonstrate that funding uses directly address a negative economic impact of the COVID-19 public health emergency, including funds used for economic or workforce development; and

WHEREAS, pursuant to §602(c) of the Act, ARP Funding may be used for projects or programs within the following categories, to the extent authorized by law:

1. To respond to the public health emergency or its negative economic impacts, including assistance to households, small businesses, and nonprofits, or aid to impacted industries such as tourism, travel, and hospitality;
2. To respond to workers performing essential work during the COVID-19 public health emergency by providing premium pay to eligible workers;
3. For the provision of government services to the extent of the reduction in revenue due to the COVID-19 public health emergency relative to revenues collected in the most recent full fiscal year prior to the emergency; and
4. To make necessary investments in water, sewer, or broadband infrastructure.

WHEREAS, the City intends to allocate a portion of its ARP Funding to assist non-profit organizations within the City that have suffered negative economic impacts as a result of the COVID-19 pandemic in accordance with all federal, state, and local guidelines regarding the usage of ARP Funding; and

WHEREAS, the Recipient, a non-profit entity, submitted a written request to the City for Nineteen Thousand Seven Hundred Four Dollars (\$19,704) in ARP Funding to support a project and/or program related to the economic recovery from the COVID-19 public health crisis; and

WHEREAS, the City and Recipient desire to enter into this Agreement.

NOW, THEREFORE, in consideration of those mutual undertakings and covenants, the parties agree as follows:

1. OVERVIEW

A. DEFINITIONS. The definitions in 2 CFR §200.1 are hereby incorporated into this Agreement.

B. ROLES. For the purposes this Agreement, the City serves as the pass-through entity for a Federal award and the Recipient serves as the subrecipient of a sub award. 2 C.F.R. §200.1

C. SOURCE OF GRANT FUNDING. This Agreement is funded by a portion of the \$6,692,508 in ARP Funding allocated to the City pursuant to ARP §603.

D. AUTHORITY. This Agreement is issued under section 602(c)(3) of the Act and subject to the provisions of the federal Uniform Grant Guidance, 2 CFR Part 200 (UG).

E. NOTICES. Whenever any notice, statement or other communication is required under this Agreement, it shall be sent by first class mail or via an established courier/delivery service to the following addresses, unless otherwise specifically advised.

Notices to the City shall be sent to:

City of Goshen
Attn: Legal City
204 E. Jefferson Street
Goshen, IN 46526
bodiestegelman@goshencity.com

Notices to the Recipient shall be sent to:

Elkhart County Clubhouse, Inc. DBA
Cora Dale House
Attn: Rich H. Meyer
114 S. 5th Street
Goshen, IN 46528
richm@ecclubhouse.org

2. ARP FUNDING AWARDED TO RECIPIENT (the “Funding” or “Grant”)

A. PURPOSE. The purpose of this Agreement is to enable the City to award ARP Funding, in the amount of Nineteen Thousand Seven Hundred Four Dollars (\$19,704), to the Recipient for eligible costs of the proposed projects or programs described in Recipient’s ARP Nonprofit Fund Grant Application for Program Year 2022 dated March 11, 2022 (hereafter the “Grant Application”), a copy of which is attached hereto attached as EXHIBIT “A” and incorporated by reference herein (the “Project”).

3. EFFECTIVE DATE & PERIOD OF PERFORMANCE

A. EFFECTIVE DATE. This Agreement shall commence when last executed by all parties and remain in effect no later than December 31, 2024, unless terminated by the City in writing (the “Effective Date”).

B. PERIOD OF PERFORMANCE. The period of performance for this award begins on the date hereof and ends consistent with the project/program timeline set forth in ¶5 of the Recipient’s Grant Application.

4. SCOPE OF FUNDED ACTIVITIES (the “Project”)

A. LIMITATIONS ON USE OF ARP FUNDS. The Recipient shall ensure that all expenditures utilizing ARP Funding received in accordance with this Agreement may only be used in compliance with section 602(c) of the Act and shall be limited to only those eligible services outlined in Section 2.8 of the U.S. Treasury ARP FAQ, which states that recipients must demonstrate that funding uses directly address a negative economic impact of the COVID-19 public health emergency. Recipient must use ARP Funding for the Project described in Recipient’s Grant Application to the City.

5. SYSTEM FOR AWARD MANAGEMENT PROFILE (“SAM.gov”)

A. SAM.GOV PROFILE. Recipient shall register and maintain an updated profile on the U.S. Government’s official website and System for Award Management (SAM.gov).

6. FUNDING DISBURSEMENT, PAYMENT OF COSTS & CANCELLATION

A. DISBURSEMENT OF FUNDING. The disbursement of ARP Funding awarded to the Recipient shall not be made until forty-five (45) days after this Agreement has been fully approved by the City and executed by the parties. If advance or lump payment of all or a portion of the funds is not prohibited by statute or regulation, and the City agrees to provide such advance payment, advance payment shall be made only upon submission of a proper claim setting out the intended purposes of those funds. Otherwise, all payments shall be made forty-five (45) days in arrears in conformance with applicable fiscal policies and procedures.

B. SEPARATE FUND REQUIRED. ARP Funding must be received into its own separate fund and not comingled with funding from any other source. Recipient is required to have sufficient internal controls over all transactions in place by establishing separate funds and maintaining records with detailed comments that provide audit trails, appropriate approvals, etc.

C. PRE-AWARD & ADMINISTRATIVE COSTS. Pre-award costs, as defined in 2 C.F.R. § 200.458, may not be paid with funding from this Grant. Recipient may use the Funding to cover both direct and indirect costs.

D. FUNDING CANCELLATION. When a written determination is made that funds are not appropriated or otherwise available to support continuation of performance of this Agreement, it shall be canceled.

E. LOSS OR REDUCTION OF FUNDING. The City, at its sole discretion upon written notice to the Recipient, may terminate or reduce the scope of this Agreement if any funding sources are eliminated or reduced for any reason or the Project is not eligible for ARP Funding.

7. PROJECT MONITORING & REPORTING

A. PROJECT MONITORING BY THE CITY. The City may conduct on-site or off-site monitoring reviews of the Project during the term of this Agreement and for up to ninety (90) days after it expires or is otherwise terminated. The Recipient shall extend its full cooperation and give full access to the Project site and to relevant documentation to the City or its authorized designees for the purpose of determining, among other things:

1. whether Project activities are consistent with those set forth in the Recipient’s Grant Application;
2. the actual expenditure of funds to date on the Project is in conformity with the amounts for each budget line item as contained in Recipient’s Grant Application and that unpaid costs have been properly accrued; and
3. that Recipient is making timely progress with the Project, and that its project management, financial management and control systems, procurement systems and

methods, and overall performance are in conformance with the requirements set forth in this Agreement and are fully and accurately reflected in Project reports submitted to the City.

B. REPORTING REQUIREMENTS. Recipient agrees to cooperate with the City and comply with any reporting obligations established by Treasury as they relate to this award. Recipient also agrees to comply with any reporting requirements established by the State of Indiana.

8. MAINTENANCE OF AND ACCESS TO RECORDS

A. MAINTENANCE OF RECORDS. The Recipient shall maintain records, books, documents, and other materials relevant to its performance under this Agreement. Recipient shall maintain records and financial documents sufficient to evidence compliance with section 602(c), Treasury's regulations implementing that section, and guidance issued by Treasury regarding the foregoing. Records shall be maintained by Recipient for a period of five (5) years after all funds have been expended or returned to Treasury, whichever is later.

B. AUDITS AND ACCESS TO RECORDS. Records maintained pursuant to this Agreement shall be subject to inspection, review, and audit by the City or its designees, and the US Treasury for five (5) years following termination of this Agreement. Recipient may be required to submit to an audit of funds paid pursuant to this Agreement, and shall make all books, accounting records, and other documents available at all reasonable times during the term of this Agreement and for a period of five (5) years after final payment for inspection by the City or its authorized designee. Copies shall be furnished to the City at no cost.

C. REIMBURSEMENT OF UNALLOWABLE COSTS. If it is determined during the course of the audit that the Recipient was reimbursed for unallowable costs under this Agreement or any, the Recipient agrees to promptly reimburse the City for such payments upon request.

9. BREACH, DEFAULT & TERMINATION

A. TERMINATION FOR CAUSE. The City may terminate this Agreement for cause. Cause may include misuse of funds, fraud, lack of compliance with applicable rules, laws and regulations, failure to perform on time, or failure to comply with any of the requirements of this Agreement. Failure to complete the Project and expend funds in accordance with this Agreement may be considered a material breach, and shall entitle the City to suspend payments under this Agreement until such time as all material breaches are cured to the City's satisfaction.

B. TERMINATION FOR CONVENIENCE. Unless prohibited by a statute or regulation relating to the Grant under this Agreement, this Agreement may be terminated, in whole or in part, by the City whenever, for any reason, the City determines that such termination is in the best interest of the City. Termination shall be affected by delivery to the Recipient of a Termination Notice, specifying effective date of termination and extent of termination. The Recipient shall be compensated for completion of the Project properly done prior to the effective date of termination. The City will not be liable for work on the Project performed after the effective date of termination.

10. COMPLIANCE WITH APPLICABLE LAWS & REGULATIONS

A. EVOLUTION OF ARP GUIDANCE FROM THE U.S. TREASURY. The City may request additional information from the Recipient, as needed, to meet any additional guidelines regarding the use of ARP Funding that may be established by the U.S. Treasury during the scope of this Agreement.

B. COMPLIANCE WITH APPLICABLE LAWS AND REGULATIONS. The Recipient shall comply with all federal, state, and local laws and all requirements and published guidance set forth regarding the usage of any and all monies appropriated under the ARPA. Specifically, but not limited to, Recipient shall with the requirements of section 602 of the Act, regulations adopted by Treasury pursuant to section 602(f) of the Act, and guidance issued by Treasury regarding the foregoing. Recipient also agrees to comply with all other applicable state and federal statutes, regulations, and executive orders, and Recipient shall provide for such compliance by other parties in any agreements it enters into with other parties relating to this Grant.

1. The Recipient warrants that the Recipient and any contractors performing work in connection with the Project shall obtain and maintain all required permits, licenses, registrations, and approvals, and shall comply with all health, safety, and environmental statutes, rules, or regulations in the performance of any work activities. Failure to do so may be deemed a material breach of this Agreement and grounds for immediate termination and denial of further opportunities with the City under this program.
2. The Recipient affirms that, if it is an entity described in Indiana Code Title 23, it is properly registered, and owes no outstanding reports to the Indiana Secretary of State.
3. As required by Ind. Code §5-22-3-7: The Recipient and any principals of the Recipient certify that:
 - a. the Recipient, except for *de minimis* and nonsystematic violations, has not violated the terms of:
 - i. Ind. Code §24-4.7 [Telephone Solicitation Of Consumers];
 - ii. Ind. Code §24-5-12 [Telephone Solicitations]; or
 - iii. Ind. Code §24-5-14 [Regulation of Automatic Dialing Machines];in the previous **three hundred sixty-five (365) days**, even if Ind. Code §24-4.7 is preempted by federal law; and
 - b. the Recipient will not violate the terms of Ind. Code §24-4.7 for the duration of this Agreement, even if Ind. Code §24-4.7 is preempted by federal law.
 - c. The Recipient and any principals of the Recipient certify that an affiliate or principal of the Recipient and any agent acting on behalf of the Recipient or on behalf of an affiliate or principal of the Recipient, except for *de minimis* and nonsystematic violations,
 - i. has not violated the terms of Ind. Code §24-4.7 in the previous three hundred sixty-five (365) days, even if Ind. Code §24-4.7 is preempted by federal law; and

- ii. will not violate the terms of Ind. Code §24-4.7 for the duration of this Agreement even if Ind. Code §24-4.7 is preempted by federal law.

C. EMPLOYMENT ELIGIBILITY VERIFICATION. As required by Ind. Code §22-5-1.7, Recipient hereby swears or affirms under the penalties of perjury that:

1. The Recipient has enrolled and is participating in the E-Verify program;
2. The Recipient has provided documentation to the City that it has enrolled and is participating in the E-Verify program;
3. The Recipient does not knowingly employ an unauthorized alien.
4. The Recipient shall require its contractors who perform work under this Agreement to certify to Recipient that the contractor does not knowingly employ or contract with an unauthorized alien and that the contractor has enrolled and is participating in the E-Verify program. The Recipient shall maintain this certification throughout the duration of the term of a contract with a contractor.

The City may terminate for default if the Recipient fails to cure a breach of this provision no later than thirty (30) days after being notified by the City.

D. NONDISCRIMINATION. Pursuant to the Indiana Civil Rights Law, specifically including Ind. Code §22-9-1-10, and in keeping with the purposes of the federal Civil Rights Act of 1964, the Age Discrimination in Employment Act, and the Americans with Disabilities Act, the Recipient covenants that it shall not discriminate against any employee or applicant for employment relating to this Agreement with respect to the hire, tenure, terms, conditions or privileges of employment or any matter directly or indirectly related to employment, because of the employee or applicant's: race, color, national origin, religion, sex, sexual orientation or identity, age, disability, ancestry, status as a veteran, or any other characteristic protected by federal, state, or local law ("Protected Characteristics"). Furthermore, Recipient certifies compliance with applicable federal laws, regulations, and executive orders prohibiting discrimination based on the Protected Characteristics in the provision of services.

11. DEFENSE & INDEMNIFICATION

A. DUTY TO DEFEND. The Recipient, at its sole cost and expense, shall defend the City of Goshen, their officials, employees, and agents (collectively, Indemnitees) from and against all claims/demands, allegations, lawsuits, or any other action (Claim or Claims) arising or allegedly arising from the Recipient's or its contractor's, subcontractor's: (1) use of Grant funds; (2) negligence; (3) wrongful act or omission; (4) breach/default of this Agreement; and/or (5) any other failure to follow the terms and conditions of this Agreement.

B. DUTY TO INDEMNIFY. The Recipient shall indemnify the Indemnitees against losses, liabilities, damages, judgments, settlements, penalties, fines, attorney/expert fees, expenses, interest, or fees, including the reasonable cost of investigation, defense, settlement, accounting, reporting and any advance of an expense or fee arising from the Claims.

C. NOTICE OF CLAIM. The City shall give the Recipient prompt notice of any Claim, and at Recipient's expense, the City shall cooperate in the defense of the matter. The Recipient acknowledges that the Goshen City Attorney may participate in an action involving the City of Goshen.

D. SURVIVAL. The duties to defend and indemnify survive termination or expiration of this Agreement.

12. REPRESENTATIONS AND WARRANTIES

A. ELIGIBILITY. The Recipient expressly represents and warrants to the City that it is statutorily eligible to receive these funds and that the information set forth in its Grant Application to the City is true, complete, and accurate.

B. REPAYMENT. The Recipient expressly agrees to promptly repay all funds paid to it under this Agreement should it be determined either that it was ineligible to receive the funds, or it made any material misrepresentation on its application to the City.

C. DEBARMENT. By entering into this Agreement, Recipient certifies that neither it nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible or voluntarily excluded from entering into this Agreement by any federal or state department or agency. The term "principal" for purposes of this Agreement is defined as an officer, director, owner, partner, key employee, other person with primary management or supervisory responsibilities, or a person who has a critical influence on or substantive control over the operations of the Recipient.

D. AUTHORIZATION. Recipient signing below warrants to the City that they have the full power and authority to execute this Agreement on behalf of the Recipient for whom they sign.

13. GENERAL CONDITIONS

A. CONFLICTS OF INTEREST. Recipient understands and agrees it must maintain a conflict-of-interest policy consistent with 2 C.F.R. § 200.318(c) and that such conflict-of-interest policy is applicable to each activity funded under this award. Recipient and subrecipients must disclose in writing to Treasury or the pass-through entity, as appropriate, any potential conflict of interest affecting the awarded funds in accordance with 2 C.F.R. § 200.112.

B. HATCH ACT. Recipient agrees to comply, as applicable, with requirements of the Hatch Act (5 U.S.C. §§ 1501-1508 and 7324-7328), which limit certain political activities of State or local government employees whose principal employment is in connection with an activity financed in whole or in part by this federal assistance.

C. FALSE STATEMENTS. Recipient understands that making false statements or claims in connection with this award is a violation of federal law and may result in criminal, civil, or administrative sanctions, including fines, imprisonment, civil damages and penalties, debarment from participating in federal awards or Agreements, and/or any other remedy available by law.

D. GOVERNING LAW. This Agreement shall be governed, construed, and enforced in accordance with the laws of the State of Indiana, without regard to its conflict of laws rules. Suit, if any, must be brought in Elkhart City, State of Indiana.

E. **CONTRACTING WITH RELATIVES.** Pursuant to Ind. Code §36-1-21, if Recipient is wholly or partially owned by a relative of an elected official of the City Recipient certifies that Recipient has notified in writing both the elected official of the City and the City's legal department prior to entering into this contract that an elected official of the City is a relative of an owner of Recipient.

F. **ORDER OF PRECEDENCE.** Any inconsistency or ambiguity in this Agreement shall be resolved by giving precedence in the following order: (1) requirements imposed by applicable federal or State law; (2) this Agreement; (3) the Recipient's application to the City.

G. **NON-COLLUSION, ACCEPTANCE.** The undersigned individual signing on behalf of the Recipient attests, subject to the penalties for perjury, that the undersigned is the Recipient or a properly authorized representative, agent, member, or officer of the Recipient. To the undersigned's knowledge, neither the undersigned nor any other member, employee, representative, agent, or officer of the Recipient, directly or indirectly, has entered into or been offered any sum of money or other consideration for the execution of this Agreement other than that which appears upon the face hereof.

H. **FORCE MAJEURE.** Neither party will be liable for any failure or delay in performing its duties in this agreement due to Force Majeure Events. "Force Majeure Event" means an event or circumstance beyond a party's reasonable control, such as natural catastrophes and acts of terrorism or war, and the consequences of that event or circumstance. Force Majeure Events do not include labor unrest, price increases, or changes in general economic conditions. If a Force Majeure Event continues for 30 days, the other party may terminate this agreement or suspend payments while the event continues.

I. **SEVERABILITY.** If any portion of this Grant Agreement is held invalid, the remainder hereof shall not be affected thereby if such remainder would then continue to conform to the terms and requirements of the applicable law.

J. **NO WAIVER OF BREACH.** No failure on the part of the City to exercise, and no delay in exercising, any right hereunder shall operate as a waiver thereof, nor shall any single or partial exercise by the City of any right hereunder preclude any other or further exercise thereof or the exercise of any other right. The remedies herein provided are cumulative and not exclusive of any remedy available to the City at law or in equity.

K. **ENTIRE AGREEMENT.** This Agreement constitutes the entire agreement between the City and the Recipient for the use of funds received under this Agreement and it supersedes all prior or contemporaneous communications and proposals, whether electronic, oral, or written between the parties with respect to this Agreement.

L. **AMENDMENTS.** No amendment or modification to the Agreement shall be effective without prior written consent of the authorized representatives of the parties.

M. **NO ASSIGNMENT, TRANSFER, OR SUBCONTRACTING.** The Recipient shall not assign or transfer any of its interests in or delegate any of its obligations under this Agreement without the prior written consent of the City.

IN WITNESS WHEREOF, Recipient and the City have, through their duly authorized representatives, entered into this Agreement. The parties, having read and understood the foregoing terms of this Agreement, do by their respective signatures dated below agree to the terms thereof.

**CITY OF GOSHEN
(the "City")**

**Elkhart County Clubhouse, Inc.
DBA Cora Dale House
("Recipient")**

By: _____

Jeremy P. Stutsman

Mayor, City of Goshen, Indiana

Date: _____

By: _____

Rich H. Meyer

Director

Date: _____

EXHIBITS:

EXHIBIT "A" - Application & Corresponding Documents



**American Rescue Plan (ARP): Nonprofit Fund
Grant Application for Program Year 2022**
(Attach additional sheets if space provided is not adequate.)

Applications available: Tuesday, February 15, 2022 **Applications due: Thursday, March 15, 2022**
Please submit application by email or hard copy one signed original, with attachments to:

Gregory Imbur, 202 S. Fifth, Goshen, IN 46528 gregoryimbur@goshencity.com Call 537-3828 with questions.

American Rescue Plan: Nonprofit Fund Grant Priorities

Each investment proposal of \$25,000 or less must meet one of the following priorities:

1. Relates to ARP public health services, negative economic impacts, services to disproportionately impacted communities, and possibly other expenditure categories identified by the U.S. Treasury.
2. Meets an urgent community need, especially food insecurity, homelessness, or health-related needs.
3. Addresses public health services, negative economic impacts, or some other urgent community need.

If a grant is awarded, ARP funds for nonprofits may be dispersed after July 1, 2022. If a grant is awarded, claims will be paid only after a signed grant agreements has been formally approved by the Board of Public Works. Money must be spent by 12/31/2024, and annual grant reporting is required as well.

Organization: Elkhart County Clubhouse dba Cora Dale House

Organization Address: 114 S. 5th Street, Goshen IN 46528

Mailing Address: (same)

Contact Person: Rich H. Meyer

Phone Number: 5742023920

Email address: richm@ecclubhouse.org

Project Title: Universal Access Ramp and Back Porch

ARP Fund, grant amount requested: \$ 19,704.00

Expected number of individuals to benefit from this project: 170

1. Briefly describe the proposed project. Include the need or problem to be addressed, the population (or area) to be served, a description of the work, including who will carry it out, and the proposed schedule of work, including the proposed timing of requests for ARP Nonprofit Fund awards.

Cora Dale House is a support community for adults with mental illnesses. We help members with housing, employment and educational goals and we provide a context for building connections to a social network. The Clubhouse follows a work-ordered day 8:30-4:30 M-F, with social/recreational activities on weekends and evenings several times a month. We provide transportation to and from medical appointments.

Any adult with a mental illness can become a member. Membership is voluntary and without time limits.

For ten years we have operated from a large, historic house on Fifth Street. In many ways this is an ideal facility for us – large elegant rooms, plenty of natural light – but there are 8-10 steps to our porches. We have a wheel-chair lift at our front porch, but in any emergency, if the electricity would fail anyone with mobility issues would be trapped in the building. We have always known that we need to add a ramp for safe accessibility.

We want to build a ramp to our back porch; the back porch is in very poor repair, so we want to rebuild it and the porch steps at the same time, allowing us to extend the porch with a landing to connect to the ramp.

We want to engage a local builder to construct the ramp, rebuild the porch, and widen the back door to improve access. We can get this project onto a construction calendar to start and end in 2023.

We have an estimate for this project at \$39,408. We are requesting half of this amount from ARP nonprofit funds, with the other half of the funds to come from local donors.

2. Complete the line item budget for the proposed project and provide details on how reimbursed costs will be calculated.

Item Description	Total Amount	ARP Nonprofit Funds Sought	Other Funding Sought or Secured
a.	962	481	481
b.	1595	797.50	797.50
c.	6958	3479	3479
d.	19800	9900	9900
e.	9020	4510	4510
f.	1073	536.5	536.5
TOTALS	39408	19704	19704

3. List the source and amount of other sources of funding, including matching funds and in-kind contributions, expected to be used to support this project. For in-kind contributions, such as volunteer labor, please include the number of hours and dollar value of the volunteer hours.

We plan to raise the matching funds through direct appeals to local donors. We plan to use a qualified contractor for this project – we do not anticipate significant use of volunteer labor.

4. Describe how project relates to ARP public health services, negative economic impacts, services to disproportionately impacted communities, or meets an urgent community development need.

Clubhouse is an important resource for adults with mental illnesses, complementing the medical services that they receive from health care providers. Most of our members qualify for Medicaid and for disability payments from Social Security. Our members experience significant challenges to finding safe and affordable housing and at any one time a few are unhoused. Through our relationships with Oaklawn, LaCasa and many local landlords we are often able to help our members find housing. Through local employer partners we are able to help members find paid employment. Most importantly, the Clubhouse supports members in establishing a network of relationships, reducing isolation and the associated negative health and social effects. The increased need for supports for mental health caused by the COVID pandemic and restrictions has been well-documented. We maintained our services to members throughout, and we followed medical guidance in use of masks and encouraging vaccinations; our vaccination rate for Clubhouse colleagues (members and staff) is over 90%

5. What are the measurable goals and timeline for this project or program? How will you define and measure success?

This project has a clear goal, the construction of a ramp along with repair of the associated porch and steps, and enlarging the entrance door.

6. Please describe the population who will benefit from this project or program. Include demographic information in this description (age, income, ethnicity, race, etc.)

Members of Cora Dale House are all adults (18 or over) with a serious mental illness diagnosis. We have members of all ages (including several in their 70s). Most members are low-income (qualify for Medicaid, housing assistance, SSI or SSDI). About 10% of our active members are Black, 10% are Hispanic, 3% are Asian-American. We are committed to bilingual operation, with services available in Spanish and English.

Organizational Characteristics

IRS nonprofit status 501(c)(3)

Years in operation 10

Number of full-time paid staff 4

Number of part-time paid staff 0

Number of volunteer staff 0

Number of Board members 8

Briefly describe the organization's structure, mission statement and services provided.

Cora Dale House is a community of recovery, hope and dignity that empowers people with mental illness through friendship, meaningful work and cultivating strengths. We are accredited by Clubhouse International, which establishes standards for voluntary participation of members in all aspects of Clubhouse operation. Our board includes two active Clubhouse members. Clubhouse provides support for recovery, with a focus on relationships, work and housing.

Please attach copies of the following documents to the original application. If any of the requested documents are not available, please attach an explanation. If you have previously submitted the requested documents, and there have been no changes, new copies are not required, but please indicate which documents have been previously submitted.

- a. Most recent Annual Report and Audit
- b. Current fiscal year budget
- c. Current list of Board of Directors

Certification Of Authorization To Submit This Application

I (We) certify to the City of Goshen that the Board of Directors of the organization identified on page 1 of this application authorized the submission of this application.

Agency Director (Signature)

Rich H. Meyer

Printed Name:

Date: **March 11, 2022**

Chairperson, Board of Directors (Signature)

Brad Weirich

Printed Name:

Date: **March 11, 2022**

FYE 2022 budget adopted May 20, 2021

Elkhart County Clubhouse

budget
FYE 2022

Ordinary Income/Expense

INCOME

4000 Donor – Individual	65000
4005 Donor – Churches	4000
4010 Donor – Foundation	45000
4100 MCHCC FQHC grant	100000
4120 DMHA grant/Medicaid/PPP	70000
4200 Lunch program	3000
total income	287000

EXPENSE

5000 Staff salaries & benefits paid	135000
5003 Contract Labor	8000
5004 Retirement	10800
5005 Payroll taxes	50000
5010 Colleague training	4500
5020 Conferences, IN coalition	4000
5030 Clubhouse International	800
5040 Financial/legal services	11000
5060 NIPSCO gas & electric	5800
5070 Goshen water & sewer	1000
5080 Telephone & internet	2200
5090 Property insurance (+D&O)	450
5091 Workers Comp insurance	1500
5092 Vehicle insurance	8000
5100 Maintenance & repair	7000
5110 Printing & postage	1800
5120 Food purchases	16000
5130 Supplies	4000
5140 Community Support (mileage)	2500
5150 Recreation	800
5160 Transport, fuel & service	9000
5170 Miscellaneous	500
Total expense	284650

surplus 2350

Elkhart County Clubhouse Board of Directors 2021-22

Laurie Blough first term 2020-23

Kay Bontrager-Singer first term 2019-22

David George second term 2020-23

James Gingerich Emeritus: second term 2020-23

Jonathan Gingerich fourth term 2021-24

Candy Holland first term 2020-23

Daniel Kinsey Emeritus: third term 2021-24

Rich Meyer – Executive Director

Angela Rosenbrock first term 2019-22

Brad Weirich third term 2021-24

**ELKHART COUNTY CLUBHOUSE, INC.
D/B/A CORA DALE HOUSE**

FINANCIAL REPORT

June 30, 2021 and 2020

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INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To the Board of Directors of
Elkhart County Clubhouse, Inc.
d/b/a Cora Dale House
Goshen, IN

We have reviewed the accompanying financial statements of Elkhart County Clubhouse, Inc. d/b/a Cora Dale House (a nonprofit organization), which comprise the statements of financial position as of June 30, 2021 and 2020, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of entity management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

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.

Accountant's Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

Accountant's Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Insight Accounting Group, P.C.

Insight Accounting Group, P.C.

Goshen, IN
October 29, 2021

ELKHART COUNTY CLUBHOUSE, INC.
D/B/A CORA DALE HOUSE
STATEMENTS OF FINANCIAL POSITION
June 30, 2021 and 2020

	2021	2020
ASSETS		
Current assets		
Cash and cash equivalents	\$ 141,898	\$ 136,960
Grants receivable	25,000	25,000
Prepaid expenses	1,950	2,051
Total current assets	168,848	164,011
Property and equipment		
Property and equipment, net of accumulated depreciation	418,300	438,341
Other assets		
Cash in escrow	34,066	34,066
TOTAL ASSETS	\$ 621,214	\$ 636,418
LIABILITIES AND NET ASSETS		
Current liabilities		
SBA PPP refundable advance	\$ -	\$ 8,800
Accounts payable	417	428
Due to members	44,335	44,611
Due to Lexington House	7,105	-
Accrued wages	4,984	4,822
Accrued payroll taxes	3,703	3,919
Accrued retirement	860	840
Accrued vacation	3,804	5,123
Total current liabilities	65,208	68,543
Total liabilities	65,208	68,543
Net assets		
Without donor restrictions	556,006	564,702
With donor restrictions	-	3,173
Total net assets	556,006	567,875
TOTAL LIABILITIES AND NET ASSETS	\$ 621,214	\$ 636,418

See independent accountant's review report.
The accompanying notes to financial statements are an integral part of these statements.

ELKHART COUNTY CLUBHOUSE, INC.
D/B/A CORA DALE HOUSE
STATEMENTS OF ACTIVITIES
For the Year Ended June 30, 2021

	2021		
	Without Donor Restrictions	With Donor Restrictions	Total
Support and revenue			
Grant income	\$ 117,300	\$ -	\$ 117,300
Contributions	74,997	-	74,997
SBA PPP contributions	49,238	-	49,238
Service programs	24,516	-	24,516
Interest income	160	-	160
	<u>266,211</u>	<u>-</u>	<u>266,211</u>
Net assets released from restrictions			
Restrictions satisfied by payments	<u>3,173</u>	<u>(3,173)</u>	<u>-</u>
Total net assets released from restrictions	<u>3,173</u>	<u>(3,173)</u>	<u>-</u>
 Total support and revenue	 <u>269,384</u>	 <u>(3,173)</u>	 <u>266,211</u>
Expenses			
Member services	257,242	-	257,242
Supporting services			
Management and general	17,922	-	17,922
Fundraising	2,916	-	2,916
Total expenses	<u>278,080</u>	<u>-</u>	<u>278,080</u>
CHANGE IN NET ASSETS	(8,696)	(3,173)	(11,869)
Net assets, beginning of year	<u>564,702</u>	<u>3,173</u>	<u>567,875</u>
Net assets, end of year	<u>\$ 556,006</u>	<u>\$ -</u>	<u>\$ 556,006</u>

See independent accountant's review report.
The accompanying notes to financial statements are an integral part of these statements.

ELKHART COUNTY CLUBHOUSE, INC.
D/B/A CORA DALE HOUSE
STATEMENTS OF ACTIVITIES
For the Year Ended June 30, 2020

	2020		
	Without Donor Restrictions	With Donor Restrictions	Total
Support and revenue			
Grant income	\$ 167,134	\$ -	\$ 167,134
Contributions	84,309	-	84,309
SBA PPP contributions	31,600	-	31,600
Service programs	65,822	-	65,822
Interest income	36	-	36
Gain on sale of property and equipment	4,778	-	4,778
	<u>353,679</u>	<u>-</u>	<u>353,679</u>
Net assets released from restrictions			
Restrictions satisfied by payments	249	(249)	-
Total net assets released from restrictions	<u>249</u>	<u>(249)</u>	<u>-</u>
Total support and revenue	<u>353,928</u>	<u>(249)</u>	<u>353,679</u>
Expenses			
Member services	298,294	-	298,294
Supporting services			
Management and general	23,292	-	23,292
Fundraising	2,915	-	2,915
Total expenses	<u>324,501</u>	<u>-</u>	<u>324,501</u>
CHANGE IN NET ASSETS	29,427	(249)	29,178
Net assets, beginning of year	<u>535,275</u>	<u>3,422</u>	<u>538,697</u>
Net assets, end of year	<u>\$ 564,702</u>	<u>\$ 3,173</u>	<u>\$ 567,875</u>

See independent accountant's review report.
The accompanying notes to financial statements are an integral part of these statements.

ELKHART COUNTY CLUBHOUSE, INC.
D/B/A CORA DALE HOUSE
STATEMENTS OF FUNCTIONAL EXPENSES
For the Year Ended June 30, 2021

	2021			
	Member Services	Management and General	Fundraising	Total
Wages and benefits	\$ 179,072	\$ 5,832	\$ 2,916	\$ 187,820
Conferences and convention	540	60	-	600
Dues	-	810	-	810
Professional expense	-	6,788	-	6,788
Utilities	8,512	946	-	9,458
Insurance	8,228	914	-	9,142
Repairs and maintenance	3,613	401	-	4,014
Printing and postage	1,382	-	-	1,382
Lunch program	10,158	-	-	10,158
Office supplies	1,499	167	-	1,666
Contributions	15,673	-	-	15,673
Community support	326	-	-	326
Membership events	60	-	-	60
Transportation	4,154	-	-	4,154
Housing project expense	1,157	-	-	1,157
Rent expense	4,880	-	-	4,880
Interest expense	-	-	-	-
Depreciation	18,037	2,004	-	20,041
Miscellaneous	(49)	-	-	(49)
Total functional expenses	<u>\$ 257,242</u>	<u>\$ 17,922</u>	<u>\$ 2,916</u>	<u>\$ 278,080</u>

See independent accountant's review report.
The accompanying notes to financial statements are an integral part of these statements.

ELKHART COUNTY CLUBHOUSE, INC.
D/B/A CORA DALE HOUSE
STATEMENTS OF FUNCTIONAL EXPENSES
For the Year Ended June 30, 2020

	2020			
	Member Services	Management and General	Fundraising	Total
Wages and benefits	\$ 187,730	\$ 5,828	\$ 2,915	\$ 196,473
Contract labor	8,011	-	-	8,011
Conferences and convention	3,454	384	-	3,838
Dues	-	266	-	266
IGT expense	19,687	-	-	19,687
Professional expense	-	11,881	-	11,881
Utilities	7,071	786	-	7,857
Insurance	8,419	936	-	9,355
Repairs and maintenance	4,745	527	-	5,272
Printing and postage	1,818	-	-	1,818
Lunch program	17,912	-	-	17,912
Office supplies	4,558	507	-	5,065
Community support	1,424	-	-	1,424
Membership events	574	-	-	574
Transportation	8,781	-	-	8,781
Housing project expense	1,800	-	-	1,800
Rent expense	3,600	-	-	3,600
Interest expense	-	90	-	90
Depreciation	18,787	2,087	-	20,874
Miscellaneous	(77)	-	-	(77)
Total functional expenses	<u>\$ 298,294</u>	<u>\$ 23,292</u>	<u>\$ 2,915</u>	<u>\$ 324,501</u>

See independent accountant's review report.
The accompanying notes to financial statements are an integral part of these statements.

ELKHART COUNTY CLUBHOUSE, INC.
D/B/A CORA DALE HOUSE
STATEMENTS OF CASH FLOWS
For the Years Ended June 30, 2021 and 2020

	2021	2020
Cash flows from operating activities		
Change in net assets	\$ (11,869)	\$ 29,178
Adjustments to reconcile change in net assets to net cash provided by operating activities		
Depreciation	20,041	20,874
(Gain) on sale of property and equipment	-	(4,778)
(Increase) decrease in assets		
Grants receivable	-	5,833
Accounts receivable	-	13,587
Other receivables	-	1,820
Prepaid expenses	101	(317)
Increase (decrease) in liabilities		
Accounts payable	(11)	(525)
SBA PPP refundable advance	(8,800)	8,800
IGT payable	-	(4,504)
Due to members	(276)	23,244
Due to Lexington House	7,105	-
Accrued wages	162	1,064
Accrued payroll taxes	(216)	(466)
Accrued retirement	20	(13)
Accrued vacation	(1,319)	1,458
Net cash from operating activities	4,938	95,255
Cash flows from investing activities		
Proceeds from sale of property and equipment	-	6,077
Net cash from investing activities	-	6,077
Net change in cash, cash equivalents, and restricted cash	4,938	101,332
Cash, cash equivalents, and restricted cash, beginning of the year	171,026	69,694
Cash, cash equivalents, and restricted cash, end of the year	\$ 175,964	\$ 171,026

See independent accountant's review report.
The accompanying notes to financial statements are an integral part of these statements.

ELKHART COUNTY CLUBHOUSE, INC.
D/B/A CORA DALE HOUSE
NOTES TO FINANCIAL STATEMENTS
June 30, 2021 and 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of the organization

The Elkhart County Clubhouse, Inc. d/b/a Cora Dale House (the Organization) is a not-for-profit organization where people with persistent mental illness can come to rebuild their lives. The Organization offers support for education, or for returning to the workforce through a variety of entry-level positions.

Basis of accounting

The Organization prepares its financial statements on the accrual basis of accounting. Under this method, revenue is recognized when earned, and expenses are recognized when the related obligation is incurred.

Basis of presentation

The financial statements of the Organization have been prepared in accordance with the accounting principles generally accepted in the United States of America, which under ASU 2016-14 requires the Organization to report information regarding its financial position and activities according to the following net asset classifications:

Net assets without donor restrictions – Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. From time to time the board designates a portion of these net assets for specific purposes which makes them unavailable for use at management’s discretion.

Net assets with donor restrictions – Net assets with donor-imposed restrictions that will be met either by actions of the Organization or the passage of time, or net assets to be maintained permanently by the Organization.

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statements of activities.

Cash and cash equivalents

For the purposes of the statement of cash flows, the Organization considers all highly liquid investments purchased with a maturity of three months or less to be cash equivalent.

Accounts receivable

The Organization’s accounts receivable balance represents the amount owed for services provided pursuant to the State of Indiana’s Medicaid Waiver program. These services are invoiced by a local mental health and addiction treatment center (the Center) on the Organization’s behalf. There were no outstanding receivables as of June 30, 2021 and 2020.

Allowance for doubtful accounts

The Organization considers accounts greater than sixty days old to be past due. However, the Organization does not charge interest on past due accounts. Since 100% of the receivable balance is through the State of Indiana’s Medicaid Waiver program, the Organization does not believe an allowance is necessary and if an amount is determined to be uncollectible, it will be written off directly to the statement of activities.

See independent accountant’s review report.

ELKHART COUNTY CLUBHOUSE, INC.
D/B/A CORA DALE HOUSE
NOTES TO FINANCIAL STATEMENTS
June 30, 2021 and 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Grants receivable

Grants receivable related to grants that have been earned, but the funds have not yet been received. Unconditional grants are recognized as revenues in the period received or awarded. Conditional grants are recognized only when the conditions on which they depend are substantially met and become unconditional.

Property and equipment

The Organization generally capitalizes all expenditures exceeding \$1,000 relating to property and equipment acquisitions. Purchased property and equipment are stated at cost, and donated property and equipment are stated at fair value as of the date of the gift. Additionally, expenditures for new additions and repairs that substantially increase the useful lives of existing property and equipment are also capitalized. Normal repairs and maintenance are recorded as operating expenditures when incurred. When properties are retired or otherwise disposed of, related cost and accumulated depreciation are removed from the respective accounts and any gain or loss on disposition is credited to, or charged against, operations for the period.

Donations of property and equipment are recorded as net assets without donor restrictions at their estimated fair value unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use, and contributions of cash that must be used to acquire property and equipment, are reported as net assets with donor restrictions. Absent donor stipulations regarding how long those donated assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Organization reclassifies net assets with donor restrictions to net assets without donor restrictions at that time.

Property and equipment are depreciated on a straight-line basis over the estimated useful lives of the assets. Depreciation expense was \$20,041 and \$20,874 for the years ended June 30, 2021 and 2020, respectively.

Capital asset classes are estimated to have the following estimated useful lives:

	<u>Years</u>
Building and improvements	10 - 39
Equipment	3 - 7
Furniture and fixtures	7 - 10
Vehicles	5

IGT payable

The Organization's participation within the State of Indiana's Medicaid program requires them to pay the State of Indiana an amount that is considered a match for the funds it receives from the State. The IGT (inter-government transfer) is reported to the federal government to draw down funds for the State of Indiana. This match is approximately 32% of the gross revenue billed and reflected as an expense within the statements of activities. At June 30, 2021 and 2020, the Organization did not have a liability for IGT expense.

See independent accountant's review report.

ELKHART COUNTY CLUBHOUSE, INC.
D/B/A CORA DALE HOUSE
NOTES TO FINANCIAL STATEMENTS
June 30, 2021 and 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Restricted and unrestricted revenue and support

Contributions received and unconditional promises to give are recorded as increases in net asset without donor restrictions or with donor restrictions, depending on the existence of donor restrictions and the nature of such restrictions, if they exist. When a donor restriction expires, that is, when a stipulated time restriction ends, or the purpose of the restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

During the fiscal year ended June 30, 2017 the Organization entered into a billing arrangement with a local mental health and addiction treatment center to provide additional services for its patients. The Center has granted the Organization access to its billing system so that days can be tracked for each person coming to the Organization for services. The Center then uses this information to bill the State of Indiana under the State's Medicaid Waiver program. Billed revenues are recognized in the Organization's statements of activities, net of contractual adjustments which totaled \$0 and \$3,714 for the years ended June 30, 2021 and 2020, respectively.

Functional allocation of expenses

The costs of providing the various programs and activities of the Organization have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Such allocations are determined by management on an equitable basis.

The expenses that are allocated include the following:

<u>Expense</u>	<u>Method of Allocation</u>
Wages and benefits	Time and function
Conferences and convention	Function
Utilities, insurance, office supplies	Function
Repairs and maintenance	Function
Depreciation	Function
Miscellaneous	Function

Uncertain tax positions

The Organization has adopted the accounting standard on accounting for uncertainty in income taxes. This standard addresses the determination of whether tax benefits claimed, or expected to be claimed, on a tax return should be recorded in the financial statements. Under this guidance, the Organization may recognize the tax benefit from an uncertain tax position only if it is more likely than not that the tax position will be sustained on examination by taxing authorities, based on the technical merits of the position. The tax benefits that could be recognized in the financial statements from such positions would be measured based on the largest benefit that has a greater than 50 percent likelihood of being realized upon ultimate settlement. The guidance on accounting for uncertainty in income taxes also addresses derecognition, classification, interest and penalties on income taxes, and accounting interim periods. At June 30, 2021 and 2020, there were no unrecognized tax benefits identified or recorded as liabilities.

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ELKHART COUNTY CLUBHOUSE, INC.
D/B/A CORA DALE HOUSE
NOTES TO FINANCIAL STATEMENTS
June 30, 2021 and 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Income tax status

The Organization is exempt from federal income taxes under Section 501(c) (3) of the Internal Revenue Code, and state income taxes under corresponding provisions of Indiana tax law. Additionally, the Organization is not considered a private foundation under Sections 509(a) of the Internal Revenue Code.

Use of estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United State of America require management to make estimates and assumptions that affect certain reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and reported amounts of revenues and expenses during the reported period. Actual results could vary from those estimates.

NOTE 2 – REVENUE RECOGNITION

Adoption of new accounting standard

In May 2014, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2014-09, *Revenue from Contracts with Customers (Topic 606)*. The core principle of ASU 2014-09 is that an entity should recognize revenue to reflect the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to receive in exchange for those goods or services. In accordance with this principle, a five-step approach was established for determining the amount of revenue to be recognized and when it should be recognized. The five-step approach includes identifying the contract(s) with a customer, identifying each performance obligation in the contract, determining the transaction price, allocating the transaction price to each performance obligation, and recognizing revenue when, or as, each performance obligation is satisfied. The new guidance also requires enhanced disclosures and may require entities to make greater use of judgements and estimates than previously required under accounting principles generally accepted in the United States of America (U.S. GAAP).

The Organization adopted the new standard effective July 1, 2020, the first day of the Organization's fiscal year, using the modified retrospective approach. Under the modified retrospective approach, open contracts as of June 30, 2020, are evaluated to determine if revenue would have been recognized differently with the adoption of this new standard. If so, an adjustment is recorded to the opening balance of net assets and contract assets, accounts receivable, and contract liabilities, but the 2020 financial statements are not restated. The adoption of this standard did not result in a cumulative adjustment in the financial statements.

Revenue recognition policy

The Organization derives its revenue from various sources. The Organization primarily derives revenue from grants, contributions, and service programs. Revenue from service programs is the only source of revenue that is considered to be derived from a contract with a customer. Revenue from these services is recognized based on when the identified performance obligation is satisfied, which is at the point in time when the service is provided.

The Organization receives an annual operating grant from a local community health center. Revenue from this source is recognized in the operating period specified by the grant. Additionally, the Organization

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ELKHART COUNTY CLUBHOUSE, INC.
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NOTES TO FINANCIAL STATEMENTS
June 30, 2021 and 2020

NOTE 2 – REVENUE RECOGNITION (CONTINUED)

Revenue recognition policy (continued)

receives multiple grants throughout the year from various other local sources. Revenue from these grants is recognized upon receipt of funds. Other revenues are derived from contributions. Contributions that are considered unconditional promises to give are recognized when pledged.

Disaggregation of revenue from contracts with customers

Revenue from performance obligations satisfied at a point in time consist of providing lunch at a reduced rate for clubhouse members, rental income (housing project), and leasing employees to a similar clubhouse entity in the county. All of these revenue sources are reported on one line as service program revenue on the statements of activities. Revenue from performance obligations satisfied at a point in time totaled \$15,998 for the year ended June 30, 2021.

Revenue from performance obligations satisfied over time consist of providing rental services to members. Revenue from rental income is recognized on a straight-line basis over the period in which rent is earned. Revenue from performance obligations satisfied over time totaled \$8,518 for the year ended June 30, 2021.

Grants and contributions benefit the general public and do not provide commensurate value to the granting agencies and donors. Therefore, these sources of revenue are not subject to ASU 2014-09, *Revenue from Contracts with Customers*.

Various economic factors affect revenue and cash flows. Revenues are regional and are impacted by the local economy. The ongoing coronavirus pandemic (COVID-19) has resulted in multiple restrictions that are expected to continue to impact the Organization in the year ending June 30, 2022. The severity of the impact of the ongoing COVID-19 virus cannot be estimated at this time.

The various revenue lines on the statement of activities includes income from contracts with customers and from other sources. Revenue shown on the statements of activities for the year ended June 30, 2021 is as follows:

	2021		
	Revenue from contracts with customers	Revenue from other sources	Total
Service programs			
Housing project	\$ 8,518	\$ -	\$ 8,518
Employee leasing	15,638	-	15,638
Lunch program	360	-	360
Total service programs	24,516	-	24,516
Grant income	-	117,300	117,300
Contributions	-	74,997	74,997
SBA PPP contributions	-	49,238	49,238
Interest income	-	160	160
	<u>\$ 24,516</u>	<u>\$ 241,695</u>	<u>\$ 266,211</u>

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**ELKHART COUNTY CLUBHOUSE, INC.
D/B/A CORA DALE HOUSE
NOTES TO FINANCIAL STATEMENTS
June 30, 2021 and 2020**

NOTE 2 – REVENUE RECOGNITION (CONTINUED)

Performance obligations

For performance obligations related to service programs, control transfers upon completion of services performed. As of June 30, 2021, all performance obligations for payments received had been satisfied. Therefore, there are no contract balances on the statement of financial position at June 30, 2021.

Accounts receivable from contracts with customers

As of June 30, 2021, there were no receivables from contracts with customers. The Organization has performed all services and all performance obligations have been fulfilled related to all contracts with customers.

NOTE 3 – CONCENTRATION CREDIT RISK

Cash is held at one financial institution and is insured up to \$250,000 by the American Share Insurance. While at times, the cash balance may exceed this insured limit, the balances as of June 30, 2021 and 2020 were not in excess of this limit.

Grants receivable are due from a single source. The Organization has a grant agreement with the funding source and has always received the full amount of the grant. Accounts receivable, if any, relate to the amount due from Medicaid services provided.

The Organization's grant income for the years ended June 30, 2021 and 2020 included a \$100,000 operating grant from a local community health center. This grant accounted for 38% and 28% of the Organization's total reported revenue within the statements of activities for the years ended June 30, 2021 and 2020, respectively. While the Organization anticipates this funding to continue in the future, its operations and program services may be impacted or possibly discontinued if the funding is not renewed.

The Organization's service programs revenue for the years ended June 30, 2021 and 2020 includes \$0 and \$57,702, respectively, from the State of Indiana's Medicaid Waiver program. These amounts are net of contractual allowances and accounted for 0% and 16% of the Organization's total revenue within the statements of activities for the years ended June 30, 2021 and 2020, respectively.

NOTE 4 – CASH AND CASH EQUIVALENTS

The Organization's cash and cash equivalents at June 30, 2021 and 2020 are as follows:

	<u>2021</u>	<u>2020</u>
Cash and cash equivalents	\$ 141,898	\$ 136,960
Cash in escrow - restricted cash	34,066	34,066
Total cash, cash equivalents, and restricted cash shown in the statements of cash flows	<u>\$ 175,964</u>	<u>\$ 171,026</u>

Restricted cash represents amounts held in escrow with a third party. See note 5.

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ELKHART COUNTY CLUBHOUSE, INC.
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NOTES TO FINANCIAL STATEMENTS
June 30, 2021 and 2020

NOTE 5 – RESTRICTED CASH – CASH IN ESCROW

The Organization has an agreement with a local mental health and addiction treatment center to invoice Medicaid on their behalf. As part of this agreement, the Center receives the revenue from Medicaid and then remits funds to the Organization, net of an administrative fee and a Medicaid audit reserve. The cash in escrow reported on the statement of financial position represents the cash balance that has been withheld by the Center as a Medicaid audit reserve. The cash is considered restricted and will be held for an indefinite period of time. As a result, this balance has been segregated from cash and cash equivalents reported on the statement of financial position and is considered to be a long-term asset.

NOTE 6 – LINE OF CREDIT

The Organization has a \$100,000 revolving line of credit agreement with a local financial institution. The agreement requires monthly payments of interest at an interest rate of 4.25% as of June 30, 2021 and 2020, respectively. The line of credit is secured by the real estate of the Organization and matured on August 20, 2021. The Organization did not have any outstanding borrowings on the line of credit at June 30, 2021 and 2020.

NOTE 7 – PROPERTY AND EQUIPMENT

The Organization’s property and equipment at June 30, 2021 and 2020 are as follows:

	2021	2020
Land	\$ 21,820	\$ 21,820
Land improvements	2,240	2,240
Building and improvements	485,936	485,936
Equipment	30,295	30,295
Furniture and fixtures	8,178	8,178
Vehicles	8,764	8,764
	557,233	557,233
Less accumulated depreciation	(138,933)	(118,892)
Property and equipment, net of accumulated depreciation	\$ 418,300	\$ 438,341

NOTE 8 – RETIREMENT PLAN

During the year ended June 30, 2015, the Organization began offering a Simplified Employee Pension (SEP) retirement plan to its eligible employees. Those employees who are at least twenty years of age and have been employed full-time by the Organization for a period of three months are eligible to participate. For the years ended June 30, 2021 and 2020, the Organization contributed 8% of each participant’s base salary to the plan, resulting in a retirement expense of \$10,240 and \$9,492, respectively.

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ELKHART COUNTY CLUBHOUSE, INC.
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NOTES TO FINANCIAL STATEMENTS
June 30, 2021 and 2020

NOTE 9 – FINANCIAL ASSETS AND LIQUIDITY RESOURCES

As of June 30, 2021 and 2020, financial assets and liquidity resources available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date, comprise the following:

	2021	2020
Financial assets		
Cash and cash equivalents	\$ 141,898	\$ 136,960
Grants receivable	25,000	25,000
	166,898	161,960
Less: restrictions on cash		
Due to Lexington House	(7,105)	(3,173)
Member balances	(44,335)	(44,611)
Total financial assets and liquidity resources available within one year	\$ 115,458	\$ 114,176

The Organization receives large deposits from time to time that are deposited separately into a money market account to earn a higher interest rate. These funds are then transferred into the main operating account as needed. The Organization also has a line of credit that allows them to borrow up to \$100,000 at any given time. The Organization's goal is to keep a balance in the main operating account of at least \$10,000 to \$15,000 to meet their short-term operating needs.

NOTE 10 – RESTRICTIONS ON NET ASSETS

Net assets of the Organization consisted of the following for the years ended June 30, 2021 and 2020:

	2021	2020
With donor restrictions - specific purpose		
New Clubhouse development	\$ -	\$ 3,173
Total net assets with donor restrictions	-	3,173
Net assets without donor restrictions	556,006	564,702
Total net assets	\$ 556,006	\$ 567,875

Net assets released from net assets with donor restrictions for the years ended June 30, 2021 and 2020 are as follows:

	2021	2020
Satisfaction of purpose restrictions		
New Clubhouse development	\$ 3,173	\$ 249

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ELKHART COUNTY CLUBHOUSE, INC.
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NOTES TO FINANCIAL STATEMENTS
June 30, 2021 and 2020

NOTE 11 – RELATED PARTY TRANSACTIONS

The Organization was involved in one related party transaction during the years ended June 30, 2021 and 2020. The transaction was between the Organization and a local health care center in which two members of the Organization’s Board of Directors are employed. The health care center has awarded a grant to the Organization to provide services to its patients. The total amount of revenue earned by the Organization from the health care center was \$100,000 for each of the years ended June 30, 2021 and 2020, respectively. As of June 30, 2021 and 2020, the related party owed the Organization \$25,000.

NOTE 12 – PAYCHECK PROTECTION PROGRAM LOAN

Congress created the Paycheck Protection Program (“PPP”) as part of the Coronavirus Aid, Relief, and Economic Security (CARES) Act, P.L. 116-136. The legislation authorized the Treasury to use the U.S. Small Business Administration’s (“SBA”) small business lending program to fund loans / advances to qualifying businesses and certain not-for-profits to cover payroll, mortgage interest, rent and utilities. The forgivable loans / advances were designed to help support organizations facing economic hardship created by the coronavirus pandemic and assist them in continuing to pay employee salaries. Recipients of PPP funds can have their loans / advances forgiven in full if the funds are used for eligible expenses and certain other criteria are met.

The Organization obtained a PPP funds totaling \$40,400 in May 2020 and utilized approximately \$31,600 of these funds as of June 30, 2020, on qualifying expenditures. The remaining balance of \$8,800 was utilized as of June 30, 2021, on qualifying expenditures. The Organization received notification by June 30, 2021, that the entire amount received was forgiven. The Organization obtained additional PPP funds totaling \$40,438 in January 2021 and has utilized the full amount on qualifying expenditures as of June 30, 2021. The Organization elected to account for the PPP funds in accordance with FASB ASC 958-605 which categorizes the PPP funds as a conditional contribution. As a result, income has been recognized in the period that the conditions were met. SBA PPP contribution income totaled \$49,238 and \$31,600 for the years ended June 30, 2021 and 2020, respectively.

NOTE 13 – OPERATING LEASE

Effective September 2019, the Organization entered into an agreement with a grantor to provide housing for Clubhouse members. The agreement calls for the Organization to pay monthly rent of \$400 to the grantor along with normal maintenance. Rent expense was \$4,880 and \$3,600 for the years ended June 30, 2021 and 2020, respectively.

The Organization began subleasing the house to members as of January 1, 2020. Rent income was \$8,518 and \$5,325 for the years ended June 30, 2021 and 2020, respectively. This revenue has been recorded as service program revenue in the statements of activities.

NOTE 14 - RECENTLY ISSUED ACCOUNTING PRONOUNCEMENTS

In February 2016, the FASB issued ASU 2016-02, *Leases (Topic 842)*, which provides guidance on the recognition, measurement, presentation, and disclosure of leases. This new accounting standard requires that an entity recognizes the right to use the leased assets and a liability for the corresponding lease

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NOTES TO FINANCIAL STATEMENTS
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NOTE 14 - RECENTLY ISSUED ACCOUNTING PRONOUNCEMENTS (CONTINUED)

obligation on its balance sheet for leases in excess of one year that were previously classified as operating leases under U.S. GAAP. The standard also requires entities to disclose information about the amount, timing, and uncertainty for the payments made for the lease agreements in the footnotes to the financial statements. The Organization is currently evaluating how the adoption of ASU 2016-02 will impact its financial position and results of operations. The guidance will be effective for the Organization's reporting period beginning July 1, 2022.

NOTE 15 – SUBSEQUENT EVENTS

The Organization has evaluated subsequent events through October 29, 2021, the date which the financial statements were available to be issued. As a result of the continued spread of the COVID-19 coronavirus in 2021, economic uncertainties have arisen which are likely to impact the Organization. The potential financial impact is unknown at this time.

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CITY OF GOSHEN, INDIANA
ARP SUB-RECIPIENT AGREEMENT

With

Food Bank of Northern Indiana, Inc

To Perform/Provide projects, programs, and/or services falling within one of the four enumerated eligible uses of ARP Funding that directly address a negative economic impact of the COVID-19 public health emergency.

This ARP Sub-Recipient Agreement (“Agreement”), entered into by and between the City of Goshen, Indiana (“the City”) and **Food Bank of Northern Indiana, Inc** (“Recipient”), is executed pursuant to the terms and conditions set forth herein.

WHEREAS, on March 11, 2021, President Joseph R. Biden signed into law the American Rescue Plan Act of 2021 (“ARPA” or the “Act”), and established the Coronavirus State Fiscal Recovery Fund and Coronavirus Local Fiscal Recovery Fund, which together make up the Coronavirus State and Local Fiscal Recovery Funds program (hereafter the “ARP Funding”); and

WHEREAS, on May 10, 2021, the United States Department of the Treasury (“U.S. Treasury”) published guidance regarding the allowable usage of the ARP Funding to be disseminated to local governments in accordance with the Act; and

WHEREAS, the City has received a total allocation of ARP Funding, as published by the U.S. Treasury, in the amount of \$6,692,508; and

WHEREAS, the City receipted the first fifty percent (50%) of its ARP Funding allocation (\$3,346,254.00) on May 19, 2021; and

WHEREAS, the City receipted the second fifty percent (50%) of its ARP Funding allocation (\$3,346,254.00) on June 6, 2022; and

WHEREAS, on June, 10, 2022, Treasury released the updated Compliance and Reporting Guidance for the Funding Program. The guidance provides additional detail and clarification for each recipient’s compliance and reporting responsibilities, and should be read in concert with the Award Terms and Conditions, the authorizing statute, the final rule, and other regulatory and statutory requirements; and

WHEREAS, in an effort to provide additional guidance regarding the eligible uses of ARP Funding, the U.S. Treasury published a document containing answers to Frequently Asked Questions regarding Coronavirus State and Local Fiscal Recovery Funds as of July 19, 2021 (hereinafter “FAQ”); and

WHEREAS, Section 2.8 of the FAQ states that recipients must demonstrate that funding uses directly address a negative economic impact of the COVID-19 public health emergency, including funds used for economic or workforce development; and

WHEREAS, pursuant to §602(c) of the Act, ARP Funding may be used for projects or programs within the following categories, to the extent authorized by law:

1. To respond to the public health emergency or its negative economic impacts, including assistance to households, small businesses, and nonprofits, or aid to impacted industries such as tourism, travel, and hospitality;
2. To respond to workers performing essential work during the COVID–19 public health emergency by providing premium pay to eligible workers;
3. For the provision of government services to the extent of the reduction in revenue due to the COVID–19 public health emergency relative to revenues collected in the most recent full fiscal year prior to the emergency; and
4. To make necessary investments in water, sewer, or broadband infrastructure.

WHEREAS, the City intends to allocate a portion of its ARP Funding to assist non-profit organizations within the City that have suffered negative economic impacts as a result of the COVID-19 pandemic in accordance with all federal, state, and local guidelines regarding the usage of ARP Funding; and

WHEREAS, the Recipient, a non-profit entity, submitted a written request to the City for Thirty-Six Thousand Dollars (\$36,000) in ARP Funding to support a project and/or program related to the economic recovery from the COVID-19 public health crisis; and

WHEREAS, the City and Recipient desire to enter into this Agreement.

NOW, THEREFORE, in consideration of those mutual undertakings and covenants, the parties agree as follows:

1. OVERVIEW

A. **DEFINITIONS.** The definitions in 2 CFR §200.1 are hereby incorporated into this Agreement.

B. **ROLES.** For the purposes this Agreement, the City serves as the pass-through entity for a Federal award and the Recipient serves as the subrecipient of a sub award. 2 C.F.R. §200.1

C. SOURCE OF GRANT FUNDING. This Agreement is funded by a portion of the \$6,692,508 in ARP Funding allocated to the City pursuant to ARP §603.

D. AUTHORITY. This Agreement is issued under section 602(c)(3) of the Act and subject to the provisions of the federal Uniform Grant Guidance, 2 CFR Part 200 (UG).

E. NOTICES. Whenever any notice, statement or other communication is required under this Agreement, it shall be sent by first class mail or via an established courier/delivery service to the following addresses, unless otherwise specifically advised.

Notices to the City shall be sent to:

City of Goshen
Attn: Legal City
204 E. Jefferson Street
Goshen, IN 46526
bodiestegelmann@goshencity.com

Notices to the Recipient shall be sent to:

Food Bank of Northern Indiana, Inc
Attn: Marijo Martinec
702 Chapin Street
South Bend, IN 46601

2. ARP FUNDING AWARDED TO RECIPIENT (the “Funding” or “Grant”)

A. PURPOSE. The purpose of this Agreement is to enable the City to award ARP Funding, in the amount of Twenty Thousand Dollars (\$20,000), to the Recipient for eligible costs of the proposed projects or programs described in Recipient’s ARP Nonprofit Fund Grant Application for Program Year 2022 dated March 11, 2022 (hereafter the “Grant Application”), a copy of which is attached hereto attached as EXHIBIT “A” and incorporated by reference herein (the “Project”).

3. EFFECTIVE DATE & PERIOD OF PERFORMANCE

A. EFFECTIVE DATE. This Agreement shall commence when last executed by all parties and remain in effect no later than December 31, 2024, unless terminated by the City in writing (the “Effective Date”).

B. PERIOD OF PERFORMANCE. The period of performance for this award begins on the date hereof and ends consistent with the project/program timeline set forth in ¶5 of the Recipient’s Grant Application.

4. SCOPE OF FUNDED ACTIVITIES (the “Project”)

A. LIMITATIONS ON USE OF ARP FUNDS. The Recipient shall ensure that all expenditures utilizing ARP Funding received in accordance with this Agreement may only be used in compliance with section 602(c) of the Act and shall be limited to only those eligible services outlined in Section 2.8 of the U.S. Treasury ARP FAQ, which states that recipients must demonstrate that funding uses directly address a negative economic impact of the COVID-19 public health emergency. Recipient must use ARP Funding for the Project described in Recipient’s Grant Application to the City.

5. SYSTEM FOR AWARD MANAGEMENT PROFILE (“SAM.gov”)

A. SAM.GOV PROFILE. Recipient shall register and maintain an updated profile on the U.S. Government’s official website and System for Award Management (SAM.gov).

6. FUNDING DISBURSEMENT, PAYMENT OF COSTS & CANCELLATION

A. DISBURSEMENT OF FUNDING. The disbursement of ARP Funding awarded to the Recipient shall not be made until forty-five (45) days after this Agreement has been fully approved by the City and executed by the parties. If advance or lump payment of all or a portion of the funds is not prohibited by statute or regulation, and the City agrees to provide such advance payment, advance payment shall be made only upon submission of a proper claim setting out the intended purposes of those funds. Otherwise, all payments shall be made forty-five (45) days in arrears in conformance with applicable fiscal policies and procedures.

B. SEPARATE FUND REQUIRED. ARP Funding must be received into its own separate fund and not comingled with funding from any other source. Recipient is required to have sufficient internal controls over all transactions in place by establishing separate funds and maintaining records with detailed comments that provide audit trails, appropriate approvals, etc.

C. PRE-AWARD & ADMINISTRATIVE COSTS. Pre-award costs, as defined in 2 C.F.R. § 200.458, may not be paid with funding from this Grant. Recipient may use the Funding to cover both direct and indirect costs.

D. FUNDING CANCELLATION. When a written determination is made that funds are not appropriated or otherwise available to support continuation of performance of this Agreement, it shall be canceled.

E. LOSS OR REDUCTION OF FUNDING. The City, at its sole discretion upon written notice to the Recipient, may terminate or reduce the scope of this Agreement if any funding sources are eliminated or reduced for any reason or the Project is not eligible for ARP Funding.

7. PROJECT MONITORING & REPORTING

A. PROJECT MONITORING BY THE CITY. The City may conduct on-site or off-site monitoring reviews of the Project during the term of this Agreement and for up to ninety (90) days after it expires or is otherwise terminated. The Recipient shall extend its full cooperation and give full access to the Project site and to relevant documentation to the City or its authorized designees for the purpose of determining, among other things:

1. whether Project activities are consistent with those set forth in the Recipient’s Grant Application;
2. the actual expenditure of funds to date on the Project is in conformity with the amounts for each budget line item as contained in Recipient’s Grant Application and that unpaid costs have been properly accrued; and
3. that Recipient is making timely progress with the Project, and that its project management, financial management and control systems, procurement systems and

methods, and overall performance are in conformance with the requirements set forth in this Agreement and are fully and accurately reflected in Project reports submitted to the City.

B. REPORTING REQUIREMENTS. Recipient agrees to cooperate with the City and comply with any reporting obligations established by Treasury as they relate to this award. Recipient also agrees to comply with any reporting requirements established by the State of Indiana.

8. MAINTENANCE OF AND ACCESS TO RECORDS

A. MAINTENANCE OF RECORDS. The Recipient shall maintain records, books, documents, and other materials relevant to its performance under this Agreement. Recipient shall maintain records and financial documents sufficient to evidence compliance with section 602(c), Treasury's regulations implementing that section, and guidance issued by Treasury regarding the foregoing. Records shall be maintained by Recipient for a period of five (5) years after all funds have been expended or returned to Treasury, whichever is later.

B. AUDITS AND ACCESS TO RECORDS. Records maintained pursuant to this Agreement shall be subject to inspection, review, and audit by the City or its designees, and the US Treasury for five (5) years following termination of this Agreement. Recipient may be required to submit to an audit of funds paid pursuant to this Agreement, and shall make all books, accounting records, and other documents available at all reasonable times during the term of this Agreement and for a period of five (5) years after final payment for inspection by the City or its authorized designee. Copies shall be furnished to the City at no cost.

C. REIMBURSEMENT OF UNALLOWABLE COSTS. If it is determined during the course of the audit that the Recipient was reimbursed for unallowable costs under this Agreement or any, the Recipient agrees to promptly reimburse the City for such payments upon request.

9. BREACH, DEFAULT & TERMINATION

A. TERMINATION FOR CAUSE. The City may terminate this Agreement for cause. Cause may include misuse of funds, fraud, lack of compliance with applicable rules, laws and regulations, failure to perform on time, or failure to comply with any of the requirements of this Agreement. Failure to complete the Project and expend funds in accordance with this Agreement may be considered a material breach, and shall entitle the City to suspend payments under this Agreement until such time as all material breaches are cured to the City's satisfaction.

B. TERMINATION FOR CONVENIENCE. Unless prohibited by a statute or regulation relating to the Grant under this Agreement, this Agreement may be terminated, in whole or in part, by the City whenever, for any reason, the City determines that such termination is in the best interest of the City. Termination shall be affected by delivery to the Recipient of a Termination Notice, specifying effective date of termination and extent of termination. The Recipient shall be compensated for completion of the Project properly done prior to the effective date of termination. The City will not be liable for work on the Project performed after the effective date of termination.

10. COMPLIANCE WITH APPLICABLE LAWS & REGULATIONS

A. **EVOLUTION OF ARP GUIDANCE FROM THE U.S. TREASURY.** The City may request additional information from the Recipient, as needed, to meet any additional guidelines regarding the use of ARP Funding that may be established by the U.S. Treasury during the scope of this Agreement.

B. **COMPLIANCE WITH APPLICABLE LAWS AND REGULATIONS.** The Recipient shall comply with all federal, state, and local laws and all requirements and published guidance set forth regarding the usage of any and all monies appropriated under the ARPA. Specifically, but not limited to, Recipient shall with the requirements of section 602 of the Act, regulations adopted by Treasury pursuant to section 602(f) of the Act, and guidance issued by Treasury regarding the foregoing. Recipient also agrees to comply with all other applicable state and federal statutes, regulations, and executive orders, and Recipient shall provide for such compliance by other parties in any agreements it enters into with other parties relating to this Grant.

1. The Recipient warrants that the Recipient and any contractors performing work in connection with the Project shall obtain and maintain all required permits, licenses, registrations, and approvals, and shall comply with all health, safety, and environmental statutes, rules, or regulations in the performance of any work activities. Failure to do so may be deemed a material breach of this Agreement and grounds for immediate termination and denial of further opportunities with the City under this program.
2. The Recipient affirms that, if it is an entity described in Indiana Code Title 23, it is properly registered, and owes no outstanding reports to the Indiana Secretary of State.
3. As required by Ind. Code §5-22-3-7: The Recipient and any principals of the Recipient certify that:
 - a. the Recipient, except for *de minimis* and nonsystematic violations, has not violated the terms of:
 - i. Ind. Code §24-4.7 [Telephone Solicitation Of Consumers];
 - ii. Ind. Code §24-5-12 [Telephone Solicitations]; or
 - iii. Ind. Code §24-5-14 [Regulation of Automatic Dialing Machines];in the previous **three hundred sixty-five (365) days**, even if Ind. Code §24-4.7 is preempted by federal law; and
 - b. the Recipient will not violate the terms of Ind. Code §24-4.7 for the duration of this Agreement, even if Ind. Code §24-4.7 is preempted by federal law.
 - c. The Recipient and any principals of the Recipient certify that an affiliate or principal of the Recipient and any agent acting on behalf of the Recipient or on behalf of an affiliate or principal of the Recipient, except for *de minimis* and nonsystematic violations,
 - i. has not violated the terms of Ind. Code §24-4.7 in the previous three hundred sixty-five (365) days, even if Ind. Code §24-4.7 is preempted by federal law; and

- ii. will not violate the terms of Ind. Code §24-4.7 for the duration of this Agreement even if Ind. Code §24-4.7 is preempted by federal law.

C. EMPLOYMENT ELIGIBILITY VERIFICATION. As required by Ind. Code §22-5-1.7, Recipient hereby swears or affirms under the penalties of perjury that:

1. The Recipient has enrolled and is participating in the E-Verify program;
2. The Recipient has provided documentation to the City that it has enrolled and is participating in the E-Verify program;
3. The Recipient does not knowingly employ an unauthorized alien.
4. The Recipient shall require its contractors who perform work under this Agreement to certify to Recipient that the contractor does not knowingly employ or contract with an unauthorized alien and that the contractor has enrolled and is participating in the E-Verify program. The Recipient shall maintain this certification throughout the duration of the term of a contract with a contractor.

The City may terminate for default if the Recipient fails to cure a breach of this provision no later than thirty (30) days after being notified by the City.

D. NONDISCRIMINATION. Pursuant to the Indiana Civil Rights Law, specifically including Ind. Code §22-9-1-10, and in keeping with the purposes of the federal Civil Rights Act of 1964, the Age Discrimination in Employment Act, and the Americans with Disabilities Act, the Recipient covenants that it shall not discriminate against any employee or applicant for employment relating to this Agreement with respect to the hire, tenure, terms, conditions or privileges of employment or any matter directly or indirectly related to employment, because of the employee or applicant's: race, color, national origin, religion, sex, sexual orientation or identity, age, disability, ancestry, status as a veteran, or any other characteristic protected by federal, state, or local law ("Protected Characteristics"). Furthermore, Recipient certifies compliance with applicable federal laws, regulations, and executive orders prohibiting discrimination based on the Protected Characteristics in the provision of services.

11. DEFENSE & INDEMNIFICATION

A. DUTY TO DEFEND. The Recipient, at its sole cost and expense, shall defend the City of Goshen, their officials, employees, and agents (collectively, Indemnitees) from and against all claims/demands, allegations, lawsuits, or any other action (Claim or Claims) arising or allegedly arising from the Recipient's or its contractor's, subcontractor's: (1) use of Grant funds; (2) negligence; (3) wrongful act or omission; (4) breach/default of this Agreement; and/or (5) any other failure to follow the terms and conditions of this Agreement.

B. DUTY TO INDEMNIFY. The Recipient shall indemnify the Indemnitees against losses, liabilities, damages, judgments, settlements, penalties, fines, attorney/expert fees, expenses, interest, or fees, including the reasonable cost of investigation, defense, settlement, accounting, reporting and any advance of an expense or fee arising from the Claims.

C. NOTICE OF CLAIM. The City shall give the Recipient prompt notice of any Claim, and at Recipient's expense, the City shall cooperate in the defense of the matter. The Recipient acknowledges that the Goshen City Attorney may participate in an action involving the City of Goshen.

D. SURVIVAL. The duties to defend and indemnify survive termination or expiration of this Agreement.

12. REPRESENTATIONS AND WARRANTIES

A. ELIGIBILITY. The Recipient expressly represents and warrants to the City that it is statutorily eligible to receive these funds and that the information set forth in its Grant Application to the City is true, complete, and accurate.

B. REPAYMENT. The Recipient expressly agrees to promptly repay all funds paid to it under this Agreement should it be determined either that it was ineligible to receive the funds, or it made any material misrepresentation on its application to the City.

C. DEBARMENT. By entering into this Agreement, Recipient certifies that neither it nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible or voluntarily excluded from entering into this Agreement by any federal or state department or agency. The term "principal" for purposes of this Agreement is defined as an officer, director, owner, partner, key employee, other person with primary management or supervisory responsibilities, or a person who has a critical influence on or substantive control over the operations of the Recipient.

D. AUTHORIZATION. Recipient signing below warrants to the City that they have the full power and authority to execute this Agreement on behalf of the Recipient for whom they sign.

13. GENERAL CONDITIONS

A. CONFLICTS OF INTEREST. Recipient understands and agrees it must maintain a conflict-of-interest policy consistent with 2 C.F.R. § 200.318(c) and that such conflict-of-interest policy is applicable to each activity funded under this award. Recipient and subrecipients must disclose in writing to Treasury or the pass-through entity, as appropriate, any potential conflict of interest affecting the awarded funds in accordance with 2 C.F.R. § 200.112.

B. HATCH ACT. Recipient agrees to comply, as applicable, with requirements of the Hatch Act (5 U.S.C. §§ 1501-1508 and 7324-7328), which limit certain political activities of State or local government employees whose principal employment is in connection with an activity financed in whole or in part by this federal assistance.

C. FALSE STATEMENTS. Recipient understands that making false statements or claims in connection with this award is a violation of federal law and may result in criminal, civil, or administrative sanctions, including fines, imprisonment, civil damages and penalties, debarment from participating in federal awards or Agreements, and/or any other remedy available by law.

D. GOVERNING LAW. This Agreement shall be governed, construed, and enforced in accordance with the laws of the State of Indiana, without regard to its conflict of laws rules. Suit, if any, must be brought in Elkhart City, State of Indiana.

E. CONTRACTING WITH RELATIVES. Pursuant to Ind. Code §36-1-21, if Recipient is wholly or partially owned by a relative of an elected official of the City Recipient certifies that Recipient has notified in writing both the elected official of the City and the City's legal department prior to entering into this contract that an elected official of the City is a relative of an owner of Recipient.

F. ORDER OF PRECEDENCE. Any inconsistency or ambiguity in this Agreement shall be resolved by giving precedence in the following order: (1) requirements imposed by applicable federal or State law; (2) this Agreement; (3) the Recipient's application to the City.

G. NON-COLLUSION, ACCEPTANCE. The undersigned individual signing on behalf of the Recipient attests, subject to the penalties for perjury, that the undersigned is the Recipient or a properly authorized representative, agent, member, or officer of the Recipient. To the undersigned's knowledge, neither the undersigned nor any other member, employee, representative, agent, or officer of the Recipient, directly or indirectly, has entered into or been offered any sum of money or other consideration for the execution of this Agreement other than that which appears upon the face hereof.

H. FORCE MAJEURE. Neither party will be liable for any failure or delay in performing its duties in this agreement due to Force Majeure Events. "Force Majeure Event" means an event or circumstance beyond a party's reasonable control, such as natural catastrophes and acts of terrorism or war, and the consequences of that event or circumstance. Force Majeure Events do not include labor unrest, price increases, or changes in general economic conditions. If a Force Majeure Event continues for 30 days, the other party may terminate this agreement or suspend payments while the event continues.

I. SEVERABILITY. If any portion of this Grant Agreement is held invalid, the remainder hereof shall not be affected thereby if such remainder would then continue to conform to the terms and requirements of the applicable law.

J. NO WAIVER OF BREACH. No failure on the part of the City to exercise, and no delay in exercising, any right hereunder shall operate as a waiver thereof, nor shall any single or partial exercise by the City of any right hereunder preclude any other or further exercise thereof or the exercise of any other right. The remedies herein provided are cumulative and not exclusive of any remedy available to the City at law or in equity.

K. ENTIRE AGREEMENT. This Agreement constitutes the entire agreement between the City and the Recipient for the use of funds received under this Agreement and it supersedes all prior or contemporaneous communications and proposals, whether electronic, oral, or written between the parties with respect to this Agreement.

L. AMENDMENTS. No amendment or modification to the Agreement shall be effective without prior written consent of the authorized representatives of the parties.

M. NO ASSIGNMENT, TRANSFER, OR SUBCONTRACTING. The Recipient shall not assign or transfer any of its interests in or delegate any of its obligations under this Agreement without the prior written consent of the City.

IN WITNESS WHEREOF, Recipient and the City have, through their duly authorized representatives, entered into this Agreement. The parties, having read and understood the foregoing terms of this Agreement, do by their respective signatures dated below agree to the terms thereof.

CITY OF GOSHEN
(the "City")

Food Bank of Northern Indiana, Inc.
("Recipient")

By: _____

By: _____

Jeremy P. Stutsman

Marijo Martinec

Mayor, City of Goshen, Indiana

CEO

Date: _____

Date: _____

EXHIBITS:

EXHIBIT "A" - Application & Corresponding Documents



**American Rescue Plan (ARP): Nonprofit Fund
Grant Application for Program Year 2022**
(Attach additional sheets if space provided is not adequate.)

Applications available: Tuesday, February 15, 2022 **Applications due: Thursday, March 15, 2022**
Please submit application by email or hard copy one signed original, with attachments to:

Gregory Imbur, 202 S. Fifth, Goshen, IN 46528 gregoryimbur@goshencity.com Call 537-3828 with questions.

American Rescue Plan: Nonprofit Fund Grant Priorities

Each investment proposal of \$25,000 or less must meet one of the following priorities:

1. Relates to ARP public health services, negative economic impacts, services to disproportionately impacted communities, and possibly other expenditure categories identified by the U.S. Treasury.
2. Meets an urgent community need, especially food insecurity, homelessness, or health-related needs.
3. Addresses public health services, negative economic impacts, or some other urgent community need.

If a grant is awarded, ARP funds for nonprofits may be dispersed after July 1, 2022. If a grant is awarded, claims will be paid only after a signed grant agreements has been formally approved by the Board of Public Works. Money must be spent by 12/31/2024, and annual grant reporting is required as well.

Organization: Food Bank of Northern Indiana

Organization Address: 702 Chapin Street, South Bend, IN 46601

Mailing Address: PO Box 11365, South Bend, IN 46634-0365

Contact Person: Marijo Martinec

Phone Number: (574) 232-9986 ext. 124

Email address: mmartinec@feedindiana.org

Project Title: Mobile Food Distributions for City of Goshen and Greater Elkhart County

ARP Fund, grant amount requested: \$ 36,000.00

Expected number of individuals to benefit from this project: 4,800

1. Briefly describe the proposed project. Include the need or problem to be addressed, the population (or area) to be served, a description of the work, including who will carry it out, and the proposed schedule of work, including the proposed timing of requests for ARP Nonprofit Fund awards.

Six mobile food distributions in the City of Goshen serving Goshen residents and those living in Elkhart County will provide bonus foods through a drive through style and include both perishable and nonperishable food items to people in need of food assistance.

In Elkhart County, there are 23,200 residents (11.3%) who are food insecure including 7,970 children (14%). The Food Bank of Northern Indiana began holding weekly bonus mobile food distributions in Elkhart at the onset of the COVID-19 pandemic. In 2020, the Food Bank hosted 33 mobiles in Elkhart County, distributed 341,494 lbs. of food and served 8,993 households/35,432 individuals. In Goshen, the Food Bank held eight mobiles, distributed 94,308 lbs. of food and served 2,160 households/8,457 individuals. In 2021, the Food Bank held 23 mobile food distributions, distributed 249,001 lbs. of food and served 5,050 households/18,921 individuals. In Goshen, the Food Bank held seven mobiles, distributed 74,476 lbs. of food and served 1,378 households/4,634 individuals.

Grant funding will provide the opportunity for people in need of food assistance in the City of Goshen and greater Elkhart County with bonus food - both perishable and nonperishable food items and healthier food items. Often times, people who use pantries for food assistance do not receive items such as produce and dairy due to storage capacity at a pantry.

Food provided on these distributions will be purchased and the Food Bank will provide universal culturally appropriate food items to serve the greater population and take place in food desert areas throughout the community. In addition to purchased food, other food items may be provided based on availability.

2. Complete the line item budget for the proposed project and provide details on how reimbursed costs will be calculated.

Item Description	Total Amount	ARP Nonprofit Funds Sought	Other Funding Sought or Secured
a.	\$36,000.00 for Food Purchases	\$36,000.00	
b.			
c.			
d.			
e.			
f.			
TOTALS	\$36,000.00	\$36,000.00	

3. List the source and amount of other sources of funding, including matching funds and in-kind contributions, expected to be used to support this project. For in-kind contributions, such as volunteer labor, please include the number of hours and dollar value of the volunteer hours.

In-kind contributions will include:	
Six volunteers for four hours/\$7.25 per hour:	\$ 174.00
Boxes - \$1.35/box x 200 x 6	\$ 1620.00
FBNI Truck - 60 miles/\$4.18 per mile/\$251.00 x 6	\$ 1504.80
Driver: 6 hours/\$15.30 per hour/\$91.80 x 6	\$ 550.80
Total in-kind contribution	\$ 3848.80

4. Describe how project relates to ARP public health services, negative economic impacts, services to disproportionately impacted communities, or meets an urgent community development need.

The Food Bank of Northern Indiana will conduct these mobile food distributions in food desert areas and serve low income populations. Culturally appropriate foods will be distributed on these distributions and the Food Bank will provide healthier and nutritious food items on these distributions.

The aftermath of the COVID-19 pandemic is that many people continue to struggle to put food on the table as the price of food and fuel has skyrocketed. Often times, people in need forgo food to pay bills and other life necessities.

5. What are the measurable goals and timeline for this project or program? How will you define and measure success?

Number of pounds of food distributed; types of foods distributed; distributions in food dessert areas/areas of high poverty.

Distributions will begin shortly after funding is awarded.

Success will be measured in pounds of food distributed and the up to 4,800 individuals served through six mobile food distributions.

6. Please describe the population who will benefit from this project or program. Include demographic information in this description (age, income, ethnicity, race, etc.)

According to Feeding America's Map the Meal Gap, there are 23,200 residents (11.3%) who are food insecure including 7,970 children (14%) in Elkhart County.

According to the Census Reporter, 15.9% of the population, including 25% of children under 18 and 6% of seniors age 65 and over residing in Goshen live below the poverty line. The per capital income is \$23,086 and the median household income is \$48,626.00. 51% of the population is female and 49% are male. Race and Ethnicity: 66%/White; 4%/Black; 2%/Asian; 2%/Two+ and 26%/Hispanic.

Organizational Characteristics

IRS nonprofit status 501c3
Years in operation 28
Number of full-time paid staff 8
Number of part-time paid staff 13
Number of volunteer staff 6,246 volunteers in 2021
Number of Board members 13

Briefly describe the organization's structure, mission statement and services provided.

The Food Bank of Northern Indiana works in partnership with the community to feed the hungry, increase awareness of the effects of hunger, and lead programs designed to alleviate hunger. The Food Bank serves Elkhart, Kosciusko, LaPorte, Marshall, Starke and St. Joseph Counties and is a member of Feeding America, Feeding Indiana's Hungry and United Way. The Food Bank's programs include Commodity Supplemental Food Program, Community Food Pantry of St. Joseph County, Food 4 Kids Backpack Program, Mobile Food Distribution/Pantry Program, Senior Nutrition Program, and The Emergency Food Assistance Program. Through its network of 125 member agencies in its six-county service area, including 23 agency partners in Elkhart County including six pantries (five open to the public and one open to students at Ivy Tech) and one hot meal site in the City of Goshen.

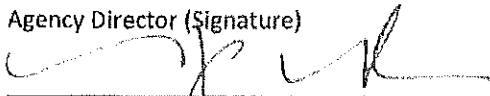
Please attach copies of the following documents to the original application. If any of the requested documents are not available, please attach an explanation. If you have previously submitted the requested documents, and there have been no changes, new copies are not required, but please indicate which documents have been previously submitted.

- a. Most recent Annual Report and Audit
- b. Current fiscal year budget
- c. Current list of Board of Directors

Certification Of Authorization To Submit This Application

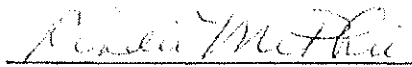
I (We) certify to the City of Goshen that the Board of Directors of the organization identified on page 1 of this application authorized the submission of this application.

Agency Director (Signature)


Printed Name: Manjō Martínez

Date: March 11, 2022

Chairperson, Board of Directors (Signature)


Printed Name: Cindie McPhie

Date: 3/11/2022

Food Bank of Northern Indiana, Inc.

Budgeted Statement of Activities
For January 2022 - December 2022

	<u>2022</u> Total	<u>2021</u> Budget	<u>Difference</u>
Revenue			
Contributions	\$ 1,935,000	1,454,800	480,200
Grants	265,000	130,000	135,000
USDA commodity service fees	300,000	160,000	140,000
Shared maintenance fees	108,000	190,000	(82,000)
Fundraising	16,000	62,900	(46,900)
Outreach	76,400	200,000	(123,600)
Purchase Product	397,000	600,000	(203,000)
Delivery Fees	4,500	5,000	(500)
Misc Income	-	-	-
Interest Income	420	240	180
<i>Total revenues</i>	<u>\$ 3,102,320</u>	<u>2,802,940</u>	<u>299,380</u>
Expenses:			
Food distribution	\$ 1,793,793	1,719,902	73,891
Management and general	\$ 413,300	261,600	151,700
Fund raising	\$ 367,700	293,300	74,400
Outreach	\$ 204,000	200,000	4,000
Depreciation	\$ 147,000	147,000	-
<i>Total expenses</i>	<u>\$ 2,925,793</u>	<u>\$ 2,621,802</u>	<u>303,991</u>
Change in net assets	<u>176,527</u>	<u>\$ 181,138</u>	<u>\$ (4,611)</u>

FOOD BANK OF NORTHERN INDIANA 2021 BOARD OF DIRECTORS

Joe Fullenkamp, Partner

Barnes & Thornburg, LLP
201 S. Main St. Ste 400
South Bend, IN 46601
Term: Feb-2029 (2020)
O: (574) 237-1269
F: (574) 237-1125
joseph.fullenkamp@btlaw.com

Ellen Meinhofer

Community Engagement Coordinator
United Way of LaPorte County

Jeff Wisler

Branch Manager
Woodforest National Bank
30830 Old US 20
Elkhart, IN 46514
Cell: 574-315-8495
Term: Feb-2024 (2015)
jwisler@woodforest.com

Angie Rupchock-Schafer

Director of Community Impact & Communications
Marshall County Community Foundation
2680 Miller Dr., Ste 120
PO Box 716
Plymouth, IN 46563
(574) 935-5159 (w) (574) 261-6252 (cell)
Term: Feb-2029 (2020)
arschafer@marshallcountycf.org

Alicia Webber

Benefits Advisor
Hub International
1735 Generations Drive
South Bend, IN 46635
Term: May 2027 (2018) Cell: 574-850-6081
W: (574) 968-1510 H:(574) 277-8738
alicia.webber@hubinternational.com

Brandon White

Assistant Superintendent of Academics
South Bend Community School Corporation
215 S. Dr. Martin King Jr. Blvd.
South Bend, IN 46601
Term: June 2030 (2021)
Cell: (574) 393-6043
bwhite2@sbcsc.k12.in.us

John O'Brien

WNDU Multimedia - General Manager
54516 SR 933
South Bend, IN 46637
Term: Feb 2031 (2022)
W: (574) 284-3161

John G. Bolstetter

Home Address
16110 Bent Tree Dr.
Granger, IN 46530
Term: Dec-2022 (2013)
Cell 574-855-9383
jbolstetter@gmail.com

Cindie McPhie, MBA - Chair

Vice President, Operations
Beacon Health Systems, Elkhart General Hospital
600 East Boulevard 50806 Stoncutter Dr.
Elkhart, IN 46514 Granger, IN 46530
Term: Oct-2026 (2017) Home Address
W: (574) 523-7895 Cell: (574)849-5107
cmcphie@beaconhealthsystem.org

Brandon Demitruk - Treasurer & Secretary

TCU - VP of Finance
110 S. Main St.
South Bend, IN 46601
Term: Dec-2029 (2020)
W: (574) 284-6428
bdemitruk@tcunet.com

Marijo Martinec

Executive Director and CEO
Food Bank of Northern Indiana
702 Chapin Street
South Bend, IN 46601
W: (574) 232-9986 ext 124 Fax: 232-0143
C: (574) 876-4815
mmartinec@feedindiana.org

Tim Ryan

Ryan Career Consulting
1427 E. Colfax Ave.
South Bend, IN 46617
W/C: (574)274-2822 H: (574)289-8815
Term: Apr-2026 (2017)
tim@ryancareerconsulting.com

Jason Pursehouse

Store Director
Meijer - Grape Road
5020 Grape Road
Mishawaka, IN 46545
Term: Oct-2030 (2020)
W: 574-273-3509 ext 611
Cell: 574-520-9435
jason.pursehouse@meijer.com

Linda Bernth

President
Laven Insurance
2628 S. Michigan St.
South Bend, IN 46614
Term: Oct-2026 (2017)
W: (574) 291-5510 Home: (574) 231-8750
lindab@laveninsurance.com

FOOD BANK OF NORTHERN INDIANA 2021 BOARD OF DIRECTORS

C:

john.obrien@wndu.com

FINANCE Committee Meetings for 2022

BOARD MEETINGS FOR 2022 - 8:00 a.m.
Feb 15, Apr 19, Jun 21 , Aug 16, Oct 18, Dec 6

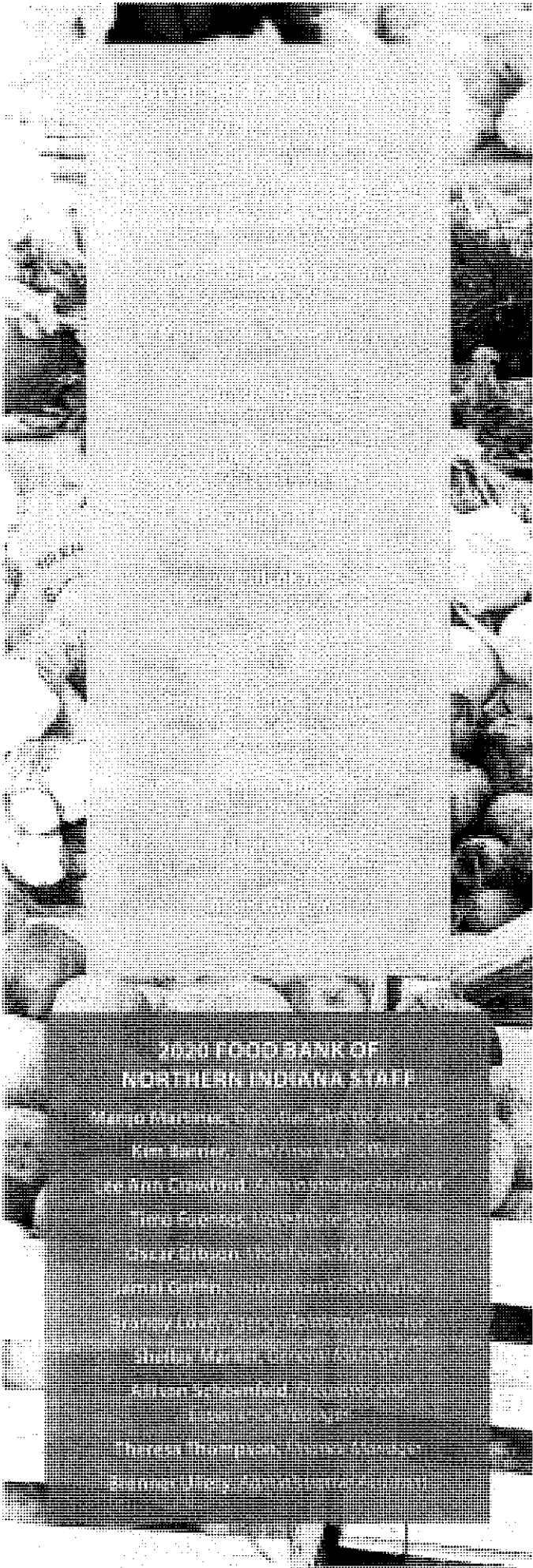
GOVERNANCE Committee Meetings for 2022



foodbanks
OF NORTHERN ILLINOIS

COUNTING ON EACH OTHER

2020 Annual Report



HUNGRY NEIGHBORS COUNT ON US



2020 has been like no other year for our community, our country, and the world. So many things changed almost overnight. For one, the need for food became exponentially amplified as so

many households were impacted by loss of employment in full or in part, school sponsored meal programs were not as accessible, and community-based meal programs dwindled or ceased to operate. People who thought they would never have a need to seek assistance from a food bank began receiving something we all need to survive, the basic and precious resource of food. In 2019, the Food Bank of Northern Indiana distributed 8.8 million pounds of food compared to 11.9 million pounds of food in 2020 delivered pandemic style, through no-contact mobile pantries. These mobile pantries were deployed across the six counties the Food Bank serves, maneuvering enhanced access to serve more people in need. This would have never been possible without the countless volunteer hours, the community and business partnerships, and the generosity of donors that came together in support of the Food Bank of Northern Indiana and our community in these unprecedented times.

It cannot go without being stated that the staff of the Food Bank demonstrated a level of dedication, commitment, resilience, nimbleness, and grit that is simply unparalleled, and all of the successes of 2020 would not have come to fruition without them.

On behalf of the Board of Directors of the Food Bank of Northern Indiana, I'd like to express our humbled gratitude to all who supported the Food Bank this past year — you've made a remarkable difference for our community. Whether you volunteer your time, are a community or business partner, or make individual donations, your support will continue to make our community stronger.

Cindie McPhie
2021 Food Bank Chairman



THANK YOU!

2020 AT A GLANCE

Through its network of 140 active agency partners, the Food Bank of Northern Indiana distributed 11.9 million lbs. of food through food pantries, soup kitchens, shelters, and daycare facilities in Elkhart, Kosciusko, LaPorte, Marshall, Starke, and St. Joseph Counties. In addition, we directly provide food to people in need through our Food 4 Kids Backpack Program, Healthy Choices Market, Senior Nutrition Program, Senior Healthy Choices Market, Mobile Food Pantry Program, Commodity Supplemental Food Program (CSFP), and The Emergency Food Assistance Program (TEFAP).

- Pounds Distributed: 11,926,255 lbs. provided up to 9,317,387 meals.
- Pounds Acquired: 12,486,918 lbs.
- Agency Direct Retail Pick-Up Program Acquired: 1,043,487 lbs.
- Food 4 Kids Backpack Program: 2,267 students; 67,284 bags; 202,851 lbs.; 269,236 meals.
- Senior Nutrition Program: 9,769 bags; 134,699 lbs.
- Healthy Choices Market: 2 classes; 13 households/43 individuals; received 187 lbs. of food.
- Commodity Supplemental Food Program: 6,489 clients served through 13 sites in Elkhart, LaPorte, Marshall and St. Joseph Counties; 182,708 lbs. distributed; 217,183 lbs. received.
- The Emergency Food Assistance Program: 4,952,427 lbs. distributed; 5,218,672 lbs. received.
- Coronavirus Food Assistance Program: 1,473,859 lbs. distributed; 1,473,859 lbs. received.
- Volunteers: 8,011; 34,822 hours.
- Community Food Pantry of St. Joseph County: 19,283 households and 79,759 individuals served; 1,704,541 lbs. distributed.
- Mobile Food Distributions: 210 mobiles; 2,619,018 lbs. distributed; 61,894 households/229,549 individuals served.
- Senior Healthy Choices Market: 4 classes; 28 households/43 individuals who received 363 lbs. of food.

DONORS AND COMMUNITY

2020 Top 20

Top 20 Food Donors

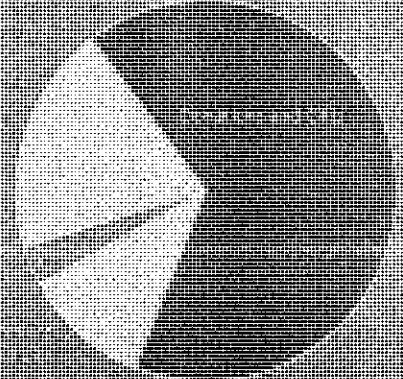
- IFSSA – USDA
- Gleaners Food Bank of Indiana
- Prairie Farms – Ft. Wayne Division
- RTI Services
- Sam’s Club #6315
- Kerlikowski Family Farm
- OSI Industries, LLC
- Walmart #1378
- NIF/Bimbo Bakeries
- Bimbo Bakeries/Elkhart
- Walmart #1566
- Walmart #2679
- Walmart #2680
- Target/Granger
- Walmart #3436

Top 20 Food Drives

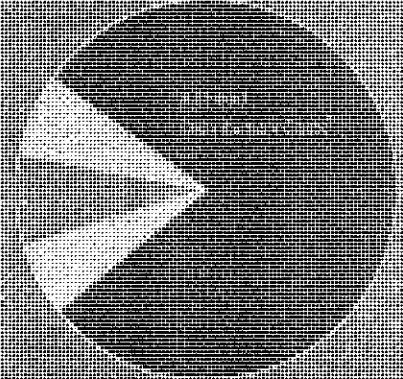
- Blackburn and Green
- Four Winds Casino Resort
- Muffet McGraw Neighborhood Food Drives
- Lippert Components
- People of Praise
- St. Joseph County Police Department
- University of Notre Dame Finance Divisions
- Martin’s Super Market #10
- Martin’s Super Market #16
- Martin’s Super Market #25

YOU COUNT ON US TO USE YOUR DONATION WISDOM

WISDOM



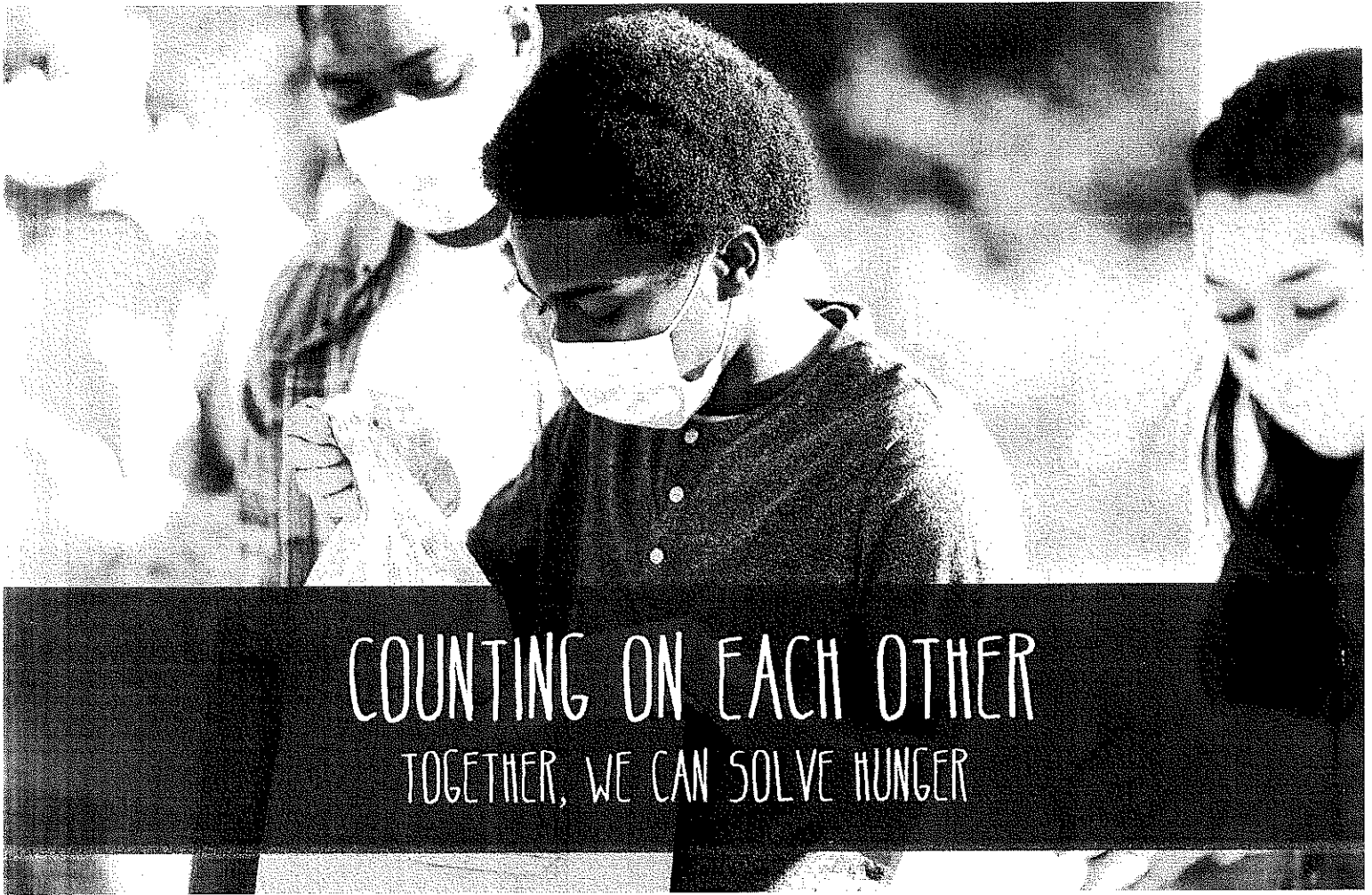
EXPENSES



Financial Report

Category	2020	2019
Revenue	\$1,234,567	\$1,123,456
Expenses	\$987,654	\$876,543
Net Income	\$246,913	\$246,913
Assets	\$1,234,567	\$1,123,456
Liabilities	\$987,654	\$876,543
Equity	\$246,913	\$246,913

For more information, please contact us at [phone number].



COUNTING ON EACH OTHER
TOGETHER, WE CAN SOLVE HUNGER

OUR MISSION

The Food Bank of Northern Indiana works in partnership with the community to feed the hungry, increase awareness of the effects of hunger, and lead programs designed to alleviate hunger. The Food Bank serves Elkhart, Kosciusko, LaPorte, Marshall, Starke, and St. Joseph Counties and is a member of Feeding America, Feeding Indiana's Hungry (FIH), and United Way.

702 Chapin St
South Bend, IN 46601-2804
574-232-9986 • 800-879-7040

feedindiana.org

food bank
OF NORTHERN INDIANA 

The Food Bank of Northern Indiana is a proud member of:

MEMBER OF
FEEDING
AMERICA



CITY OF GOSHEN, INDIANA
ARP SUB-RECIPIENT AGREEMENT

With

Goshen Christian Montessori School, Inc.

To Perform/Provide projects, programs, and/or services falling within one of the four enumerated eligible uses of ARP Funding that directly address a negative economic impact of the COVID-19 public health emergency.

This ARP Sub-Recipient Agreement (“Agreement”), entered into by and between the City of Goshen, Indiana (“the City”) and **Goshen Christian Montessori School, Inc.** (“Recipient”), is executed pursuant to the terms and conditions set forth herein.

WHEREAS, on March 11, 2021, President Joseph R. Biden signed into law the American Rescue Plan Act of 2021 (“ARPA” or the “Act”), and established the Coronavirus State Fiscal Recovery Fund and Coronavirus Local Fiscal Recovery Fund, which together make up the Coronavirus State and Local Fiscal Recovery Funds program (hereafter the “ARP Funding”); and

WHEREAS, on May 10, 2021, the United States Department of the Treasury (“U.S. Treasury”) published guidance regarding the allowable usage of the ARP Funding to be disseminated to local governments in accordance with the Act; and

WHEREAS, the City has received a total allocation of ARP Funding, as published by the U.S. Treasury, in the amount of \$6,692,508; and

WHEREAS, the City receipted the first fifty percent (50%) of its ARP Funding allocation (\$3,346,254.00) on May 19, 2021; and

WHEREAS, the City receipted the second fifty percent (50%) of its ARP Funding allocation (\$3,346,254.00) on June 6, 2022; and

WHEREAS, on June, 10, 2022, Treasury released the updated Compliance and Reporting Guidance for the Funding Program. The guidance provides additional detail and clarification for each recipient’s compliance and reporting responsibilities, and should be read in concert with the Award Terms and Conditions, the authorizing statute, the final rule, and other regulatory and statutory requirements; and

WHEREAS, in an effort to provide additional guidance regarding the eligible uses of ARP Funding, the U.S. Treasury published a document containing answers to Frequently Asked Questions regarding Coronavirus State and Local Fiscal Recovery Funds as of July 19, 2021 (hereinafter “FAQ”); and

WHEREAS, Section 2.8 of the FAQ states that recipients must demonstrate that funding uses directly address a negative economic impact of the COVID-19 public health emergency, including funds used for economic or workforce development; and

WHEREAS, pursuant to §602(c) of the Act, ARP Funding may be used for projects or programs within the following categories, to the extent authorized by law:

1. To respond to the public health emergency or its negative economic impacts, including assistance to households, small businesses, and nonprofits, or aid to impacted industries such as tourism, travel, and hospitality;
2. To respond to workers performing essential work during the COVID-19 public health emergency by providing premium pay to eligible workers;
3. For the provision of government services to the extent of the reduction in revenue due to the COVID-19 public health emergency relative to revenues collected in the most recent full fiscal year prior to the emergency; and
4. To make necessary investments in water, sewer, or broadband infrastructure.

WHEREAS, the City intends to allocate a portion of its ARP Funding to assist non-profit organizations within the City that have suffered negative economic impacts as a result of the COVID-19 pandemic in accordance with all federal, state, and local guidelines regarding the usage of ARP Funding; and

WHEREAS, the Recipient, a non-profit entity, submitted a written request to the City for Fourteen Thousand Two Hundred Fifty Dollars (\$14,250) in ARP Funding to support a project and/or program related to the economic recovery from the COVID-19 public health crisis; and

WHEREAS, the City and Recipient desire to enter into this Agreement.

NOW, THEREFORE, in consideration of those mutual undertakings and covenants, the parties agree as follows:

1. OVERVIEW

A. DEFINITIONS. The definitions in 2 CFR §200.1 are hereby incorporated into this Agreement.

B. ROLES. For the purposes this Agreement, the City serves as the pass-through entity for a Federal award and the Recipient serves as the subrecipient of a sub award. 2 C.F.R. §200.1

C. SOURCE OF GRANT FUNDING. This Agreement is funded by a portion of the \$6,692,508 in ARP Funding allocated to the City pursuant to ARP §603.

D. AUTHORITY. This Agreement is issued under section 602(c)(3) of the Act and subject to the provisions of the federal Uniform Grant Guidance, 2 CFR Part 200 (UG).

E. NOTICES. Whenever any notice, statement or other communication is required under this Agreement, it shall be sent by first class mail or via an established courier/delivery service to the following addresses, unless otherwise specifically advised.

Notices to the City shall be sent to:

City of Goshen
Attn: Legal City
204 E. Jefferson Street
Goshen, IN 46526
bodiestegelman@goshencity.com

Notices to the Recipient shall be sent to:

Goshen Christian Montessori School, Inc
Attn: Anne Horst Hanby
PO Box 1176
Goshen, IN 46527

2. ARP FUNDING AWARDED TO RECIPIENT (the “Funding” or “Grant”)

A. PURPOSE. The purpose of this Agreement is to enable the City to award ARP Funding, in the amount of Five Thousand Dollars (\$5,000), to the Recipient for eligible costs of the proposed projects or programs described in Recipient’s ARP Nonprofit Fund Grant Application for Program Year 2022 dated **March 14, 2022** (hereafter the “Grant Application”), a copy of which is attached hereto attached as EXHIBIT “A” and incorporated by reference herein (the “Project”).

3. EFFECTIVE DATE & PERIOD OF PERFORMANCE

A. EFFECTIVE DATE. This Agreement shall commence when last executed by all parties and remain in effect no later than December 31, 2024, unless terminated by the City in writing (the “Effective Date”).

B. PERIOD OF PERFORMANCE. The period of performance for this award begins on the date hereof and ends consistent with the project/program timeline set forth in ¶5 of the Recipient’s Grant Application.

4. SCOPE OF FUNDED ACTIVITIES (the “Project”)

A. LIMITATIONS ON USE OF ARP FUNDS. The Recipient shall ensure that all expenditures utilizing ARP Funding received in accordance with this Agreement may only be used in compliance with section 602(c) of the Act and shall be limited to only those eligible services outlined in Section 2.8 of the U.S. Treasury ARP FAQ, which states that recipients must demonstrate that funding uses directly address a negative economic impact of the COVID-19 public health emergency. Recipient must use ARP Funding for the Project described in Recipient’s Grant Application to the City.

5. SYSTEM FOR AWARD MANAGEMENT PROFILE (“SAM.gov”)

A. **SAM.GOV PROFILE.** Recipient shall register and maintain an updated profile on the U.S. Government's official website and System for Award Management (SAM.gov).

6. FUNDING DISBURSEMENT, PAYMENT OF COSTS & CANCELLATION

A. **DISBURSEMENT OF FUNDING.** The disbursement of ARP Funding awarded to the Recipient shall not be made until forty-five (45) days after this Agreement has been fully approved by the City and executed by the parties. If advance or lump payment of all or a portion of the funds is not prohibited by statute or regulation, and the City agrees to provide such advance payment, advance payment shall be made only upon submission of a proper claim setting out the intended purposes of those funds. Otherwise, all payments shall be made forty-five (45) days in arrears in conformance with applicable fiscal policies and procedures.

B. **SEPARATE FUND REQUIRED.** ARP Funding must be received into its own separate fund and not comingled with funding from any other source. Recipient is required to have sufficient internal controls over all transactions in place by establishing separate funds and maintaining records with detailed comments that provide audit trails, appropriate approvals, etc.

C. **PRE-AWARD & ADMINISTRATIVE COSTS.** Pre-award costs, as defined in 2 C.F.R. § 200.458, may not be paid with funding from this Grant. Recipient may use the Funding to cover both direct and indirect costs.

D. **FUNDING CANCELLATION.** When a written determination is made that funds are not appropriated or otherwise available to support continuation of performance of this Agreement, it shall be canceled.

E. **LOSS OR REDUCTION OF FUNDING.** The City, at its sole discretion upon written notice to the Recipient, may terminate or reduce the scope of this Agreement if any funding sources are eliminated or reduced for any reason or the Project is not eligible for ARP Funding.

7. PROJECT MONITORING & REPORTING

A. **PROJECT MONITORING BY THE CITY.** The City may conduct on-site or off-site monitoring reviews of the Project during the term of this Agreement and for up to ninety (90) days after it expires or is otherwise terminated. The Recipient shall extend its full cooperation and give full access to the Project site and to relevant documentation to the City or its authorized designees for the purpose of determining, among other things:

1. whether Project activities are consistent with those set forth in the Recipient's Grant Application;
2. the actual expenditure of funds to date on the Project is in conformity with the amounts for each budget line item as contained in Recipient's Grant Application and that unpaid costs have been properly accrued; and
3. that Recipient is making timely progress with the Project, and that its project management, financial management and control systems, procurement systems and methods, and overall performance are in conformance with the requirements set

forth in this Agreement and are fully and accurately reflected in Project reports submitted to the City.

B. REPORTING REQUIREMENTS. Recipient agrees to cooperate with the City and comply with any reporting obligations established by Treasury as they relate to this award. Recipient also agrees to comply with any reporting requirements established by the State of Indiana.

8. MAINTENANCE OF AND ACCESS TO RECORDS

A. MAINTENANCE OF RECORDS. The Recipient shall maintain records, books, documents, and other materials relevant to its performance under this Agreement. Recipient shall maintain records and financial documents sufficient to evidence compliance with section 602(c), Treasury's regulations implementing that section, and guidance issued by Treasury regarding the foregoing. Records shall be maintained by Recipient for a period of five (5) years after all funds have been expended or returned to Treasury, whichever is later.

B. AUDITS AND ACCESS TO RECORDS. Records maintained pursuant to this Agreement shall be subject to inspection, review, and audit by the City or its designees, and the US Treasury for five (5) years following termination of this Agreement. Recipient may be required to submit to an audit of funds paid pursuant to this Agreement, and shall make all books, accounting records, and other documents available at all reasonable times during the term of this Agreement and for a period of five (5) years after final payment for inspection by the City or its authorized designee. Copies shall be furnished to the City at no cost.

C. REIMBURSEMENT OF UNALLOWABLE COSTS. If it is determined during the course of the audit that the Recipient was reimbursed for unallowable costs under this Agreement or any, the Recipient agrees to promptly reimburse the City for such payments upon request.

9. BREACH, DEFAULT & TERMINATION

A. TERMINATION FOR CAUSE. The City may terminate this Agreement for cause. Cause may include misuse of funds, fraud, lack of compliance with applicable rules, laws and regulations, failure to perform on time, or failure to comply with any of the requirements of this Agreement. Failure to complete the Project and expend funds in accordance with this Agreement may be considered a material breach, and shall entitle the City to suspend payments under this Agreement until such time as all material breaches are cured to the City's satisfaction.

B. TERMINATION FOR CONVENIENCE. Unless prohibited by a statute or regulation relating to the Grant under this Agreement, this Agreement may be terminated, in whole or in part, by the City whenever, for any reason, the City determines that such termination is in the best interest of the City. Termination shall be affected by delivery to the Recipient of a Termination Notice, specifying effective date of termination and extent of termination. The Recipient shall be compensated for completion of the Project properly done prior to the effective date of termination. The City will not be liable for work on the Project performed after the effective date of termination.

10. COMPLIANCE WITH APPLICABLE LAWS & REGULATIONS

A. EVOLUTION OF ARP GUIDANCE FROM THE U.S. TREASURY. The City may request additional information from the Recipient, as needed, to meet any additional guidelines regarding the use of ARP Funding that may be established by the U.S. Treasury during the scope of this Agreement.

B. COMPLIANCE WITH APPLICABLE LAWS AND REGULATIONS. The Recipient shall comply with all federal, state, and local laws and all requirements and published guidance set forth regarding the usage of any and all monies appropriated under the ARPA. Specifically, but not limited to, Recipient shall with the requirements of section 602 of the Act, regulations adopted by Treasury pursuant to section 602(f) of the Act, and guidance issued by Treasury regarding the foregoing. Recipient also agrees to comply with all other applicable state and federal statutes, regulations, and executive orders, and Recipient shall provide for such compliance by other parties in any agreements it enters into with other parties relating to this Grant.

1. The Recipient warrants that the Recipient and any contractors performing work in connection with the Project shall obtain and maintain all required permits, licenses, registrations, and approvals, and shall comply with all health, safety, and environmental statutes, rules, or regulations in the performance of any work activities. Failure to do so may be deemed a material breach of this Agreement and grounds for immediate termination and denial of further opportunities with the City under this program.
2. The Recipient affirms that, if it is an entity described in Indiana Code Title 23, it is properly registered, and owes no outstanding reports to the Indiana Secretary of State.
3. As required by Ind. Code §5-22-3-7: The Recipient and any principals of the Recipient certify that:
 - a. the Recipient, except for *de minimis* and nonsystematic violations, has not violated the terms of:
 - i. Ind. Code §24-4.7 [Telephone Solicitation Of Consumers];
 - ii. Ind. Code §24-5-12 [Telephone Solicitations]; or
 - iii. Ind. Code §24-5-14 [Regulation of Automatic Dialing Machines];in the previous **three hundred sixty-five (365) days**, even if Ind. Code §24-4.7 is preempted by federal law; and
 - b. the Recipient will not violate the terms of Ind. Code §24-4.7 for the duration of this Agreement, even if Ind. Code §24-4.7 is preempted by federal law.
 - c. The Recipient and any principals of the Recipient certify that an affiliate or principal of the Recipient and any agent acting on behalf of the Recipient or on behalf of an affiliate or principal of the Recipient, except for *de minimis* and nonsystematic violations,
 - i. has not violated the terms of Ind. Code §24-4.7 in the previous three hundred sixty-five (365) days, even if Ind. Code §24-4.7 is preempted by federal law; and

- ii. will not violate the terms of Ind. Code §24-4.7 for the duration of this Agreement even if Ind. Code §24-4.7 is preempted by federal law.

C. EMPLOYMENT ELIGIBILITY VERIFICATION. As required by Ind. Code §22-5-1.7, Recipient hereby swears or affirms under the penalties of perjury that:

1. The Recipient has enrolled and is participating in the E-Verify program;
2. The Recipient has provided documentation to the City that it has enrolled and is participating in the E-Verify program;
3. The Recipient does not knowingly employ an unauthorized alien.
4. The Recipient shall require its contractors who perform work under this Agreement to certify to Recipient that the contractor does not knowingly employ or contract with an unauthorized alien and that the contractor has enrolled and is participating in the E-Verify program. The Recipient shall maintain this certification throughout the duration of the term of a contract with a contractor.

The City may terminate for default if the Recipient fails to cure a breach of this provision no later than thirty (30) days after being notified by the City.

D. NONDISCRIMINATION. Pursuant to the Indiana Civil Rights Law, specifically including Ind. Code §22-9-1-10, and in keeping with the purposes of the federal Civil Rights Act of 1964, the Age Discrimination in Employment Act, and the Americans with Disabilities Act, the Recipient covenants that it shall not discriminate against any employee or applicant for employment relating to this Agreement with respect to the hire, tenure, terms, conditions or privileges of employment or any matter directly or indirectly related to employment, because of the employee or applicant's: race, color, national origin, religion, sex, sexual orientation or identity, age, disability, ancestry, status as a veteran, or any other characteristic protected by federal, state, or local law ("Protected Characteristics"). Furthermore, Recipient certifies compliance with applicable federal laws, regulations, and executive orders prohibiting discrimination based on the Protected Characteristics in the provision of services.

11. DEFENSE & INDEMNIFICATION

A. DUTY TO DEFEND. The Recipient, at its sole cost and expense, shall defend the City of Goshen, their officials, employees, and agents (collectively, Indemnitees) from and against all claims/demands, allegations, lawsuits, or any other action (Claim or Claims) arising or allegedly arising from the Recipient's or its contractor's, subcontractor's: (1) use of Grant funds; (2) negligence; (3) wrongful act or omission; (4) breach/default of this Agreement; and/or (5) any other failure to follow the terms and conditions of this Agreement.

B. DUTY TO INDEMNIFY. The Recipient shall indemnify the Indemnitees against losses, liabilities, damages, judgments, settlements, penalties, fines, attorney/expert fees, expenses, interest, or fees, including the reasonable cost of investigation, defense, settlement, accounting, reporting and any advance of an expense or fee arising from the Claims.

C. NOTICE OF CLAIM. The City shall give the Recipient prompt notice of any Claim, and at Recipient's expense, the City shall cooperate in the defense of the matter. The Recipient acknowledges that the Goshen City Attorney may participate in an action involving the City of Goshen.

D. SURVIVAL. The duties to defend and indemnify survive termination or expiration of this Agreement.

12. REPRESENTATIONS AND WARRANTIES

A. ELIGIBILITY. The Recipient expressly represents and warrants to the City that it is statutorily eligible to receive these funds and that the information set forth in its Grant Application to the City is true, complete, and accurate.

B. REPAYMENT. The Recipient expressly agrees to promptly repay all funds paid to it under this Agreement should it be determined either that it was ineligible to receive the funds, or it made any material misrepresentation on its application to the City.

C. DEBARMENT. By entering into this Agreement, Recipient certifies that neither it nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible or voluntarily excluded from entering into this Agreement by any federal or state department or agency. The term "principal" for purposes of this Agreement is defined as an officer, director, owner, partner, key employee, other person with primary management or supervisory responsibilities, or a person who has a critical influence on or substantive control over the operations of the Recipient.

D. AUTHORIZATION. Recipient signing below warrants to the City that they have the full power and authority to execute this Agreement on behalf of the Recipient for whom they sign.

13. GENERAL CONDITIONS

A. CONFLICTS OF INTEREST. Recipient understands and agrees it must maintain a conflict-of-interest policy consistent with 2 C.F.R. § 200.318(c) and that such conflict-of-interest policy is applicable to each activity funded under this award. Recipient and subrecipients must disclose in writing to Treasury or the pass-through entity, as appropriate, any potential conflict of interest affecting the awarded funds in accordance with 2 C.F.R. § 200.112.

B. HATCH ACT. Recipient agrees to comply, as applicable, with requirements of the Hatch Act (5 U.S.C. §§ 1501-1508 and 7324-7328), which limit certain political activities of State or local government employees whose principal employment is in connection with an activity financed in whole or in part by this federal assistance.

C. FALSE STATEMENTS. Recipient understands that making false statements or claims in connection with this award is a violation of federal law and may result in criminal, civil, or administrative sanctions, including fines, imprisonment, civil damages and penalties, debarment from participating in federal awards or Agreements, and/or any other remedy available by law.

D. GOVERNING LAW. This Agreement shall be governed, construed, and enforced in accordance with the laws of the State of Indiana, without regard to its conflict of laws rules. Suit, if any, must be brought in Elkhart City, State of Indiana.

E. CONTRACTING WITH RELATIVES. Pursuant to Ind. Code §36-1-21, if Recipient is wholly or partially owned by a relative of an elected official of the City Recipient certifies that Recipient has notified in writing both the elected official of the City and the City's legal department prior to entering into this contract that an elected official of the City is a relative of an owner of Recipient.

F. ORDER OF PRECEDENCE. Any inconsistency or ambiguity in this Agreement shall be resolved by giving precedence in the following order: (1) requirements imposed by applicable federal or State law; (2) this Agreement; (3) the Recipient's application to the City.

G. NON-COLLUSION, ACCEPTANCE. The undersigned individual signing on behalf of the Recipient attests, subject to the penalties for perjury, that the undersigned is the Recipient or a properly authorized representative, agent, member, or officer of the Recipient. To the undersigned's knowledge, neither the undersigned nor any other member, employee, representative, agent, or officer of the Recipient, directly or indirectly, has entered into or been offered any sum of money or other consideration for the execution of this Agreement other than that which appears upon the face hereof.

H. FORCE MAJEURE. Neither party will be liable for any failure or delay in performing its duties in this agreement due to Force Majeure Events. "Force Majeure Event" means an event or circumstance beyond a party's reasonable control, such as natural catastrophes and acts of terrorism or war, and the consequences of that event or circumstance. Force Majeure Events do not include labor unrest, price increases, or changes in general economic conditions. If a Force Majeure Event continues for 30 days, the other party may terminate this agreement or suspend payments while the event continues.

I. SEVERABILITY. If any portion of this Grant Agreement is held invalid, the remainder hereof shall not be affected thereby if such remainder would then continue to conform to the terms and requirements of the applicable law.

J. NO WAIVER OF BREACH. No failure on the part of the City to exercise, and no delay in exercising, any right hereunder shall operate as a waiver thereof, nor shall any single or partial exercise by the City of any right hereunder preclude any other or further exercise thereof or the exercise of any other right. The remedies herein provided are cumulative and not exclusive of any remedy available to the City at law or in equity.

K. ENTIRE AGREEMENT. This Agreement constitutes the entire agreement between the City and the Recipient for the use of funds received under this Agreement and it supersedes all prior or contemporaneous communications and proposals, whether electronic, oral, or written between the parties with respect to this Agreement.

L. AMENDMENTS. No amendment or modification to the Agreement shall be effective without prior written consent of the authorized representatives of the parties.

M. NO ASSIGNMENT, TRANSFER, OR SUBCONTRACTING. The Recipient shall not assign or transfer any of its interests in or delegate any of its obligations under this Agreement without the prior written consent of the City.

IN WITNESS WHEREOF, Recipient and the City have, through their duly authorized representatives, entered into this Agreement. The parties, having read and understood the foregoing terms of this Agreement, do by their respective signatures dated below agree to the terms thereof.

**CITY OF GOSHEN
(the "City")**

**Goshen Christian Montessori School, Inc.
("Recipient")**

By: _____

By: _____

Jeremy P. Stutsman

Anne Horst Hanby

Mayor, City of Goshen, Indiana

GCMS Administrator

Date: _____

Date: _____

EXHIBITS:

EXHIBIT "A" - Application & Corresponding Documents



**American Rescue Plan (ARP): Nonprofit Fund
Grant Application for Program Year 2022**
(Attach additional sheets if space provided is not adequate.)

Applications available: Tuesday, February 15, 2022 **Applications due: Thursday, March 15, 2022**
Please submit application by email or hard copy one signed original, with attachments to:

Gregory Imbur, 202 S. Fifth, Goshen, IN 46528 gregoryimbur@goshencity.com Call 537-3828 with
questions. **American Rescue Plan: Nonprofit Fund Grant Priorities**

Each investment proposal of \$25,000 or less must meet one of the following priorities:

1. Relates to ARP public health services, negative economic impacts, services to disproportionately impacted communities, and possibly other expenditure categories identified by the U.S. Treasury.
2. Meets an urgent community need, especially food insecurity, homelessness, or health-related needs.
3. Addresses public health services, negative economic impacts, or some other urgent community need.

If a grant is awarded, ARP funds for nonprofits may be dispersed after July 1, 2022. If a grant is awarded, claims will be paid only after a signed grant agreement has been formally approved by the Board of Public Works. Money must be spent by 12/31/2024, and annual grant reporting is required as well.

Organization: Goshen Christian Montessori School, Inc. (GCMS)

Organization Address: Classroom location: 727 New York St., Goshen, IN 46526

Mailing Address: PO Box 1176, Goshen, IN 46527

Contact Person: Anne Horst Hanby, GCMS Administrator

Phone Number: 574-349-7473

Email address: goshenchristianmontessori@gmail.com, www.goshenchristianmontessori.com

Project Title: Expanding high quality child care options for low/moderate income families

ARP Fund, grant amount requested: \$14,250

Expected number of individuals to benefit from **this project**: at least 50 young children, at least 100 parents and direct caregivers of young children, six child care staff

1. Briefly describe the proposed project. Include the need or problem to be addressed, the population (or area) to be served, a description of the work, including who will carry it out, and the proposed schedule of work, including the proposed timing of requests for ARP Nonprofit Fund awards.

Goshen Christian Montessori School (GCMS) is a small nonprofit child care / preschool provider that serves families in the Goshen area. The pressing lack of available spots for child care and early childhood education is well-known among parents, employers and others in our community, especially with the pandemic-related challenges and closures over the past several years. This grant investment will help to strengthen and stabilize a Goshen child care provider that was on the brink of permanently going out of business after 18 months of Covid-related closure and related financial challenges. A small group of dedicated people worked for five months as volunteers in 2021 and was able to successfully relaunch the organization, offering early childhood classes again as of Aug. 2021.

For various reasons related to the timing of GCMS state approval /renewal as a registered child care ministry, and aspects related to moving our classes to a different and better-suited facility as of 2021, GCMS has not been eligible to participate in any of the pandemic relief funding streams that have come out previously. For example, PPP forgivable loans did not work for this organization's situation in 2020-2021 for various reasons. Most recently, with the Build, Learn, Grow Stabilization grants administered statewide by the IN Office of Early Childhood and Out-of-School Learning (IN OECOSL), both Round 1 and Round 2 of that grant funding had timing requirements that just excluded GCMS from being eligible.

GCMS fully meets the intent of the Build, Learn, Grow Stabilization grants to help stabilize child care providers that were open prior to the pandemic and that sustained great financial challenges over the past several years. We worked hard to pursue that option, which has provided significant relief funding to other child care organizations in Goshen. Ultimately, after further review, the Deputy Director of IN OECOSL confirmed that because of our facility move, our organization did not meet the timing requirements to be eligible for that state funding.

Thank you to the City of Goshen for considering this grant request through the American Rescue Plan: Nonprofit Fund. A small grant investment will have a big impact in helping to stabilize this small nonprofit to ensure that Goshen retains this valuable child care / early childhood education resource for local families.

Grant funds will:

A. Grow the capacity of this Goshen child care provider

GCMS is currently an "unlicensed registered child care ministry" with IN OECOSL. With these grant

funds from the City of Goshen, GCMS will complete the steps needed to meet the next levels of health, safety and program standards / regulation as a child care provider. Becoming state-approved as a CCDF-eligible provider (eligible to take IN Child Care Development Fund / state child care vouchers) will position GCMS to better serve low-income families and to be eligible for more funding opportunities in the future.

B. Encourage child care workers to stay in the field

Some of these grant funds will be used to affirm qualified staff for coming to work in an early childhood education classroom again, despite their own financial losses over the pandemic time period, and the higher wages available at many other local jobs (retail, admin support, etc.). These grant funds will be used to help motivate staff to stay and keep working in early childhood care.

Like most nonprofit child care providers, GCMS is not financially able to offer health insurance or other benefits for part-time child care workers. Some of this grant budget will provide child care workers with funds to help offset their own health care expenses over the next two years. Some funds will be available for the workers' personal care / family needs expenses to help reduce stress, avoid burnout and promote employee retention. This will be GREATLY appreciated by direct child care workers who have endured the significant stress of workplace uncertainty and Covid risk over the past several years. Despite this, they are still invited to consistently show warm, caring, kind, competent care to the young children we serve and their families. They do their best, and they deserve more financial compensation for doing so.

Many articles, such as this Sept. 2021 Washington Post article "The pay is absolute crap: Child-care workers are quitting rapidly, a red flag for the economy," reported on the U.S. Secretary of the Treasury's comments: "families spend, on average, 13 percent of their income on child care for young kids, yet day-care workers earn so little they rank in the bottom 2 percent of all professions." According to the Sept. 2021 report from the U.S. Treasury Department, child care workers earn on average \$24,230, and more than 15% of the industry's workers live below the poverty line. Turnover is high with 26% to 40% leaving their job each year. Meanwhile, child care centers tend to operate on profits of 1% or less. Grant funds like this can help bridge this gap.

C. Improve programming for young children

GCMS provides a child care option that is flexible for the needs of families with various budgets and schedules. Enrolling at GCMS for three long days per week + after care is an option for working parents who need this essential piece of their childcare week. Shorter class times are available for families who have parents or grandparents or other lower-cost in-home care available for part of the week, but who are also seeking a classroom experience for preparing their children for success in school. This early childhood education classroom clearly offers many educational, social and school-readiness benefits that cannot be achieved through in-home child care alone. The GCMS program includes study in reading, math, science, geography, practical self-care in a classroom setting, listening and cooperating with the teacher and other students in group activities, links to professional resources for behavioral needs and kindergarten-readiness concerns, and much more.

Some of these grant funds will purchase much-needed program items to benefit the young children in the classroom – things that have not been financially possible because of the loss of income and financial struggles resulting from the Covid-related closure in 2020 and 2021 (details in the budget below).

ARP Nonprofit Fund grant projects will be implemented between 7/1/2022 - 6/30/2024, over the 2022-23 and 2023-24 school years.

Leadership staff responsible:

Sarah Horst, LCSW, Program Director. Sarah began teaching at GCMS in 2019 and moved into the Director role in 2021. With a Master’s degree in Clinical Social Work, she has worked as a school counselor in several local schools and also at Oaklawn, among other positions in social work and education over the past 20 years.

Anne Horst Hanby, Administrator. Anne completed a Master’s degree in Social Services Administration and also graduate work in nonprofit finance and business operations. Over the past 20 years, she has held a variety of nonprofit roles in Pittsburgh, Chicago, and Goshen, including program coordinating, grant writing, contracts management and project management in the social services and youth development fields. Her professional experience includes leadership roles in K-12 schools and managing financial needs-based tuition assistance for families.

A volunteer board of directors provides support and oversight to GCMS.

2. Complete the line item detail for the proposed project and provide details on how reimbursed costs will be calculated.

	Total Amount	ARP Nonprofit Funds Sought	Other Funding Sought or Secured
a. Expanding benefits for direct child care workers -- providing paid sick and family illness days. Up to five paid leave days per school year for each regular classroom worker. Pool of \$1,000/year x 2 years (paid by GCMS tuition / operating funds).	\$2,000		\$2,000
b. Support for child care workers' medical expenses (in lieu of offering benefits insurance). GCMS has offered classes 3 days per week and workers are part-time. Employer-provided health insurance or other similar benefits are not financially possible. These grant funds will provide payments to child care workers to reimburse some of their own medical expenses. This will improve worker health care utilization when needed, and increase their morale and commitment to child care employment. (pool of \$1,500 / year x 2 years)	\$3,000	\$3,000	
c. Stress-reduction / burnout prevention / retention incentive funds for child care workers. Since most local families can afford to pay a limited amount for child care, child care worker pay is lower	\$3,000	\$3,000	

compared to other local jobs these workers could take in retail, admin support work, etc. Yet child care being available is essential to the local economy and the ability of workers in other sectors to attend work consistently. These grant funds will increase child care worker morale and commitment to their employment. (Pool of \$1,500 / year x 2 years).			
d. Additional administrative work to become CCDF-eligible (IN Child Care Development Fund / vouchers). This will expand future funding options for GCMS and create another provider in Goshen that can take state-funded childcare vouchers from families who income-qualify. (Administrative expenses covered partly by other donations).	\$1,000	\$500	\$500
e. Scholarship fund for financial needs-based tuition assistance for families (Pool of \$2,000 /year x 2 years). Funds will be used for families who do not yet have their CCDF account approved by the state, or who have incomes just above the cut-off to qualify for CCDF but still have demonstrated financial need.	\$4,000	\$4,000	
f. Program enhancements: Outdoor wooden storage shed for children's outdoor and gross motor equipment (built / installed by volunteers). Better storage will better protect equipment, make classroom staff time more efficient, and promote children's health through outdoor exercise time.	\$1,600	\$1,600	
g. Classroom safety enhancements: Estimates -Child care video security camera and system (\$500), improved vacuum cleaner (\$250), additional storage cupboards (\$300), misc. supplies for sanitation and biohazards, etc. (\$100), supplemental children's rain and snow gear (\$250)	\$1,400	\$1,400	
h. Updates to classroom library of children's books and to curriculum materials	\$750	\$750	
TOTALS	\$16,750	\$14,250	\$2,500

3. List the source and amount of other sources of funding, including matching funds and in-kind contributions, expected to be used to support this project. For in-kind contributions, such as volunteer labor, please include the number of hours and dollar value of the volunteer hours.

Item a. above: Basic program expenses at GCMS are covered by tuition and fees (wages for direct care workers, classroom space rental, etc.) For this enhancement project, more

operating funds will be committed to offering more paid sick leave days for classroom workers. This need has become obvious during the pandemic as a way to incentivize / reward staff for staying home if they have any signs of illness that could potentially be spread to the children and other families. GCMS has of course wanted to offer this kind of benefit for employees, but it has been financially difficult to do so.

Item d. above: Other donations have been secured to help cover the cost of administrative work needed to qualify as a CCDF-eligible provider. State requirements, paperwork and documentation can be quite time-consuming and cumbersome to complete for child care providers like GCMS with limited staff time and very limited budgets. We have completed the steps needed to qualify as a registered child care ministry with the state and we are familiar with the additional steps needed to qualify as a CCDF-eligible provider.

Item f. above: Volunteers are available to help build / install an outdoor storage shed (parents, church members, friends and supporters, etc.). Hours needed TBD.

4. Describe how the project relates to ARP public health services, negative economic impacts, services to disproportionately impacted communities, or meets an urgent community development need.

Health-related parts of the project:

- Item a. in the project budget: Paid sick days / family illness days for child care workers to promote / reward staying home to avoid spreading germs to the children and their families
- Item b. in the project budget: Funds to help child care workers with their own medical expenses (since offering benefits insurance programs is financially out-of-reach for this small nonprofit and for many child care providers for part-time workers)
- Item c. in the project budget: Funds for child care workers' personal / family needs to help reduce worker stress, promote mental health, and prevent burnout
- Item f. in the project budget: Better outdoor storage for children's items will improve use of outdoor space and equipment, promoting health for the children through outdoor exercise and gross motor playtime
- Item g. in the project budget: Items for improving cleaning and enhancing safety for the child care program
- GCMS will continue to partner with The Source hosted by Oaklawn, Elkhart County's System of Care network for youth mental health. Our director participates in peer-to-peer learning circles, trainings, and professional coaching through this network. Through this network, we have completed referrals of our students for behavioral support services evaluation when we notice the need.
- Also through a connection with Oaklawn, GCMS is participating in a curriculum for 4-5 year-olds from the Monique Burr Foundation for Children. This evidence-based age-appropriate safety curriculum is designed to educate and protect children from all types of bullying and abuse (good safety practices for children with strangers, etc). Materials from this foundation are being used in K-12 schools in Elkhart County also.

Urgent community need and negative economic impact:

The past several years of disruption have really highlighted how child care being available is an essential building block of the local economy. Reliable child care directly impacts many workers' ability to return to work and attend their jobs reliably. The availability of enough good child care options to meet parent demand is a significant problem in many communities, including Goshen. At GCMS, we have been overwhelmed with inquiries and requests from parents looking for care options of different types. This grant will help to strengthen this program and ensure it remains open and viable into the future.

This grant will also help families with financial need access the program, where the classroom setting provides more school-readiness benefits than in-home child care alone.

5. What are the measurable goals and timeline for this project or program? How will you define and measure success?

a. Expand benefits for direct child care workers -- provide up to five paid leave days per school year for each regular classroom worker.	2022-23 and 2023-24 school years, as shown by timesheets and payroll records
b. Reimburse child care workers for some of their own medical expenses. (This will improve worker health care utilization when needed, and increase their morale and commitment to child care employment.)	Expenditures of up to \$1,500 / year for 2022-23 and 2023-24 school years, as shown by financial records & backup documentation
c. Provide stress-reduction / burnout prevention / retention incentive funds for child care workers to help increase morale and commitment to their employment.	Expenditures of up to \$1,500 / year for 2022-23 and 2023-24 school years, as shown by financial records & backup documentation
d. Achieve CCDF-eligible provider certification, as approved by the IN Office of Early Childhood and Out-of-School Learning. This will allow GCMS to accept IN Child Care Development Fund (CCDF)/ vouchers from low-income families.	Complete all requirements and show state approval by Dec. 2022
e. Define scholarship fund request process for families and begin granting financial needs-based tuition assistance for families. (Funds will be used for families who do not yet have their CCDF account approved by the state, or who have incomes just above the cut-off to qualify for CCDF but still have demonstrated financial need.)	Expenditures of up to \$2,000 / year for 2022-23 and 2023-24 school years, as shown by financial records & backup documentation
f. Build and install shed for outdoor storage	Complete by July 2023 (likely sooner)

g. Purchase and implement all classroom safety enhancements listed in the budget	Throughtout 2022-23; complete by May 2023
h. Select and purchase updates to classroom library of children's books and to curriculum materials	Throughtout 2022-23; complete by May 2023

6. Please describe the population who will benefit from this project or program. Include demographic information in this description (age, income, ethnicity, race, etc.).

GCMS serves preschool children ages 3-6. There is a strong possibility that during the next two school years (the time period of this grant funding) we will also be able to open a toddler class for children ages 18 mo.s to 3 years. GCMS owns furniture and curriculum materials needed for the toddler age group, and we have a teacher available with toddler training / certification.

Of the children served by GCMS over the past year, 30% are children of color, 19% speak a language other than English at home (Spanish or Punjabi), and 3% are children in foster care. GCMS partnered with Oaklawn to complete referrals for behavioral services / evaluation for children with suspected needs, which thus far has been 11% of students served (suspected speech delay, autism spectrum screening, etc.).

GMCS has not collected formal income information from families thus far. That has not been necessary, since we are still working on the steps needed to become a CCDF-eligible provider with the state, and we do not yet have financial needs-based scholarship funds available for preschool tuition. However, we know a fair amount about the situations of the families we serve, and we know that we serve primarily low /moderate income families. We also know that we have some families who would qualify for the state CCDF benefit if they were able to access that resource.

We plan to use this grant funding to achieve a goal of enrolling at least 20% students who qualify for financial needs-based tuition support during the grant funding period (the 2022-23 and 2023-24 school years). We also plan to use this grant funding to start the needs-based scholarship fund, and use it as a catalyst for private donors to continue the fund. GCMS leadership knows many people affiliated with our supporting churches who will be interested in donating as we improve our ability to document / demonstrate serving families with demonstrated financial need.

Organizational Characteristics

IRS nonprofit status: In 2019, Goshen Christian Montessori School, Inc. was incorporated as a Domestic Nonprofit Organization in the state of Indiana. The GCMS application to the IRS for 501(c)3 status is pending. One of our supporting churches can act as a fiscal agent through their 501(c)3 status as needed.

Years in operation : 2007 - 2019 as the previous entity, Goshen Christian Montessori School, LLC.

2019-present as the nonprofit Goshen Christian Montessori School, Inc.

Number of full-time paid staff: 0

Number of part-time paid staff: 6

Number of volunteer staff: In the past year, 3 as classroom support, 35 as building / facility / playground maintenance and clean-up help, 2 as pro bono organizational development consultants, 2 for website work, 25 for moving and fundraising events

Number of Board members: 5

Briefly describe the organization's structure, mission statement and services provided.

Goshen Christian Montessori School began in 2007 as a small family-owned LLC. It offered Montessori preschool classes for children ages 3-6 at the First Presbyterian Church at 215 East Lincoln Ave. in downtown Goshen. In 2019, the school expanded to offer additional classes to serve more students. Talks began about possibly moving the program to the building owned by Assembly Mennonite Church at 727 New York, St. Goshen. Walnut Hill Early Childhood Center had previously operated there for 30 years before moving to their own building in 2018.

The 727 New York St. facility offers huge advantages as a location for child care, since three Sunday School classrooms were designed and built to double as early childhood classrooms for Walnut Hill. It is wonderful to have the individual restrooms within the classrooms with lower sinks and fixtures, another low sink in the classroom, doors that exit directly to the fenced-in playground, as well as doors that exit to the interior hallway of the building. The building's fire safety systems and many other aspects were designed to meet state standards for child care providers.

As Walnut Hill moved to their own building in 2018, the church completed significant renovations to the building that make the facility even more perfect to be used for early childhood education during the week. These included new paint and carpet in the classrooms and an expanded and refurbished playground.

During the 2019-20 school year, Goshen Christian Montessori School incorporated as a nonprofit corporation and prepared to move to 727 New York Street the following year. However, the pandemic closures in March 2020 created a huge setback for this small nonprofit in transition.

When all the local schools closed or moved to eLearning in March 2020, GCMS followed. Unable to offer a meaningful preschool program virtually/ by eLearning, the school did not collect tuition from parents for the rest of the school year. Students stayed home or with in-home care providers (without the educational and social benefits of an early childhood classroom environment). Child care staff filed for unemployment benefits.

Over the next months, many parents and child care workers remained cautious about returning to a classroom environment. GCMS remained dormant for 2020, uncertain if or when the organization could reopen, given staffing challenges, Covid-related challenges, and limited funds.

This story is one local example of the widespread struggle of many child care providers to find workers and stay afloat financially, an issue that became even more acute during the pandemic. Many sources like the Oct. 2021 article in *U.S. News & World Report* "Exacerbated by Pandemic, Child Care Crisis Hampers Economy" have documented the significant struggles of child care providers to remain open and viable.

Child Care Aware of America (childcareaware.org) estimates 9% of licensed child care programs have permanently closed since the pandemic began. "Each teacher resignation, coronavirus exposure and day care closure reveals an industry on the brink, with wide-reaching implications for an entire economy's workforce. ... The absence of reliable and affordable child care limits which jobs people can accept."

In March - July of 2021, a group of dedicated volunteers prepared to relaunch and revive GCMS as an important program to provide care and education for young children in Goshen. Volunteers moved all the furniture and classroom supplies to the new location, recruited classroom staff, prepared programming, and enrolled families. Navigating the state requirements and regulations to successfully gain a new "registered child ministry" number and status with the Indiana Department of Family and Social Services and the state fire marshal's office took at least 100 hours of volunteer time.

By summer 2021, parent demand exceeded our capacity. We received many inquiries, including from parents 30 minutes or more away, who were unable to find any child care class with openings closer to them. We are pleased to be reopen and successfully operating services again for children ages 3-6 as of the 2021-22 school year. These grant funds will provide a significant morale boost for us, help to strengthen the program to ensure it remains open, enhance the services offered to children, and improve our capacity to serve families who cannot afford the full regular tuition.

Please attach copies of the following documents to the original application. If any of the requested documents are not available, please attach an explanation. If you have previously submitted the requested documents, and there have been no changes, new copies are not required, but please indicate which documents have been previously submitted.

a. Most recent Annual Report and Audit

As a small organization still in the start-up phase as a nonprofit entity, we have not yet completed annual reports or audited financial statements. These have not yet been required for us. We have attached financial statements from the previous year.

b. Current fiscal year budget

c. Current list of Board of Directors

Certification Of Authorization To Submit This Application

I (We) certify to the City of Goshen that the Board of Directors of the organization identified on page 1 of this application authorized the submission of this application.

Agency Director (Signature)

A. Hanby

Printed Name:

Anne Horst Hanby

Date:

3/14/22

Tricia Blosser

Chairperson, Board of Directors (Signature)

Tricia Blosser

Printed Name:

3/14/2022

Date:

Goshen Christian Montessori School, Inc.
Budget vs. Actuals: GCMS Operating Budget FY21-22 - FY22 P&L
7/1/21 -2/28/22

	Total YTD		
	Actual	Budget	over Budget
Revenue			
After care fees	1,150.00		1,150.00
Donations	248.95		248.95
Donations - in-kind	102.68		102.68
Fundraiser & event income	90.00		90.00
Grants income	117.00		117.00
Student fees	2,354.80	3,270.00	-915.20
Tuition	43,599.81	43,462.00	137.81
Unapplied Cash Payment Revenue	105.00		105.00
Uncategorized Income	0.87		0.87
Total Revenue	\$ 47,769.11	\$ 46,732.00	\$ 1,037.11
Gross Profit	\$ 47,769.11	\$ 46,732.00	\$ 1,037.11
Expenditures			
Advertising & Marketing	70.77	80.00	-9.23
Insurance	838.66	1,333.34	-494.68
Legal & Professional Services	658.93	620.00	38.93
Misc. employee & volunteer benefits	100.00	106.66	-6.66
Office Supplies & Software	641.67	560.00	81.67
Online Payment Provider Fees	374.72	432.00	-57.28
Other Business Expenses	1,135.00	1,135.00	0.00
PayPal Fees	215.75	432.00	-216.25
Payroll employees	31,674.90	36,400.00	-4,725.10
Phone and internet	330.25	266.66	63.59
Postage and mailing		106.66	-106.66
Rent & Lease	2,456.00	2,450.00	6.00
Supplies & materials	588.77	666.66	-77.89
Taxes & Licenses	22.00	66.66	-44.66
Training and professional development	679.00	334.00	345.00
Total Expenditures	\$ 39,786.42	\$ 44,989.64	-\$ 5,203.22
Net Operating Revenue	\$ 7,982.69	\$ 1,742.36	\$ 6,240.33
Net Revenue	\$ 7,982.69	\$ 1,742.36	\$ 6,240.33

Tuesday, Mar 15, 2022 06:14:04 AM GMT-7 - Cash Basis

Goshen Christian Montessori School, Inc.

Statement of Financial Position Summary

As of March 1, 2022

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	17,724.68
Accounts Receivable	0.00
Other Current Assets	0.00
Total Current Assets	\$17,724.68
TOTAL ASSETS	\$17,724.68
LIABILITIES AND EQUITY	
Liabilities	
Long-Term Liabilities	2,000.00
Total Liabilities	\$2,000.00
Equity	15,724.68
TOTAL LIABILITIES AND EQUITY	\$17,724.68

Goshen Christian Montessori School, Inc. (Nonprofit)

Serving children ages 3-6

Statement of Activity

January - June, 2021

Transitional period working towards re-opening; no classes operating during this time

	Total	
Revenue		
Donations	1,348.00	Cash donations - individuals and churches
Donations - in-kind	19,966.04	Primarily school furniture and materials inventory donation from GCMS LLC
Fundraiser & event income	1,366.85	Yard sale / carnival income
Student fees	2,715.20	Registration fees for 2021-22 school year
Tuition	4,160.00	Pre-paid tuition for 2021-22 school year
Uncategorized Income	103.06	Misc.
Total Revenue	\$ 29,659.15	
Expenditures		
Personnel	0.00	All work done by volunteers
Advertising & Marketing	77.57	
Bank Charges & Fees	222.47	
Fundraiser and event expenses	54.06	
Insurance	113.53	
Legal & Professional Services	19.99	
Misc. employee & volunteer benefits	20.73	
Office Supplies & Software	155.05	
Online Payment Provider Fees	7.60	
Other Business Expenses	1,126.45	Paying off some operating expenses from 2019-20 school year due to COVID closure
Postage and mailing	156.00	
Rent & Lease	300.00	
Supplies & materials	19,650.00	Primarily school furniture and materials inventory in-kind donation from GCMS LLC
Taxes & Licenses	109.01	
Total Expenditures	\$ 22,012.46	
Net Operating Revenue	\$ 7,646.69	

Goshen Christian Montessori School

Board of Directors

Tricia Blosser, Board President

School founder, former Montessori teacher and administrator; current Full Stack Web Developer

Ryann Stanley, Vice President

Educator

Barry Marshall, Secretary

Behavioral Clinician

Jeffrey Blosser, Treasurer

Licensed Mental Health Counselor

Caleb Morris

Chief Customer Officer, Viewrail / StairSupplies

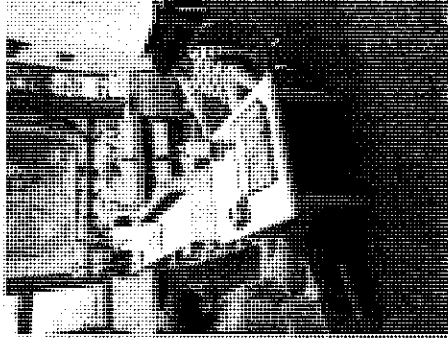
GOSHEN CHRISTIAN MONTESSORI SCHOOL, INC.

TEACHING INDEPENDENCE



Our educational curriculum and program teaches the child to be independent, including answering, solving problems and learning to work with others in a respectful and cooperative way.

© 2014 Montessori Direct



Self-Directed Learning

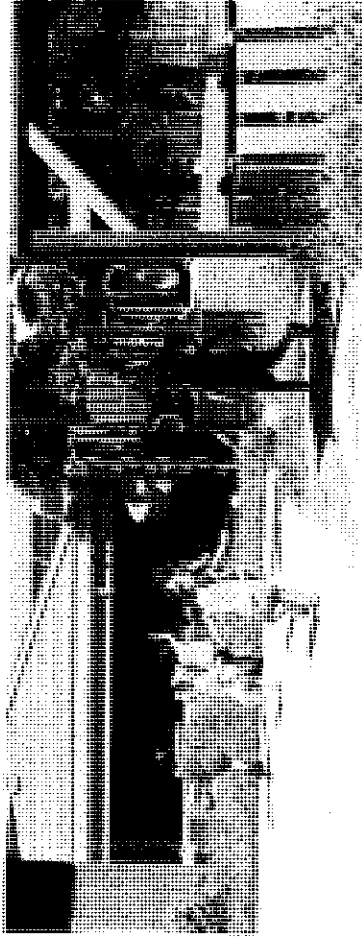
Children choose activities from the classroom materials and work at their own pace. Children learn to take care of their own things and clean up after themselves.

Hands-On Materials



GCMS, goshenchristianmontessori.com

THANK YOU FOR YOUR SUPPORT



We are grateful for support from the community so that we can continue to provide high-quality Montessori education to young children.

Donations are appreciated

Cheques to "Goshen Christian Montessori School" can be mailed to FO
Box 1176, Goshen, IN 46527

Vendor Search for @GoshenMontessori to send a donation

By Paypal or credit/debit card using the Paypal link below

Goshen Christian Montessori School is incorporated as a nonprofit organization in Indiana. The IRS application for 501(c)(3) status is pending. At this time, donations directly to GCMS are not tax-deductible for donors. Please contact us if you would like information about how to make a tax-deductible donation via a supporting church.

[DONATE NOW](#)

Wish list of items for the classroom

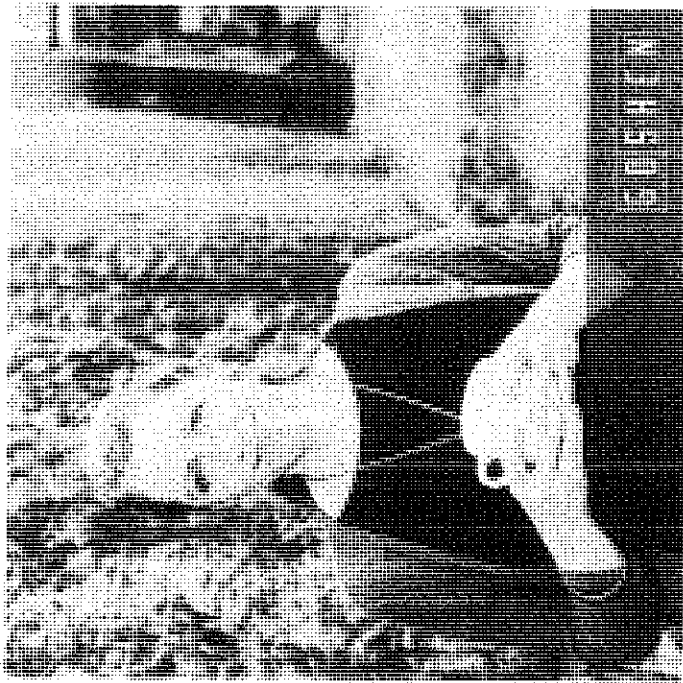
The teachers and children thank you for your contributions!

Purchases do not have to be from Amazon

[CLASSROOM WISH LIST](#)



GOSHEN



Tricia Blosser
Goshen Christian Montessori School
Founder and Board Chair

Tricia Blosser
Goshen Christian Montessori School
Founder and Board Chair

and now I sit at home based in
Illinois. I moved to Goshen around
2007, but yeah, I love it here and I
probably will be here for the rest of
my life.

One of my primary sources of
income and expense is my
Montessori school, Goshen
Christian Montessori. We meet in
First Presbyterian Church and
we've been running since 2007. I
also teach two dance classes
through the Goshen Parks and
Recreation Department. I'm a
youth group leader for my church,
First Presbyterian Church. I also do
wedding events at Bread &
Chocolate through the summer.
I'm also a fitness instructor.

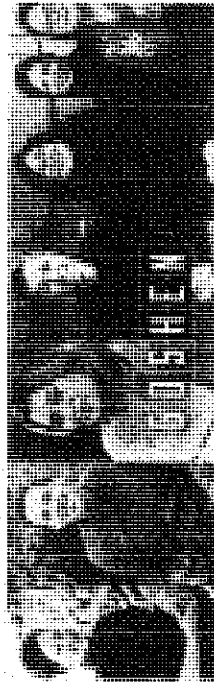
consistent. He sort of like Mary Kay
or Avon except it's all about
products - there's a huge never-
let-er-things-that-ever-go-home
products. Those are my six jobs.

We have a lot of good friends who
are also neighbors. We like just
hanging out in Goshen - Goshen
Brewing Company, The Electric
Brew, living. We do a lot of trail
walking and walking in the

neighborhood and don't like their enjoy readings so I'm really excited about the new **Fishes Bookstore**. I don't know anybody who's not excited about that Oh, and also, we have five cats that we rescued from our neighborhood.

In terms of places new to my heart, **The Goshen Theater** is one. When I started thinking about moving to Goshen, one of the reasons was Downtown 6008, the church that was meeting there. As it was my church, it also was my dance studio. The upstairs ballroom was where we had all our dance classes for the past several years. That's one place I feel really close to. I've been really loving all the things they've been doing with it, too, ever since **The Goshen Theater** committee took over, like all the **River Bend Film Festival** things and fun stuff like that. I probably spend most time at **Anshen Brewing Co.** as just a fun place to be in Goshen. It's in the city but it's also far enough removed that you feel like you're in the country and just enjoying a nice afternoon.

Goshen a special/great because of its people, the great job shop/business downtown and throughout, the supportive atmosphere, the trails and parks through and around town, as well as the glorious historic homes and buildings. I have 30 friends within a four-block radius of my house and we're constantly seeing each other through the week, just by proximity and because we all love supporting our local businesses. And that is just absolutely special.



<https://www.goshen.com/projects/in-blosser/>

CITY OF GOSHEN, INDIANA
ARP SUB-RECIPIENT AGREEMENT

With

Goshen Community Schools Foundation, Inc.

To Perform/Provide projects, programs, and/or services falling within one of the four enumerated eligible uses of ARP Funding that directly address a negative economic impact of the COVID-19 public health emergency.

This ARP Sub-Recipient Agreement (“Agreement”), entered into by and between the City of Goshen, Indiana (“the City”) and **Goshen Community Schools Foundation, Inc.** (“Recipient”), is executed pursuant to the terms and conditions set forth herein.

WHEREAS, on March 11, 2021, President Joseph R. Biden signed into law the American Rescue Plan Act of 2021 (“ARPA” or the “Act”), and established the Coronavirus State Fiscal Recovery Fund and Coronavirus Local Fiscal Recovery Fund, which together make up the Coronavirus State and Local Fiscal Recovery Funds program (hereafter the “ARP Funding”); and

WHEREAS, on May 10, 2021, the United States Department of the Treasury (“U.S. Treasury”) published guidance regarding the allowable usage of the ARP Funding to be disseminated to local governments in accordance with the Act; and

WHEREAS, the City has received a total allocation of ARP Funding, as published by the U.S. Treasury, in the amount of \$6,692,508; and

WHEREAS, the City receipted the first fifty percent (50%) of its ARP Funding allocation (\$3,346,254.00) on May 19, 2021; and

WHEREAS, the City receipted the second fifty percent (50%) of its ARP Funding allocation (\$3,346,254.00) on June 6, 2022; and

WHEREAS, on June, 10, 2022, Treasury released the updated Compliance and Reporting Guidance for the Funding Program. The guidance provides additional detail and clarification for each recipient’s compliance and reporting responsibilities, and should be read in concert with the Award Terms and Conditions, the authorizing statute, the final rule, and other regulatory and statutory requirements; and

WHEREAS, in an effort to provide additional guidance regarding the eligible uses of ARP Funding, the U.S. Treasury published a document containing answers to Frequently Asked Questions regarding Coronavirus State and Local Fiscal Recovery Funds as of July 19, 2021 (hereinafter “FAQ”); and

WHEREAS, Section 2.8 of the FAQ states that recipients must demonstrate that funding uses directly address a negative economic impact of the COVID-19 public health emergency, including funds used for economic or workforce development; and

WHEREAS, pursuant to §602(c) of the Act, ARP Funding may be used for projects or programs within the following categories, to the extent authorized by law:

1. To respond to the public health emergency or its negative economic impacts, including assistance to households, small businesses, and nonprofits, or aid to impacted industries such as tourism, travel, and hospitality;
2. To respond to workers performing essential work during the COVID–19 public health emergency by providing premium pay to eligible workers;
3. For the provision of government services to the extent of the reduction in revenue due to the COVID–19 public health emergency relative to revenues collected in the most recent full fiscal year prior to the emergency; and
4. To make necessary investments in water, sewer, or broadband infrastructure.

WHEREAS, the City intends to allocate a portion of its ARP Funding to assist non-profit organizations within the City that have suffered negative economic impacts as a result of the COVID-19 pandemic in accordance with all federal, state, and local guidelines regarding the usage of ARP Funding; and

WHEREAS, the Recipient, a non-profit entity, submitted a written request to the City for **Twenty Thousand Dollars (\$20,000) each year for two consecutive years, 2022 and 2023** in ARP Funding to support a project and/or program related to the economic recovery from the COVID-19 public health crisis; and

WHEREAS, the City and Recipient desire to enter into this Agreement.

NOW, THEREFORE, in consideration of those mutual undertakings and covenants, the parties agree as follows:

1. OVERVIEW

A. DEFINITIONS. The definitions in 2 CFR §200.1 are hereby incorporated into this Agreement.

B. ROLES. For the purposes this Agreement, the City serves as the pass-through entity for a Federal award and the Recipient serves as the subrecipient of a sub award. 2 C.F.R. §200.1

C. SOURCE OF GRANT FUNDING. This Agreement is funded by a portion of the \$6,692,508 in ARP Funding allocated to the City pursuant to ARP §603.

D. AUTHORITY. This Agreement is issued under section 602(c)(3) of the Act and subject to the provisions of the federal Uniform Grant Guidance, 2 CFR Part 200 (UG).

E. NOTICES. Whenever any notice, statement or other communication is required under this Agreement, it shall be sent by first class mail or via an established courier/delivery service to the following addresses, unless otherwise specifically advised.

Notices to the City shall be sent to:

City of Goshen
Attn: Legal City
204 E. Jefferson Street
Goshen, IN 46526
bodiestegelmann@goshencity.com

Notices to the Recipient shall be sent to:

Goshen Community Schools Foundation, Inc.
Attn: Dr. Alan Metcalfe
613 E. Purl Street
Goshen, IN 46526
ametcalfe@goshenschools.org

2. ARP FUNDING AWARDED TO RECIPIENT (the "Funding" or "Grant")

A. PURPOSE. The purpose of this Agreement is to enable the City to award ARP Funding, in the amount of **Twenty Thousand Dollars (\$20,000) each year for two consecutive years, 2022 and 2023**, to the Recipient for eligible costs of the proposed projects or programs described in Recipient's ARP Nonprofit Fund Grant Application for Program Year 2022 dated **March 14, 2022** (hereafter the "Grant Application"), a copy of which is attached hereto attached as EXHIBIT "A" and incorporated by reference herein (the "Project").

3. EFFECTIVE DATE & PERIOD OF PERFORMANCE

A. EFFECTIVE DATE. This Agreement shall commence when last executed by all parties and remain in effect no later than December 31, 2024, unless terminated by the City in writing (the "Effective Date").

B. PERIOD OF PERFORMANCE. The period of performance for this award begins on the date hereof and ends consistent with the project/program timeline set forth in ¶5 of the Recipient's Grant Application.

4. SCOPE OF FUNDED ACTIVITIES (the "Project")

A. LIMITATIONS ON USE OF ARP FUNDS. The Recipient shall ensure that all expenditures utilizing ARP Funding received in accordance with this Agreement may only be used in compliance with section 602(c) of the Act and shall be limited to only those eligible services outlined in Section 2.8 of the U.S. Treasury ARP FAQ, which states that recipients must demonstrate that funding uses directly address a negative economic impact of the COVID-19 public health emergency. Recipient must use ARP Funding for the Project described in Recipient's Grant Application to the City.

5. SYSTEM FOR AWARD MANAGEMENT PROFILE ("SAM.gov")

A. SAM.GOV PROFILE. Recipient shall register and maintain an updated profile on the U.S. Government's official website and System for Award Management (SAM.gov).

6. FUNDING DISBURSEMENT, PAYMENT OF COSTS & CANCELLATION

A. DISBURSEMENT OF FUNDING. The disbursement of ARP Funding awarded to the Recipient shall not be made until forty-five (45) days after this Agreement has been fully approved by the City and executed by the parties. If advance or lump payment of all or a portion of the funds is not prohibited by statute or regulation, and the City agrees to provide such advance payment, advance payment shall be made only upon submission of a proper claim setting out the intended purposes of those funds. Otherwise, all payments shall be made forty-five (45) days in arrears in conformance with applicable fiscal policies and procedures.

B. SEPARATE FUND REQUIRED. ARP Funding must be received into its own separate fund and not commingled with funding from any other source. Recipient is required to have sufficient internal controls over all transactions in place by establishing separate funds and maintaining records with detailed comments that provide audit trails, appropriate approvals, etc.

C. PRE-AWARD & ADMINISTRATIVE COSTS. Pre-award costs, as defined in 2 C.F.R. § 200.458, may not be paid with funding from this Grant. Recipient may use the Funding to cover both direct and indirect costs.

D. FUNDING CANCELLATION. When a written determination is made that funds are not appropriated or otherwise available to support continuation of performance of this Agreement, it shall be canceled.

E. LOSS OR REDUCTION OF FUNDING. The City, at its sole discretion upon written notice to the Recipient, may terminate or reduce the scope of this Agreement if any funding sources are eliminated or reduced for any reason or the Project is not eligible for ARP Funding.

7. PROJECT MONITORING & REPORTING

A. PROJECT MONITORING BY THE CITY. The City may conduct on-site or off-site monitoring reviews of the Project during the term of this Agreement and for up to ninety (90) days after it expires or is otherwise terminated. The Recipient shall extend its full cooperation and give full access to the Project site and to relevant documentation to the City or its authorized designees for the purpose of determining, among other things:

1. whether Project activities are consistent with those set forth in the Recipient's Grant Application;
2. the actual expenditure of funds to date on the Project is in conformity with the amounts for each budget line item as contained in Recipient's Grant Application and that unpaid costs have been properly accrued; and
3. that Recipient is making timely progress with the Project, and that its project management, financial management and control systems, procurement systems and methods, and overall performance are in conformance with the requirements set

forth in this Agreement and are fully and accurately reflected in Project reports submitted to the City.

B. REPORTING REQUIREMENTS. Recipient agrees to cooperate with the City and comply with any reporting obligations established by Treasury as they relate to this award. Recipient also agrees to comply with any reporting requirements established by the State of Indiana.

8. MAINTENANCE OF AND ACCESS TO RECORDS

A. MAINTENANCE OF RECORDS. The Recipient shall maintain records, books, documents, and other materials relevant to its performance under this Agreement. Recipient shall maintain records and financial documents sufficient to evidence compliance with section 602(c), Treasury's regulations implementing that section, and guidance issued by Treasury regarding the foregoing. Records shall be maintained by Recipient for a period of five (5) years after all funds have been expended or returned to Treasury, whichever is later.

B. AUDITS AND ACCESS TO RECORDS. Records maintained pursuant to this Agreement shall be subject to inspection, review, and audit by the City or its designees, and the US Treasury for five (5) years following termination of this Agreement. Recipient may be required to submit to an audit of funds paid pursuant to this Agreement, and shall make all books, accounting records, and other documents available at all reasonable times during the term of this Agreement and for a period of five (5) years after final payment for inspection by the City or its authorized designee. Copies shall be furnished to the City at no cost.

C. REIMBURSEMENT OF UNALLOWABLE COSTS. If it is determined during the course of the audit that the Recipient was reimbursed for unallowable costs under this Agreement or any, the Recipient agrees to promptly reimburse the City for such payments upon request.

9. BREACH, DEFAULT & TERMINATION

A. TERMINATION FOR CAUSE. The City may terminate this Agreement for cause. Cause may include misuse of funds, fraud, lack of compliance with applicable rules, laws and regulations, failure to perform on time, or failure to comply with any of the requirements of this Agreement. Failure to complete the Project and expend funds in accordance with this Agreement may be considered a material breach, and shall entitle the City to suspend payments under this Agreement until such time as all material breaches are cured to the City's satisfaction.

B. TERMINATION FOR CONVENIENCE. Unless prohibited by a statute or regulation relating to the Grant under this Agreement, this Agreement may be terminated, in whole or in part, by the City whenever, for any reason, the City determines that such termination is in the best interest of the City. Termination shall be affected by delivery to the Recipient of a Termination Notice, specifying effective date of termination and extent of termination. The Recipient shall be compensated for completion of the Project properly done prior to the effective date of termination. The City will not be liable for work on the Project performed after the effective date of termination.

10. COMPLIANCE WITH APPLICABLE LAWS & REGULATIONS

A. EVOLUTION OF ARP GUIDANCE FROM THE U.S. TREASURY. The City may request additional information from the Recipient, as needed, to meet any additional guidelines regarding the use of ARP Funding that may be established by the U.S. Treasury during the scope of this Agreement.

B. COMPLIANCE WITH APPLICABLE LAWS AND REGULATIONS. The Recipient shall comply with all federal, state, and local laws and all requirements and published guidance set forth regarding the usage of any and all monies appropriated under the ARPA. Specifically, but not limited to, Recipient shall with the requirements of section 602 of the Act, regulations adopted by Treasury pursuant to section 602(f) of the Act, and guidance issued by Treasury regarding the foregoing. Recipient also agrees to comply with all other applicable state and federal statutes, regulations, and executive orders, and Recipient shall provide for such compliance by other parties in any agreements it enters into with other parties relating to this Grant.

1. The Recipient warrants that the Recipient and any contractors performing work in connection with the Project shall obtain and maintain all required permits, licenses, registrations, and approvals, and shall comply with all health, safety, and environmental statutes, rules, or regulations in the performance of any work activities. Failure to do so may be deemed a material breach of this Agreement and grounds for immediate termination and denial of further opportunities with the City under this program.
2. The Recipient affirms that, if it is an entity described in Indiana Code Title 23, it is properly registered, and owes no outstanding reports to the Indiana Secretary of State.
3. As required by Ind. Code §5-22-3-7: The Recipient and any principals of the Recipient certify that:
 - a. the Recipient, except for *de minimis* and nonsystematic violations, has not violated the terms of:
 - i. Ind. Code §24-4.7 [Telephone Solicitation Of Consumers];
 - ii. Ind. Code §24-5-12 [Telephone Solicitations]; or
 - iii. Ind. Code §24-5-14 [Regulation of Automatic Dialing Machines];in the previous **three hundred sixty-five (365) days**, even if Ind. Code §24-4.7 is preempted by federal law; and
 - b. the Recipient will not violate the terms of Ind. Code §24-4.7 for the duration of this Agreement, even if Ind. Code §24-4.7 is preempted by federal law.
 - c. The Recipient and any principals of the Recipient certify that an affiliate or principal of the Recipient and any agent acting on behalf of the Recipient or on behalf of an affiliate or principal of the Recipient, except for *de minimis* and nonsystematic violations,
 - i. has not violated the terms of Ind. Code §24-4.7 in the previous three hundred sixty-five (365) days, even if Ind. Code §24-4.7 is preempted by federal law; and

- ii. will not violate the terms of Ind. Code §24-4.7 for the duration of this Agreement even if Ind. Code §24-4.7 is preempted by federal law.

C. EMPLOYMENT ELIGIBILITY VERIFICATION. As required by Ind. Code §22-5-1.7, Recipient hereby swears or affirms under the penalties of perjury that:

1. The Recipient has enrolled and is participating in the E-Verify program;
2. The Recipient has provided documentation to the City that it has enrolled and is participating in the E-Verify program;
3. The Recipient does not knowingly employ an unauthorized alien.
4. The Recipient shall require its contractors who perform work under this Agreement to certify to Recipient that the contractor does not knowingly employ or contract with an unauthorized alien and that the contractor has enrolled and is participating in the E-Verify program. The Recipient shall maintain this certification throughout the duration of the term of a contract with a contractor.

The City may terminate for default if the Recipient fails to cure a breach of this provision no later than thirty (30) days after being notified by the City.

D. NONDISCRIMINATION. Pursuant to the Indiana Civil Rights Law, specifically including Ind. Code §22-9-1-10, and in keeping with the purposes of the federal Civil Rights Act of 1964, the Age Discrimination in Employment Act, and the Americans with Disabilities Act, the Recipient covenants that it shall not discriminate against any employee or applicant for employment relating to this Agreement with respect to the hire, tenure, terms, conditions or privileges of employment or any matter directly or indirectly related to employment, because of the employee or applicant's: race, color, national origin, religion, sex, sexual orientation or identity, age, disability, ancestry, status as a veteran, or any other characteristic protected by federal, state, or local law ("Protected Characteristics"). Furthermore, Recipient certifies compliance with applicable federal laws, regulations, and executive orders prohibiting discrimination based on the Protected Characteristics in the provision of services.

11. DEFENSE & INDEMNIFICATION

A. DUTY TO DEFEND. The Recipient, at its sole cost and expense, shall defend the City of Goshen, their officials, employees, and agents (collectively, Indemnitees) from and against all claims/demands, allegations, lawsuits, or any other action (Claim or Claims) arising or allegedly arising from the Recipient's or its contractor's, subcontractor's: (1) use of Grant funds; (2) negligence; (3) wrongful act or omission; (4) breach/default of this Agreement; and/or (5) any other failure to follow the terms and conditions of this Agreement.

B. DUTY TO INDEMNIFY. The Recipient shall indemnify the Indemnitees against losses, liabilities, damages, judgments, settlements, penalties, fines, attorney/expert fees, expenses, interest, or fees, including the reasonable cost of investigation, defense, settlement, accounting, reporting and any advance of an expense or fee arising from the Claims.

C. NOTICE OF CLAIM. The City shall give the Recipient prompt notice of any Claim, and at Recipient's expense, the City shall cooperate in the defense of the matter. The Recipient acknowledges that the Goshen City Attorney may participate in an action involving the City of Goshen.

D. SURVIVAL. The duties to defend and indemnify survive termination or expiration of this Agreement.

12. REPRESENTATIONS AND WARRANTIES

A. ELIGIBILITY. The Recipient expressly represents and warrants to the City that it is statutorily eligible to receive these funds and that the information set forth in its Grant Application to the City is true, complete, and accurate.

B. REPAYMENT. The Recipient expressly agrees to promptly repay all funds paid to it under this Agreement should it be determined either that it was ineligible to receive the funds, or it made any material misrepresentation on its application to the City.

C. DEBARMENT. By entering into this Agreement, Recipient certifies that neither it nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible or voluntarily excluded from entering into this Agreement by any federal or state department or agency. The term "principal" for purposes of this Agreement is defined as an officer, director, owner, partner, key employee, other person with primary management or supervisory responsibilities, or a person who has a critical influence on or substantive control over the operations of the Recipient.

D. AUTHORIZATION. Recipient signing below warrants to the City that they have the full power and authority to execute this Agreement on behalf of the Recipient for whom they sign.

13. GENERAL CONDITIONS

A. CONFLICTS OF INTEREST. Recipient understands and agrees it must maintain a conflict-of-interest policy consistent with 2 C.F.R. § 200.318(c) and that such conflict-of-interest policy is applicable to each activity funded under this award. Recipient and subrecipients must disclose in writing to Treasury or the pass-through entity, as appropriate, any potential conflict of interest affecting the awarded funds in accordance with 2 C.F.R. § 200.112.

B. HATCH ACT. Recipient agrees to comply, as applicable, with requirements of the Hatch Act (5 U.S.C. §§ 1501-1508 and 7324-7328), which limit certain political activities of State or local government employees whose principal employment is in connection with an activity financed in whole or in part by this federal assistance.

C. FALSE STATEMENTS. Recipient understands that making false statements or claims in connection with this award is a violation of federal law and may result in criminal, civil, or administrative sanctions, including fines, imprisonment, civil damages and penalties, debarment from participating in federal awards or Agreements, and/or any other remedy available by law.

D. GOVERNING LAW. This Agreement shall be governed, construed, and enforced in accordance with the laws of the State of Indiana, without regard to its conflict of laws rules. Suit, if any, must be brought in Elkhart City, State of Indiana.

E. CONTRACTING WITH RELATIVES. Pursuant to Ind. Code §36-1-21, if Recipient is wholly or partially owned by a relative of an elected official of the City Recipient certifies that Recipient has notified in writing both the elected official of the City and the City's legal department prior to entering into this contract that an elected official of the City is a relative of an owner of Recipient.

F. ORDER OF PRECEDENCE. Any inconsistency or ambiguity in this Agreement shall be resolved by giving precedence in the following order: (1) requirements imposed by applicable federal or State law; (2) this Agreement; (3) the Recipient's application to the City.

G. NON-COLLUSION, ACCEPTANCE. The undersigned individual signing on behalf of the Recipient attests, subject to the penalties for perjury, that the undersigned is the Recipient or a properly authorized representative, agent, member, or officer of the Recipient. To the undersigned's knowledge, neither the undersigned nor any other member, employee, representative, agent, or officer of the Recipient, directly or indirectly, has entered into or been offered any sum of money or other consideration for the execution of this Agreement other than that which appears upon the face hereof.

H. FORCE MAJEURE. Neither party will be liable for any failure or delay in performing its duties in this agreement due to Force Majeure Events. "Force Majeure Event" means an event or circumstance beyond a party's reasonable control, such as natural catastrophes and acts of terrorism or war, and the consequences of that event or circumstance. Force Majeure Events do not include labor unrest, price increases, or changes in general economic conditions. If a Force Majeure Event continues for 30 days, the other party may terminate this agreement or suspend payments while the event continues.

I. SEVERABILITY. If any portion of this Grant Agreement is held invalid, the remainder hereof shall not be affected thereby if such remainder would then continue to conform to the terms and requirements of the applicable law.

J. NO WAIVER OF BREACH. No failure on the part of the City to exercise, and no delay in exercising, any right hereunder shall operate as a waiver thereof, nor shall any single or partial exercise by the City of any right hereunder preclude any other or further exercise thereof or the exercise of any other right. The remedies herein provided are cumulative and not exclusive of any remedy available to the City at law or in equity.

K. ENTIRE AGREEMENT. This Agreement constitutes the entire agreement between the City and the Recipient for the use of funds received under this Agreement and it supersedes all prior or contemporaneous communications and proposals, whether electronic, oral, or written between the parties with respect to this Agreement.

L. AMENDMENTS. No amendment or modification to the Agreement shall be effective without prior written consent of the authorized representatives of the parties.

M. NO ASSIGNMENT, TRANSFER, OR SUBCONTRACTING. The Recipient shall not assign or transfer any of its interests in or delegate any of its obligations under this Agreement without the prior written consent of the City.

IN WITNESS WHEREOF, Recipient and the City have, through their duly authorized representatives, entered into this Agreement. The parties, having read and understood the foregoing terms of this Agreement, do by their respective signatures dated below agree to the terms thereof.

**CITY OF GOSHEN
(the "City")**

**Goshen Community Schools Foundation,
Inc.
("Recipient")**

By: _____

Jeremy P. Stutsman

Mayor, City of Goshen, Indiana

Date: _____

By: _____

Dr. Alan Metcalfe

Title: _____

Date: _____

EXHIBIT:

EXHIBIT "A" - Application & Corresponding Documents



**American Rescue Plan (ARP): Nonprofit Fund
Grant Application for Program Year 2022**
(Attach additional sheets if space provided is not adequate.)

Applications available: Tuesday, February 15, 2022 **Applications due: Thursday, March 15, 2022**
Please submit application by email or hard copy one signed original, with attachments to:

Gregory Imbur, 202 S. Fifth, Goshen, IN 46528 gregoryimbur@goshencity.com Call 537-3828 with questions.

American Rescue Plan: Nonprofit Fund Grant Priorities

Each investment proposal of \$25,000 or less must meet one of the following priorities:

1. Relates to ARP public health services, negative economic impacts, services to disproportionately impacted communities, and possibly other expenditure categories identified by the U.S. Treasury.
2. Meets an urgent community need, especially food insecurity, homelessness, or health-related needs.
3. Addresses public health services, negative economic impacts, or some other urgent community need.

If a grant is awarded, ARP funds for nonprofits may be dispersed after July 1, 2022. If a grant is awarded, claims will be paid only after a signed grant agreements has been formally approved by the Board of Public Works. Money must be spent by 12/31/2024, and annual grant reporting is required as well.

Organization: Goshen Community Schools

Organization Address: 613 E. Purl St, Goshen, IN 46526

Mailing Address: Same as above

Contact Person: Dr. Alan Metcalfe

Phone Number: 574-533-8631 ext. 12001

Email address: ametcalfe@goshenschools.org

Project Title: Field Trip Funding

ARP Fund, grant amount requested: \$ 40,000.00

Expected number of individuals to benefit from **this project**: Between 2000 - 6200 students

1. Briefly describe the proposed project. Include the need or problem to be addressed, the population (or area) to be served, a description of the work, including who will carry it out, and the proposed schedule of work, including the proposed timing of requests for ARP Nonprofit Fund awards.

Every student comes to the classroom with a different world experience. We know that students exposed to many different experiences do better in school. Students need to relate what they read to what they've experienced to be successful readers. To think broadly, students need to have a variety of experiences.

The benefit of these experiences is many, including:

- Real-World Learning - Students have opportunities to observe and investigate activities related to specific jobs and careers. Field trips extend the learning environment and emphasize the relationship between school and work.
- Access - Field trips allow students access tools and environments that are not available at school while providing experiences for students of differing economic status common ground on which to build academics
- Academic Impact - Field trips allow students to engage with content in various ways. Concepts are presented through different media and modalities, so students who struggle with traditional learning can feel competent and confident. It can help them access the content better when they can learn holistically. When they return to school, the trip can serve as touch-points for an entire unit.

This will be a two-year project for the 2022/23 and 2023/24 school years.

2. Complete the line item budget for the proposed project and provide details on how reimbursed costs will be calculated.

Item Description Each year is on a different line	Total Amount	ARP Nonprofit Funds Sought	Other Funding Sought or Secured
a.	20,000.00	20,000.00	PTO
b.	20,000.00	20,000.00	PTO
c.			
d.			
e.			
f.			
TOTALS			

3. List the source and amount of other sources of funding, including matching funds and in-kind contributions, expected to be used to support this project. For in-kind contributions, such as volunteer labor, please include the number of hours and dollar value of the volunteer hours.

Parent-Teacher Organizations have contributed to the best of their ability. They have in the past partially funded some trips if they have had the funding. However, it had not covered the cost in the past when the school corporation picked up the transportation portion of the trips.

The cost of field trips breaks down into three categories:

- Driver cost: \$17.00 per hour
- Bus Fuel and maintenance: \$2.00 per mile
- Entrance/Activity Fee: Variable

4. Describe how project relates to ARP public health services, negative economic impacts, services to disproportionately impacted communities, or meets an urgent community development need.

Research indicates that children from low-SES households and communities develop academic skills slower than children from higher SES groups. Conversely, those from higher social class backgrounds tend to be more successful in developing career aspirations and are generally better prepared for the world of work because of access to resources. By offering experiences for all students, we can start to equalize the playing field when linking life and school

5. What are the measurable goals and timeline for this project or program? How will you define and measure success?

This project will take place over the next two school years, from August 2022 to June 2024. The principal will ensure that the outcomes of the experience align with the Indiana College and Career Readiness Standards that form the basis for our academic curriculum. The core areas to assess will be:

- Develop Critical Thinking Skills
- Highlight career Opportunities
- Deepen students' background knowledge

6. Please describe the population who will benefit from this project or program. Include demographic information in this description (age, income, ethnicity, race, etc.)

Students in grades K – 12 who attend Goshen Community Schools will benefit from this program. The demographics of the 6228 students that compose this student body are as such:

- 55% Hispanic, 36% White, 3.6% Multiracial, 2.6% Black, and 1.3% Asian
- 56.6% are Economically Disadvantaged
- 26.6 % are English Language Learners
- 13.7% are Students with Disabilities

Organizational Characteristics

IRS nonprofit status Tax Exempt

Years in operation 190

Number of full-time paid staff 910

Number of part-time paid staff 113

Number of volunteer staff 1019

Number of Board members 7

Briefly describe the organization's structure, mission statement and services provided.

Mission: Inspiring Innovation...Empowering Potential...Enriching our World

Please attach copies of the following documents to the original application. If any of the requested documents are not available, please attach an explanation. If you have previously submitted the requested documents, and there have been no changes, new copies are not required, but please indicate which documents have been previously submitted.

- a. Most recent Annual Report and Audit
- b. Current fiscal year budget
- c. Current list of Board of Directors

Certification Of Authorization To Submit This Application

I (We) certify to the City of Goshen that the Board of Directors of the organization identified on page 1 of this application authorized the submission of this application.

Agency Director (Signature)

Alan Metcalfe

Printed Name:

Date: **3/14/2022**

Chairperson, Board of Directors (Signature)

Steve Hope

Printed Name:

Date: **3/14/2022**

Receipts Comparisons - Calendar Year 2020
2020 Approved Budget Receipts 2020 Actual Receipts
EDUCATION FUND
1000 Local Sources
2000 Intermediate Sources
3000 State Sources
5000 Other Financing Sources
TOTAL
REFERENDUM FUND
1000 Local Sources
TOTAL
DEBT SERVICE FUND
1000 Local Sources
TOTAL
OPERATIONS FUND
1000 Local Sources
5000 Other Financing Sources
6000 Other Items
TOTAL
EXEMPT DEBT SERVICE FUND
1000 Local Sources
5000 Other Financing Sources
6000 Other Items
TOTAL
SELF-INSURANCE FUND
1000 Local Sources
5000 Other Financing Sources
6000 Other Items
TOTAL
GRAND TOTAL

Extracurricular Salary Schedule in effect
Position Approved FTE Group# 0-2 year
GHS Varsity Golf - Boys
GHS Varsity Golf - Girls
GHS Assistant Varsity Golf - Boys
GHS Assistant Varsity Golf - Girls
GMS Golf - Boys
GMS Golf - Girls
Elementary Golf Coordinator
GHS Intramural Director
GHS Varsity Soccer - Boys
GHS Varsity Soccer - Girls
GHS Assistant Varsity Soccer - Boys
GHS Assistant Varsity Soccer - Girls
GHS JV Assistant Soccer - Boys
GHS JV Assistant Soccer - Girls
GHS Team Soccer Coach - Boys
GMS Soccer - Boys
GMS Soccer - Girls
Elementary Soccer Coordinator
GHS Varsity Softball
GHS Assistant Varsity Softball
GMS JV Assistant Softball - Girls
Elementary Athletic Coordinator - Softball
GHS Varsity School Swim Boys & Girls
GHS Assistant Varsity Swimming - Boys & Girls
GMS Swimming - Boys & Girls
Elementary Athletic Coordinator - Swim
GHS Varsity Tennis - Boys
GHS Varsity Tennis - Girls
GHS Assistant Varsity Tennis - Boys
GHS Assistant Varsity Tennis - Girls
GMS Tennis
Elementary/GMS Tennis Coordinator
GHS Varsity Track - Boys
GHS Varsity Track - Girls
GHS Assistant Varsity Track - Boys
GHS Assistant Varsity Track - Girls
GMS JV Assistant Track - Boys
GMS JV Assistant Track - Girls
GMS Unified Track Coach
GMS Track Coordinator - Boys
GMS Track Coordinator - Girls
GMS Track - Boys
GMS Track - Girls
GMS 6th Grade Track
Elementary Track & Field Coordinator
GHS Varsity Volleyball
GHS Assistant Varsity Head Volleyball
GHS Assistant Varsity Volleyball
GHS Assistant Varsity Volleyball
GMS Volleyball Coordinator
GMS Volleyball
GMS 6th Grade Volleyball
Elementary Volleyball Coordinator
GHS Varsity Wrestling
GHS Assistant Varsity Head Wrestling
GHS Assistant Varsity Wrestling
GHS JV Assistant Wrestling
GMS Wrestling
GMS Wrestling Coordinator
GMS Wrestling
GMS Assistant Wrestling
Elementary Wrestling Coordinator
GHS Summer Marching Band Director
GHS Band Director
GHS Crismonaires Director
GHS Summer Marching Band Assistant Director
GHS Winter Guard Director
GHS Winter Percussion Director
GHS Auditorium Director
GHS Crimson Guard Director
GHS Musical Director
GHS Symphonic Orchestra Director
GHS Assistant Band Director
GHS Assistant Crismonaires Director
GHS Chorus Director
GHS Orchestra Director
GHS Summer Band Auxiliary
GHS Assistant Symphonic Orchestra Director
GHS Camarata Orchestra Director
GHS Jazz Band Director
GHS Wind Director
GHS Assistant Crismon Guard Director
GHS Assistant Musical Director
GHS Musical Choreographer
GHS Musical Pit Director
GHS Chamber Music Coaching
GHS Winter Guard - Assistant Director
GHS Winter Percussion - Assistant Director
GMS Auditorium Director
GMS Musical Director
GMS Assistant Musical Director
GMS Band Director
GMS Choral Director
GMS Orchestra Director
Elementary 5th Grade District Orchestra Director
Elementary 5th Grade District Orchestra Assistant Director
Elementary Music Coordinator
Elementary Music Performance
GHS Jazz String Director
GHS Colorado Trip Sponsor
GHS German Immersion Program*
GHS Marine Biology
GHS Spanish Immersion Program
*Provided credit for student participation
GHS Stratford Experience
GHS Vocational Director
GHS Crismon Sponsor (Yearbook)
GHS Department Chair - Art
GHS Department Chair - Business
GHS Department Chair - English
GHS Department Chair - Foreign Language
GHS Department Chair - Guidance
GHS Department Chair - Home Economics
GHS Department Chair - Industrial Tech.
GHS Department Chair - Math
GHS Department Chair - Music
GHS Department Chair - PE/Health
GHS Department Chair - Science
GHS Department Chair - Social Studies
GHS Student Council Sponsor
GHS Taton Sponsor
GHS Art Teacher for Marine Biology Trip
GHS Dramatics Director
GHS Instructional Technology Mentors
GHS Speech Coach
GHS 11/12th Class Sponsor
GHS Department Chair - Health Services
GHS Department Chair - Media
GHS 10th Grade Class Sponsor
GHS 9th Grade Class Sponsor
GHS Assistant Fall Play Director
GHS Assistant Speech Coach
GHS Assistant Stratford Experience

Expenditures Comparisons - Calendar Year 2020
2020 Approved Budget Expenditures 2020 Actual Expenditures
EDUCATION FUND
11000 Instruction/Regular Programs
12000 Instruction/Special Programs
13000 Instruction/Adult/Continuing Education
14000 Instruction/Summer School
15000 Remediation
17000 Payments to Governmental Units in State
21000 Support Services/Pupils
22000 Support Services/Instruction
24000 Support Services/School Administration
25000 Central Services
30000 Operation of Non-instructional Svcs.
50000 Debt Services
60000 Non-programmed Charges
TOTAL
REFERENDUM FUND
11000 Instruction/Regular Programs
12000 Instruction/Special Programs
26000 Operation & Maintenance of Plant Svcs.
50000 Debt Services
TOTAL
DEBT SERVICE FUND
50000 Debt Services
60000 Non-programmed Charges
TOTAL
OPERATIONS FUND
23000 Support Services/General Administration
25000 Central Services
26000 Operation and Maintenance of Plant Svcs
27000 Student Transportation
40000 Facility Acquisition and Construction
50000 Debt Services
60000 Non-programmed Charges
TOTAL
EXEMPT DEBT SERVICE FUND
25000 Central Services
60000 Debt Services
TOTAL
SELF-INSURANCE FUND
25000 Central Services
60000 Non-programmed Charges
TOTAL
GRAND TOTAL

Certified Salary Schedule in effect June 30, 2021

Salary Range Bachelors +15 hrs # of Persons Bachelors +22.5 hrs # of Persons Bachelors +30 hrs # of Persons Bachelors +45 hrs # of Persons Masters # of Persons Masters + 7.5 hrs # of Persons
Salary Range \$20,000 - 25,000
\$25,000 - 30,000
\$30,000 - 35,000
\$35,000 - 40,000
\$40,000 - 45,000
\$45,000 - 50,000
\$50,000 - 55,000
\$55,000 - 60,000
\$60,000 - 65,000
\$65,000 - 70,000
\$70,000 - 75,000
\$75,000 - 80,000
\$80,000 - 85,000
\$85,000 - 90,000
\$90,000 - 95,000
Masters + 15 hrs # of Persons Masters + 22.5 hrs # of Persons Masters + 30 hrs # of Persons Masters + 45 hrs # of Persons Doctorate # of Persons
Salary Range \$20,000 - 25,000
\$25,000 - 30,000
\$30,000 - 35,000
\$35,000 - 40,000
\$40,000 - 45,000
\$45,000 - 50,000
\$50,000 - 55,000
\$55,000 - 60,000
\$60,000 - 65,000
\$65,000 - 70,000
\$70,000 - 75,000
\$75,000 - 80,000
\$80,000 - 85,000
\$85,000 - 90,000
\$90,000 - 95,000
Total number of certified part-time employees: 40
Total number of certified full-time employees: 498

Extracurricular Salary Schedule 2020 - 2021

Position Approved FTE Group# 0-2 year pay 3-5 year pay 6+ year pay
GHS Athletic Trainer
GHS Assistant Athletic Trainer
GHS Varsity Baseball
GHS Assistant Varsity Baseball
GHS JV Assistant Baseball
GHS Freshman Baseball
Elementary Athletic Coordinator

\$60,000 - 65,000
 \$65,000 - 70,000
 \$70,000 - 75,000
 \$75,000 - 80,000
 \$80,000 - 85,000
 \$85,000 - 90,000
 \$90,000 - 95,000

Salary Range	Masters + 18 hrs # of Persons	Masters + 22.5 hrs # of Persons	Masters + 30 hrs # of Persons	Masters + 45 hrs # of Persons
\$20,000 - 25,000				
\$25,000 - 30,000				
\$30,000 - 35,000				1
\$35,000 - 40,000				1
\$40,000 - 45,000			2	
\$45,000 - 50,000			1	
\$50,000 - 55,000	1		1	1
\$55,000 - 60,000				2
\$60,000 - 65,000	3	0		
\$65,000 - 70,000	1	3	1	2
\$70,000 - 75,000	4	3	1	1
\$75,000 - 80,000	0			
\$80,000 - 85,000	0			
\$85,000 - 90,000				
\$90,000 - 95,000				

Total number of certified part-time employees: 40
 Total number of certified full-time employees: 498

Extracurricular Salary Schedule 2020 - 2021

Position	Approved FTE	Group#	0-2 year pay	3-5 year pay	6+ year pay
GHS Athletic Trainer	1	1	\$6,657	\$6,996	\$7,340
GHS Assistant Athletic Trainer	2	6	\$2,996	\$3,149	\$3,303
GHS Varsity Baseball	1	2	\$4,993	\$5,249	\$5,505
GHS Assistant Varsity Baseball	2	6	\$2,996	\$3,149	\$3,303
GHS JV Assistant Baseball	1	9	\$1,864	\$1,750	\$1,836
GHS Freshman Baseball	1	10	\$1,331	\$1,400	\$1,468
Elementary Athletic Coordinator - Baseball	1	14	\$499	\$525	\$550
GHS Varsity Basketball - Boys	1	1	\$8,654	to	\$12,477
GHS Varsity Basketball - Girls	1	1	\$8,654	to	\$12,477
GHS Assistant Varsity Head Basketball - Boys	1	2	\$4,993	\$5,249	\$5,505
GHS Assistant Varsity Head Basketball - Girls	1	2	\$4,993	\$5,249	\$5,505
GHS Assistant Varsity Basketball - Boys	2	4	\$3,661	\$3,849	\$4,037
GHS Assistant Varsity Basketball - Girls	2	4	\$3,661	\$3,849	\$4,037
GHS Assistant Freshman Basketball - Boys	1	7	\$2,330	\$2,449	\$2,569
GHS Assistant Freshman Basketball - Girls	1	7	\$2,330	\$2,449	\$2,569
"GMS Basketball Coordinator - Boys"	1	7	\$2,330	\$2,449	\$2,569
"GMS Basketball Coordinator - Girls"	1	7	\$2,330	\$2,449	\$2,569
GMS Basketball - Boys	3	8	\$1,997	\$2,099	\$2,202
GMS Basketball - Girls	3	8	\$1,997	\$2,099	\$2,202
GMS 6th Grade Basketball Boys	2	12	\$832	\$875	\$917
GMS 6th Grade Basketball Girls	2	12	\$832	\$875	\$917
GMS Intramural Director	1	13	\$666	\$700	\$734
Elementary Coordinator Basketball - Boys	1	10	\$1,331	\$1,400	\$1,468
Elementary Coordinator Basketball - Girls	1	10	\$1,331	\$1,400	\$1,468
GCS Basketball Youth League - Boys	1	10	\$1,331	\$1,400	\$1,468
GCS Basketball Youth League - Girls	1	10	\$1,331	\$1,400	\$1,468
GHS Cheerleading Sponsor	1	6	\$2,996	\$3,149	\$3,303
GHS Varsity Assistant Cheerleading Sponsor	1	7	\$2,330	\$2,449	\$2,569
GMS 7th Grade Cheerleader Sponsor	1	11	\$999	\$1,050	\$1,101
GMS 8th Grade Cheerleader Sponsor	1	11	\$999	\$1,050	\$1,101
GMS Cheerleader Sponsor	1	11	\$999	\$1,050	\$1,101
GMS Pom Pom Spirit	1	15	\$333	\$350	\$367
Elementary Athletic Coordinator - Cheer	1	14	\$499	\$525	\$550
GHS Varsity Cross Country - Boys	1	4	\$3,661	\$3,849	\$4,037
GHS Varsity Cross Country - Girls	1	4	\$3,661	\$3,849	\$4,037
GHS Cross Country Assistant - Boys	1	7	\$2,330	\$2,449	\$2,569
GHS Cross Country Assistant - Girls	1	7	\$2,330	\$2,449	\$2,569
GMS Cross Country - Boys	1	10	\$1,331	\$1,400	\$1,468
GMS Cross Country - Girls	1	10	\$1,331	\$1,400	\$1,468
Elementary Cross Country Coordinator	1	14	\$499	\$525	\$550
GHS Varsity Football	1	2	\$8,654	to	\$12,477
GHS Assistant Varsity Head Football	1	2	\$4,993	\$5,249	\$5,505
GHS Assistant Varsity Football	5	4	\$3,661	\$3,849	\$4,037
GHS Weight Room Supervisor	1	4	\$3,661	\$3,849	\$4,037
GHS Assistant Freshman Football	2	7	\$2,330	\$2,449	\$2,569
GMS Unified Flag Football Coach	2	14	\$499	\$525	\$550
GMS Football Coordinator	1	6	\$1,997	\$2,099	\$2,202
GMS Football	5	9	\$1,664	\$1,750	\$1,835
Elementary Athletic Coordinator - Football	1	14	\$499	\$525	\$550

Continued in Next Public Notice - hspajp

Elementary 6th Grade	37	2			
District Orchestra Director	22	2			
Elementary 5th Grade	23	4			\$1
District Orchestra Assistant Director	10				\$1
Elementary Music Coordinator	6				13
Elementary Music Performance	3				15
GCS Jazz String Director	3				10
GHS Colorado Trip Sponsor	1				4
GHS German Immersion Program*	2				4
GHS Marine Biology	1				4
GHS Spanish Immersion Program	2				4
* Provided credit is given for student participation					1
GHS Stratford Experience	1				4
GHS Vocational Director	1				6
GHS Crimson Sponsor (Yearbook)	1			1	9
GHS Department Chair - Art	1				9
GHS Department Chair - Business	1				9
GHS Department Chair - English	1				9
GHS Department Chair - Foreign Language	1				9
GHS Department Chair - Guidance	1				9
GHS Department Chair - Home Economics	1				9
GHS Department Chair - Industrial Tech	1				9
GHS Department Chair - Math	1				9
GHS Department Chair - Music	1				9
GHS Department Chair - PE/Health	1				9
GHS Department Chair - Science	1				9
GHS Department Chair - Social Studies	1				9
GHS Student Council Sponsor	1				9
GHS Talent Sponsor	1				9
GHS Art Teacher for Marine Biology Trip	1				10
GHS Dramatics Director	1				10
GHS Instructional Technology Mentors	4				10
GHS Speech Coach	1				10
GHS 11/12th Class Sponsor	1				11
GHS Department Chair - Health Services	1				11
GHS Department Chair - Media	1				11
GHS 10th Grade Class Sponsor	1				12
GHS 9th Grade Class Sponsor	1				12
GHS Assistant Fall Play Director	1				13
GHS Assistant Speech Coach	1				13
GHS Assistant Stratford Experience	1				13
GHS Multi Cultural Youth Alliance Sponsor	1				13
GHS NHS Sponsor	2				13
GHS Staff Development	3				13
GHS Academic Super Bowl Coach	1				14
GHS Academic Team Coaches	5				14
GHS AI Club Sponsor	1				14
GHS Bookstore Manager	1				14
GHS French Immersion Program	1				14
* Provided credit is given for student participation					1
GHS Spell Bowl Coach	1				14
GHS Technology Student Association	1				14
GHS Academic Super Bowl Subject Area Coaches	1				15
GHS Club Sponsor (i.e. Key, Frisbee, Gender & Sexualities Alliance, etc.	3				15
GHS Colorado Chaperone	2				15
GHS French Club Sponsor	1				15
GHS German Club Sponsor	1				15
GHS Spanish Club Sponsor	1				15
GHS Extended Essay Advisor	17				16
GMS GT Coordinator	1				9
GMS Instructional Technology Mentors	4				10
GMS Team Leaders	13				12
GMS Department Head - Art	1				13
GMS Department Head - Computers	1				13
GMS Department Head - Director Of Elementary Guidance	1				13
GMS Department Head - English	1				13
GMS Department Head - ENL	1				13
GMS Department Head - Foreign Language	1				13
GMS Department Head - Guidance	1				13
GMS Department Head - Home Economics	1				13
GMS Department Head - Industrial Tech	1				13
GMS Department Head - Math	1				13
GMS Department Head - Media	1				13
GMS Department Head - Music	1				13
GMS Department Head - PE/Health	1				13
GMS Department Head - Science	1				13
GMS Department Head - Social Studies	1				13
GMS Department Head - Special Ed.	1				13
GMS Drama Club Director	1				13
GMS Newspaper Sponsor	1				13
GMS NHS Sponsor	1				13
GMS Service Club	1				13
GMS Staff Development	3				13
GMS Student Council Sponsor	1				13
GMS Yearbook Sponsor	1				13
GMS Academic Team Coaches	5				14
GMS Program Sponsors	4				14
GMS Latino Club Sponsor	1				14
GMS Robotics Club	1				14
GMS Science Olympiad Sponsor	1				14
GMS Ski Club Sponsor	1				14
GMS Speech & Debate Sponsor	1				14
GMS Reading Club Sponsor	1				15

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Extracurricular Salary Schedule 2020 - 2021

Table with columns: Position, Approved FTE, Group#, 0-2 year pay, 3-5 year pay, 6+ year pay. Rows include Elementary Instructional Technology Methods, Elementary Art Coordinator, Elementary Physical Education Coordinator, etc.

Non-certified Employee Classifications and Range of Pay Rates 2020 - 2021

Table with columns: Classification, Range of Pay Rates. Rows include I. Instructional and Supplementary Pupil Services, II. Cafeteria and Food Services, III. Health Services, etc.

Total Number of non-certified part-time employees: 295
Total Number of non-certified full-time employees: 298

Classified Administrative Staff in effect June 30, 2021

Table with columns: Administrative Staff, Lowest Salary, Highest Salary, Average Salary, Number of Personnel

Student Enrollment October 1, 2020

Table with columns: Grade Level, Enrollment. Rows include Pre-School Ages 3 - 5 (PK), Kindergarten, Grade 1, etc.

Assessed Valuation and Tax Rates Calendar Year 2020 and 2021

Table with columns: Assessed Valuation, Tax Rate - Education Fund, Tax Rate - Retirement Fund, etc.

Statement of Indebtedness Calendar Year 2020

Table with columns: Indebtedness, Principal Outstanding. Rows include Temporary Loans, Social Bonds, Police Company - Public and Private, etc.

Payments in Excess of \$2,500 Made to Vendors in Calendar Year 2020

Large table listing vendor payments with columns: Vendor Name, Amount, Total. Rows include Grand Community School, US Bank Inc, Niagara, etc.

Payments in Excess of \$2,500 Made to Vendors in Calendar Year 2020 (cont'd)

Table with columns: Vendor Name, Amount, Total. Rows include The Ceramic Shop LLC, Strain Motion Pictures, Inc, Mullet Bailey Co, etc.

I hereby certify that the annual financial report is true and accurate in every respect to the best of my knowledge and belief. I further certify that all vouchers, vouchers, and bills for all payments made by the school corporation are in its possession and open to public inspection.

Date: August 11, 2021

Signature: Amanda Guitts
Secretary, Board of School Trustees
Goshen Community Schools
610 E. Park St.
Goshen, IN 46526

Advertisement for Lakeland Football Lights featuring a football player and the text 'OL FOOTBALL LIGHTS IS BACK up to be the perfect Kick-Off preview for all local Under the Lights provides team rosters, schedules football fan an inside look at your favorite team. News! The Goshen News is your source of your favorite team.'

Service Revenue	7,770,000.00
Mortgage Company - Public and Private	66,045,000.00
Common School Loans	1,000,000.00
TOTAL	74,815,000.00
Outstanding Encumbrances - All Funds (include purchase orders, vendor contracts, letters of commitment, leases)	94,765,000.00

Payments in Excess of \$2,000 Made to Vendors in Calendar Year 2020

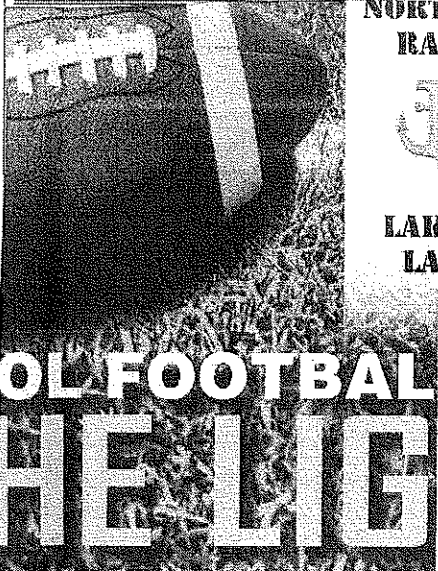
Vendor Name	0101 - Education Fund Amount	0300 - Operations Fund Amount	Total Amount
Goshen Community Schools	8,834,818.13	167,804.18	\$7,002,329.31
US Bank Na	529,403.00	1,128,856.00	\$1,656,259.00
Nipisco		1,221,271.79	\$1,221,271.79
USI Insurance Services, LLC		869,702.03	\$869,702.03
KSS Enterprises	2,250.19	453,616.67	\$455,866.86
Kevin Bus Sales & Leasing		423,257.29	\$423,257.29
Eldham Community Schools	251,237.70		\$251,237.70
FCM	189,301.18		\$189,301.18
Huntington National Bank		189,215.02	\$189,215.02
Ceres Solutions, Cooperative, Inc		152,621.36	\$152,621.36
Goshen Water & Sewer		146,766.03	\$146,766.03
Bachor Home of the Line Inc	143,378.79		\$143,378.79
ESI Technology Strategies, Inc.	80,031.15		\$80,031.15
Johnson Controls Inc		57,055.80	\$57,055.80
Harris & Davis		51,899.47	\$51,899.47
LVA Bardar School Foundation		38,988.26	\$38,988.26
US Bank Equipment Finance		87,629.00	\$87,629.00
International Baccalaureate	82,452.00		\$82,452.00
Lee Company Inc	3,620.42		\$3,620.42
Symmetry Energy Solution		77,006.46	\$77,006.46
Larkin Greenwood Ford		80,698.66	\$80,698.66
Polster School Solutions, Inc.	68,206.23		\$68,206.23
Quality Excavating Corporation		67,584.59	\$67,584.59
New Tech Network, Inc.	60,656.00		\$60,656.00
CDW Government Inc	31,646.75		\$31,646.75
Star Truck Rental, Inc		26,439.71	\$26,439.71
Advanced Imaging Solutions Inc		59,482.85	\$59,482.85
Illuminate Education	10,062.88	47,000.28	\$57,063.16
Secured Tech Solutions, LLC			\$56,990.29
Republic Services	55,195.00		\$55,195.00
Hoffman Body Shop		50,914.05	\$50,914.05
New Era Technology		50,336.44	\$50,336.44
Tyler Technology, Inc		49,309.68	\$49,309.68
Goshen Fiber Art Corporation		48,792.60	\$48,792.60
Wireless Networking Solutions		40,629.12	\$40,629.12
Cintas Corporation Lcc 338	1,440.34	47,821.00	\$49,261.34
School Specialty, LLC	47,420.11	40,022.07	\$87,442.18
Skyward, Inc	14,186.59		\$14,186.59
Eby Ford Sales Inc		33,157.51	\$33,157.51
Gallen P & H Inc		48,985.20	\$48,985.20
Masterscard Corporate Clients		45,285.51	\$45,285.51
Meridisa Security Solutions LLC	16,891.91	27,897.27	\$44,789.18
OverDrive, Inc.	41,350.00	41,899.75	\$83,249.75
Equiparts Corporation		38,633.13	\$38,633.13
T-Sprint Training Bus		30,297.00	\$30,297.00
Baker Tiby Wealth Management, LLC		37,952.45	\$37,952.45
Dell Marketing L P	34,723.99	2,613.61	\$37,337.60
Instructure	36,860.00		\$36,860.00
Outland & Fabish Music Co	30,293.46		\$30,293.46
Amazon Capitol Services	22,765.84	6,690.04	\$29,455.88
Indiana Dept Workforce Development		26,250.14	\$26,250.14
New Pans Telephone Inc		29,130.60	\$29,130.60
Maplewood Printing Co Inc	18,407.00	16,273.00	\$34,680.00
DL Drywall and Planking		17,631.95	\$17,631.95
National Institute for Excellence	27,000.00		\$27,000.00
Transfinder		20,850.00	\$20,850.00
Hippo Facility Management Tech, Inc.		26,352.00	\$26,352.00
Mizani, Inc.		25,500.00	\$25,500.00
Indiana Oxygen Company, Inc	25,298.60		\$25,298.60
Parent Solutions Inc.	12,350.24	23,690.00	\$36,040.24
Quadant Finance USA, Inc.		12,092.86	\$12,092.86
EAB Gibbs, Inc.		24,357.00	\$24,357.00
Nelcope Trailers, Inc.	24,100.00		\$24,100.00
Northwestern Indiana Educational	22,798.81		\$22,798.81
Wolfgang Construction		1,090.00	\$1,090.00
Finis	22,460.85	23,530.00	\$45,990.85
Central Michigan Paper	20,021.62	50.85	\$20,072.47
Haplor		2,250.00	\$2,250.00
PowerSchool Groups, LLC		21,663.36	\$21,663.36
Community Business Equipment		9,002.82	\$9,002.82
Tr-Star Pave & Supply, Inc	12,821.44	2,176.55	\$14,997.99
Montech Tire		20,050.00	\$20,050.00
Backyard Ceramics & Crafts	20,567.20		\$20,567.20
Suddehmann & Morris, LLC		19,887.35	\$19,887.35
Office Depot	19,955.15	435.50	\$20,390.65
C L A S S Education Inc	18,506.00		\$18,506.00
Wa-Nee Community Schools	18,190.31		\$18,190.31
Presence Learning Inc.	18,017.25		\$18,017.25
Zoom Video Communications	17,896.92		\$17,896.92
Gardner Outdoor Power Equipment		17,965.16	\$17,965.16
Lorey's Collision Center Inc		17,946.05	\$17,946.05
Shambhavi & Son Inc.		17,915.14	\$17,915.14
SOS Irrigation		17,860.75	\$17,860.75
Goshen Community Arts	17,738.00		\$17,738.00
Meranda's	1,041.60	16,671.19	\$17,712.79
Vecron Wireless	14,011.48	3,405.46	\$17,416.94
Advanced Turf Solutions		17,143.02	\$17,143.02
Auto Upholstery		17,006.00	\$17,006.00
Granger		13,844.21	\$13,844.21
Capstone Press Inc	2,556.00		\$2,556.00
Seesaw Learning Inc.	15,953.35		\$15,953.35
Unity School Bus Parts	15,840.00		\$15,840.00
WEISBER CORPORATION	15,181.00	15,670.76	\$30,851.76
Dayler electric		15,102.25	\$15,102.25
Security Premier Partner		15,000.00	\$15,000.00
Becker's Backflow Prevention		14,813.75	\$14,813.75
Willing & Company		14,604.74	\$14,604.74
Zonar		14,545.57	\$14,545.57
Sofant Health LLC	14,472.75		\$14,472.75
Goshen Electric Inc		13,698.66	\$13,698.66
Oracle Elevator Company		13,675.00	\$13,675.00
Veriv	8,185.50	5,458.50	\$13,644.00
Davis & Roosa		13,610.85	\$13,610.85
Yankee International LLC		13,500.00	\$13,500.00
Michuana Tree Works		13,250.00	\$13,250.00
Block Art Materials	12,785.29		\$12,785.29
Milera Building Supply		12,392.66	\$12,392.66
Dechant Enterprises Inc		359.97	\$359.97
Bound To Stay Squad Rocks	12,008.22	12,344.00	\$24,352.22
Wawasee Community School Corporation	12,008.00		\$12,008.00
Carolina Biological Supply Co	11,870.11		\$11,870.11
Indiana School Boards Association	120.00		\$120.00
Eldham County Treasurer		11,415.00	\$11,415.00
Advanced Process Group		11,382.04	\$11,382.04
Power Brake and Spring Company		11,260.47	\$11,260.47
Federal Company		10,822.65	\$10,822.65
IDL Learning	10,594.00	10,643.76	\$21,237.76
Prequest LLC	10,443.76		\$10,443.76
Pro-Vision, Inc		10,285.64	\$10,285.64
SEPTON MHT INC.	3,251.00	6,767.00	\$10,018.00
Zrken Enterprises Inc		9,815.58	\$9,815.58
Affordable Lawn & Landscaping INC		9,380.00	\$9,380.00
Electromech (South)	9,153.00		\$9,153.00
Stanwad Software, Inc.		8,997.60	\$8,997.60

Er's Vac Shop	
Discount Magazine Subscription	9,051.68
R & M Mobile Wash	
Elkhart County Solid Waste	
Pearson Clinical Assessment	2,993.60
MacGill & Company	2,946.61
Lexia	2,900.03
SolarWinds	
Midway Dental Supply LLC	324.90
Apple Computer Inc	2,578.80
Young, Adam	2,437.57
School Health Corporation	2,612.97
West Music Company	2,583.20
Beacon Occupational Health, LLC.	

I hereby certify that the annual financial report is true and accurate and belief. I further certify that all contracts, vouchers, and bills for are in its possession and open to public inspection.

Date: August 11, 2021

Signature: Aman
Secretary, Board
Goshen Commur
613 E. Puri St
Goshen, IN 46526



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Goshen Community School Corporation - 2022 Budget

Fund	Department	Category	Sub-Category	Line Item	Adopted
0022 - REFERENDUM FUND - EXEMPT	PROPERTY TAX CAP IMPACT -	PROPERTY TAX CAP	Property Tax Cap Impact	Property Tax Cap Impact	\$0
0022 - REFERENDUM FUND - EXEMPT	Regular Programs	PERSONAL SERVICES	Salaries and Wages	GHS Cert CTE	\$32,220
0022 - REFERENDUM FUND - EXEMPT	Regular Programs	PERSONAL SERVICES	Salaries and Wages	GJHS Cert CTE	\$700
0022 - REFERENDUM FUND - EXEMPT	Regular Programs	PERSONAL SERVICES	Salaries and Wages	GHS Cert STEM CTE	\$69,440
0022 - REFERENDUM FUND - EXEMPT	Regular Programs	PERSONAL SERVICES	Salaries and Wages	GJHS Cert STEM CTE	\$42,120
0022 - REFERENDUM FUND - EXEMPT	Regular Programs	PERSONAL SERVICES	Salaries and Wages	GHS Cert MANUFACT	\$41,820
0022 - REFERENDUM FUND - EXEMPT	Regular Programs	PERSONAL SERVICES	Salaries and Wages	GHS CERT CTE CONST	\$314,840
0022 - REFERENDUM FUND - EXEMPT	Regular Programs	PERSONAL SERVICES	Salaries and Wages	GHS Cert CTE HUMAN SVC	\$113,930
0022 - REFERENDUM FUND - EXEMPT	Regular Programs	PERSONAL SERVICES	Employee Benefits	GHS Cert CTE IT	\$40,980
0022 - REFERENDUM FUND - EXEMPT	Regular Programs	PERSONAL SERVICES	Employee Benefits	GHS CTE Benefits	\$17,980
0022 - REFERENDUM FUND - EXEMPT	Regular Programs	PERSONAL SERVICES	Employee Benefits	GJHS CTE Benefits	\$380
0022 - REFERENDUM FUND - EXEMPT	Regular Programs	PERSONAL SERVICES	Employee Benefits	GHS Group Health Insurance	\$13,310
0022 - REFERENDUM FUND - EXEMPT	Regular Programs	PERSONAL SERVICES	Employee Benefits	GHS 401a & VEBA	\$1,200
0022 - REFERENDUM FUND - EXEMPT	Regular Programs	PERSONAL SERVICES	Employee Benefits	GHS SS STEM CTE	\$5,320
0022 - REFERENDUM FUND - EXEMPT	Regular Programs	PERSONAL SERVICES	Employee Benefits	GHS TRF	\$5,980
0022 - REFERENDUM FUND - EXEMPT	Regular Programs	PERSONAL SERVICES	Employee Benefits	GJHS 401a & VEBA	\$160
0022 - REFERENDUM FUND - EXEMPT	Regular Programs	PERSONAL SERVICES	Employee Benefits	GJHS SS STEM CTE	\$3,230
0022 - REFERENDUM FUND - EXEMPT	Regular Programs	PERSONAL SERVICES	Employee Benefits	GJHS TRF Post 7/1/95	\$2,810
0022 - REFERENDUM FUND - EXEMPT	Regular Programs	PERSONAL SERVICES	Employee Benefits	GHS Cert SS MANUFACT	\$3,200
0022 - REFERENDUM FUND - EXEMPT	Regular Programs	PERSONAL SERVICES	Employee Benefits	GHS Group Health Insur	\$17,320
0022 - REFERENDUM FUND - EXEMPT	Regular Programs	PERSONAL SERVICES	Employee Benefits	Life.LTD, 401a, VEBA	\$3,420
0022 - REFERENDUM FUND - EXEMPT	Regular Programs	PERSONAL SERVICES	Employee Benefits	GHS Cert SS CTE CONS	\$8,750
0022 - REFERENDUM FUND - EXEMPT	Regular Programs	PERSONAL SERVICES	Employee Benefits	GHS Group Health Insurance	\$36,420
0022 - REFERENDUM FUND - EXEMPT	Regular Programs	PERSONAL SERVICES	Employee Benefits	GHS TRF	\$9,770
0022 - REFERENDUM FUND - EXEMPT	Regular Programs	PERSONAL SERVICES	Employee Benefits	Life LTD 401a VEBA	\$2,210
0022 - REFERENDUM FUND - EXEMPT	Regular Programs	PERSONAL SERVICES	Employee Benefits	GHS SS CTE HUMAN SVC	\$8,710
0022 - REFERENDUM FUND - EXEMPT	Regular Programs	PERSONAL SERVICES	Employee Benefits	Group Health Insurance	\$9,430
0022 - REFERENDUM FUND - EXEMPT	Regular Programs	PERSONAL SERVICES	Employee Benefits	Life LTD 401a VEBA	\$2,220
0022 - REFERENDUM FUND - EXEMPT	Regular Programs	PERSONAL SERVICES	Employee Benefits	TRF	\$9,710
0022 - REFERENDUM FUND - EXEMPT	Regular Programs	PERSONAL SERVICES	Employee Benefits	GHS SS CTE IT	\$3,140
0022 - REFERENDUM FUND - EXEMPT	Regular Programs	PERSONAL SERVICES	Employee Benefits	Group Health Insurance	\$9,870
0022 - REFERENDUM FUND - EXEMPT	Regular Programs	PERSONAL SERVICES	Employee Benefits	TRF	\$3,500
0022 - REFERENDUM FUND - EXEMPT	Regular Programs	SUPPLIES	Operating Supplies	INSTRUCTIONAL	\$0
0022 - REFERENDUM FUND - EXEMPT	Special Programs	PERSONAL SERVICES	Salaries and Wages	CHAMBER LD Cert	\$800
0022 - REFERENDUM FUND - EXEMPT	Special Programs	PERSONAL SERVICES	Salaries and Wages	Chamberlain Non Cert	\$77,800
0022 - REFERENDUM FUND - EXEMPT	Special Programs	PERSONAL SERVICES	Salaries and Wages	CHANDLER LD Cert	\$40,420
0022 - REFERENDUM FUND - EXEMPT	Special Programs	PERSONAL SERVICES	Salaries and Wages	Chandler Non Cert	\$22,000
0022 - REFERENDUM FUND - EXEMPT	Special Programs	PERSONAL SERVICES	Salaries and Wages	GHS LD Cert	\$283,400

0022 - REFERENDUM FUND - EXEMPT	Special Programs	PERSONAL SERVICES	Salaries and Wages	GH5 Non Cert	\$393,230
0022 - REFERENDUM FUND - EXEMPT	Special Programs	PERSONAL SERVICES	Salaries and Wages	GIS LD Cert	\$66,230
0022 - REFERENDUM FUND - EXEMPT	Special Programs	PERSONAL SERVICES	Salaries and Wages	GIS Non Cert	\$210,320
0022 - REFERENDUM FUND - EXEMPT	Special Programs	PERSONAL SERVICES	Salaries and Wages	GJHS Cert LD	\$59,870
0022 - REFERENDUM FUND - EXEMPT	Special Programs	PERSONAL SERVICES	Salaries and Wages	GJHS Non Cert	\$506,070
0022 - REFERENDUM FUND - EXEMPT	Special Programs	PERSONAL SERVICES	Salaries and Wages	MODEL LD Cert	\$500
0022 - REFERENDUM FUND - EXEMPT	Special Programs	PERSONAL SERVICES	Salaries and Wages	Model Non Cert	\$301,120
0022 - REFERENDUM FUND - EXEMPT	Special Programs	PERSONAL SERVICES	Salaries and Wages	PS LD Cert	\$0
0022 - REFERENDUM FUND - EXEMPT	Special Programs	PERSONAL SERVICES	Salaries and Wages	PS Non Cert	\$112,390
0022 - REFERENDUM FUND - EXEMPT	Special Programs	PERSONAL SERVICES	Salaries and Wages	PVE LD Cert	\$123,900
0022 - REFERENDUM FUND - EXEMPT	Special Programs	PERSONAL SERVICES	Salaries and Wages	PVE Non Cert	\$502,690
0022 - REFERENDUM FUND - EXEMPT	Special Programs	PERSONAL SERVICES	Salaries and Wages	Waterford Non Cert	\$161,110
0022 - REFERENDUM FUND - EXEMPT	Special Programs	PERSONAL SERVICES	Salaries and Wages	WF LD Cert	\$500
0022 - REFERENDUM FUND - EXEMPT	Special Programs	PERSONAL SERVICES	Salaries and Wages	WG LD Cert	\$89,460
0022 - REFERENDUM FUND - EXEMPT	Special Programs	PERSONAL SERVICES	Salaries and Wages	WG Non Cert	\$90,022
0022 - REFERENDUM FUND - EXEMPT	Special Programs	PERSONAL SERVICES	Employee Benefits	CHAMBER LD Benefits	\$43,230
0022 - REFERENDUM FUND - EXEMPT	Special Programs	PERSONAL SERVICES	Employee Benefits	CHANDLER LD Benefits	\$119,800
0022 - REFERENDUM FUND - EXEMPT	Special Programs	PERSONAL SERVICES	Employee Benefits	GH5 LD Benefits	\$237,780
0022 - REFERENDUM FUND - EXEMPT	Special Programs	PERSONAL SERVICES	Employee Benefits	GJHS LD Benefits	\$152,204
0022 - REFERENDUM FUND - EXEMPT	Special Programs	PERSONAL SERVICES	Employee Benefits	MODEL LD Benefits	\$40,140
0022 - REFERENDUM FUND - EXEMPT	Special Programs	PERSONAL SERVICES	Employee Benefits	PS LD Benefits	\$27,070
0022 - REFERENDUM FUND - EXEMPT	Special Programs	PERSONAL SERVICES	Employee Benefits	PVE LD Benefits	\$114,500
0022 - REFERENDUM FUND - EXEMPT	Special Programs	PERSONAL SERVICES	Employee Benefits	WG LD Benefits	\$3,850
0022 - REFERENDUM FUND - EXEMPT	Special Programs	PERSONAL SERVICES	Employee Benefits	Wtrfrd LD Benefits	\$44,320
0022 - REFERENDUM FUND - EXEMPT	Special Programs	SUPPLIES	Operating Supplies	SPECIAL ED LD	\$0
0022 - REFERENDUM FUND - EXEMPT	Special Programs	SERVICES AND	Professional Services	SPECIAL ED SVC	\$0
0022 - REFERENDUM FUND - EXEMPT					\$4,658,816
0061 - RAINY DAY	PROPERTY TAX CAP IMPACT - PERSONAL SERVICES	PERSONAL SERVICES	Salaries and Wages	GIS Operating	\$0
0061 - RAINY DAY	PROPERTY TAX CAP IMPACT - SERVICES AND	SERVICES AND	Utility Services	GIS	\$0
0061 - RAINY DAY	PROPERTY TAX CAP IMPACT - PROPERTY TAX CAP	PROPERTY TAX CAP	Property Tax Cap Impact	Property Tax Cap Impact	\$0
0061 - RAINY DAY	Maintenance of Buildings	SERVICES AND	Utility Services	Utility	\$0
0061 - RAINY DAY	Maintenance of Buildings	SERVICES AND	Repairs and Maintenance	MAINTENANCE OF BLDGS	\$500,000
0061 - RAINY DAY	Maintenance of Equipment	SERVICES AND	Repairs and Maintenance	Maint of Equipment	\$0
0061 - RAINY DAY	Student Transportation	PERSONAL SERVICES	Salaries and Wages	Transpo Vehicle Oper	\$0
0061 - RAINY DAY	Student Transportation	PERSONAL SERVICES	Salaries and Wages	Transportation Srvc Area	\$0
0061 - RAINY DAY	Student Transportation	SERVICES AND	Repairs and Maintenance	Transpo Vehicle Svc	\$0
0061 - RAINY DAY	Professional Services	PERSONAL SERVICES	Other Personal Services	Professional Services	\$0
0061 - RAINY DAY	Non-programmed Costs	SERVICES AND	Other Services and Charges	Fund Transfers	\$500,000
0061 - RAINY DAY Total					\$1,000,000

0180 - DEBT SERVICE	Principal of Debt	DEBT SERVICE	Payments on Tax	2022 Tax Anticipation Warrant	\$0
0180 - DEBT SERVICE	Principal of Debt	DEBT SERVICE	Payments on Bonds and	CMR and Fees	\$0
0180 - DEBT SERVICE	Principal of Debt	DEBT SERVICE	Payments on Bonds and	Anticipated Debt	\$3,200,000
0180 - DEBT SERVICE	Principal of Debt	DEBT SERVICE	Payments on Bonds and	CSL PRINCIPAL	\$353,500
0180 - DEBT SERVICE	Principal of Debt	DEBT SERVICE	Payments on Bonds and	GOB Principal	\$2,881,578
0180 - DEBT SERVICE	Principal of Debt	DEBT SERVICE	Payments on Bonds and	Student devices(HELP)	\$141,316
0180 - DEBT SERVICE	Interest on Debt	DEBT SERVICE	Payments on Tax	CSL INTEREST	\$0
0180 - DEBT SERVICE	Interest on Debt	DEBT SERVICE	Payments on Bonds and	Student Devices	\$0
0180 - DEBT SERVICE	Interest on Debt	DEBT SERVICE	Payments on Bonds and	Estimated for 2022	\$0
0180 - DEBT SERVICE	Interest on Debt	DEBT SERVICE	Payments on Bonds and	GO Bond Interest	\$0
0180 - DEBT SERVICE	Lease Rental	DEBT SERVICE	Payments on Bonds and	Buildings - principal	\$3,702,000
0180 - DEBT SERVICE	Lease Rental	DEBT SERVICE	Payments on Bonds and	Interest	\$0
0180 - DEBT SERVICE	Advancements and Obligations	DEBT SERVICE	Payments on Bonds and	TEMPORARY LOAN	\$0
0180 - DEBT SERVICE	Other Debt Service Obligations	SERVICES AND	Other Services and Charges	Registrars Fees	\$0
0180 - DEBT SERVICE	Other Debt Service Obligations	DEBT SERVICE	Payments on Bonds and	Fees	\$0
0180 - DEBT SERVICE	Other Debt Service Obligations	DEBT SERVICE	Payments on Bonds and	CMR transfer	\$50,000
0180 - DEBT SERVICE Total					\$10,328,394
0287 - REFERENDUM DEBT FUND -	NO DEPARTMENT	DEBT SERVICE	Payments on Bonds and	2019 LEASE RENTAL	\$2,163,000
0287 - REFERENDUM DEBT FUND -	NO DEPARTMENT	DEBT SERVICE	Payments on Bonds and	2020 Lease Rental	\$2,005,000
0287 - REFERENDUM DEBT FUND -	NO DEPARTMENT	DEBT SERVICE	Payments on Bonds and	2014 LEASE RENTAL	\$1,267,000
0287 - REFERENDUM DEBT FUND					\$5,435,000
3101 - EDUCATION	PROPERTY TAX CAP IMPACT -	PROPERTY TAX CAP	Property Tax Cap Impact	Property Tax Cap Impact	\$0
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	Model certified salaries	\$288,000
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	WG certified salaries	\$148,860
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	WG life insurance	\$100
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	WG social security-certified	\$9,360
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	WG TRF- pre 1995	\$2,320
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	WG TRF-post 7/1/95	\$3,860
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	WG VEBA	\$1,170
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	Chamberlain 401(a)	\$300
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	Chamberlain certified salaries	\$43,260
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	Chamberlain health insurance	\$4,840
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	Chamberlain LTD insurance	\$100
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	Chamberlain social security-certified	\$3,310
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	Chamberlain TRF-post 7/1/95	\$3,610
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	Chamberlain TRF-pre 1995	\$0
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	Chamberlain VEBA	\$300
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	Chandler certified salaries	\$43,260
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	Chandler LTD insurance	\$100

3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	Chandler social security	\$3,310
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	Chandler TRF-post 7/1/95 teachers	\$3,610
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	Corp health insurance	\$0
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	Corp life insurance	\$0
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	Corp Social Security- Cert	\$0
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	Corp TRF-post 95 teachers	\$0
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	Corp Wide Cert Salaries	\$0
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	Model social security-certified	\$17,870
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	Model TRF- post 7/1/95 teachers	\$13,110
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	Model TRF-Pre 1995	\$2,240
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	Model VEBA	\$3,430
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	Parkside certified salaries	\$94,760
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	Parkside health insurance	\$14,700
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	Parkside life insurance	\$100
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	Parkside LTD insurance	\$250
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	Parkside social security-certified	\$7,250
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	Parkside TRF-post 7/1/95	\$8,110
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	Parkside VEBA	\$1,460
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	PV Certified salaries	\$185,000
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	PV health insurance	\$12,700
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	PV noncertified salaries	\$22,140
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	PV PERF	\$3,140
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	PV social security-certified	\$11,980
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	PV social security-non certified	\$1,700
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	PV TRF-post 7/1/95	\$13,460
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	PV VEBA	\$2,350
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	Waterford 401(a)	\$910
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	Waterford Certified salaries	\$66,000
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	Waterford health insurance	\$16,000
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	Waterford social security-cert	\$3,310
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	Waterford TRF- post 7/1/95 teachers	\$3,610
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	Waterford VEBA	\$630
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	Model cert salaries	\$1,025,554
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	Model noncert salaries	\$49,800
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	Model overtime	\$0
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	Chamberlain 401(a)	\$8,070
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	Chamberlain certified salaries	\$733,000
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	Chamberlain Health Insurance	\$120,930
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	Chamberlain LTD insurance	\$1,610
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	Chamberlain Non-certified salaries	\$66,400
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	Chamberlain overtime	\$0

3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	Chamberlain PERF	\$4,650
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	Chamberlain social security-certified	\$54,620
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	Chamberlain social security-noncert	\$5,100
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	Chamberlain terminal leave	\$1,000
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	Chamberlain TRF- post 7/1/95	\$50,150
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	Chamberlain TRF-pre 1995	\$3,690
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	Chamberlain VEBA	\$8,070
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	Chandler certified salaries	\$678,000
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	Chandler licensed subs	\$10,000
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	Chandler noncertified salaries	\$25,370
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	Chandler nonlicensed subs	\$7,000
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	Chandler PERF	\$3,690
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	Chandler social security-cert	\$50,350
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	Chandler social security-noncert	\$1,950
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	Chandler stipends	\$1,000
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	Chandler TRF-post 95	\$2,350
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	GIS CERT	\$2,700,689
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	GIS Non-Cert	\$130,000
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	GIS Non-Licensed	\$3,000
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	GIS Overtime	\$0
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	Model TRF-pre 1995	\$4,000
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	Parkside certified salaries	\$681,000
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	Parkside health insurance	\$103,000
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	Parkside noncertified salaries	\$73,910
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	Parkside nonlicensed subs	\$7,000
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	Parkside overtime	\$0
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	Parkside PERF	\$10,500
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	Parkside Terminal Leave	\$1,000
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	Parkside TRF-post 95	\$53,950
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	PV certified salaries	\$762,000
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	PV health insurance	\$122,840
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	PV noncert salaries	\$98,770
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	PV nonlicensed subs	\$6,000
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	PV Overtime	\$0
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	PV social security-cert	\$56,840
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	PV TRF-post 95	\$59,760
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	PV TRF-pre 1995	\$1,330
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	PV VEBA	\$6,750
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	Waterford 401(a)	\$9,390
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	Waterford certified salaries	\$1,009,000
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	Waterford licensed substitutes	\$200

3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	Waterford noncertified salaries	\$119,000
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	Waterford nonlicensed substitutes	\$200
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	Waterford overtime	\$0
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	Waterford PERF	\$16,500
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	Waterford social security-certified	\$73,530
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	Waterford social security-noncertified	\$11,220
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	Waterford TRF-post 7/1/95 teachers	\$70,600
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	Waterford TRF-pre 1995	\$3,620
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	Waterford VEBA	\$9,390
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	WG Cert Salaries	\$797,000
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	WG licensed subs	\$200
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	WG noncertified salaries	\$51,480
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	WG Overtime	\$0
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	WG PERF	\$4,140
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	WG social security-certified	\$59,700
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	WG social security-noncert	\$3,960
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	WG Stipends	\$1,000
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	WG TRF-post 7/1/95	\$60,950
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	WG TRF-pre 1995	\$1,850
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	cert salaried	\$2,871,445
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	GJHS Licensed Subs	\$1,000
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	noncert salaries	\$150,280
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	nonlicensed subs	\$70,000
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	overtime	\$0
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	social security-cert	\$207,400
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	social security-noncert	\$11,500
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	terminal leave	\$1,000
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	TRF-post 95	\$216,000
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	GHS certified salaries	\$4,950,375
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	GHS health insurance	\$744,320
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	GHS noncert salaries	\$220,160
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	GHS nonlicensed subs	\$1,000
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	GHS overtime	\$0
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	GHS PERF	\$32,600
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	GHS social security-certified	\$334,780
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	GHS social security-noncert	\$16,850
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	GHS TRF-post 95	\$335,840
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	GHS TRF-pre 95	\$12,300
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	GHS Cert salaries	\$479,094
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	GHS LTD	\$790
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	GHS TRF PRE 95	\$1,910

3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	GHS TRF-post 95	\$22,350
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	GHS VEBA	\$3,990
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	GJH cert salaries	\$42,550
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	GJH LTD insurance	\$50
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	GJH social security-cert	\$3,340
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	Merit Cert Salaries	\$41,000
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	TRF- Post 95 Teacher	\$2,970
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	GHS LTD	\$160
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	GHS cert salaries	\$54,320
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	Merit Cert Salaries	\$17,304
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	Corp Comp Testing Cert	\$7,240
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	Corp Comp. Testing Non Cert	\$5,000
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Employee Benefits	Model LTD insurance	\$500
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Employee Benefits	Waterford LTD insurance	\$120
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Employee Benefits	WG 401(a)	\$1,170
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Employee Benefits	WG health insurance	\$16,900
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Employee Benefits	WG LTD insurance	\$300
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Employee Benefits	Chamberlain life insurance	\$50
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Employee Benefits	Chandler life insurance	\$50
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Employee Benefits	Model 401(a)	\$3,430
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Employee Benefits	Model health insurance	\$29,780
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Employee Benefits	Model life insurance	\$180
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Employee Benefits	Parkside 401(a)	\$1,460
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Employee Benefits	PV 401(a)	\$2,350
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Employee Benefits	PV life insurance	\$160
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Employee Benefits	PV LTD insurance	\$400
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Employee Benefits	Waterford life insurance	\$50
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Employee Benefits	Chamberlain life insurance	\$700
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Employee Benefits	Chandler 401(a)	\$5,350
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Employee Benefits	Chandler health insurance	\$91,300
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Employee Benefits	Chandler life insurance	\$1,000
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Employee Benefits	Chandler LTD Insurance	\$1,530
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Employee Benefits	Chandler TRF PRE 95	\$2,350
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Employee Benefits	Chandler VEBA	\$5,350
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Employee Benefits	GIS 401a	\$15,000
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Employee Benefits	GIS Group Health Insurance	\$333,330
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Employee Benefits	GIS Life Insurance	\$2,000
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Employee Benefits	GIS LTD Insurance	\$4,890
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Employee Benefits	GIS PERF	\$28,900
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Employee Benefits	GIS SS CERT	\$200,500
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Employee Benefits	GIS SS Non-Cert	\$10,400

3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Employee Benefits	GIS TRF Post 7/1/95	\$210,000
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Employee Benefits	GIS TRF Pre 1995	\$4,000
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Employee Benefits	GIS VEBA	\$15,000
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Employee Benefits	Model 401(a)	\$9,850
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Employee Benefits	Model health insurance	\$152,800
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Employee Benefits	Model life insurance	\$1,000
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Employee Benefits	Model LTD insurance	\$2,410
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Employee Benefits	Model PERF	\$4,390
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Employee Benefits	Model social security-certified	\$78,200
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Employee Benefits	Model social security-noncert	\$3,850
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Employee Benefits	Model VEBA	\$9,850
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Employee Benefits	Parkside 401(a)	\$8,000
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Employee Benefits	Parkside life insurance	\$1,000
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Employee Benefits	Parkside LTD insurance	\$1,630
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Employee Benefits	Parkside social security-cert	\$50,580
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Employee Benefits	Parkside social security-noncert	\$5,660
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Employee Benefits	Parkside VEBA	\$8,000
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Employee Benefits	PV 401(a)	\$6,750
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Employee Benefits	PV life insurance	\$1,000
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Employee Benefits	PV LTD insurance	\$1,630
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Employee Benefits	PV PERF	\$7,600
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Employee Benefits	PV social security-noncert	\$7,560
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Employee Benefits	Waterford Annuity in Lieu of	\$1,000
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Employee Benefits	Waterford health insurance	\$962,900
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Employee Benefits	Waterford life insurance	\$1,200
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Employee Benefits	Waterford LTD insurance	\$2,370
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Employee Benefits	WG 401(a)	\$8,800
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Employee Benefits	WG health insurance	\$120,200
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Employee Benefits	WG life insurance	\$1,000
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Employee Benefits	WG LTD insurance	\$2,000
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Employee Benefits	WG Veba	\$9,160
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Employee Benefits	401(a)	\$15,230
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Employee Benefits	health insurance	\$337,130
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Employee Benefits	life insurance	\$2,304
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Employee Benefits	LTD insurance	\$6,190
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Employee Benefits	PERF	\$17,710
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Employee Benefits	TRF-pre 1995	\$2,880
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Employee Benefits	VEBA	\$15,230
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Employee Benefits	GHS 401(a)	\$23,890
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Employee Benefits	GHS life insurance	\$4,000
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Employee Benefits	GHS LTD	\$10,200

3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Employee Benefits	GHS VEBA	\$23,890
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Employee Benefits	GHS 401(a)	\$3,990
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Employee Benefits	GHS health insurance	\$170,000
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Employee Benefits	GHS life insurance	\$2,000
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Employee Benefits	GHS social security-cert	\$24,830
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Employee Benefits	GJH health insurance	\$3,530
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Employee Benefits	GJH life insurance	\$300
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Employee Benefits	GMJH TRF	\$2,610
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Employee Benefits	Health Insurance	\$4,170
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Employee Benefits	Life Insurance	\$300
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Employee Benefits	LTD Insurance	\$70
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Employee Benefits	Merit Social Security - Cert	\$3,140
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Employee Benefits	GHS health insurance	\$14,370
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Employee Benefits	GHS life insurance	\$50
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Employee Benefits	GHS social security-cert	\$4,160
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Employee Benefits	GHS TRF-post 95	\$4,680
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Employee Benefits	Merit 401(a)	\$870
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Employee Benefits	Merit Health Insurance	\$22,804
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Employee Benefits	Merit life insurance	\$1,460
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Employee Benefits	Merit LTD Insurance	\$50
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Employee Benefits	Merit social security-cert	\$1,330
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Employee Benefits	Merit TRF-post 95 teachers	\$130
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Employee Benefits	Merit VEBA	\$870
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Employee Benefits	Cert Benefits	\$5,120
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Employee Benefits	Non-Cert Benefits	\$2,640
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Other Personal Services	Model TRF-post 95	\$4,000
3101 - EDUCATION	Regular Programs	SUPPLIES	Office Supplies	Chandler operational supplies	\$17,550
3101 - EDUCATION	Regular Programs	SUPPLIES	Office Supplies	Parkside operational supplies	\$17,550
3101 - EDUCATION	Regular Programs	SUPPLIES	Office Supplies	WG Operating supplies	\$16,700
3101 - EDUCATION	Regular Programs	SUPPLIES	Office Supplies	Corp Supplies	\$5,000
3101 - EDUCATION	Regular Programs	SUPPLIES	Office Supplies	GJHS operational supplies	\$22,370
3101 - EDUCATION	Regular Programs	SUPPLIES	Office Supplies	GHS STEM Op supplies	\$1,900
3101 - EDUCATION	Regular Programs	SUPPLIES	Office Supplies	Merit Supplies	\$1,000
3101 - EDUCATION	Regular Programs	SUPPLIES	Operating Supplies	Corp Pre-School Supplies	\$19,095
3101 - EDUCATION	Regular Programs	SUPPLIES	Operating Supplies	Waterford operational supplies	\$21,870
3101 - EDUCATION	Regular Programs	SUPPLIES	Operating Supplies	Chamberlain operational supplies	\$17,550
3101 - EDUCATION	Regular Programs	SUPPLIES	Operating Supplies	GIS Operating Supplies	\$24,320
3101 - EDUCATION	Regular Programs	SUPPLIES	Operating Supplies	Model Operating Supplies	\$22,370
3101 - EDUCATION	Regular Programs	SUPPLIES	Operating Supplies	food not for instruction	\$0
3101 - EDUCATION	Regular Programs	SUPPLIES	Operating Supplies	supplies-tech related	\$5,000
3101 - EDUCATION	Regular Programs	SUPPLIES	Operating Supplies	GHS Op Supplies	\$52,080

3101 - EDUCATION	Regular Programs	SUPPLIES	Operating Supplies	AG Oper Supplies	\$600
3101 - EDUCATION	Regular Programs	SUPPLIES	Other Supplies	PV Supplies	\$22,140
3101 - EDUCATION	Regular Programs	SUPPLIES	Other Supplies	GHS Over Thresholds	\$0
3101 - EDUCATION	Regular Programs	SERVICES AND	Professional Services	contracted instruction services	\$72,210
3101 - EDUCATION	Regular Programs	SERVICES AND	Professional Services	Parkside contracted instructional prof	\$500
3101 - EDUCATION	Regular Programs	SERVICES AND	Professional Services	PV contracted services-professionals	\$150
3101 - EDUCATION	Regular Programs	SERVICES AND	Professional Services	Waterford contracted instruction	\$150
3101 - EDUCATION	Regular Programs	SERVICES AND	Professional Services	Waterford contracted services-prof	\$68,290
3101 - EDUCATION	Regular Programs	SERVICES AND	Professional Services	WG contracted instruction services	\$3,450
3101 - EDUCATION	Regular Programs	SERVICES AND	Professional Services	contracted instruction prof dev	\$1,000
3101 - EDUCATION	Regular Programs	SERVICES AND	Professional Services	contracted instruction services	\$22,330
3101 - EDUCATION	Regular Programs	SERVICES AND	Professional Services	GHS Contracted Instruction	\$36,000
3101 - EDUCATION	Regular Programs	SERVICES AND	Communication and	Chamberlain Travel	\$200
3101 - EDUCATION	Regular Programs	SERVICES AND	Communication and	PV Travel	\$200
3101 - EDUCATION	Regular Programs	SERVICES AND	Communication and	PV communications, licensing, and	\$350
3101 - EDUCATION	Regular Programs	SERVICES AND	Communication and	Waterford travel	\$1,000
3101 - EDUCATION	Regular Programs	SERVICES AND	Communication and	WG communications, licensing,	\$0
3101 - EDUCATION	Regular Programs	SERVICES AND	Communication and	communications,licensing,	\$2,000
3101 - EDUCATION	Regular Programs	SERVICES AND	Communication and	travel	\$400
3101 - EDUCATION	Regular Programs	SERVICES AND	Communication and	GHS Communication	\$1,760
3101 - EDUCATION	Regular Programs	SERVICES AND	Communication and	GHS Travel	\$3,250
3101 - EDUCATION	Regular Programs	SERVICES AND	Communication and	GHS Travel	\$2,220
3101 - EDUCATION	Regular Programs	SERVICES AND	Repairs and Maintenance	Chamberlain Repairs	\$200
3101 - EDUCATION	Regular Programs	SERVICES AND	Repairs and Maintenance	Parkside Repair	\$0
3101 - EDUCATION	Regular Programs	SERVICES AND	Repairs and Maintenance	Waterford non tech repairs and	\$400
3101 - EDUCATION	Regular Programs	SERVICES AND	Repairs and Maintenance	WG Repair	\$720
3101 - EDUCATION	Regular Programs	SERVICES AND	Repairs and Maintenance	nontech repairs/maint	\$7,560
3101 - EDUCATION	Regular Programs	SERVICES AND	Repairs and Maintenance	nontech repairs/maint	\$4,000
3101 - EDUCATION	Regular Programs	SERVICES AND	Repairs and Maintenance	GHS Repairs	\$5,000
3101 - EDUCATION	Regular Programs	SERVICES AND	Rentals	GHS Rental	\$14,120
3101 - EDUCATION	Regular Programs	SERVICES AND	Other Services and Charges	Dues & Fees	\$450
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Salaries and Wages	Chamb HA Cert Salaries	\$91,880
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Salaries and Wages	GJHS Cert	\$1,000
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Salaries and Wages	GHS Cert	\$81,960
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Salaries and Wages	GHS IB Non Cert	\$200
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Salaries and Wages	GHS IB Overtime	\$0
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Salaries and Wages	GHS IB Stipends	\$1,850
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Salaries and Wages	PV Cert	\$0
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Salaries and Wages	WG Cert	\$0
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Salaries and Wages	Chamberlain Cert	\$43,680
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Salaries and Wages	Chamberlain Non Cert	\$15,960

3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Salaries and Wages	GHS Cert	\$328,000
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Salaries and Wages	GHS Non Cert	\$68,600
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Salaries and Wages	GHS Overtime	\$0
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Salaries and Wages	GIS CERT	\$252,750
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Salaries and Wages	GIS Non-Cert	\$18,000
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Salaries and Wages	GJHS Cert	\$231,820
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Salaries and Wages	GJHS Non Cert	\$15,960
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Salaries and Wages	Model Cert	\$116,390
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Salaries and Wages	Model Non Cert	\$22,450
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Salaries and Wages	Parkside Cert	\$0
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Salaries and Wages	PV Cert	\$111,740
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Salaries and Wages	Waterford Cert	\$96,970
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Salaries and Wages	WG Cert	\$42,280
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Salaries and Wages	WG Non Cert	\$10,750
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Salaries and Wages	GHS Cert	\$98,980
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Salaries and Wages	Corp Cert	\$15,270
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Salaries and Wages	GHS Cert	\$5,000
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Salaries and Wages	Chamberlain Cert	\$0
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Salaries and Wages	Chandler Cert	\$44,120
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Salaries and Wages	Corp Cert	\$0
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Salaries and Wages	Corp Non Cert	\$300
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Salaries and Wages	Corp Over time	\$0
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Salaries and Wages	GHS Overtime	\$0
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Salaries and Wages	GIS Communications EL	\$1,000
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Salaries and Wages	GIS Non-Cert	\$600
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Salaries and Wages	GJHS Non Cert	\$0
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Salaries and Wages	GJHS Overtime	\$1,000
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Salaries and Wages	Merit Non Cert	\$200
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Salaries and Wages	Model Non Cert	\$800
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Salaries and Wages	Parkside Overtime	\$0
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Salaries and Wages	Waterford Non Cert	\$800
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Salaries and Wages	Waterford Overtime	\$0
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Salaries and Wages	WG Non Cert	\$0
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Salaries and Wages	GHS Non Cert	\$48,000
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Salaries and Wages	GJHS Cert	\$40,420
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Salaries and Wages	GJHS Non Cert	\$34,200
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Salaries and Wages	GJHS SS Cert	\$3,100
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Salaries and Wages	GJHS TRF Post 95	\$3,220
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Salaries and Wages	PV Non Cert	\$12,500
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Salaries and Wages	Merit Cert	\$56,000
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Salaries and Wages	SPECIAL ED	\$0

3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	Chamb HA LTD Insurance	\$230
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	Chamb HA Health Insur	\$12,360
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	Chamb HA Life Insur	\$200
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	Chamb HA SS Cert	\$7,030
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	Chamb HA TRF	\$7,810
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	Chamb HA 401(a)	\$1,110
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	GJHS SS Cert	\$80
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	Chamb HA VEBA	\$1,110
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	GHS IB 401(a)	\$1,140
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	GHS IB Health Insurance	\$13,600
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	GHS IB PERF	\$30
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	GHS IB SS Cert	\$6,430
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	GHS IB TRF- Post	\$7,110
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	GHS IB VEBA	\$1,140
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	GHS SS Non Cert	\$50
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	IB Life Insurance	\$70
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	IB LTD Insurance	\$200
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	PV Health	\$0
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	PV SS Cert	\$0
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	PV TRF- Post	\$0
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	WG SS Cert	\$0
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	WG TRF Pre	\$0
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	Chamberlain 401 (a)	\$690
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	Chamberlain Health Insurance	\$5,670
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	Chamberlain PERF	\$2,230
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	Chamberlain SS Cert	\$3,350
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	Chamberlain VEBA	\$690
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	Chamberlain Life Insurance	\$70
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	Chamberlain LTD Insurance	\$10
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	Chamberlain SS Non	\$1,230
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	Chamberlain TRF Post	\$2,200
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	GHS 401 (a)	\$2,910
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	GHS Health Insurance	\$89,610
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	GHS Life Insurance	\$280
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	GHS LTD Insurance	\$890
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	GHS PERF	\$8,190
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	GHS SS Cert	\$22,950
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	GHS SS Non Cert	\$5,270
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	GHS TRF Pre	\$2,190
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	GHS TRF Pro	\$18,750
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	GHS VEBA	\$2,910

3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	GIS 401a	\$820
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	GIS Health Insurance	\$21,110
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	GIS Life Insurance	\$250
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	GIS LTD	\$500
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	GIS PERF	\$3,120
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	GIS SS Cert	\$15,160
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	GIS SS Non Cert	\$1,800
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	GIS TRF Post 7/1/95	\$12,000
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	GIS TRF Pre 1995	\$1,000
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	GIS VEBA	\$850
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	GJHS 401(a)	\$970
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	GJHS Health Insurance	\$74,000
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	GJHS Life Insurance	\$240
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	GJHS LTD Insurance	\$590
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	GJHS PERF	\$2,270
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	GJHS SS Cert	\$17,740
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	GJHS SS Non Cert	\$1,230
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	GJHS TRF	\$17,320
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	GJHS VEBA	\$970
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	Model 401 (a)	\$910
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	Model Health Insurance	\$25,320
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	Model Life Insurance	\$300
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	Model LTD Insurance	\$290
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	Model PERF	\$3,200
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	Model SS Cert	\$8,910
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	Model SS Non Cert	\$1,720
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	Model TRF Pre	\$1,854
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	Model TRF Pro	\$4,720
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	Model VEBA	\$910
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	PV Health Insurance	\$28,880
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	PV Life Insurance	\$100
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	PV LTD Insurance	\$270
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	PV SS Cert	\$7,770
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	PV TRF Post	\$5,550
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	Waterford 401 (a)	\$850
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	Waterford Health Insurance	\$13,930
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	Waterford Life Insurance	\$250
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	Waterford LTD Insurance	\$250
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	Waterford SS Cert	\$7,450
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	Waterford TRF Post	\$8,240
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	Waterford VEBA	\$850

3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	WG Health Insurance	\$12,500
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	WG Life Insurance	\$60
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	WG LTD Insurance	\$110
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	WG PERF	\$1,690
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	WG SS Cert	\$3,260
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	WG SS Non Cert	\$830
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	WG TRF Post	\$5,610
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	GHS 401 (a)	\$1,400
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	GHS Health Insurance	\$8,570
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	GHS Life Insurance	\$60
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	GHS LTD Insurance	\$280
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	GHS SS Cert	\$7,590
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	GHS TRF Post	\$0
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	GHS TRF Pre 95	\$2,350
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	GHS VEBA	\$1,400
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	Corp SS Cert	\$1,180
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	Corp SS Non Cert	\$0
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	Corp TRF Post	\$1,190
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	Corp TRF Pre	\$60
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	Health Insurance	\$1,400
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	Life Insurance	\$40
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	GHS Health Insurance	\$1,770
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	GHS Life Insurance	\$10
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	GHS SS Cert	\$400
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	GHS TRF Post	\$350
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	Chamberlain Health Insurance	\$10
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	Chamberlain SS Cert	\$800
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	Chamberlain TRF	\$0
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	Chandler SS Non Cert	\$700
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	Corp Health Insurance	\$0
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	Corp Life Insurance	\$0
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	Corp PERF	\$50
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	Corp SS Cert	\$0
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	Corp SS Non Cert	\$30
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	Corp TRF Post	\$0
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	GHS Health Insurance	\$140
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	GHS Life Insurance	\$10
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	GHS Non Cert	\$1,500
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	GHS PERF	\$220
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	GHS SS Non Cert	\$120
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	GIS PERF	\$90

3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	GIS SS Cert	\$80
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	GIS SS Non-Cert	\$50
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	GIS TRF	\$90
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	GJHS Perf	\$150
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	GJHS SS Non Cert	\$80
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	Merit Health Insurance	\$0
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	Merit SS non Cert	\$20
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	Model Life Insurance	\$10
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	Model Overtime	\$0
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	Model Perf	\$120
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	Model SS Non Cert	\$70
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	Parkside PERF	\$0
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	Parkside SS Non Cert	\$0
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	Waterford Health Insurance	\$10
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	Waterford Perf	\$120
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	Waterford SS Non cert	\$70
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	WG SS Non Cert	\$0
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	GHS Life Insurance	\$10
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	GHS PERF	\$780
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	GHS SS Non cert	\$5,470
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	GJHS Health Insurance	\$8,540
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	GJHS Life Insurance	\$100
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	GJHS Perf	\$4,860
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	GJHS SS Non Cert	\$2,620
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	PV Health Insurance	\$2,990
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	PV Life Insurance	\$10
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	PV PERF	\$1,130
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	PV SS Non Cert	\$7,950
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	Health Insurance	\$1,210
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	Merit Life Insurance	\$10
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	Merit LTD Insurance	\$50
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	Merit SS Cert	\$4,290
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	Merit TRF	\$2,380
3101 - EDUCATION	Special Programs	SUPPLIES	Office Supplies	Parkside Supplies	\$0
3101 - EDUCATION	Special Programs	SUPPLIES	Operating Supplies	GHS Op Supplies	\$1,400
3101 - EDUCATION	Special Programs	SUPPLIES	Operating Supplies	GJHS Op Supplies	\$0
3101 - EDUCATION	Special Programs	SUPPLIES	Operating Supplies	Waterford Supplies	\$0
3101 - EDUCATION	Special Programs	SUPPLIES	Operating Supplies	WG Supplies	\$0
3101 - EDUCATION	Special Programs	SUPPLIES	Operating Supplies	PV Supplies	\$0
3101 - EDUCATION	Special Programs	SUPPLIES	Repair and Maintenance	Special Instruction	\$1,000
3101 - EDUCATION	Special Programs	SUPPLIES	Other Supplies	Tech Supplies	\$2,850

3101 - EDUCATION	Special Programs	SERVICES AND	Professional Services	GHS Special Instruction	\$11,870
3101 - EDUCATION	Special Programs	SERVICES AND	Professional Services	Corp Services	\$900
3101 - EDUCATION	Special Programs	SERVICES AND	Professional Services	GHS Service	\$600
3101 - EDUCATION	Special Programs	SERVICES AND	Professional Services	Merit Services	\$160
3101 - EDUCATION	Special Programs	SERVICES AND	Communication and	GHS Communication	\$1,610
3101 - EDUCATION	Special Programs	SERVICES AND	Communication and	GMS Communication	\$2,420
3101 - EDUCATION	Special Programs	SERVICES AND	Communication and	PV Communication	\$1,130
3101 - EDUCATION	Special Programs	SERVICES AND	Communication and	Waterford Communication	\$290
3101 - EDUCATION	Special Programs	SERVICES AND	Other Services and Charges	GHS Dues & Fees	\$36,750
3101 - EDUCATION	Special Programs	SERVICES AND	Other Services and Charges	GMS Dues & Fees	\$4,420
3101 - EDUCATION	Special Programs	SERVICES AND	Other Services and Charges	PV Dues & Fees	\$3,200
3101 - EDUCATION	Summer School Programs	PERSONAL SERVICES	Salaries and Wages	GJHS Summer Cert	\$23,120
3101 - EDUCATION	Summer School Programs	PERSONAL SERVICES	Salaries and Wages	GJHS Summer Non Cert	\$2,320
3101 - EDUCATION	Summer School Programs	PERSONAL SERVICES	Salaries and Wages	GHS Non Cert	\$10,980
3101 - EDUCATION	Summer School Programs	PERSONAL SERVICES	Salaries and Wages	GHS Summer Cert	\$68,000
3101 - EDUCATION	Summer School Programs	PERSONAL SERVICES	Employee Benefits	GJHS PERF	\$340
3101 - EDUCATION	Summer School Programs	PERSONAL SERVICES	Employee Benefits	GMS Health Insurance	\$74,000
3101 - EDUCATION	Summer School Programs	PERSONAL SERVICES	Employee Benefits	GMS Life Insurance	\$50
3101 - EDUCATION	Summer School Programs	PERSONAL SERVICES	Employee Benefits	GMS SS Non Cert	\$190
3101 - EDUCATION	Summer School Programs	PERSONAL SERVICES	Employee Benefits	GMS Summer FICA Cert	\$1,810
3101 - EDUCATION	Summer School Programs	PERSONAL SERVICES	Employee Benefits	GMS TRF	\$210
3101 - EDUCATION	Summer School Programs	PERSONAL SERVICES	Employee Benefits	GHS FICA Cert	\$1,330
3101 - EDUCATION	Summer School Programs	PERSONAL SERVICES	Employee Benefits	GHS FICA Non Cert	\$880
3101 - EDUCATION	Summer School Programs	PERSONAL SERVICES	Employee Benefits	GHS Health Insurance	\$19,949
3101 - EDUCATION	Summer School Programs	PERSONAL SERVICES	Employee Benefits	GHS Life Insurance	\$60
3101 - EDUCATION	Summer School Programs	PERSONAL SERVICES	Employee Benefits	GHS PERF	\$1,590
3101 - EDUCATION	Summer School Programs	PERSONAL SERVICES	Employee Benefits	GHS TRF Post	\$1,300
3101 - EDUCATION	Summer School Programs	PERSONAL SERVICES	Employee Benefits	GHS TRF Pre	\$50
3101 - EDUCATION	Summer School Programs	SUPPLIES	Operating Supplies	SUMMER SCHOOL	\$3,500
3101 - EDUCATION	Remediation Programs	PERSONAL SERVICES	Salaries and Wages	GHS Cert	\$18,220
3101 - EDUCATION	Remediation Programs	PERSONAL SERVICES	Salaries and Wages	Chamberlain Cert	\$4,000
3101 - EDUCATION	Remediation Programs	PERSONAL SERVICES	Salaries and Wages	Chandler Cert	\$4,320
3101 - EDUCATION	Remediation Programs	PERSONAL SERVICES	Salaries and Wages	GHS Cert	\$15,970
3101 - EDUCATION	Remediation Programs	PERSONAL SERVICES	Salaries and Wages	Model Cert	\$4,700
3101 - EDUCATION	Remediation Programs	PERSONAL SERVICES	Salaries and Wages	Parkside Non Cert	\$0
3101 - EDUCATION	Remediation Programs	PERSONAL SERVICES	Salaries and Wages	PV Cert	\$5,130
3101 - EDUCATION	Remediation Programs	PERSONAL SERVICES	Salaries and Wages	Waterford Cert	\$5,200
3101 - EDUCATION	Remediation Programs	PERSONAL SERVICES	Salaries and Wages	WG Cert	\$5,210
3101 - EDUCATION	Remediation Programs	PERSONAL SERVICES	Salaries and Wages	WG Non Cert	\$0
3101 - EDUCATION	Remediation Programs	PERSONAL SERVICES	Employee Benefits	GHS 401 (a)	\$260
3101 - EDUCATION	Remediation Programs	PERSONAL SERVICES	Employee Benefits	GHS FICA Cert	\$1,220

3101 - EDUCATION	Remediation Programs	PERSONAL SERVICES	Employee Benefits	GHS Health Insurance	\$1,000
3101 - EDUCATION	Remediation Programs	PERSONAL SERVICES	Employee Benefits	GHS Life Insurance	\$50
3101 - EDUCATION	Remediation Programs	PERSONAL SERVICES	Employee Benefits	GHS LTD Insurance	\$50
3101 - EDUCATION	Remediation Programs	PERSONAL SERVICES	Employee Benefits	GHS TRF Post	\$80
3101 - EDUCATION	Remediation Programs	PERSONAL SERVICES	Employee Benefits	GHS TRF Pre	\$500
3101 - EDUCATION	Remediation Programs	PERSONAL SERVICES	Employee Benefits	GHS VEBA	\$260
3101 - EDUCATION	Remediation Programs	PERSONAL SERVICES	Employee Benefits	Chamberlain PERF	\$0
3101 - EDUCATION	Remediation Programs	PERSONAL SERVICES	Employee Benefits	Chamberlain SS Cert	\$310
3101 - EDUCATION	Remediation Programs	PERSONAL SERVICES	Employee Benefits	Chamberlain SS Non Cert	\$0
3101 - EDUCATION	Remediation Programs	PERSONAL SERVICES	Employee Benefits	Chamberlain TRF	\$260
3101 - EDUCATION	Remediation Programs	PERSONAL SERVICES	Employee Benefits	Chandler PERF	\$0
3101 - EDUCATION	Remediation Programs	PERSONAL SERVICES	Employee Benefits	Chandler SS cert	\$330
3101 - EDUCATION	Remediation Programs	PERSONAL SERVICES	Employee Benefits	Chandler SS non Cert	\$0
3101 - EDUCATION	Remediation Programs	PERSONAL SERVICES	Employee Benefits	Chandler TRF	\$380
3101 - EDUCATION	Remediation Programs	PERSONAL SERVICES	Employee Benefits	GHS SS Cert	\$1,230
3101 - EDUCATION	Remediation Programs	PERSONAL SERVICES	Employee Benefits	GHS TRF Pre	\$1,380
3101 - EDUCATION	Remediation Programs	PERSONAL SERVICES	Employee Benefits	Model FICA Cert	\$360
3101 - EDUCATION	Remediation Programs	PERSONAL SERVICES	Employee Benefits	Model PERF	\$280
3101 - EDUCATION	Remediation Programs	PERSONAL SERVICES	Employee Benefits	Model SS Non Cert	\$0
3101 - EDUCATION	Remediation Programs	PERSONAL SERVICES	Employee Benefits	Model TRF Post	\$230
3101 - EDUCATION	Remediation Programs	PERSONAL SERVICES	Employee Benefits	Model TRF Pre	\$0
3101 - EDUCATION	Remediation Programs	PERSONAL SERVICES	Employee Benefits	Parkside Cert	\$4,960
3101 - EDUCATION	Remediation Programs	PERSONAL SERVICES	Employee Benefits	Parkside PERF	\$0
3101 - EDUCATION	Remediation Programs	PERSONAL SERVICES	Employee Benefits	Parkside SS Cert	\$380
3101 - EDUCATION	Remediation Programs	PERSONAL SERVICES	Employee Benefits	Parkside SS Non Cert	\$0
3101 - EDUCATION	Remediation Programs	PERSONAL SERVICES	Employee Benefits	Parkside TRF	\$310
3101 - EDUCATION	Remediation Programs	PERSONAL SERVICES	Employee Benefits	PV PERF	\$0
3101 - EDUCATION	Remediation Programs	PERSONAL SERVICES	Employee Benefits	PV SS Cert	\$400
3101 - EDUCATION	Remediation Programs	PERSONAL SERVICES	Employee Benefits	PV SS non Cert	\$0
3101 - EDUCATION	Remediation Programs	PERSONAL SERVICES	Employee Benefits	PV TRF	\$440
3101 - EDUCATION	Remediation Programs	PERSONAL SERVICES	Employee Benefits	Waterford SS Cert	\$330
3101 - EDUCATION	Remediation Programs	PERSONAL SERVICES	Employee Benefits	Waterford TRF Post	\$380
3101 - EDUCATION	Remediation Programs	PERSONAL SERVICES	Employee Benefits	WG Perf	\$0
3101 - EDUCATION	Remediation Programs	PERSONAL SERVICES	Employee Benefits	WG SS Cert	\$400
3101 - EDUCATION	Remediation Programs	PERSONAL SERVICES	Employee Benefits	WG SS Non Cert	\$0
3101 - EDUCATION	Remediation Programs	PERSONAL SERVICES	Employee Benefits	WG TRF	\$450
3101 - EDUCATION	Payments to Other	SERVICES AND	Professional Services	Service	\$58,250
3101 - EDUCATION	Payments to Other	SERVICES AND	Other Services and Charges	Corp Transfer Tuition	\$28,890
3101 - EDUCATION	Payments to Other	SERVICES AND	Other Services and Charges	JOINT SVCS	\$808,837
3101 - EDUCATION	Payments to Other	SERVICES AND	Other Services and Charges	CO OP	\$99,670
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Salaries and Wages	GHS Non Cert	\$63,400

3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Salaries and Wages	WG Cert	\$0
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Salaries and Wages	Chamberlain Cert	\$43,980
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Salaries and Wages	Chandler Cert	\$39,560
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Salaries and Wages	GHS Cert	\$326,809
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Salaries and Wages	GIS CERT	\$0
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Salaries and Wages	GIS TRF Post 7/1/95	\$0
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Salaries and Wages	GJHS Cert	\$160,000
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Salaries and Wages	Model Cert	\$70,000
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Salaries and Wages	Parkside Cert	\$41,120
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Salaries and Wages	PV Cert	\$76,220
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Salaries and Wages	Waterford Cert	\$40,000
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Salaries and Wages	WG Cert	\$72,240
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Salaries and Wages	Corp Non Cert	\$99,340
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Salaries and Wages	Corp Overtime	\$0
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Salaries and Wages	GHS Non Cert	\$32,010
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Salaries and Wages	GHS Overtime	\$0
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Salaries and Wages	Chamberlain Non Cert	\$11,000
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Salaries and Wages	Chandler Non Cert	\$34,500
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Salaries and Wages	Chandler Stipends	\$3,000
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Salaries and Wages	Corp Cert	\$0
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Salaries and Wages	Corp Non Cert	\$50,260
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Salaries and Wages	Corp Stipend	\$3,000
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Salaries and Wages	GHS Non Cert	\$41,290
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Salaries and Wages	GHS Stipends	\$4,000
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Salaries and Wages	GIS Life Insurance	\$10
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Salaries and Wages	GIS Non-Cert	\$50,120
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Salaries and Wages	GIS PERF	\$2,980
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Salaries and Wages	GMS Non Cert	\$43,630
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Salaries and Wages	Model Non Cert	\$36,350
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Salaries and Wages	Model Stipend	\$3,000
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Salaries and Wages	Parkside Non Cert	\$40,580
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Salaries and Wages	Parkside Stipend	\$3,000
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Salaries and Wages	PV Non Cert	\$36,260
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Salaries and Wages	PV Stipend	\$3,000
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Salaries and Wages	Waterford Non Cert	\$36,140
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Salaries and Wages	WG Non Cert	\$36,360
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Salaries and Wages	WG Stipend	\$3,000
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Salaries and Wages	Chamberlain Non Cert	\$53,000
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Salaries and Wages	GIS Non-Cert	\$59,200
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Salaries and Wages	Model Non Cert	\$71,070
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Salaries and Wages	Parkside Non Cert	\$71,070

3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Salaries and Wages	PV Non Cert	\$62,830
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Salaries and Wages	Waterford Non Cert	\$73,530
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Salaries and Wages	WG Non Cert	\$28,700
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Salaries and Wages	ECSEC Cert	\$153,300
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Salaries and Wages	Corp Cert	\$92,560
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Salaries and Wages	Corp Non Cert	\$12,000
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Salaries and Wages	Corp Overtime	\$0
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	GHS Health Insurance	\$14,420
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	GHS Life Insurance	\$30
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	GHS LTD Insurance	\$170
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	GHS PERF	\$8,990
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	GHS SS Non Cert	\$4,850
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	Chamberlain Life Insurance	\$40
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	Chamberlain LTD Insurance	\$60
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	Chamberlain SS Cert	\$3,370
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	Chamberlain TRF	\$3,750
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	Chandler Health Insurance	\$5,930
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	Chandler Life Insurance	\$40
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	Chandler LTD Insurance	\$80
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	Chandler SS Cert	\$3,030
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	Chandler TRF	\$3,390
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	GHS 401(a)	\$4,850
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	GHS Health Insurance	\$45,630
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	GHS Life Insurance	\$260
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	GHS LTD Insurance	\$820
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	GHS SS Cert	\$260,000
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	GHS TRF Post	\$22,120
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	GHS TRF Pre	\$2,300
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	GHS VEBA	\$4,850
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	GIS 401a	\$0
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	GIS Health Insurance	\$0
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	GIS Life Insurance	\$0
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	GIS LTD	\$0
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	GIS SS CERT	\$0
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	GIS TRF Pre 1995	\$0
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	GIS VEBA	\$0
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	GJHS 401(a)	\$1,140
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	GJHS Health Insurance	\$27,000
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	GJHS Life Insurance	\$200
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	GJHS LTD Insurance	\$510
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	GJHS Post 95 TRF	\$14,000

3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	GJHS SS Cert	\$11,430
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	GJHS VEBA	\$1,140
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	Model 401(a)	\$1,140
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	Model Life Insurance	\$70
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	Model LTD	\$190
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	Model SS Cert	\$5,000
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	Model TRF	\$6,000
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	Model VEBA	\$1,140
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	Parkside 401(a)	\$710
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	Parkside Health Insurance	\$5,990
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	Parkside Life Insurance	\$50
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	Parkside LTD Insurance	\$110
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	Parkside SS Cert	\$3,150
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	Parkside TRF	\$3,500
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	Parkside VEBA	\$710
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	PV 401(a)	\$1,200
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	PV Health Insurance	\$9,690
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	PV Life Insurance	\$50
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	PV LTD Insurance	\$200
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	PV SS Cert	\$5,830
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	PV TRF	\$6,490
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	PV VEBA	\$1,200
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	Waterford Health Insurance	\$7,210
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	Waterford Life Insurance	\$100
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	Waterford LTD Insurance	\$120
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	Waterford SS Cert	\$3,580
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	Waterford TRF	\$3,970
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	WG 401(a)	\$1,100
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	WG Life Insurance	\$50
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	WG LTD Insurance	\$190
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	WG SS Cert	\$5,530
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	WG TRF	\$6,140
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	WG VEBA	\$1,100
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	Corp Life Insurance	\$50
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	Corp LTD Insurance	\$100
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	Corp PERF	\$14,110
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	Corp SS Non Cert	\$7,600
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	GHS Health Insurance	\$4,310
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	GHS PERF	\$4,550
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	GHS SS Non Cert	\$2,450
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	Chamberlain SS Non Cert	\$850

3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	Chandler Health Insurance	\$2,900
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	Chandler Life Insurance	\$50
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	Chandler LTD Insurance	\$90
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	Chandler PERF	\$4,900
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	Chandler SS Non Cert	\$2,640
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	Corp Health Insurance	\$13,090
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	Corp Life Insurance	\$50
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	Corp LTD Insurance	\$130
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	Corp PERF	\$7,140
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	Corp SS Non Cert	\$3,850
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	GHS Life Insurance	\$50
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	GHS LTD Insurance	\$120
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	GHS PERF	\$5,870
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	GHS SS Non Cert	\$3,160
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	GIS Group Health Insurance	\$4,500
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	GIS LTD Insurance	\$30
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	GIS SS Non-Cert	\$3,700
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	GMS Health Insurance	\$3,570
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	GMS Life Insurance	\$50
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	GMS LTD Insurance	\$50
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	GMS PERF	\$6,200
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	GMS SS Non Cert	\$6,340
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	Model Life Insurance	\$50
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	Model LTD Insurance	\$50
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	Model Perf	\$5,170
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	Model SS Non Cert	\$2,780
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	Parkside Health Insurance	\$5,650
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	Parkside Life Insurance	\$50
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	Parkside LTD Insurance	\$100
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	Parkside PERF	\$5,770
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	Parkside SS Non Cert	\$3,100
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	PV Health Insurance	\$5,650
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	PV Life Insurance	\$50
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	PV LTD Insurance	\$100
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	PV PERF	\$5,150
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	PV SS Non Cert	\$2,780
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	Waterford Health Insurance	\$14,420
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	Waterford Life Insurance	\$50
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	Waterford LTD Insurance	\$100
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	Waterford PERF	\$5,140
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	Waterford SS Non Cert	\$2,770

3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	WG Health Insurance	\$14,420
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	WG Life Insurance	\$50
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	WG LTD Insurance	\$100
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	WG PERF	\$5,170
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	WG SS Non Cert	\$2,780
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	Chamberlain Health Insurance	\$5,650
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	Chamberlain Life Insurance	\$50
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	Chamberlain LTD Insurance	\$140
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	Chamberlain PERF	\$7,530
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	Chamberlain SS Non Cert	\$4,060
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	GIS Group Health Insurance	\$12,200
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	GIS Life Insurance	\$50
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	GIS LTD Insurance	\$200
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	GIS PERF	\$8,420
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	GIS SS Non-Cert	\$4,530
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	Model Health Insurance	\$9,700
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	Model Life Insurance	\$50
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	Model LTD Insurance	\$190
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	Model PERF	\$10,100
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	Model SS Non Cert	\$5,440
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	Parkside Health Insurance	\$19,020
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	Parkside Life Insurance	\$50
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	Parkside LTD Insurance	\$180
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	Parkside PERF	\$10,100
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	Parkside SS non Cert	\$5,440
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	PV Health Insurance	\$5,650
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	PV Life Insurance	\$50
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	PV LTD Insurance	\$170
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	PV PERF	\$8,930
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	PV SS non Cert	\$4,810
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	Waterford Health Insurance	\$13,190
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	Waterford Life Insurance	\$50
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	Waterford LTD Insurance	\$160
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	Waterford PERF	\$10,450
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	Waterford SS non Cert	\$5,630
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	WG Health Insurance	\$2,000
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	WG Life Insurance	\$0
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	WG LTD Insurance	\$0
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	WG PERF	\$4,100
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	WG SS Non Cert	\$2,100
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	ECSEC 401(a)	\$2,300

3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	ECSEC Health Insurance	\$19,800
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	ECSEC Life Insurance	\$100
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	ECSEC LTD Insurance	\$300
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	ECSEC SS Cert	\$10,500
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	ECSEC TRF Post	\$6,800
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	ECSEC TRF Pre	\$2,200
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	ECSEC VEBA	\$2,300
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	Corp 401 (a)	\$1,480
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	Corp Health Insurance	\$8,320
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	Corp Life Insurance	\$100
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	Corp LTD Insurance	\$240
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	Corp PERF	\$1,990
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	Corp SS Cert	\$7,160
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	Corp SS Non Cert	\$1,080
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	Corp TRF Post	\$7,850
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	Corp VEBA	\$2,340
3101 - EDUCATION	Support Services-Students	SUPPLIES	Office Supplies	GJHS Supplies	\$80
3101 - EDUCATION	Support Services-Students	SUPPLIES	Office Supplies	PV Supplies	\$350
3101 - EDUCATION	Support Services-Students	SUPPLIES	Office Supplies	GHS Supplies	\$6,000
3101 - EDUCATION	Support Services-Students	SUPPLIES	Office Supplies	GMS Supplies	\$200
3101 - EDUCATION	Support Services-Students	SUPPLIES	Operating Supplies	GJHS Oper Supplies	\$220
3101 - EDUCATION	Support Services-Students	SUPPLIES	Operating Supplies	West Goshen Supplies	\$350
3101 - EDUCATION	Support Services-Students	SUPPLIES	Operating Supplies	Chamberlain Supplies	\$200
3101 - EDUCATION	Support Services-Students	SUPPLIES	Operating Supplies	Corp Supplies	\$6,000
3101 - EDUCATION	Support Services-Students	SUPPLIES	Operating Supplies	GHS Op Supplies	\$50
3101 - EDUCATION	Support Services-Students	SUPPLIES	Operating Supplies	Corp Supplies	\$2,000
3101 - EDUCATION	Support Services-Students	SERVICES AND	Professional Services	Std Support Svcs	\$0
3101 - EDUCATION	Support Services-Students	SERVICES AND	Professional Services	GHS Service	\$400
3101 - EDUCATION	Support Services-Students	SERVICES AND	Professional Services	ECSEC Services	\$820
3101 - EDUCATION	Support Services-Students	SERVICES AND	Communication and	Corp Communication	\$1,250
3101 - EDUCATION	Support Services-Students	SERVICES AND	Communication and	Corp Travel	\$400
3101 - EDUCATION	Support Services-Students	SERVICES AND	Other Services and Charges	Model Dues and Fees	\$300
3101 - EDUCATION	Support Services-Students	SERVICES AND	Other Services and Charges	ECSEC Due and Fees	\$270
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Salaries and Wages	Corp Non Cert	\$25,000
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Salaries and Wages	Corp Overtime	\$0
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Salaries and Wages	GHS Cert	\$3,260
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Salaries and Wages	Chandler Cert	\$0
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Salaries and Wages	Corp Cert	\$76,220
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Salaries and Wages	Model Cert	\$1,400
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Salaries and Wages	Parkside Cert	\$0
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Salaries and Wages	Waterford Cert	\$0

3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Salaries and Wages	WG Cert	\$0
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Salaries and Wages	Chamberlain Cert	\$65,300
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Salaries and Wages	Chandler Cert	\$55,320
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Salaries and Wages	Corp Cert	\$10,500
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Salaries and Wages	GHS Cert	\$166,600
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Salaries and Wages	GIS CERT	\$105,700
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Salaries and Wages	GIS VEBA	\$1,300
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Salaries and Wages	GJHS Cert	\$139,870
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Salaries and Wages	Model Cert	\$47,600
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Salaries and Wages	Parkside Cert	\$58,120
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Salaries and Wages	PV Cert	\$39,900
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Salaries and Wages	Waterford Cert	\$51,710
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Salaries and Wages	WG Cert	\$48,450
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Salaries and Wages	Chamberlain Non Cert	\$30,490
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Salaries and Wages	Chandler Non Cert	\$21,220
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Salaries and Wages	GHS Cert	\$77,660
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Salaries and Wages	GHS Non Cert	\$23,690
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Salaries and Wages	GHS Overtime	\$0
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Salaries and Wages	GIS Cert	\$70,000
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Salaries and Wages	GIS Non-Cert	\$24,900
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Salaries and Wages	GJHS Non Cert	\$24,100
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Salaries and Wages	GJHS Overtime	\$0
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Salaries and Wages	GJHS Cert	\$71,900
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Salaries and Wages	Parkside Non Cert	\$25,580
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Salaries and Wages	PV Non Cert	\$2,000
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Salaries and Wages	Waterford Non Cert	\$23,320
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Salaries and Wages	Chamberlain Non Cert	\$33,000
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Salaries and Wages	Chamberlain Overtime	\$0
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Salaries and Wages	Chandler Non Cert	\$30,500
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Salaries and Wages	GHS Non Cert	\$73,900
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Salaries and Wages	GHS Over time	\$0
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Salaries and Wages	GIS Non-Cert	\$39,000
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Salaries and Wages	GJHS Non Cert	\$61,190
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Salaries and Wages	GJHS Overtime	\$0
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Salaries and Wages	Model Non Cert	\$31,930
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Salaries and Wages	Parkside Non Cert	\$33,000
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Salaries and Wages	Parkside Overtime	\$0
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Salaries and Wages	PV Non Cert	\$29,350
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Salaries and Wages	PV Overtime	\$0
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Salaries and Wages	Waterford Non Cert	\$30,500
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Salaries and Wages	Waterford Overtime	\$0

3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Salaries and Wages	WG Non Cert	\$30,900
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Salaries and Wages	WG Overtime	\$0
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Salaries and Wages	Corp Non Cert	\$55,620
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Salaries and Wages	GHS Non Cert	\$57,770
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Salaries and Wages	GJHS Non Cert	\$47,890
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Salaries and Wages	Corp Non-Cert	\$65,920
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Salaries and Wages	Corp Non Cert	\$41,990
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	Corp Health Insurance	\$9,100
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	Corp Life Insurance	\$20
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	Corp LTD Insurance	\$50
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	Corp PERF	\$3,350
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	Corp SS Non Cert	\$1,900
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	GHS Health Insurance	\$940
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	GHS Life Insurance	\$50
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	GHS SS Cert	\$250
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	GHS TRF Post	\$300
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	Chandler SS Cert	\$0
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	Chandler TRF	\$0
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	Corp 4D1(a)	\$1,150
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	Corp Health Insurance	\$5,650
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	Corp Life Insurance	\$50
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	Corp LTD Insurance	\$190
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	Corp SS Cert	\$5,830
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	Corp TRF Pre	\$1,200
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	Corp VEBA	\$1,150
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	Model SS Cert	\$110
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	Model TRF	\$200
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	Parkside SS Cert	\$0
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	Parkside TRF	\$0
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	Waterford SS Cert	\$0
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	Waterford TRF Post	\$0
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	Waterford TRF Pre	\$0
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	WG SS Cert	\$0
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	WG TRF	\$0
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	Chamberlain 401 (a)	\$700
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	Chamberlain Health Insurance	\$12,380
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	Chamberlain Life Insurance	\$50
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	Chamberlain LTD Insurance	\$150
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	Chamberlain SS Cert	\$5,900
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	Chamberlain TRF Post	\$3,260
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	Chamberlain TRF Pre	\$2,770

3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	Chamberlain VEBA	\$700
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	Chandler 401 (a)	\$680
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	Chandler Health Insurance	\$6,800
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	Chandler Life Insurance	\$50
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	Chandler LTD Insurance	\$100
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	Chandler SS Cert	\$4,930
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	Chandler TRF Post	\$1,320
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	Chandler TRF Pre	\$3,880
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	Chandler VEBA	\$680
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	Corp Health Insurance	\$700
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	Corp Life Insurance	\$50
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	Corp SS Cert	\$810
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	Corp TRF Post	\$810
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	Corp TRF Pre	\$150
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	GHS 401(a)	\$1,480
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	GHS Health Insurance	\$30,670
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	GHS Life Insurance	\$300
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	GHS LTD Insurances	\$300
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	GHS SS Cert	\$13,750
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	GHS TRF Post	\$3,700
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	GHS TRF Pre	\$6,460
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	GHS VEBA	\$1,480
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	GIS 401a	\$1,300
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	GIS Group Health Insurance	\$9,990
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	GIS Life Insurance	\$100
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	GIS LTD Insurance	\$200
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	GIS SS CERT	\$8,100
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	GIS TRF	\$9,450
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	GJHS 401(a)	\$1,500
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	GJHS Health Insurance	\$13,300
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	GJHS Life Insurance	\$300
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	GJHS LTD Insurance	\$300
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	GJHS SS Cert	\$11,200
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	GJHS TRF Post	\$12,980
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	GJHS VEBA	\$1,500
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	Life Insurance	\$100
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	Model 401(a)	\$550
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	Model Health Insurance	\$6,180
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	Model Life Insurance	\$50
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	Model LTD Insurance	\$100
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	Model SS Cert	\$4,440

3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	Model TRF Post	\$4,050
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	Model VEBA	\$550
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	Parkside 401(a)	\$600
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	Parkside Health Insurance	\$8,000
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	Parkside LTD Insurance	\$100
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	Parkside SS Cert	\$4,950
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	Parkside TRF Post	\$6,240
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	Parkside VEBA	\$600
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	PV Health Insurance	\$7,300
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	PV Life Insurance	\$50
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	PV LTD Insurance	\$100
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	PV SS Cert	\$3,960
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	PV TRF Post	\$5,270
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	Waterford 401 (a)	\$500
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	Waterford Health Insurance	\$4,470
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	Waterford Life Insurance	\$50
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	Waterford LTD Insurance	\$100
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	Waterford SS Cert	\$4,760
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	Waterford TRF Post	\$4,890
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	Waterford TRF Pre	\$200
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	Waterford VEBA	\$500
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	WG 401(a)	\$500
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	WG Health Insurance	\$6,300
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	WG Life Insurance	\$50
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	WG LTD Insurance	\$100
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	WG SS Cert	\$4,220
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	WG TRF Post	\$4,610
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	WG TRF PRE	\$200
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	WG VEBA	\$500
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	Chamberlain Health Insurance	\$6,100
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	Chamberlain Life Insurance	\$50
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	Chamberlain PERF	\$4,310
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	Chamberlain SS Non Cert	\$2,340
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	Chandler Health Insurance	\$5,650
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	Chandler Life Insurance	\$50
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	Chandler PERF	\$3,320
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	GHS Health Insurance	\$15,330
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	GHS Life Insurance	\$100
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	GHS LTD Insurance	\$200
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	GHS Perf	\$3,370
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	GHS SS Cert	\$5,940

3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	GHS SS Non Cert	\$1,820
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	GHS TRF Post	\$2,820
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	GHS TRF Pre	\$1,400
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	GHS VEBA	\$1,200
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	GIS 401a	\$950
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	GIS Group Health Insurance	\$14,210
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	GIS Life Insurance	\$60
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	GIS LTD Insurance	\$160
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	GIS PERF	\$2,340
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	GIS SS Cert	\$5,350
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	GIS SS Non-Cert	\$1,840
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	GIS TRF	\$4,280
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	GIS VEBA	\$950
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	GJHS 401(a)	\$1,030
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	GJHS Health Insurance	\$22,000
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	GJHS Life Insurance	\$100
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	GJHS LTD Insurance	\$200
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	GJHS PERF	\$3,430
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	GJHS SS Cert	\$5,500
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	GJHS SS Non Cert	\$1,850
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	GJHS TRF Post	\$6,180
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	GJHS VEBA	\$1,030
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	Parkside Life Insurance	\$3,630
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	Parkside PEF	\$1,960
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	Parkside SS Non Cert	\$0
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	PV SS Non Cert	\$170
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	Waterford Life Insurance	\$50
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	Waterford PERF	\$3,320
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	Waterford SS Non Cert	\$1,790
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	Chandler SS Non Cert	\$1,630
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	GHS 401(A)	\$1,200
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	Chamberlain Life Insurance	\$50
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	Chamberlain LTD	\$100
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	Chamberlain PERF	\$4,710
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	Chamberlain SS Non Cert	\$2,530
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	Chandler Life Insurance	\$50
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	Chandler LTD Insurance	\$100
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	Chandler PERF	\$4,340
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	Chandler SS Non Cert	\$2,340
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	GHS Health Insurance	\$9,680
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	GHS Life Insurance	\$50

3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	GHS LTD	\$200
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	GHS PERF	\$10,900
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	GHS SS Non Cert	\$5,750
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	GIS Group Health Insurance	\$11,000
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	GIS Life Insurance	\$50
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	GIS LTD Insurance	\$130
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	GIS PERF	\$5,260
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	GIS SS Non-Cert	\$2,850
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	GJHS Health Insurance	\$11,540
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	GJHS LTD Insurance	\$160
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	GJHS PERF	\$8,740
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	GJHS SS Non Cert	\$4,680
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	Model Health Insurance	\$4,890
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	Model Life Insurance	\$50
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	Model PERF	\$4,540
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	Model SS Non Cert	\$2,440
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	Parkside Life Insurance	\$50
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	Parkside LTD Insurance	\$80
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	Parkside PERF	\$4,600
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	Parkside SS Non Cert	\$2,530
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	PV Health insurance	\$7,340
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	PV Life Insurance	\$50
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	PV PERF	\$4,200
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	PV SS Non Cert	\$2,100
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	Waterford Health Insurance	\$5,930
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	Waterford Life Insurance	\$50
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	Waterford LTD	\$100
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	Waterford PERF	\$4,330
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	Waterford SS Non Cert	\$2,330
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	WG Health Insurance	\$14,520
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	WG Life Insurance	\$50
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	WG LTD Insurance	\$100
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	WG PERF	\$4,370
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	WG SS Non Cert	\$2,360
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	Corp Life Insurance	\$50
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	Corp LTD	\$150
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	Corp PERF	\$7,900
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	Corp SS Non Cert	\$4,260
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	GHS Health Insurance	\$6,300
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	GHS Life Insurance	\$50
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	GHS LTD	\$180

3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	GHS PERF	\$8,210
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	GHS SS Non Cert	\$4,420
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	GJHS Life Insurance	\$50
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	GJHS LTD Insurance	\$150
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	GJHS SS Non Cert	\$3,670
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	GJHS Health Insurance	\$11,480
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	GJHS PERF	\$6,800
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	Corp Health Insurance	\$22,660
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	Corp Life Insurance	\$50
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	Corp LTD Insurance	\$180
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	Corp PERF	\$9,370
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	Corp SS Non Cert	\$5,050
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	Corp Life Insurance	\$350
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	Corp PERF	\$5,970
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	Corp SS Non Cert	\$3,220
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Other Personal Services	Chamberlain Health Insurance	\$5,550
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Other Personal Services	GJHS Life Insurance	\$50
3101 - EDUCATION	Support Services-Instruction	SUPPLIES	Office Supplies	GIS Library Books	\$2,980
3101 - EDUCATION	Support Services-Instruction	SUPPLIES	Office Supplies	GIS Supplies	\$1,760
3101 - EDUCATION	Support Services-Instruction	SUPPLIES	Office Supplies	GHS SUPPLIES	\$4,320
3101 - EDUCATION	Support Services-Instruction	SUPPLIES	Office Supplies	GJHS Supplies	\$2,340
3101 - EDUCATION	Support Services-Instruction	SUPPLIES	Office Supplies	Chamberlain Supplies	\$1,250
3101 - EDUCATION	Support Services-Instruction	SUPPLIES	Office Supplies	Handler Supplies	\$1,250
3101 - EDUCATION	Support Services-Instruction	SUPPLIES	Office Supplies	Corp Supplies	\$15,430
3101 - EDUCATION	Support Services-Instruction	SUPPLIES	Office Supplies	GHS Supplies	\$3,620
3101 - EDUCATION	Support Services-Instruction	SUPPLIES	Office Supplies	GIS Supplies	\$2,280
3101 - EDUCATION	Support Services-Instruction	SUPPLIES	Office Supplies	GJHS Supplies	\$6,500
3101 - EDUCATION	Support Services-Instruction	SUPPLIES	Office Supplies	Model Supplies	\$1,250
3101 - EDUCATION	Support Services-Instruction	SUPPLIES	Office Supplies	Parkside Supplies	\$1,250
3101 - EDUCATION	Support Services-Instruction	SUPPLIES	Office Supplies	PV Supplies	\$1,250
3101 - EDUCATION	Support Services-Instruction	SUPPLIES	Office Supplies	Waterford Supplies	\$1,250
3101 - EDUCATION	Support Services-Instruction	SUPPLIES	Office Supplies	WG Supplies	\$1,250
3101 - EDUCATION	Support Services-Instruction	SUPPLIES	Operating Supplies	Corp Supplies	\$200
3101 - EDUCATION	Support Services-Instruction	SUPPLIES	Operating Supplies	Corp Supplies	\$1,200
3101 - EDUCATION	Support Services-Instruction	SUPPLIES	Operating Supplies	Corp Supplies	\$2,220
3101 - EDUCATION	Support Services-Instruction	SUPPLIES	Operating Supplies	Corp Supplies	\$2,220
3101 - EDUCATION	Support Services-Instruction	SUPPLIES	Operating Supplies	GHS Supplies	\$2,220
3101 - EDUCATION	Support Services-Instruction	SUPPLIES	Operating Supplies	GJHS Supplies	\$2,220
3101 - EDUCATION	Support Services-Instruction	SUPPLIES	Other Supplies	Chamberlain Supplies	\$2,220
3101 - EDUCATION	Support Services-Instruction	SUPPLIES	Other Supplies	GHS Supplies	\$4,440
3101 - EDUCATION	Support Services-Instruction	SUPPLIES	Other Supplies	GJHS Supplies	\$2,220
3101 - EDUCATION	Support Services-Instruction	SUPPLIES	Other Supplies	Model Library Books	\$2,220

3101 - EDUCATION	Support Services-Instruction	SUPPLIES	Other Supplies	Parkside Supplies	\$3,550
3101 - EDUCATION	Support Services-Instruction	SUPPLIES	Other Supplies	PV supplies	\$2,220
3101 - EDUCATION	Support Services-Instruction	SUPPLIES	Other Supplies	Waterford Supplies	\$2,220
3101 - EDUCATION	Support Services-Instruction	SUPPLIES	Other Supplies	Chandler	\$1,230
3101 - EDUCATION	Support Services-Instruction	SUPPLIES	Other Supplies	GMS Supplies	\$3,330
3101 - EDUCATION	Support Services-Instruction	SUPPLIES	Other Supplies	Model Supplies	\$1,230
3101 - EDUCATION	Support Services-Instruction	SUPPLIES	Other Supplies	Parkside Supplies	\$1,230
3101 - EDUCATION	Support Services-Instruction	SUPPLIES	Other Supplies	Waterford Supplies	\$1,230
3101 - EDUCATION	Support Services-Instruction	SERVICES AND	Professional Services	Chamberlain Service	\$980
3101 - EDUCATION	Support Services-Instruction	SERVICES AND	Professional Services	Chandler Service	\$980
3101 - EDUCATION	Support Services-Instruction	SERVICES AND	Professional Services	Corp Service	\$55,150
3101 - EDUCATION	Support Services-Instruction	SERVICES AND	Professional Services	GHS Services	\$1,880
3101 - EDUCATION	Support Services-Instruction	SERVICES AND	Professional Services	GIS Services	\$1,670
3101 - EDUCATION	Support Services-Instruction	SERVICES AND	Professional Services	GJHS Services	\$1,230
3101 - EDUCATION	Support Services-Instruction	SERVICES AND	Professional Services	Model Service	\$980
3101 - EDUCATION	Support Services-Instruction	SERVICES AND	Professional Services	Parkside Service	\$980
3101 - EDUCATION	Support Services-Instruction	SERVICES AND	Professional Services	Prairie View Service	\$980
3101 - EDUCATION	Support Services-Instruction	SERVICES AND	Professional Services	Waterford Services	\$980
3101 - EDUCATION	Support Services-Instruction	SERVICES AND	Professional Services	West Goshen Service	\$980
3101 - EDUCATION	Support Services-Instruction	SERVICES AND	Professional Services	Corp Service	\$3,210
3101 - EDUCATION	Support Services-Instruction	SERVICES AND	Professional Services	WG Service	\$2,220
3101 - EDUCATION	Support Services-Instruction	SERVICES AND	Communication and	Corp Travel	\$1,910
3101 - EDUCATION	Support Services-Instruction	SERVICES AND	Communication and	Chamberlain Communication &	\$6,870
3101 - EDUCATION	Support Services-Instruction	SERVICES AND	Communication and	Chandler Communication	\$6,680
3101 - EDUCATION	Support Services-Instruction	SERVICES AND	Communication and	Corp Communication	\$12,220
3101 - EDUCATION	Support Services-Instruction	SERVICES AND	Communication and	GHS Communication	\$15,430
3101 - EDUCATION	Support Services-Instruction	SERVICES AND	Communication and	GIS Communications	\$9,990
3101 - EDUCATION	Support Services-Instruction	SERVICES AND	Communication and	GJHS Communication	\$16,540
3101 - EDUCATION	Support Services-Instruction	SERVICES AND	Communication and	Model Communication	\$6,870
3101 - EDUCATION	Support Services-Instruction	SERVICES AND	Communication and	Parkside Communicatoin	\$6,870
3101 - EDUCATION	Support Services-Instruction	SERVICES AND	Communication and	PV Communication	\$6,870
3101 - EDUCATION	Support Services-Instruction	SERVICES AND	Communication and	Waterford Communications	\$6,870
3101 - EDUCATION	Support Services-Instruction	SERVICES AND	Communication and	WG Communication	\$6,870
3101 - EDUCATION	Support Services-Instruction	SERVICES AND	Communication and	Chamberlain	\$0
3101 - EDUCATION	Support Services-Instruction	SERVICES AND	Communication and	Chandler Communication	\$0
3101 - EDUCATION	Support Services-Instruction	SERVICES AND	Communication and	GHS Communication	\$0
3101 - EDUCATION	Support Services-Instruction	SERVICES AND	Communication and	GJHS Communication	\$0
3101 - EDUCATION	Support Services-Instruction	SERVICES AND	Communication and	Model Communication	\$0
3101 - EDUCATION	Support Services-Instruction	SERVICES AND	Communication and	Parkside	\$0
3101 - EDUCATION	Support Services-Instruction	SERVICES AND	Communication and	PV Communication	\$0
3101 - EDUCATION	Support Services-Instruction	SERVICES AND	Communication and	Waterford Communication	\$0

3101 - EDUCATION	Support Services-Instruction	SERVICES AND	Communication and	WG Communication	\$0
3101 - EDUCATION	Support Services-Instruction	SERVICES AND	Communication and	Chamberlain Communication	\$2,220
3101 - EDUCATION	Support Services-Instruction	SERVICES AND	Communication and	Chandler Communication	\$2,220
3101 - EDUCATION	Support Services-Instruction	SERVICES AND	Communication and	GHS Communication	\$8,640
3101 - EDUCATION	Support Services-Instruction	SERVICES AND	Communication and	GJHS Communication	\$8,300
3101 - EDUCATION	Support Services-Instruction	SERVICES AND	Communication and	Model Communication	\$2,220
3101 - EDUCATION	Support Services-Instruction	SERVICES AND	Communication and	Parkside Communication	\$2,220
3101 - EDUCATION	Support Services-Instruction	SERVICES AND	Communication and	PV Communication	\$2,220
3101 - EDUCATION	Support Services-Instruction	SERVICES AND	Communication and	Waterford Communication	\$2,220
3101 - EDUCATION	Support Services-Instruction	SERVICES AND	Communication and	WG Communication	\$2,220
3101 - EDUCATION	Support Services-Instruction	SERVICES AND	Communication and	Chamberlain Communication	\$8,890
3101 - EDUCATION	Support Services-Instruction	SERVICES AND	Communication and	Chandler Communication	\$8,890
3101 - EDUCATION	Support Services-Instruction	SERVICES AND	Communication and	Corp Communication	\$64,230
3101 - EDUCATION	Support Services-Instruction	SERVICES AND	Communication and	GHS Communication	\$34,560
3101 - EDUCATION	Support Services-Instruction	SERVICES AND	Communication and	GJHS Communication	\$18,640
3101 - EDUCATION	Support Services-Instruction	SERVICES AND	Communication and	Model Communication	\$8,890
3101 - EDUCATION	Support Services-Instruction	SERVICES AND	Communication and	Parkside Communication	\$8,890
3101 - EDUCATION	Support Services-Instruction	SERVICES AND	Communication and	PV Communication	\$8,890
3101 - EDUCATION	Support Services-Instruction	SERVICES AND	Communication and	Waterford Communication	\$8,890
3101 - EDUCATION	Support Services-Instruction	SERVICES AND	Communication and	WG Communication	\$8,890
3101 - EDUCATION	Support Services-Instruction	SERVICES AND	Insurance	GIS Dues and Fees	\$830
3101 - EDUCATION	Support Services-Instruction	SERVICES AND	Insurance	Parkside Dues and Fees	\$430
3101 - EDUCATION	Support Services-Instruction	SERVICES AND	Other Services and Charges	Chamberlain Dues and fees	\$430
3101 - EDUCATION	Support Services-Instruction	SERVICES AND	Other Services and Charges	Chandler Dues and Fees	\$430
3101 - EDUCATION	Support Services-Instruction	SERVICES AND	Other Services and Charges	Dues and Fees	\$430
3101 - EDUCATION	Support Services-Instruction	SERVICES AND	Other Services and Charges	GHS Due and Fee	\$860
3101 - EDUCATION	Support Services-Instruction	SERVICES AND	Other Services and Charges	GJHS Dues and Fees	\$430
3101 - EDUCATION	Support Services-Instruction	SERVICES AND	Other Services and Charges	PV Dues and Fees	\$430
3101 - EDUCATION	Support Services-Instruction	SERVICES AND	Other Services and Charges	Waterford Dues and Fees	\$430
3101 - EDUCATION	Support Services-Instruction	SERVICES AND	Other Services and Charges	WG Dues and Fees	\$430
3101 - EDUCATION	Support Services-Instruction	SERVICES AND	Other Services and Charges	GHS Dues and Fees	\$870
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Salaries and Wages	CHAMBERLAIN CERT	\$92,400
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Salaries and Wages	CHAMBERLAIN NON CERT	\$63,850
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Salaries and Wages	CHAMBERLAIN OVERTIME	\$0
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Salaries and Wages	CHANDLER CERT	\$95,690
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Salaries and Wages	CHANDLER NON CERT	\$26,880
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Salaries and Wages	CHANDLER OVERTIME	\$0
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Salaries and Wages	CORP NONLICENSED SUBS	\$1,000
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Salaries and Wages	CORP OVERTIME	\$0
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Salaries and Wages	GHS CERT	\$564,200
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Salaries and Wages	GHS NON CERT	\$280,400

3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Salaries and Wages	GHS OVERTIME	\$0
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Salaries and Wages	GIS 401a	\$9,700
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Salaries and Wages	GIS Cert	\$185,230
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Salaries and Wages	GIS HEALTH INSUR	\$42,870
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Salaries and Wages	GIS LIFE INSUR	\$500
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Salaries and Wages	GIS LTD INSUR	\$800
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Salaries and Wages	GIS NON CERT	\$149,470
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Salaries and Wages	GIS TRF	\$30,000
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Salaries and Wages	GIS VEBA	\$12,970
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Salaries and Wages	GJH Cert	\$300,750
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Salaries and Wages	GJH Non Cert	\$218,150
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Salaries and Wages	MODEL CERT	\$166,150
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Salaries and Wages	MODEL NON CERT	\$59,870
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Salaries and Wages	MODEL OVERTIME	\$0
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Salaries and Wages	Overtime	\$0
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Salaries and Wages	PARKSIDE CERT	\$110,460
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Salaries and Wages	PARKSIDE NON CERT	\$65,410
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Salaries and Wages	PARKSIDE OVERTIME	\$0
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Salaries and Wages	PARKSIDE STIPENDS	\$0
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Salaries and Wages	PV CERT	\$140,150
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Salaries and Wages	PV NON CERT	\$60,100
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Salaries and Wages	PV OVERTIME	\$0
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Salaries and Wages	PV STIPEND	\$0
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Salaries and Wages	TERMINAL LEAVE	\$1,000
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Salaries and Wages	WATERFORD CERT	\$98,640
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Salaries and Wages	WATERFORD NON CERT	\$56,700
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Salaries and Wages	WATERFORD OVERTIME	\$0
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Salaries and Wages	WG CERT	\$91,400
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Salaries and Wages	WG NON CERT	\$52,890
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Salaries and Wages	WG OVERTIME	\$0
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Salaries and Wages	CORP NON CERT	\$15,000
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Salaries and Wages	CORP STIPENDS	\$400
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Employee Benefits	CHAMBERLAIN 401(a)	\$1,390
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Employee Benefits	CHAMBERLAIN HEALTH	\$31,920
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Employee Benefits	CHAMBERLAIN LIFE INSURANCE	\$200
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Employee Benefits	CHAMBERLAIN LTD INSURANCE	\$390
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Employee Benefits	CHAMBERLAIN PERF	\$9,070
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Employee Benefits	CHAMBERLAIN SS CERT	\$7,070
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Employee Benefits	CHAMBERLAIN SS NON CERT	\$4,890
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Employee Benefits	CHAMBERLAIN TRF POST	\$7,860
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Employee Benefits	CHAMBERLAIN VEBA	\$2,340

3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Employee Benefits	CHANDLER 401(a)	\$1,500
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Employee Benefits	CHANDLER HEALTH INSURANCE	\$19,580
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Employee Benefits	CHANDLER LIFE INSURANCE	\$120
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Employee Benefits	CHANDLER LTD INSURANCE	\$280
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Employee Benefits	CHANDLER PERF	\$3,820
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Employee Benefits	CHANDLER SS CERT	\$7,700
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Employee Benefits	CHANDLER SS NON CERT	\$2,060
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Employee Benefits	CHANDLER TRF POST	\$8,470
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Employee Benefits	CHANDLER TRF PRE	\$50
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Employee Benefits	CHANDLER VEBA	\$1,500
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Employee Benefits	CORP PERF	\$150
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Employee Benefits	CORP SS NON CERT	\$80
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Employee Benefits	GHS 401(a)	\$10,890
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Employee Benefits	GHS HEALTH INSURANCE	\$71,930
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Employee Benefits	GHS LIFE INSURANCE	\$1,000
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Employee Benefits	GHS LTD INSURANCE	\$1,930
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Employee Benefits	GHS PERF	\$39,990
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Employee Benefits	GHS SS CERT	\$44,470
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Employee Benefits	GHS SS NON CERT	\$21,680
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Employee Benefits	GHS TRF POST	\$40,210
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Employee Benefits	GHS TRF PRE	\$2,820
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Employee Benefits	GHS VEBA	\$12,980
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Employee Benefits	GIS PERF	\$30,960
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Employee Benefits	GIS SS Cert	\$14,170
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Employee Benefits	GIS SS NON CERT	\$16,780
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Employee Benefits	GJH 401(a)	\$7,800
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Employee Benefits	GJH HEALTH INSURANCE	\$43,560
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Employee Benefits	GJH LIFE INSURANCE	\$600
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Employee Benefits	GJH LTD INSURANCE	\$1,290
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Employee Benefits	GJH TRF POST	\$30,360
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Employee Benefits	GJH VEBA	\$11,440
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Employee Benefits	GJHS PERF	\$30,990
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Employee Benefits	GJHS SS CERT	\$23,120
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Employee Benefits	GJHS SS NON CERT	\$16,690
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Employee Benefits	MODEL 401 (a)	\$2,570
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Employee Benefits	MODEL HEALTH INSURANCE	\$23,400
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Employee Benefits	MODEL LIFE INSURANCE	\$200
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Employee Benefits	MODEL LTD INSURANCE	\$600
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Employee Benefits	MODEL PERF	\$8,390
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Employee Benefits	MODEL SS CERT	\$12,710
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Employee Benefits	MODEL SS NON CERT	\$4,580

3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Employee Benefits	MODEL TRD POST	\$14,214
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Employee Benefits	MODEL VEBA	\$4,520
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Employee Benefits	PARKSIDE 401(a)	\$1,750
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Employee Benefits	PARKSIDE HEALTH INSURANCE	\$21,080
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Employee Benefits	PARKSIDE LIFE INSURANCE	\$150
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Employee Benefits	PARKSIDE LTD INSURANCE	\$500
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Employee Benefits	PARKSIDE PERF	\$5,170
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Employee Benefits	PARKSIDE SS CERT	\$8,450
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Employee Benefits	PARKSIDE SS NON CERT	\$5,000
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Employee Benefits	PARKSIDE TRF POST	\$100
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Employee Benefits	PARKSIDE TRF PRE	\$3,260
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Employee Benefits	PARKSIDE VEBA	\$1,750
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Employee Benefits	PV 401(a)	\$1,590
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Employee Benefits	PV HEALTH INSURANCE	\$26,710
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Employee Benefits	PV LIFE INSURANCE	\$190
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Employee Benefits	PV LTD INSURANCE	\$500
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Employee Benefits	PV PERF	\$8,960
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Employee Benefits	PV SS CERT	\$11,030
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Employee Benefits	PV SS NON CERT	\$4,830
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Employee Benefits	PV TRF POST	\$3,940
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Employee Benefits	PV TRF PRE	\$3,120
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Employee Benefits	PV VEBA	\$3,500
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Employee Benefits	WATERFORD LTD INSURANCE	\$360
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Employee Benefits	WATERFORD 401(a)	\$1,430
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Employee Benefits	WATERFORD HEALTH	\$20,790
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Employee Benefits	WATERFORD LIFE INSURANCE	\$140
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Employee Benefits	WATERFORD PERF	\$8,520
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Employee Benefits	WATERFORD SS CERT	\$7,550
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Employee Benefits	WATERFORD SS NON CERT	\$4,340
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Employee Benefits	WATERFORD TRF POST	\$8,000
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Employee Benefits	WATERFORD TRF PRE	\$50
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Employee Benefits	WATERFORD VEBA	\$3,390
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Employee Benefits	WG 401(a)	\$1,440
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Employee Benefits	WG HEALTH INSURANCE	\$22,880
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Employee Benefits	WG LIFE INSURANCE	\$140
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Employee Benefits	WG LTD INSURANCE	\$300
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Employee Benefits	WG PERF	\$7,770
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Employee Benefits	WG SS CERT	\$6,990
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Employee Benefits	WG SS NON CERT	\$4,120
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Employee Benefits	WG TRF POST	\$7,810
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Employee Benefits	WG VEBA	\$3,340

3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Employee Benefits	CORP LIFE INSURNACE	\$10
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Employee Benefits	CORP LTD INSURANCE	\$50
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Employee Benefits	CORP PERF	\$2,560
3101 - EDUCATION	Support Services-School	PERSONAL SERVICES	Employee Benefits	CORP SS NON CERT	\$1,380
3101 - EDUCATION	Support Services-School	SUPPLIES	Office Supplies	CHAMBERLAIN SUPPLIES	\$1,000
3101 - EDUCATION	Support Services-School	SUPPLIES	Office Supplies	CHANDLER SUPPLIES	\$1,000
3101 - EDUCATION	Support Services-School	SUPPLIES	Office Supplies	GHS SUPPLIES	\$2,000
3101 - EDUCATION	Support Services-School	SUPPLIES	Office Supplies	GIS Supplies	\$1,500
3101 - EDUCATION	Support Services-School	SUPPLIES	Office Supplies	GJH SUPPLIES	\$1,041
3101 - EDUCATION	Support Services-School	SUPPLIES	Office Supplies	MODEL SUPPLIES	\$1,000
3101 - EDUCATION	Support Services-School	SUPPLIES	Office Supplies	PARKSIDE SUPPLIES	\$1,000
3101 - EDUCATION	Support Services-School	SUPPLIES	Office Supplies	PV SUPPLIES	\$1,000
3101 - EDUCATION	Support Services-School	SUPPLIES	Office Supplies	WATERFORD	\$1,000
3101 - EDUCATION	Support Services-School	SUPPLIES	Office Supplies	WG SUPPLIES	\$1,000
3101 - EDUCATION	Support Services-School	SERVICES AND	Professional Services	CHAMBERLAIN SERVICE	\$500
3101 - EDUCATION	Support Services-School	SERVICES AND	Professional Services	GIS COMMUNICATIONS	\$800
3101 - EDUCATION	Support Services-School	SERVICES AND	Professional Services	GIS RENTAL	\$0
3101 - EDUCATION	Support Services-School	SERVICES AND	Professional Services	GJH SERVICES	\$500
3101 - EDUCATION	Support Services-School	SERVICES AND	Professional Services	PARKSIDE SERVICE	\$500
3101 - EDUCATION	Support Services-School	SERVICES AND	Professional Services	PV SERVICE	\$500
3101 - EDUCATION	Support Services-School	SERVICES AND	Communication and	CHAMBERLAIN COMMUNICATION	\$500
3101 - EDUCATION	Support Services-School	SERVICES AND	Communication and	CHANDLER COMMUNICAITON	\$500
3101 - EDUCATION	Support Services-School	SERVICES AND	Communication and	GHS COMMUNICATION AND	\$1,000
3101 - EDUCATION	Support Services-School	SERVICES AND	Communication and	GJH COMM AND TRAVEL	\$1,000
3101 - EDUCATION	Support Services-School	SERVICES AND	Communication and	MODEL COMMUNICATION	\$500
3101 - EDUCATION	Support Services-School	SERVICES AND	Communication and	PARKSIDE COMMUNICATION	\$500
3101 - EDUCATION	Support Services-School	SERVICES AND	Communication and	PV COMMUNICATION AND	\$500
3101 - EDUCATION	Support Services-School	SERVICES AND	Communication and	WATERFORD COMMUNICATION	\$500
3101 - EDUCATION	Support Services-School	SERVICES AND	Communication and	WG COMMUNICATION AND	\$0
3101 - EDUCATION	Support Services-School	SERVICES AND	Communication and	CORP COMMUNICATION	\$10,941
3101 - EDUCATION	Support Services-School	SERVICES AND	Repairs and Maintenance	PV REPAIR	\$0
3101 - EDUCATION	Support Services-School	SERVICES AND	Rentals	CHAMBERLAIN RENTAL	\$500
3101 - EDUCATION	Support Services-School	SERVICES AND	Rentals	CHANDLER RENTAL	\$500
3101 - EDUCATION	Support Services-School	SERVICES AND	Rentals	GHS RENTAL	\$1,000
3101 - EDUCATION	Support Services-School	SERVICES AND	Rentals	GJHS RENTAL	\$1,000
3101 - EDUCATION	Support Services-School	SERVICES AND	Rentals	MODEL RENTAL	\$500
3101 - EDUCATION	Support Services-School	SERVICES AND	Rentals	PARKSIDE RENTAL	\$500
3101 - EDUCATION	Support Services-School	SERVICES AND	Rentals	PV RENTAL	\$500
3101 - EDUCATION	Support Services-School	SERVICES AND	Rentals	WATERFORD RENTAL	\$500
3101 - EDUCATION	Support Services-School	SERVICES AND	Rentals	WG RENTAL	\$0
3101 - EDUCATION	Support Services-School	SERVICES AND	Other Services and Charges	GHS DUES AND FEES	\$300

3101 - EDUCATION	Support Services-School	SERVICES AND	Other Services and Charges	GJHS DUE AND FEES	\$200
3101 - EDUCATION	Community Service Operations	PERSONAL SERVICES	Salaries and Wages	CORP CERT	\$77,740
3101 - EDUCATION	Community Service Operations	PERSONAL SERVICES	Salaries and Wages	CORP NON CERT	\$1,500
3101 - EDUCATION	Community Service Operations	PERSONAL SERVICES	Salaries and Wages	GHS CERT	\$206,300
3101 - EDUCATION	Community Service Operations	PERSONAL SERVICES	Salaries and Wages	GHS NON CERT	\$179,450
3101 - EDUCATION	Community Service Operations	PERSONAL SERVICES	Salaries and Wages	GHS PERF	\$1,960
3101 - EDUCATION	Community Service Operations	PERSONAL SERVICES	Salaries and Wages	GJHS CERT	\$59,870
3101 - EDUCATION	Community Service Operations	PERSONAL SERVICES	Salaries and Wages	GJHS NON CERT	\$32,890
3101 - EDUCATION	Community Service Operations	PERSONAL SERVICES	Employee Benefits	CORP 401(a)	\$830
3101 - EDUCATION	Community Service Operations	PERSONAL SERVICES	Employee Benefits	CORP HEALTH INSURANCE	\$7,770
3101 - EDUCATION	Community Service Operations	PERSONAL SERVICES	Employee Benefits	CORP LIFE INSURANCE	\$50
3101 - EDUCATION	Community Service Operations	PERSONAL SERVICES	Employee Benefits	CORP LTD INSURANCE	\$150
3101 - EDUCATION	Community Service Operations	PERSONAL SERVICES	Employee Benefits	CORP SS CERT	\$5,950
3101 - EDUCATION	Community Service Operations	PERSONAL SERVICES	Employee Benefits	CORP SS NON CERT	\$120
3101 - EDUCATION	Community Service Operations	PERSONAL SERVICES	Employee Benefits	CORP TRF POST	\$6,610
3101 - EDUCATION	Community Service Operations	PERSONAL SERVICES	Employee Benefits	CORP VEBA	\$830
3101 - EDUCATION	Community Service Operations	PERSONAL SERVICES	Employee Benefits	GHS HEALTH	\$34,780
3101 - EDUCATION	Community Service Operations	PERSONAL SERVICES	Employee Benefits	GHS LIFE INSURANCE	\$200
3101 - EDUCATION	Community Service Operations	PERSONAL SERVICES	Employee Benefits	GHS SS CERT	\$15,780
3101 - EDUCATION	Community Service Operations	PERSONAL SERVICES	Employee Benefits	GHS SS NON CERT	\$13,730
3101 - EDUCATION	Community Service Operations	PERSONAL SERVICES	Employee Benefits	GHS TRF POST	\$17,830
3101 - EDUCATION	Community Service Operations	PERSONAL SERVICES	Employee Benefits	GHS TRF PRE	\$550
3101 - EDUCATION	Community Service Operations	PERSONAL SERVICES	Employee Benefits	GJHS 401(a)	\$200
3101 - EDUCATION	Community Service Operations	PERSONAL SERVICES	Employee Benefits	GJHS HEALTH INSURANCE	\$10,230
3101 - EDUCATION	Community Service Operations	PERSONAL SERVICES	Employee Benefits	GJHS LIFE INSURANCE	\$70
3101 - EDUCATION	Community Service Operations	PERSONAL SERVICES	Employee Benefits	GJHS PERF	\$4,670
3101 - EDUCATION	Community Service Operations	PERSONAL SERVICES	Employee Benefits	GJHS SS CERT	\$4,580
3101 - EDUCATION	Community Service Operations	PERSONAL SERVICES	Employee Benefits	GJHS SS NON CERT	\$1,830
3101 - EDUCATION	Community Service Operations	PERSONAL SERVICES	Employee Benefits	GJHS TRF POST	\$5,730
3101 - EDUCATION	Community Service Operations	PERSONAL SERVICES	Employee Benefits	GJHS VEBA	\$200
3101 - EDUCATION	Community Service Operations	SUPPLIES	Office Supplies	CORP SUPPLIES	\$2,600
3101 - EDUCATION	Community Service Operations	SERVICES AND	Professional Services	CHANDLER SERVICE	\$1,000
3101 - EDUCATION	Community Service Operations	SERVICES AND	Professional Services	CORP SERVICE	\$10,285
3101 - EDUCATION	Community Service Operations	SERVICES AND	Professional Services	GJHS SERVICE	\$1,000
3101 - EDUCATION	Community Service Operations	SERVICES AND	Professional Services	MODEL SERVICES	\$1,000
3101 - EDUCATION	Community Service Operations	SERVICES AND	Professional Services	PARKSIDE SERVICE	\$1,000
3101 - EDUCATION	Community Service Operations	SERVICES AND	Professional Services	PV SERVICE	\$1,000
3101 - EDUCATION	Community Service Operations	SERVICES AND	Professional Services	WG SERVICE	\$1,000
3101 - EDUCATION Total					\$40,517,274

3300 - OPERATIONS	PROPERTY TAX CAP IMPACT - PROPERTY TAX CAP	Property Tax Cap Impact	Property Tax Cap Impact	\$0
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3300 - OPERATIONS	Support Services-General	PERSONAL SERVICES	Salaries and Wages	Board of Ed	\$14,600
3300 - OPERATIONS	Support Services-General	PERSONAL SERVICES	Salaries and Wages	BOARD PROMOTION	\$900
3300 - OPERATIONS	Support Services-General	PERSONAL SERVICES	Salaries and Wages	Cert	\$552,724
3300 - OPERATIONS	Support Services-General	PERSONAL SERVICES	Salaries and Wages	GCS Non-Cert	\$133,400
3300 - OPERATIONS	Support Services-General	PERSONAL SERVICES	Salaries and Wages	STIPENDS	\$255,900
3300 - OPERATIONS	Support Services-General	PERSONAL SERVICES	Employee Benefits	Board of Ed	\$1,120
3300 - OPERATIONS	Support Services-General	PERSONAL SERVICES	Employee Benefits	Life Insurance	\$320
3300 - OPERATIONS	Support Services-General	PERSONAL SERVICES	Employee Benefits	BOARD PROMOTION	\$480
3300 - OPERATIONS	Support Services-General	PERSONAL SERVICES	Employee Benefits	401a	\$13,340
3300 - OPERATIONS	Support Services-General	PERSONAL SERVICES	Employee Benefits	Cert SS	\$48,750
3300 - OPERATIONS	Support Services-General	PERSONAL SERVICES	Employee Benefits	Group Health Insurance	\$78,320
3300 - OPERATIONS	Support Services-General	PERSONAL SERVICES	Employee Benefits	Life Insurance	\$560
3300 - OPERATIONS	Support Services-General	PERSONAL SERVICES	Employee Benefits	LTD	\$1,930
3300 - OPERATIONS	Support Services-General	PERSONAL SERVICES	Employee Benefits	Non-Cert SS	\$26,220
3300 - OPERATIONS	Support Services-General	PERSONAL SERVICES	Employee Benefits	TRF Post 7/1/95	\$41,200
3300 - OPERATIONS	Support Services-General	PERSONAL SERVICES	Employee Benefits	TRF Pre 1995	\$9,990
3300 - OPERATIONS	Support Services-General	PERSONAL SERVICES	Employee Benefits	Unemployment Insurance	\$29,970
3300 - OPERATIONS	Support Services-General	PERSONAL SERVICES	Employee Benefits	VEBA	\$13,340
3300 - OPERATIONS	Support Services-General	SUPPLIES	Operating Supplies	Board of Ed	\$2,000
3300 - OPERATIONS	Support Services-General	SUPPLIES	Operating Supplies	OPERATIONAL SUPPLIES	\$0
3300 - OPERATIONS	Support Services-General	SUPPLIES	Operating Supplies	OPERATIONAL SUPPLIES	\$52,000
3300 - OPERATIONS	Support Services-General	SUPPLIES	Other Supplies	PROMOTIONAL	\$540
3300 - OPERATIONS	Support Services-General	SUPPLIES	Other Supplies	OTHER	\$2,000
3300 - OPERATIONS	Support Services-General	SUPPLIES	Other Supplies	PERIODICALS	\$1,000
3300 - OPERATIONS	Support Services-General	SERVICES AND	Professional Services	LEGAL	\$4,056
3300 - OPERATIONS	Support Services-General	SERVICES AND	Professional Services	PROFESSIONAL SERVICES	\$371,430
3300 - OPERATIONS	Support Services-General	SERVICES AND	Communication and	BOARD OF ED TRAVEL	\$350
3300 - OPERATIONS	Support Services-General	SERVICES AND	Communication and	SVC AREA TRAVEL	\$7,000
3300 - OPERATIONS	Support Services-General	SERVICES AND	Other Services and Charges	BOARD OF ED FEES	\$2,870
3300 - OPERATIONS	Support Services-General	SERVICES AND	Other Services and Charges	JUDGEMENTS	\$0
3300 - OPERATIONS	Support Services-General	SERVICES AND	Other Services and Charges	DUES AND FEES	\$36,000
3300 - OPERATIONS	Central Office	PERSONAL SERVICES	Salaries and Wages	BUSINESS OFFICE CERT	\$108,000
3300 - OPERATIONS	Central Office	PERSONAL SERVICES	Salaries and Wages	BUDGETING Non-Cert	\$26,250
3300 - OPERATIONS	Central Office	PERSONAL SERVICES	Salaries and Wages	REC AND DIST Non-Cert	\$41,600
3300 - OPERATIONS	Central Office	PERSONAL SERVICES	Salaries and Wages	PAYROLL Non-Cert	\$57,200
3300 - OPERATIONS	Central Office	PERSONAL SERVICES	Salaries and Wages	FINANCIAL ACCT Non-Cert	\$62,800
3300 - OPERATIONS	Central Office	PERSONAL SERVICES	Salaries and Wages	Non-Cert	\$40,841
3300 - OPERATIONS	Central Office	PERSONAL SERVICES	Salaries and Wages	Purch & Warehouse Non-Cert	\$0
3300 - OPERATIONS	Central Office	PERSONAL SERVICES	Salaries and Wages	WAREHOUSE Non-Cert	\$0
3300 - OPERATIONS	Central Office	PERSONAL SERVICES	Salaries and Wages	PUBLIC INFO Non-Cert	\$83,971
3300 - OPERATIONS	Central Office	PERSONAL SERVICES	Salaries and Wages	Admin Personnel Cert	\$80,996

3300 - OPERATIONS	Central Office	PERSONAL SERVICES	Salaries and Wages	Non-Cert	\$49,270
3300 - OPERATIONS	Central Office	PERSONAL SERVICES	Salaries and Wages	RECRUIT Cert	\$56,870
3300 - OPERATIONS	Central Office	PERSONAL SERVICES	Salaries and Wages	PERSONNEL Non-Cert	\$38,120
3300 - OPERATIONS	Central Office	PERSONAL SERVICES	Salaries and Wages	Non Inst Personnel Training	\$0
3300 - OPERATIONS	Central Office	PERSONAL SERVICES	Salaries and Wages	TECH ADMIN Non-Cert	\$98,600
3300 - OPERATIONS	Central Office	PERSONAL SERVICES	Salaries and Wages	SYSTEM OP Non-Cert	\$55,330
3300 - OPERATIONS	Central Office	PERSONAL SERVICES	Salaries and Wages	NETWORK SUPPORT Non-Cert	\$382,340
3300 - OPERATIONS	Central Office	PERSONAL SERVICES	Salaries and Wages	COMP OP Non-Cert	\$28,720
3300 - OPERATIONS	Central Office	PERSONAL SERVICES	Employee Benefits	401a	\$4,440
3300 - OPERATIONS	Central Office	PERSONAL SERVICES	Employee Benefits	BUSINESS OFFICE SS Cert	\$7,870
3300 - OPERATIONS	Central Office	PERSONAL SERVICES	Employee Benefits	Group Health Insurance	\$13,870
3300 - OPERATIONS	Central Office	PERSONAL SERVICES	Employee Benefits	Life Insurance	\$300
3300 - OPERATIONS	Central Office	PERSONAL SERVICES	Employee Benefits	Life Insurance	\$20
3300 - OPERATIONS	Central Office	PERSONAL SERVICES	Employee Benefits	LTD	\$280
3300 - OPERATIONS	Central Office	PERSONAL SERVICES	Employee Benefits	LTD	\$60
3300 - OPERATIONS	Central Office	PERSONAL SERVICES	Employee Benefits	VEBA	\$4,440
3300 - OPERATIONS	Central Office	PERSONAL SERVICES	Employee Benefits	BUDGETING Overtime	\$5,000
3300 - OPERATIONS	Central Office	PERSONAL SERVICES	Employee Benefits	Non-Cert SS	\$2,410
3300 - OPERATIONS	Central Office	PERSONAL SERVICES	Employee Benefits	PERF	\$4,400
3300 - OPERATIONS	Central Office	PERSONAL SERVICES	Employee Benefits	Group Health Insurance	\$3,800
3300 - OPERATIONS	Central Office	PERSONAL SERVICES	Employee Benefits	Life Insur	\$20
3300 - OPERATIONS	Central Office	PERSONAL SERVICES	Employee Benefits	LTD	\$60
3300 - OPERATIONS	Central Office	PERSONAL SERVICES	Employee Benefits	PERF	\$6,470
3300 - OPERATIONS	Central Office	PERSONAL SERVICES	Employee Benefits	REC AND DIST Overtime	\$3,700
3300 - OPERATIONS	Central Office	PERSONAL SERVICES	Employee Benefits	SS Non-Cert	\$3,490
3300 - OPERATIONS	Central Office	PERSONAL SERVICES	Employee Benefits	Group Health Insurance	\$20,100
3300 - OPERATIONS	Central Office	PERSONAL SERVICES	Employee Benefits	Life Insur	\$170
3300 - OPERATIONS	Central Office	PERSONAL SERVICES	Employee Benefits	LTD Insurance	\$180
3300 - OPERATIONS	Central Office	PERSONAL SERVICES	Employee Benefits	PAYROLL SS Non-Cert	\$4,380
3300 - OPERATIONS	Central Office	PERSONAL SERVICES	Employee Benefits	PERF	\$8,120
3300 - OPERATIONS	Central Office	PERSONAL SERVICES	Employee Benefits	FINANCIAL ACCT SS Non-Cert	\$5,200
3300 - OPERATIONS	Central Office	PERSONAL SERVICES	Employee Benefits	Life Insur	\$50
3300 - OPERATIONS	Central Office	PERSONAL SERVICES	Employee Benefits	LTD Insur	\$140
3300 - OPERATIONS	Central Office	PERSONAL SERVICES	Employee Benefits	Overtime	\$5,000
3300 - OPERATIONS	Central Office	PERSONAL SERVICES	Employee Benefits	PERF	\$9,520
3300 - OPERATIONS	Central Office	PERSONAL SERVICES	Employee Benefits	Group Health	\$8,470
3300 - OPERATIONS	Central Office	PERSONAL SERVICES	Employee Benefits	Life Insur	\$30
3300 - OPERATIONS	Central Office	PERSONAL SERVICES	Employee Benefits	LTD Insur	\$100
3300 - OPERATIONS	Central Office	PERSONAL SERVICES	Employee Benefits	PERF	\$7,000
3300 - OPERATIONS	Central Office	PERSONAL SERVICES	Employee Benefits	Purch & Warehouse SS Non-Cert	\$0
3300 - OPERATIONS	Central Office	PERSONAL SERVICES	Employee Benefits	WAREHOUSE SS Non-Cert	\$0

3300 - OPERATIONS	Central Office	PERSONAL SERVICES	Employee Benefits	Group Health Insur	\$5,630
3300 - OPERATIONS	Central Office	PERSONAL SERVICES	Employee Benefits	Life Insur	\$30
3300 - OPERATIONS	Central Office	PERSONAL SERVICES	Employee Benefits	LTD Insur	\$80
3300 - OPERATIONS	Central Office	PERSONAL SERVICES	Employee Benefits	PERF	\$4,670
3300 - OPERATIONS	Central Office	PERSONAL SERVICES	Employee Benefits	PUBLIC INFO SS Non-Cert	\$2,520
3300 - OPERATIONS	Central Office	PERSONAL SERVICES	Employee Benefits	401a	\$2,040
3300 - OPERATIONS	Central Office	PERSONAL SERVICES	Employee Benefits	Admin Personnel SS Cert	\$4,440
3300 - OPERATIONS	Central Office	PERSONAL SERVICES	Employee Benefits	Group Health Insur	\$7,100
3300 - OPERATIONS	Central Office	PERSONAL SERVICES	Employee Benefits	Life Insur	\$50
3300 - OPERATIONS	Central Office	PERSONAL SERVICES	Employee Benefits	LTD Insur	\$150
3300 - OPERATIONS	Central Office	PERSONAL SERVICES	Employee Benefits	TRF Post 7-1-95	\$5,000
3300 - OPERATIONS	Central Office	PERSONAL SERVICES	Employee Benefits	VEBA	\$2,040
3300 - OPERATIONS	Central Office	PERSONAL SERVICES	Employee Benefits	401a	\$2,000
3300 - OPERATIONS	Central Office	PERSONAL SERVICES	Employee Benefits	Group Health Insur	\$12,580
3300 - OPERATIONS	Central Office	PERSONAL SERVICES	Employee Benefits	Life Insur	\$70
3300 - OPERATIONS	Central Office	PERSONAL SERVICES	Employee Benefits	LTD Insur	\$250
3300 - OPERATIONS	Central Office	PERSONAL SERVICES	Employee Benefits	PERF	\$7,000
3300 - OPERATIONS	Central Office	PERSONAL SERVICES	Employee Benefits	RECRUIT SS Cert	\$4,350
3300 - OPERATIONS	Central Office	PERSONAL SERVICES	Employee Benefits	SS Non-Cert	\$3,770
3300 - OPERATIONS	Central Office	PERSONAL SERVICES	Employee Benefits	TRF Post 95	\$4,860
3300 - OPERATIONS	Central Office	PERSONAL SERVICES	Employee Benefits	VEBA	\$2,000
3300 - OPERATIONS	Central Office	PERSONAL SERVICES	Employee Benefits	Group Health Insurance	\$13,620
3300 - OPERATIONS	Central Office	PERSONAL SERVICES	Employee Benefits	Life Insur	\$30
3300 - OPERATIONS	Central Office	PERSONAL SERVICES	Employee Benefits	LTD Insur	\$90
3300 - OPERATIONS	Central Office	PERSONAL SERVICES	Employee Benefits	PERF	\$5,420
3300 - OPERATIONS	Central Office	PERSONAL SERVICES	Employee Benefits	PERSONNEL SS Non-Cert	\$2,920
3300 - OPERATIONS	Central Office	PERSONAL SERVICES	Employee Benefits	Group Health Insurance	\$9,940
3300 - OPERATIONS	Central Office	PERSONAL SERVICES	Employee Benefits	Life Insurance	\$20
3300 - OPERATIONS	Central Office	PERSONAL SERVICES	Employee Benefits	PERF	\$14,000
3300 - OPERATIONS	Central Office	PERSONAL SERVICES	Employee Benefits	TECH ADMIN SS Non-Cert	\$7,450
3300 - OPERATIONS	Central Office	PERSONAL SERVICES	Employee Benefits	Group Health Insurance	\$8,340
3300 - OPERATIONS	Central Office	PERSONAL SERVICES	Employee Benefits	PERF	\$7,860
3300 - OPERATIONS	Central Office	PERSONAL SERVICES	Employee Benefits	SYSTEM OP SS Non-Cert	\$4,240
3300 - OPERATIONS	Central Office	PERSONAL SERVICES	Employee Benefits	Group Health Insurance	\$26,790
3300 - OPERATIONS	Central Office	PERSONAL SERVICES	Employee Benefits	NETWORK SUPPORT SS Non-Cert	\$13,950
3300 - OPERATIONS	Central Office	PERSONAL SERVICES	Employee Benefits	PERF	\$53,483
3300 - OPERATIONS	Central Office	PERSONAL SERVICES	Employee Benefits	COMP OP SS Non-Cert	\$2,330
3300 - OPERATIONS	Central Office	PERSONAL SERVICES	Employee Benefits	Group Health Insurance	\$11,680
3300 - OPERATIONS	Central Office	PERSONAL SERVICES	Employee Benefits	PERF	\$6,920
3300 - OPERATIONS	Central Office	SUPPLIES	Operating Supplies	BUSINESS OFFICE	\$21,875
3300 - OPERATIONS	Central Office	SUPPLIES	Operating Supplies	TECH	\$700

3300 - OPERATIONS	Central Office	SUPPLIES	Operating Supplies	RECRUIT	\$1,220
3300 - OPERATIONS	Central Office	SUPPLIES	Operating Supplies	OP HARDWARE	\$260
3300 - OPERATIONS	Central Office	SUPPLIES	Repair and Maintenance	TECH REPAIR	\$1,560
3300 - OPERATIONS	Central Office	SUPPLIES	Other Supplies	Food Non Instruct	\$260
3300 - OPERATIONS	Central Office	SERVICES AND	Professional Services	Central Office	\$750
3300 - OPERATIONS	Central Office	SERVICES AND	Professional Services	Contracted	\$500
3300 - OPERATIONS	Central Office	SERVICES AND	Professional Services	CONTRACTED	\$0
3300 - OPERATIONS	Central Office	SERVICES AND	Communication and	BUSINESS OFFICE	\$200
3300 - OPERATIONS	Central Office	SERVICES AND	Communication and	COMMUNICATIONS	\$5,780
3300 - OPERATIONS	Central Office	SERVICES AND	Communication and	PUBLIC INFO	\$0
3300 - OPERATIONS	Central Office	SERVICES AND	Communication and	RECRUIT	\$760
3300 - OPERATIONS	Central Office	SERVICES AND	Communication and	NETWORK SUPPORT	\$26,320
3300 - OPERATIONS	Central Office	SERVICES AND	Communication and	COMP HARDWARE	\$221,500
3300 - OPERATIONS	Central Office	SERVICES AND	Repairs and Maintenance	NETWORK REPAIR	\$250
3300 - OPERATIONS	Central Office	SERVICES AND	Repairs and Maintenance	COMP OP TECH REPAIR	\$20,700
3300 - OPERATIONS	Central Office	SERVICES AND	Other Services and Charges	BOND PREMIUMS	\$1,390
3300 - OPERATIONS	Central Office	SERVICES AND	Other Services and Charges	DUES AND FEES	\$1,110
3300 - OPERATIONS	Central Office	SERVICES AND	Other Services and Charges	BANK SERVICE	\$104,500
3300 - OPERATIONS	Central Office	SERVICES AND	Other Services and Charges	Dues and Fees	\$780
3300 - OPERATIONS	Central Office	SERVICES AND	Other Services and Charges	DITCH ASSESSMENT	\$18,045
3300 - OPERATIONS	Central Office	SERVICES AND	Other Services and Charges	Judgements	\$0
3300 - OPERATIONS	Maintenance of Buildings	PERSONAL SERVICES	Salaries and Wages	CHAMBER MAINT	\$79,210
3300 - OPERATIONS	Maintenance of Buildings	PERSONAL SERVICES	Salaries and Wages	CHANDLER MAINT	\$77,250
3300 - OPERATIONS	Maintenance of Buildings	PERSONAL SERVICES	Salaries and Wages	CORP MAINT	\$18,450
3300 - OPERATIONS	Maintenance of Buildings	PERSONAL SERVICES	Salaries and Wages	ECSEC MAINT	\$15,440
3300 - OPERATIONS	Maintenance of Buildings	PERSONAL SERVICES	Salaries and Wages	GHS MAINT	\$399,440
3300 - OPERATIONS	Maintenance of Buildings	PERSONAL SERVICES	Salaries and Wages	GIS MAINT	\$322,220
3300 - OPERATIONS	Maintenance of Buildings	PERSONAL SERVICES	Salaries and Wages	GJHS MAINT Non-Cert	\$298,300
3300 - OPERATIONS	Maintenance of Buildings	PERSONAL SERVICES	Salaries and Wages	MODEL MAINT	\$110,650
3300 - OPERATIONS	Maintenance of Buildings	PERSONAL SERVICES	Salaries and Wages	PARKSIDE MAINT	\$53,640
3300 - OPERATIONS	Maintenance of Buildings	PERSONAL SERVICES	Salaries and Wages	PV PERF	\$11,500
3300 - OPERATIONS	Maintenance of Buildings	PERSONAL SERVICES	Salaries and Wages	PV MAINT	\$81,000
3300 - OPERATIONS	Maintenance of Buildings	PERSONAL SERVICES	Salaries and Wages	WATERFORD MAINT	\$101,120
3300 - OPERATIONS	Maintenance of Buildings	PERSONAL SERVICES	Salaries and Wages	WG MAINT	\$98,750
3300 - OPERATIONS	Maintenance of Buildings	PERSONAL SERVICES	Employee Benefits	GJHS Life Insur	\$200
3300 - OPERATIONS	Maintenance of Buildings	PERSONAL SERVICES	Employee Benefits	CHAMBER Group Health	\$20,850
3300 - OPERATIONS	Maintenance of Buildings	PERSONAL SERVICES	Employee Benefits	CHAMBER Life Insur	\$50
3300 - OPERATIONS	Maintenance of Buildings	PERSONAL SERVICES	Employee Benefits	Chamber LTD Insurance	\$180
3300 - OPERATIONS	Maintenance of Buildings	PERSONAL SERVICES	Employee Benefits	CHAMBER MAINT SS Non-Cert	\$5,760
3300 - OPERATIONS	Maintenance of Buildings	PERSONAL SERVICES	Employee Benefits	CHAMBER PERF	\$11,250
3300 - OPERATIONS	Maintenance of Buildings	PERSONAL SERVICES	Employee Benefits	Chandler Group Health Insurance	\$14,430

3300 - OPERATIONS	Maintenance of Buildings	PERSONAL SERVICES	Employee Benefits	Chandler Life Insur	\$50
3300 - OPERATIONS	Maintenance of Buildings	PERSONAL SERVICES	Employee Benefits	Chandler LTD Insurance	\$100
3300 - OPERATIONS	Maintenance of Buildings	PERSONAL SERVICES	Employee Benefits	CHANDLER MAINT SS Non-Cert	\$5,910
3300 - OPERATIONS	Maintenance of Buildings	PERSONAL SERVICES	Employee Benefits	Chandler PERF	\$10,970
3300 - OPERATIONS	Maintenance of Buildings	PERSONAL SERVICES	Employee Benefits	CORP MAINT Benefits	\$4,650
3300 - OPERATIONS	Maintenance of Buildings	PERSONAL SERVICES	Employee Benefits	ECSEC Maint Benefits	\$4,070
3300 - OPERATIONS	Maintenance of Buildings	PERSONAL SERVICES	Employee Benefits	GHS Group Health Insurance	\$56,020
3300 - OPERATIONS	Maintenance of Buildings	PERSONAL SERVICES	Employee Benefits	GHS Life Insurance	\$70
3300 - OPERATIONS	Maintenance of Buildings	PERSONAL SERVICES	Employee Benefits	GHS LTD Insurance	\$250
3300 - OPERATIONS	Maintenance of Buildings	PERSONAL SERVICES	Employee Benefits	GHS MAINT SS Non-Cert	\$30,560
3300 - OPERATIONS	Maintenance of Buildings	PERSONAL SERVICES	Employee Benefits	GHS PERF	\$56,740
3300 - OPERATIONS	Maintenance of Buildings	PERSONAL SERVICES	Employee Benefits	GIS Group Health Insurance	\$54,120
3300 - OPERATIONS	Maintenance of Buildings	PERSONAL SERVICES	Employee Benefits	GIS Life Insurance	\$100
3300 - OPERATIONS	Maintenance of Buildings	PERSONAL SERVICES	Employee Benefits	GIS PERF	\$31,650
3300 - OPERATIONS	Maintenance of Buildings	PERSONAL SERVICES	Employee Benefits	GIS SS Non-Cert	\$15,320
3300 - OPERATIONS	Maintenance of Buildings	PERSONAL SERVICES	Employee Benefits	GJHS Group Health Insurance	\$64,470
3300 - OPERATIONS	Maintenance of Buildings	PERSONAL SERVICES	Employee Benefits	GJHS LTD Insurance	\$540
3300 - OPERATIONS	Maintenance of Buildings	PERSONAL SERVICES	Employee Benefits	GJHS MAINT SS Non Cert	\$22,670
3300 - OPERATIONS	Maintenance of Buildings	PERSONAL SERVICES	Employee Benefits	GJHS PERF	\$42,360
3300 - OPERATIONS	Maintenance of Buildings	PERSONAL SERVICES	Employee Benefits	Model Group Health Insurance	\$17,600
3300 - OPERATIONS	Maintenance of Buildings	PERSONAL SERVICES	Employee Benefits	Model Life Insur	\$70
3300 - OPERATIONS	Maintenance of Buildings	PERSONAL SERVICES	Employee Benefits	Model LTD Insur	\$250
3300 - OPERATIONS	Maintenance of Buildings	PERSONAL SERVICES	Employee Benefits	MODEL MAINT SS Non-Cert	\$8,470
3300 - OPERATIONS	Maintenance of Buildings	PERSONAL SERVICES	Employee Benefits	Model PERF	\$15,870
3300 - OPERATIONS	Maintenance of Buildings	PERSONAL SERVICES	Employee Benefits	Parkside Group Health Insurance	\$18,270
3300 - OPERATIONS	Maintenance of Buildings	PERSONAL SERVICES	Employee Benefits	Parkside Life Insurance	\$40
3300 - OPERATIONS	Maintenance of Buildings	PERSONAL SERVICES	Employee Benefits	Parkside LTD Insurance	\$100
3300 - OPERATIONS	Maintenance of Buildings	PERSONAL SERVICES	Employee Benefits	PARKSIDE MAINT SS Non-Cert	\$4,110
3300 - OPERATIONS	Maintenance of Buildings	PERSONAL SERVICES	Employee Benefits	Parkside PERF	\$7,840
3300 - OPERATIONS	Maintenance of Buildings	PERSONAL SERVICES	Employee Benefits	PV Group Health Insurance	\$24,100
3300 - OPERATIONS	Maintenance of Buildings	PERSONAL SERVICES	Employee Benefits	PV Life Insurance	\$50
3300 - OPERATIONS	Maintenance of Buildings	PERSONAL SERVICES	Employee Benefits	PV LTD	\$150
3300 - OPERATIONS	Maintenance of Buildings	PERSONAL SERVICES	Employee Benefits	PV SS Non-Cert	\$6,200
3300 - OPERATIONS	Maintenance of Buildings	PERSONAL SERVICES	Employee Benefits	WATERFORD MAINT SS Non-Cert	\$7,740
3300 - OPERATIONS	Maintenance of Buildings	PERSONAL SERVICES	Employee Benefits	WG Group Health Insur	\$15,460
3300 - OPERATIONS	Maintenance of Buildings	PERSONAL SERVICES	Employee Benefits	WG Life Insurance	\$70
3300 - OPERATIONS	Maintenance of Buildings	PERSONAL SERVICES	Employee Benefits	WG MAINT SS Non-Cert	\$7,490
3300 - OPERATIONS	Maintenance of Buildings	PERSONAL SERVICES	Employee Benefits	WG PERF	\$14,030
3300 - OPERATIONS	Maintenance of Buildings	PERSONAL SERVICES	Employee Benefits	Wtrfrd Group Health	\$17,120
3300 - OPERATIONS	Maintenance of Buildings	PERSONAL SERVICES	Employee Benefits	Wtrfrd Life Insur	\$70
3300 - OPERATIONS	Maintenance of Buildings	PERSONAL SERVICES	Employee Benefits	Wtrfrd LTD Insurance	\$250

3300 - OPERATIONS	Maintenance of Buildings	PERSONAL SERVICES	Employee Benefits	Wtrfrd PERF	\$14,770
3300 - OPERATIONS	Maintenance of Buildings	SUPPLIES	Operating Supplies	GJHS MAINT	\$70,650
3300 - OPERATIONS	Maintenance of Buildings	SUPPLIES	Operating Supplies	MERIT	\$4,270
3300 - OPERATIONS	Maintenance of Buildings	SUPPLIES	Repair and Maintenance	CHAMBER	\$34,270
3300 - OPERATIONS	Maintenance of Buildings	SUPPLIES	Repair and Maintenance	Chandler	\$46,270
3300 - OPERATIONS	Maintenance of Buildings	SUPPLIES	Repair and Maintenance	CORP	\$70,570
3300 - OPERATIONS	Maintenance of Buildings	SUPPLIES	Repair and Maintenance	GHS MAINT	\$132,470
3300 - OPERATIONS	Maintenance of Buildings	SUPPLIES	Repair and Maintenance	GIS	\$67,270
3300 - OPERATIONS	Maintenance of Buildings	SUPPLIES	Repair and Maintenance	MODEL MAINT	\$42,670
3300 - OPERATIONS	Maintenance of Buildings	SUPPLIES	Repair and Maintenance	PARKSIDE	\$27,270
3300 - OPERATIONS	Maintenance of Buildings	SUPPLIES	Repair and Maintenance	PVE	\$42,270
3300 - OPERATIONS	Maintenance of Buildings	SUPPLIES	Repair and Maintenance	WATERFORD MAINT	\$41,270
3300 - OPERATIONS	Maintenance of Buildings	SUPPLIES	Repair and Maintenance	WG	\$34,270
3300 - OPERATIONS	Maintenance of Buildings	SUPPLIES	Other Supplies	Corp Tech Software	\$21,270
3300 - OPERATIONS	Maintenance of Buildings	SERVICES AND	Professional Services	CORP	\$65,250
3300 - OPERATIONS	Maintenance of Buildings	SERVICES AND	Professional Services	GHS COMM	\$2,200
3300 - OPERATIONS	Maintenance of Buildings	SERVICES AND	Professional Services	GJHS Rental	\$14,250
3300 - OPERATIONS	Maintenance of Buildings	SERVICES AND	Professional Services	Merit Services	\$8,250
3300 - OPERATIONS	Maintenance of Buildings	SERVICES AND	Professional Services	MODEL Rental	\$40,230
3300 - OPERATIONS	Maintenance of Buildings	SERVICES AND	Communication and	Corp Travel	\$1,500
3300 - OPERATIONS	Maintenance of Buildings	SERVICES AND	Communication and	Corp Communication	\$600
3300 - OPERATIONS	Maintenance of Buildings	SERVICES AND	Communication and	ECSEC NON-TECH REPAIRS	\$3,250
3300 - OPERATIONS	Maintenance of Buildings	SERVICES AND	Communication and	Model Communications	\$900
3300 - OPERATIONS	Maintenance of Buildings	SERVICES AND	Utility Services	CHAMBER UTILITY	\$78,250
3300 - OPERATIONS	Maintenance of Buildings	SERVICES AND	Utility Services	CHANDLER UTILITY	\$90,250
3300 - OPERATIONS	Maintenance of Buildings	SERVICES AND	Utility Services	CORP UTILITY	\$176,250
3300 - OPERATIONS	Maintenance of Buildings	SERVICES AND	Utility Services	GHS UTILITY	\$735,550
3300 - OPERATIONS	Maintenance of Buildings	SERVICES AND	Utility Services	GIS Utilities	\$585,398
3300 - OPERATIONS	Maintenance of Buildings	SERVICES AND	Utility Services	GJHS UTILITIES	\$726,640
3300 - OPERATIONS	Maintenance of Buildings	SERVICES AND	Utility Services	MODEL UTILITIES	\$99,000
3300 - OPERATIONS	Maintenance of Buildings	SERVICES AND	Utility Services	PARKSIDE UTILITY	\$64,250
3300 - OPERATIONS	Maintenance of Buildings	SERVICES AND	Utility Services	PV UTILITY	\$94,250
3300 - OPERATIONS	Maintenance of Buildings	SERVICES AND	Utility Services	WATERFORD UTILITIES	\$69,000
3300 - OPERATIONS	Maintenance of Buildings	SERVICES AND	Utility Services	WG UTILITY	\$78,750
3300 - OPERATIONS	Maintenance of Buildings	SERVICES AND	Repairs and Maintenance	Park Side NON-TECH REPAIRS	\$23,550
3300 - OPERATIONS	Maintenance of Buildings	SERVICES AND	Repairs and Maintenance	CHAMBER NON-TECH REPAIRS	\$21,450
3300 - OPERATIONS	Maintenance of Buildings	SERVICES AND	Repairs and Maintenance	Corp NON-TECH REPAIRS	\$49,990
3300 - OPERATIONS	Maintenance of Buildings	SERVICES AND	Repairs and Maintenance	GHS NON-TECH REPAIRS	\$65,550
3300 - OPERATIONS	Maintenance of Buildings	SERVICES AND	Repairs and Maintenance	GIS NON-TECH REPAIRS	\$35,450
3300 - OPERATIONS	Maintenance of Buildings	SERVICES AND	Repairs and Maintenance	GJHS NON-TECH REPAIRS	\$44,440
3300 - OPERATIONS	Maintenance of Buildings	SERVICES AND	Repairs and Maintenance	Merit NON-TECH REPAIRS	\$18,550

3300 - OPERATIONS	Maintenance of Buildings	SERVICES AND	Repairs and Maintenance	Model NON-TECH REPAIRS	\$22,230
3300 - OPERATIONS	Maintenance of Buildings	SERVICES AND	Repairs and Maintenance	PV Repairs	\$23,850
3300 - OPERATIONS	Maintenance of Buildings	SERVICES AND	Repairs and Maintenance	WATERFORD NON-TECH	\$25,230
3300 - OPERATIONS	Maintenance of Buildings	SERVICES AND	Repairs and Maintenance	WG NON-TECH REPAIRS	\$29,550
3300 - OPERATIONS	Maintenance of Buildings	SERVICES AND	Rentals	Chamberlain Rental	\$1,550
3300 - OPERATIONS	Maintenance of Buildings	SERVICES AND	Rentals	Chandler Rental	\$1,550
3300 - OPERATIONS	Maintenance of Buildings	SERVICES AND	Rentals	Corp Rental	\$18,550
3300 - OPERATIONS	Maintenance of Buildings	SERVICES AND	Rentals	GHS Rental	\$18,550
3300 - OPERATIONS	Maintenance of Buildings	SERVICES AND	Rentals	GIS Rental	\$14,250
3300 - OPERATIONS	Maintenance of Buildings	SERVICES AND	Rentals	GJHS Communications	\$1,650
3300 - OPERATIONS	Maintenance of Buildings	SERVICES AND	Rentals	Model Rental	\$1,550
3300 - OPERATIONS	Maintenance of Buildings	SERVICES AND	Rentals	Parkside Rental	\$1,550
3300 - OPERATIONS	Maintenance of Buildings	SERVICES AND	Rentals	PV Rental	\$1,550
3300 - OPERATIONS	Maintenance of Buildings	SERVICES AND	Rentals	Waterford Rental	\$1,550
3300 - OPERATIONS	Maintenance of Buildings	SERVICES AND	Rentals	WG Rental	\$1,550
3300 - OPERATIONS	Maintenance of Buildings	SERVICES AND	Other Services and Charges	Chamberlain Removal of Garbage	\$2,990
3300 - OPERATIONS	Maintenance of Buildings	SERVICES AND	Other Services and Charges	Chandler Removal of Garbage	\$4,990
3300 - OPERATIONS	Maintenance of Buildings	SERVICES AND	Other Services and Charges	Corp Dues and Fees	\$200
3300 - OPERATIONS	Maintenance of Buildings	SERVICES AND	Other Services and Charges	CORP Removal of Garbage	\$4,990
3300 - OPERATIONS	Maintenance of Buildings	SERVICES AND	Other Services and Charges	GHS Removal of Garbage	\$16,990
3300 - OPERATIONS	Maintenance of Buildings	SERVICES AND	Other Services and Charges	GJHS Removal of Garbage	\$23,990
3300 - OPERATIONS	Maintenance of Buildings	SERVICES AND	Other Services and Charges	Model Removal of Garbage	\$5,890
3300 - OPERATIONS	Maintenance of Buildings	SERVICES AND	Other Services and Charges	Parkside Removal of Garbage	\$2,990
3300 - OPERATIONS	Maintenance of Buildings	SERVICES AND	Other Services and Charges	PV Removal of Garbage	\$4,990
3300 - OPERATIONS	Maintenance of Buildings	SERVICES AND	Other Services and Charges	Waterford Removal of Garbage	\$4,990
3300 - OPERATIONS	Maintenance of Buildings	SERVICES AND	Other Services and Charges	WG Removal of Garbage	\$4,990
3300 - OPERATIONS	Maintenance of Grounds	PERSONAL SERVICES	Salaries and Wages	Corp Groundskeeper	\$37,860
3300 - OPERATIONS	Maintenance of Grounds	PERSONAL SERVICES	Salaries and Wages	GHS Groundskeeper	\$44,440
3300 - OPERATIONS	Maintenance of Grounds	PERSONAL SERVICES	Employee Benefits	Corp Groundskeeper SS Non-Cert	\$2,900
3300 - OPERATIONS	Maintenance of Grounds	PERSONAL SERVICES	Employee Benefits	Corp Group Health Insurance	\$6,730
3300 - OPERATIONS	Maintenance of Grounds	PERSONAL SERVICES	Employee Benefits	Corp Life Insur	\$20
3300 - OPERATIONS	Maintenance of Grounds	PERSONAL SERVICES	Employee Benefits	Corp LTD Insurance	\$80
3300 - OPERATIONS	Maintenance of Grounds	PERSONAL SERVICES	Employee Benefits	Corp PERF	\$5,410
3300 - OPERATIONS	Maintenance of Grounds	PERSONAL SERVICES	Employee Benefits	GHS Groundskeeper SS Non-Cert	\$3,400
3300 - OPERATIONS	Maintenance of Grounds	PERSONAL SERVICES	Employee Benefits	GHS Group Health Insurance	\$8,360
3300 - OPERATIONS	Maintenance of Grounds	PERSONAL SERVICES	Employee Benefits	GHS Life Insurance	\$30
3300 - OPERATIONS	Maintenance of Grounds	PERSONAL SERVICES	Employee Benefits	GHS LTD Insurance	\$120
3300 - OPERATIONS	Maintenance of Grounds	PERSONAL SERVICES	Employee Benefits	GHS PERF	\$6,310
3300 - OPERATIONS	Maintenance of Grounds	SUPPLIES	Repair and Maintenance	Chamberlain Supplies	\$800
3300 - OPERATIONS	Maintenance of Grounds	SUPPLIES	Repair and Maintenance	Chandler Supplies	\$800
3300 - OPERATIONS	Maintenance of Grounds	SUPPLIES	Repair and Maintenance	Corp Supplies	\$12,340

3300 - OPERATIONS	Maintenance of Grounds	SUPPLIES	Repair and Maintenance	GHS Supplies	\$2,000
3300 - OPERATIONS	Maintenance of Grounds	SUPPLIES	Repair and Maintenance	GIS Supplies	\$1,300
3300 - OPERATIONS	Maintenance of Grounds	SUPPLIES	Repair and Maintenance	GMS Supplies	\$1,450
3300 - OPERATIONS	Maintenance of Grounds	SUPPLIES	Repair and Maintenance	Merit Supplies	\$240
3300 - OPERATIONS	Maintenance of Grounds	SUPPLIES	Repair and Maintenance	Model Supplies	\$800
3300 - OPERATIONS	Maintenance of Grounds	SUPPLIES	Repair and Maintenance	Parkside Supplies	\$800
3300 - OPERATIONS	Maintenance of Grounds	SUPPLIES	Repair and Maintenance	Prairie View Supplies	\$800
3300 - OPERATIONS	Maintenance of Grounds	SUPPLIES	Repair and Maintenance	Waterford Supplies	\$800
3300 - OPERATIONS	Maintenance of Grounds	SUPPLIES	Repair and Maintenance	WG Supplies	\$800
3300 - OPERATIONS	Maintenance of Grounds	SERVICES AND	Professional Services	GJHS Services	\$300
3300 - OPERATIONS	Maintenance of Grounds	SERVICES AND	Professional Services	Model Services	\$200
3300 - OPERATIONS	Maintenance of Grounds	SERVICES AND	Professional Services	Prairie View Services	\$200
3300 - OPERATIONS	Maintenance of Grounds	SERVICES AND	Professional Services	WG Services	\$200
3300 - OPERATIONS	Maintenance of Grounds	SERVICES AND	Repairs and Maintenance	Chamberlain Repairs	\$200
3300 - OPERATIONS	Maintenance of Grounds	SERVICES AND	Repairs and Maintenance	Chandler Repairs	\$200
3300 - OPERATIONS	Maintenance of Grounds	SERVICES AND	Repairs and Maintenance	Corp Repairs	\$200
3300 - OPERATIONS	Maintenance of Grounds	SERVICES AND	Repairs and Maintenance	GHS Repairs	\$1,900
3300 - OPERATIONS	Maintenance of Grounds	SERVICES AND	Repairs and Maintenance	GMS Repairs	\$200
3300 - OPERATIONS	Maintenance of Grounds	SERVICES AND	Repairs and Maintenance	Merit Repairs	\$200
3300 - OPERATIONS	Maintenance of Grounds	SERVICES AND	Repairs and Maintenance	Model Repairs	\$200
3300 - OPERATIONS	Maintenance of Grounds	SERVICES AND	Repairs and Maintenance	Parkside Repairs	\$200
3300 - OPERATIONS	Maintenance of Grounds	SERVICES AND	Repairs and Maintenance	Prairie View Repairs	\$200
3300 - OPERATIONS	Maintenance of Grounds	SERVICES AND	Repairs and Maintenance	Waterford Repairs	\$200
3300 - OPERATIONS	Maintenance of Grounds	SERVICES AND	Repairs and Maintenance	WG Repairs	\$200
3300 - OPERATIONS	Maintenance of Grounds	SERVICES AND	Other Services and Charges	Chamberlain Other Improvements	\$200
3300 - OPERATIONS	Maintenance of Grounds	SERVICES AND	Other Services and Charges	Chandler Other Improvements	\$200
3300 - OPERATIONS	Maintenance of Grounds	SERVICES AND	Other Services and Charges	GHS Other Improvements	\$200
3300 - OPERATIONS	Maintenance of Grounds	SERVICES AND	Other Services and Charges	GJHS other Improvements	\$300
3300 - OPERATIONS	Maintenance of Grounds	SERVICES AND	Other Services and Charges	Merit Other Improvements	\$200
3300 - OPERATIONS	Maintenance of Grounds	SERVICES AND	Other Services and Charges	Model Other Improvements	\$300
3300 - OPERATIONS	Maintenance of Grounds	SERVICES AND	Other Services and Charges	Parkside Other Improvements	\$200
3300 - OPERATIONS	Maintenance of Grounds	SERVICES AND	Other Services and Charges	Prairie View Other Improvements	\$200
3300 - OPERATIONS	Maintenance of Grounds	SERVICES AND	Other Services and Charges	Waterford Other Improvements	\$300
3300 - OPERATIONS	Maintenance of Grounds	SERVICES AND	Other Services and Charges	WG Other Improvement	\$200
3300 - OPERATIONS	Maintenance of Equipment	PERSONAL SERVICES	Salaries and Wages	Corp Maint of Equipment	\$27,020
3300 - OPERATIONS	Maintenance of Equipment	PERSONAL SERVICES	Employee Benefits	Corp Maint	\$4,500
3300 - OPERATIONS	Maintenance of Equipment	SUPPLIES	Repair and Maintenance	Chamberlain	\$4,450
3300 - OPERATIONS	Maintenance of Equipment	SUPPLIES	Repair and Maintenance	Chandler Supplies	\$4,450
3300 - OPERATIONS	Maintenance of Equipment	SUPPLIES	Repair and Maintenance	Corp Supplies	\$1,090
3300 - OPERATIONS	Maintenance of Equipment	SUPPLIES	Repair and Maintenance	GHS Supplies	\$15,450
3300 - OPERATIONS	Maintenance of Equipment	SUPPLIES	Repair and Maintenance	GMS Supplies	\$10,900

3300 - OPERATIONS	Maintenance of Equipment	SUPPLIES	Repair and Maintenance	Merit	\$2,000
3300 - OPERATIONS	Maintenance of Equipment	SUPPLIES	Repair and Maintenance	Model Supplies	\$5,450
3300 - OPERATIONS	Maintenance of Equipment	SUPPLIES	Repair and Maintenance	Parkside Supplies	\$4,850
3300 - OPERATIONS	Maintenance of Equipment	SUPPLIES	Repair and Maintenance	Prairie View Supplies	\$5,450
3300 - OPERATIONS	Maintenance of Equipment	SUPPLIES	Repair and Maintenance	Waterford Supplies	\$5,450
3300 - OPERATIONS	Maintenance of Equipment	SUPPLIES	Repair and Maintenance	West Goshen Supplies	\$4,450
3300 - OPERATIONS	Maintenance of Equipment	SERVICES AND	Repairs and Maintenance	Chamberlain Repair	\$3,020
3300 - OPERATIONS	Maintenance of Equipment	SERVICES AND	Repairs and Maintenance	Chandler Repairs	\$3,020
3300 - OPERATIONS	Maintenance of Equipment	SERVICES AND	Repairs and Maintenance	Corp Repair	\$9,220
3300 - OPERATIONS	Maintenance of Equipment	SERVICES AND	Repairs and Maintenance	GHS Repair	\$9,220
3300 - OPERATIONS	Maintenance of Equipment	SERVICES AND	Repairs and Maintenance	GJHS Repair	\$5,420
3300 - OPERATIONS	Maintenance of Equipment	SERVICES AND	Repairs and Maintenance	Model Repair	\$4,220
3300 - OPERATIONS	Maintenance of Equipment	SERVICES AND	Repairs and Maintenance	Parkside Repair	\$3,220
3300 - OPERATIONS	Maintenance of Equipment	SERVICES AND	Repairs and Maintenance	Prairie View Repair	\$4,220
3300 - OPERATIONS	Maintenance of Equipment	SERVICES AND	Repairs and Maintenance	Waterford Repair	\$4,220
3300 - OPERATIONS	Maintenance of Equipment	SERVICES AND	Repairs and Maintenance	WG Repair	\$3,220
3300 - OPERATIONS	Maintenance of Equipment	SERVICES AND	Rentals	GHS Rental	\$2,320
3300 - OPERATIONS	Vehicle Maintenance (not buses)	SUPPLIES	Repair and Maintenance	Vehicle Maint Supplies	\$4,660
3300 - OPERATIONS	Vehicle Maintenance (not buses)	SUPPLIES	Other Supplies	Over Threshold	\$43,660
3300 - OPERATIONS	Vehicle Maintenance (not buses)	SERVICES AND	Professional Services	Services	\$7,890
3300 - OPERATIONS	Vehicle Maintenance (not buses)	SERVICES AND	Repairs and Maintenance	Vehicle Repairs	\$12,320
3300 - OPERATIONS	Vehicle Maintenance (not buses)	SERVICES AND	Other Services and Charges	Dues and Fees	\$100
3300 - OPERATIONS	Security Services	SUPPLIES	Operating Supplies	Tech Supplies	\$47,120
3300 - OPERATIONS	Security Services	SERVICES AND	Professional Services	SECURITY Comm & Licensing	\$1,540
3300 - OPERATIONS	Security Services	SERVICES AND	Communication and	Travel	\$970
3300 - OPERATIONS	Insurance	SERVICES AND	Insurance	Insurance	\$481,670
3300 - OPERATIONS	Insurance	SERVICES AND	Other Services and Charges	Bond	\$3,680
3300 - OPERATIONS	Other Operating and	SUPPLIES	Other Supplies	Supplies	\$110
3300 - OPERATIONS	Student Transportation	PERSONAL SERVICES	Salaries and Wages	Transpo Cert	\$24,680
3300 - OPERATIONS	Student Transportation	PERSONAL SERVICES	Salaries and Wages	BUS DRIVER	\$1,821,850
3300 - OPERATIONS	Student Transportation	PERSONAL SERVICES	Salaries and Wages	TRANSP0 PERF	\$161,000
3300 - OPERATIONS	Student Transportation	PERSONAL SERVICES	Salaries and Wages	Non-Cert	\$168,010
3300 - OPERATIONS	Student Transportation	PERSONAL SERVICES	Salaries and Wages	Group Health Insurance	\$14,540
3300 - OPERATIONS	Student Transportation	PERSONAL SERVICES	Salaries and Wages	Life & LTD	\$100
3300 - OPERATIONS	Student Transportation	PERSONAL SERVICES	Salaries and Wages	Non-Cert	\$336,680
3300 - OPERATIONS	Student Transportation	PERSONAL SERVICES	Salaries and Wages	Driver Training Non-Cert	\$13,990
3300 - OPERATIONS	Student Transportation	PERSONAL SERVICES	Salaries and Wages	Other Food Non-Cert	\$13,990
3300 - OPERATIONS	Student Transportation	PERSONAL SERVICES	Salaries and Wages	Civic Non Cert	\$5,560
3300 - OPERATIONS	Student Transportation	PERSONAL SERVICES	Employee Benefits	Group Health Insurance	\$38,630
3300 - OPERATIONS	Student Transportation	PERSONAL SERVICES	Employee Benefits	LTD &VEBA &Life	\$970
3300 - OPERATIONS	Student Transportation	PERSONAL SERVICES	Employee Benefits	PERF	\$25,750

3300 - OPERATIONS	Student Transportation	PERSONAL SERVICES	Employee Benefits	SS CERT	\$1,890
3300 - OPERATIONS	Student Transportation	PERSONAL SERVICES	Employee Benefits	SS Non-Cert	\$13,870
3300 - OPERATIONS	Student Transportation	PERSONAL SERVICES	Employee Benefits	Transpo Non-Cert	\$181,320
3300 - OPERATIONS	Student Transportation	PERSONAL SERVICES	Employee Benefits	BUS DRIVER SS	\$86,740
3300 - OPERATIONS	Student Transportation	PERSONAL SERVICES	Employee Benefits	TRANSPO Group Health Insurance	\$85,430
3300 - OPERATIONS	Student Transportation	PERSONAL SERVICES	Employee Benefits	Group Health Insurance	\$9,570
3300 - OPERATIONS	Student Transportation	PERSONAL SERVICES	Employee Benefits	PERF	\$23,860
3300 - OPERATIONS	Student Transportation	PERSONAL SERVICES	Employee Benefits	SS Non-Cert	\$12,320
3300 - OPERATIONS	Student Transportation	PERSONAL SERVICES	Employee Benefits	PERF	\$19,410
3300 - OPERATIONS	Student Transportation	PERSONAL SERVICES	Employee Benefits	SS Non-Cert	\$10,460
3300 - OPERATIONS	Student Transportation	PERSONAL SERVICES	Employee Benefits	Driver Training Benefits	\$2,060
3300 - OPERATIONS	Student Transportation	PERSONAL SERVICES	Employee Benefits	Other Food Benefits	\$4,230
3300 - OPERATIONS	Student Transportation	PERSONAL SERVICES	Employee Benefits	Civic Benefits	\$1,860
3300 - OPERATIONS	Student Transportation	SUPPLIES	Operating Supplies	SUPPLIES	\$64,150
3300 - OPERATIONS	Student Transportation	SUPPLIES	Repair and Maintenance	Transpo Repair	\$21,320
3300 - OPERATIONS	Student Transportation	SUPPLIES	Repair and Maintenance	TIRE / FUEL	\$199,730
3300 - OPERATIONS	Student Transportation	SUPPLIES	Other Supplies	Fuel	\$11,680
3300 - OPERATIONS	Student Transportation	SUPPLIES	Other Supplies	Tech Software	\$14,350
3300 - OPERATIONS	Student Transportation	SUPPLIES	Other Supplies	Over Threshold	\$400,000
3300 - OPERATIONS	Student Transportation	SUPPLIES	Other Supplies	Food Supplies	\$18,850
3300 - OPERATIONS	Student Transportation	SERVICES AND	Professional Services	Corp SERVICES	\$22,300
3300 - OPERATIONS	Student Transportation	SERVICES AND	Professional Services	Corp Services	\$4,210
3300 - OPERATIONS	Student Transportation	SERVICES AND	Professional Services	Corp Services	\$4,320
3300 - OPERATIONS	Student Transportation	SERVICES AND	Professional Services	Services	\$880
3300 - OPERATIONS	Student Transportation	SERVICES AND	Communication and	Corp TRAVEL	\$320
3300 - OPERATIONS	Student Transportation	SERVICES AND	Communication and	Communication	\$2,100
3300 - OPERATIONS	Student Transportation	SERVICES AND	Communication and	PUPIL TRANSP	\$4,550
3300 - OPERATIONS	Student Transportation	SERVICES AND	Insurance	Insurance	\$114,950
3300 - OPERATIONS	Student Transportation	SERVICES AND	Repairs and Maintenance	VEHICLE REPAIR	\$8,340
3300 - OPERATIONS	Student Transportation	SERVICES AND	Rentals	Corp RENTAL	\$6,210
3300 - OPERATIONS	Student Transportation	SERVICES AND	Rentals	Food Rental	\$1,020
3300 - OPERATIONS	Student Transportation	SERVICES AND	Other Services and Charges	DUES	\$590
3300 - OPERATIONS	Student Transportation	SERVICES AND	Other Services and Charges	Items over 5000	\$42,000
3300 - OPERATIONS	Building Acquisition,	SERVICES AND	Repairs and Maintenance	NON TECH REPAIRS	\$535,243
3300 - OPERATIONS	Building Acquisition,	SERVICES AND	Other Services and Charges	Equip over Threshold	\$307,780
3300 - OPERATIONS	Energy Savings Contracts	SERVICES AND	Professional Services	Energy Savings	\$3,810
3300 - OPERATIONS	Energy Savings Contracts	SERVICES AND	Insurance	Insurance	\$196,900
3300 - OPERATIONS	Sports Facilities	SUPPLIES	Repair and Maintenance	GHS Supplies	\$0
3300 - OPERATIONS	Sports Facilities	SERVICES AND	Professional Services	GHS other repair and Over thresh	\$82,500
3300 - OPERATIONS	Sports Facilities	SERVICES AND	Repairs and Maintenance	GHS Repair	\$0
3300 - OPERATIONS	Sports Facilities	SERVICES AND	Other Services and Charges	Over Threshold	\$12,900

3300 - OPERATIONS	Rent of Building, Facilities, and Purchase of Mobile or Fixed Purchase of Mobile or Fixed	SERVICES AND SUPPLIES	Rentals Other Supplies Other Supplies	Rental Mobile equipment Supplies	\$15,120 \$77,874 \$25,230
3300 - OPERATIONS Total					\$16,275,646

UNIT TOTAL

\$78,215,130

CITY OF GOSHEN, INDIANA
ARP SUB-RECIPIENT AGREEMENT

With

Goshen Health System, Inc.

To Perform/Provide projects, programs, and/or services falling within one of the four enumerated eligible uses of ARP Funding that directly address a negative economic impact of the COVID-19 public health emergency.

This ARP Sub-Recipient Agreement (“Agreement”), entered into by and between the City of Goshen, Indiana (“the City”) and **Goshen Health System, Inc.** (“Recipient”), is executed pursuant to the terms and conditions set forth herein.

WHEREAS, on March 11, 2021, President Joseph R. Biden signed into law the American Rescue Plan Act of 2021 (“ARPA” or the “Act”), and established the Coronavirus State Fiscal Recovery Fund and Coronavirus Local Fiscal Recovery Fund, which together make up the Coronavirus State and Local Fiscal Recovery Funds program (hereafter the “ARP Funding”); and

WHEREAS, on May 10, 2021, the United States Department of the Treasury (“U.S. Treasury”) published guidance regarding the allowable usage of the ARP Funding to be disseminated to local governments in accordance with the Act; and

WHEREAS, the City has received a total allocation of ARP Funding, as published by the U.S. Treasury, in the amount of \$6,692,508; and

WHEREAS, the City received the first fifty percent (50%) of its ARP Funding allocation (\$3,346,254.00) on May 19, 2021; and

WHEREAS, the City received the second fifty percent (50%) of its ARP Funding allocation (\$3,346,254.00) on June 6, 2022; and

WHEREAS, on June, 10, 2022, Treasury released the updated Compliance and Reporting Guidance for the Funding Program. The guidance provides additional detail and clarification for each recipient’s compliance and reporting responsibilities, and should be read in concert with the Award Terms and Conditions, the authorizing statute, the final rule, and other regulatory and statutory requirements; and

WHEREAS, in an effort to provide additional guidance regarding the eligible uses of ARP Funding, the U.S. Treasury published a document containing answers to Frequently Asked Questions regarding Coronavirus State and Local Fiscal Recovery Funds as of July 19, 2021 (hereinafter “FAQ”); and

WHEREAS, Section 2.8 of the FAQ states that recipients must demonstrate that funding uses directly address a negative economic impact of the COVID-19 public health emergency, including funds used for economic or workforce development; and

WHEREAS, pursuant to §602(c) of the Act, ARP Funding may be used for projects or programs within the following categories, to the extent authorized by law:

1. To respond to the public health emergency or its negative economic impacts, including assistance to households, small businesses, and nonprofits, or aid to impacted industries such as tourism, travel, and hospitality;
2. To respond to workers performing essential work during the COVID-19 public health emergency by providing premium pay to eligible workers;
3. For the provision of government services to the extent of the reduction in revenue due to the COVID-19 public health emergency relative to revenues collected in the most recent full fiscal year prior to the emergency; and
4. To make necessary investments in water, sewer, or broadband infrastructure.

WHEREAS, the City intends to allocate a portion of its ARP Funding to assist non-profit organizations within the City that have suffered negative economic impacts as a result of the COVID-19 pandemic in accordance with all federal, state, and local guidelines regarding the usage of ARP Funding; and

WHEREAS, the Recipient, a non-profit entity, submitted a written request to the City for Twenty-Four Thousand Nine Hundred Sixty Dollars (\$24,960) in ARP Funding to support a project and/or program related to the economic recovery from the COVID-19 public health crisis; and

WHEREAS, the City and Recipient desire to enter into this Agreement.

NOW, THEREFORE, in consideration of those mutual undertakings and covenants, the parties agree as follows:

1. OVERVIEW

A. DEFINITIONS. The definitions in 2 CFR §200.1 are hereby incorporated into this Agreement.

B. ROLES. For the purposes this Agreement, the City serves as the pass-through entity for a Federal award and the Recipient serves as the subrecipient of a sub award. 2 C.F.R. §200.1

C. SOURCE OF GRANT FUNDING. This Agreement is funded by a portion of the \$6,692,508 in ARP Funding allocated to the City pursuant to ARP §603.

D. AUTHORITY. This Agreement is issued under section 602(c)(3) of the Act and subject to the provisions of the federal Uniform Grant Guidance, 2 CFR Part 200 (UG).

E. NOTICES. Whenever any notice, statement or other communication is required under this Agreement, it shall be sent by first class mail or via an established courier/delivery service to the following addresses, unless otherwise specifically advised.

Notices to the City shall be sent to:

City of Goshen
Attn: Legal City
204 E. Jefferson Street
Goshen, IN 46526
bodiestegelman@goshencity.com

Notices to the Recipient shall be sent to:

Goshen Health System, Inc.
Attn: Stacy Bowers
200 High Park Avenue
Goshen, IN 46526
sbowers@goshenhealth.com

2. ARP FUNDING AWARDED TO RECIPIENT (the “Funding” or “Grant”)

A. PURPOSE. The purpose of this Agreement is to enable the City to award ARP Funding, in the amount of Twenty-Four Thousand Nine Hundred Sixty Dollars (\$24,960), to the Recipient for eligible costs of the proposed projects or programs described in Recipient’s ARP Nonprofit Fund Grant Application for Program Year 2022 dated March 15, 2022 (hereafter the “Grant Application”), a copy of which is attached hereto attached as EXHIBIT “A” and incorporated by reference herein (the “Project”).

3. EFFECTIVE DATE & PERIOD OF PERFORMANCE

A. EFFECTIVE DATE. This Agreement shall commence when last executed by all parties and remain in effect no later than December 31, 2024, unless terminated by the City in writing (the “Effective Date”).

B. PERIOD OF PERFORMANCE. The period of performance for this award begins on the date hereof and ends consistent with the project/program timeline set forth in ¶5 of the Recipient’s Grant Application.

4. SCOPE OF FUNDED ACTIVITIES (the “Project”)

A. LIMITATIONS ON USE OF ARP FUNDS. The Recipient shall ensure that all expenditures utilizing ARP Funding received in accordance with this Agreement may only be used in compliance with section 602(c) of the Act and shall be limited to only those eligible services outlined in Section 2.8 of the U.S. Treasury ARP FAQ, which states that recipients must demonstrate that funding uses directly address a negative economic impact of the COVID-19 public health emergency. Recipient must use ARP Funding for the Project described in Recipient’s Grant Application to the City.

5. SYSTEM FOR AWARD MANAGEMENT PROFILE (“SAM.gov”)

A. SAM.GOV PROFILE. Recipient shall register and maintain an updated profile on the U.S. Government’s official website and System for Award Management (SAM.gov).

6. FUNDING DISBURSEMENT, PAYMENT OF COSTS & CANCELLATION

A. DISBURSEMENT OF FUNDING. The disbursement of ARP Funding awarded to the Recipient shall not be made until forty-five (45) days after this Agreement has been fully approved by the City and executed by the parties. If advance or lump payment of all or a portion of the funds is not prohibited by statute or regulation, and the City agrees to provide such advance payment, advance payment shall be made only upon submission of a proper claim setting out the intended purposes of those funds. Otherwise, all payments shall be made forty-five (45) days in arrears in conformance with applicable fiscal policies and procedures.

B. SEPARATE FUND REQUIRED. ARP Funding must be received into its own separate fund and not comingled with funding from any other source. Recipient is required to have sufficient internal controls over all transactions in place by establishing separate funds and maintaining records with detailed comments that provide audit trails, appropriate approvals, etc.

C. PRE-AWARD & ADMINISTRATIVE COSTS. Pre-award costs, as defined in 2 C.F.R. § 200.458, may not be paid with funding from this Grant. Recipient may use the Funding to cover both direct and indirect costs.

D. FUNDING CANCELLATION. When a written determination is made that funds are not appropriated or otherwise available to support continuation of performance of this Agreement, it shall be canceled.

E. LOSS OR REDUCTION OF FUNDING. The City, at its sole discretion upon written notice to the Recipient, may terminate or reduce the scope of this Agreement if any funding sources are eliminated or reduced for any reason or the Project is not eligible for ARP Funding.

7. PROJECT MONITORING & REPORTING

A. PROJECT MONITORING BY THE CITY. The City may conduct on-site or off-site monitoring reviews of the Project during the term of this Agreement and for up to ninety (90) days after it expires or is otherwise terminated. The Recipient shall extend its full cooperation and give full access to the Project site and to relevant documentation to the City or its authorized designees for the purpose of determining, among other things:

1. whether Project activities are consistent with those set forth in the Recipient’s Grant Application;
2. the actual expenditure of funds to date on the Project is in conformity with the amounts for each budget line item as contained in Recipient’s Grant Application and that unpaid costs have been properly accrued; and
3. that Recipient is making timely progress with the Project, and that its project management, financial management and control systems, procurement systems and

methods, and overall performance are in conformance with the requirements set forth in this Agreement and are fully and accurately reflected in Project reports submitted to the City.

B. REPORTING REQUIREMENTS. Recipient agrees to cooperate with the City and comply with any reporting obligations established by Treasury as they relate to this award. Recipient also agrees to comply with any reporting requirements established by the State of Indiana.

8. MAINTENANCE OF AND ACCESS TO RECORDS

A. MAINTENANCE OF RECORDS. The Recipient shall maintain records, books, documents, and other materials relevant to its performance under this Agreement. Recipient shall maintain records and financial documents sufficient to evidence compliance with section 602(c), Treasury's regulations implementing that section, and guidance issued by Treasury regarding the foregoing. Records shall be maintained by Recipient for a period of five (5) years after all funds have been expended or returned to Treasury, whichever is later.

B. AUDITS AND ACCESS TO RECORDS. Records maintained pursuant to this Agreement shall be subject to inspection, review, and audit by the City or its designees, and the US Treasury for five (5) years following termination of this Agreement. Recipient may be required to submit to an audit of funds paid pursuant to this Agreement, and shall make all books, accounting records, and other documents available at all reasonable times during the term of this Agreement and for a period of five (5) years after final payment for inspection by the City or its authorized designee. Copies shall be furnished to the City at no cost.

C. REIMBURSEMENT OF UNALLOWABLE COSTS. If it is determined during the course of the audit that the Recipient was reimbursed for unallowable costs under this Agreement or any, the Recipient agrees to promptly reimburse the City for such payments upon request.

9. BREACH, DEFAULT & TERMINATION

A. TERMINATION FOR CAUSE. The City may terminate this Agreement for cause. Cause may include misuse of funds, fraud, lack of compliance with applicable rules, laws and regulations, failure to perform on time, or failure to comply with any of the requirements of this Agreement. Failure to complete the Project and expend funds in accordance with this Agreement may be considered a material breach, and shall entitle the City to suspend payments under this Agreement until such time as all material breaches are cured to the City's satisfaction.

B. TERMINATION FOR CONVENIENCE. Unless prohibited by a statute or regulation relating to the Grant under this Agreement, this Agreement may be terminated, in whole or in part, by the City whenever, for any reason, the City determines that such termination is in the best interest of the City. Termination shall be affected by delivery to the Recipient of a Termination Notice, specifying effective date of termination and extent of termination. The Recipient shall be compensated for completion of the Project properly done prior to the effective date of termination. The City will not be liable for work on the Project performed after the effective date of termination.

10. COMPLIANCE WITH APPLICABLE LAWS & REGULATIONS

A. EVOLUTION OF ARP GUIDANCE FROM THE U.S. TREASURY. The City may request additional information from the Recipient, as needed, to meet any additional guidelines regarding the use of ARP Funding that may be established by the U.S. Treasury during the scope of this Agreement.

B. COMPLIANCE WITH APPLICABLE LAWS AND REGULATIONS. The Recipient shall comply with all federal, state, and local laws and all requirements and published guidance set forth regarding the usage of any and all monies appropriated under the ARPA. Specifically, but not limited to, Recipient shall with the requirements of section 602 of the Act, regulations adopted by Treasury pursuant to section 602(f) of the Act, and guidance issued by Treasury regarding the foregoing. Recipient also agrees to comply with all other applicable state and federal statutes, regulations, and executive orders, and Recipient shall provide for such compliance by other parties in any agreements it enters into with other parties relating to this Grant.

1. The Recipient warrants that the Recipient and any contractors performing work in connection with the Project shall obtain and maintain all required permits, licenses, registrations, and approvals, and shall comply with all health, safety, and environmental statutes, rules, or regulations in the performance of any work activities. Failure to do so may be deemed a material breach of this Agreement and grounds for immediate termination and denial of further opportunities with the City under this program.
2. The Recipient affirms that, if it is an entity described in Indiana Code Title 23, it is properly registered, and owes no outstanding reports to the Indiana Secretary of State.
3. As required by Ind. Code §5-22-3-7: The Recipient and any principals of the Recipient certify that:
 - a. the Recipient, except for *de minimis* and nonsystematic violations, has not violated the terms of:
 - i. Ind. Code §24-4.7 [Telephone Solicitation Of Consumers];
 - ii. Ind. Code §24-5-12 [Telephone Solicitations]; or
 - iii. Ind. Code §24-5-14 [Regulation of Automatic Dialing Machines];in the previous **three hundred sixty-five (365) days**, even if Ind. Code §24-4.7 is preempted by federal law; and
 - b. the Recipient will not violate the terms of Ind. Code §24-4.7 for the duration of this Agreement, even if Ind. Code §24-4.7 is preempted by federal law.
 - c. The Recipient and any principals of the Recipient certify that an affiliate or principal of the Recipient and any agent acting on behalf of the Recipient or on behalf of an affiliate or principal of the Recipient, except for *de minimis* and nonsystematic violations,
 - i. has not violated the terms of Ind. Code §24-4.7 in the previous three hundred sixty-five (365) days, even if Ind. Code §24-4.7 is preempted by federal law; and

- ii. will not violate the terms of Ind. Code §24-4.7 for the duration of this Agreement even if Ind. Code §24-4.7 is preempted by federal law.

C. EMPLOYMENT ELIGIBILITY VERIFICATION. As required by Ind. Code §22-5-1.7, Recipient hereby swears or affirms under the penalties of perjury that:

1. The Recipient has enrolled and is participating in the E-Verify program;
2. The Recipient has provided documentation to the City that it has enrolled and is participating in the E-Verify program;
3. The Recipient does not knowingly employ an unauthorized alien.
4. The Recipient shall require its contractors who perform work under this Agreement to certify to Recipient that the contractor does not knowingly employ or contract with an unauthorized alien and that the contractor has enrolled and is participating in the E-Verify program. The Recipient shall maintain this certification throughout the duration of the term of a contract with a contractor.

The City may terminate for default if the Recipient fails to cure a breach of this provision no later than thirty (30) days after being notified by the City.

D. NONDISCRIMINATION. Pursuant to the Indiana Civil Rights Law, specifically including Ind. Code §22-9-1-10, and in keeping with the purposes of the federal Civil Rights Act of 1964, the Age Discrimination in Employment Act, and the Americans with Disabilities Act, the Recipient covenants that it shall not discriminate against any employee or applicant for employment relating to this Agreement with respect to the hire, tenure, terms, conditions or privileges of employment or any matter directly or indirectly related to employment, because of the employee or applicant's: race, color, national origin, religion, sex, sexual orientation or identity, age, disability, ancestry, status as a veteran, or any other characteristic protected by federal, state, or local law ("Protected Characteristics"). Furthermore, Recipient certifies compliance with applicable federal laws, regulations, and executive orders prohibiting discrimination based on the Protected Characteristics in the provision of services.

11. DEFENSE & INDEMNIFICATION

A. DUTY TO DEFEND. The Recipient, at its sole cost and expense, shall defend the City of Goshen, their officials, employees, and agents (collectively, Indemnitees) from and against all claims/demands, allegations, lawsuits, or any other action (Claim or Claims) arising or allegedly arising from the Recipient's or its contractor's, subcontractor's: (1) use of Grant funds; (2) negligence; (3) wrongful act or omission; (4) breach/default of this Agreement; and/or (5) any other failure to follow the terms and conditions of this Agreement.

B. DUTY TO INDEMNIFY. The Recipient shall indemnify the Indemnitees against losses, liabilities, damages, judgments, settlements, penalties, fines, attorney/expert fees, expenses, interest, or fees, including the reasonable cost of investigation, defense, settlement, accounting, reporting and any advance of an expense or fee arising from the Claims.

C. NOTICE OF CLAIM. The City shall give the Recipient prompt notice of any Claim, and at Recipient's expense, the City shall cooperate in the defense of the matter. The Recipient acknowledges that the Goshen City Attorney may participate in an action involving the City of Goshen.

D. SURVIVAL. The duties to defend and indemnify survive termination or expiration of this Agreement.

12. REPRESENTATIONS AND WARRANTIES

A. ELIGIBILITY. The Recipient expressly represents and warrants to the City that it is statutorily eligible to receive these funds and that the information set forth in its Grant Application to the City is true, complete, and accurate.

B. REPAYMENT. The Recipient expressly agrees to promptly repay all funds paid to it under this Agreement should it be determined either that it was ineligible to receive the funds, or it made any material misrepresentation on its application to the City.

C. DEBARMENT. By entering into this Agreement, Recipient certifies that neither it nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible or voluntarily excluded from entering into this Agreement by any federal or state department or agency. The term "principal" for purposes of this Agreement is defined as an officer, director, owner, partner, key employee, other person with primary management or supervisory responsibilities, or a person who has a critical influence on or substantive control over the operations of the Recipient.

D. AUTHORIZATION. Recipient signing below warrants to the City that they have the full power and authority to execute this Agreement on behalf of the Recipient for whom they sign.

13. GENERAL CONDITIONS

A. CONFLICTS OF INTEREST. Recipient understands and agrees it must maintain a conflict-of-interest policy consistent with 2 C.F.R. § 200.318(c) and that such conflict-of-interest policy is applicable to each activity funded under this award. Recipient and subrecipients must disclose in writing to Treasury or the pass-through entity, as appropriate, any potential conflict of interest affecting the awarded funds in accordance with 2 C.F.R. § 200.112.

B. HATCH ACT. Recipient agrees to comply, as applicable, with requirements of the Hatch Act (5 U.S.C. §§ 1501-1508 and 7324-7328), which limit certain political activities of State or local government employees whose principal employment is in connection with an activity financed in whole or in part by this federal assistance.

C. FALSE STATEMENTS. Recipient understands that making false statements or claims in connection with this award is a violation of federal law and may result in criminal, civil, or administrative sanctions, including fines, imprisonment, civil damages and penalties, debarment from participating in federal awards or Agreements, and/or any other remedy available by law.

D. GOVERNING LAW. This Agreement shall be governed, construed, and enforced in accordance with the laws of the State of Indiana, without regard to its conflict of laws rules. Suit, if any, must be brought in Elkhart City, State of Indiana.

E. CONTRACTING WITH RELATIVES. Pursuant to Ind. Code §36-1-21, if Recipient is wholly or partially owned by a relative of an elected official of the City Recipient certifies that Recipient has notified in writing both the elected official of the City and the City's legal department prior to entering into this contract that an elected official of the City is a relative of an owner of Recipient.

F. ORDER OF PRECEDENCE. Any inconsistency or ambiguity in this Agreement shall be resolved by giving precedence in the following order: (1) requirements imposed by applicable federal or State law; (2) this Agreement; (3) the Recipient's application to the City.

G. NON-COLLUSION, ACCEPTANCE. The undersigned individual signing on behalf of the Recipient attests, subject to the penalties for perjury, that the undersigned is the Recipient or a properly authorized representative, agent, member, or officer of the Recipient. To the undersigned's knowledge, neither the undersigned nor any other member, employee, representative, agent, or officer of the Recipient, directly or indirectly, has entered into or been offered any sum of money or other consideration for the execution of this Agreement other than that which appears upon the face hereof.

H. FORCE MAJEURE. Neither party will be liable for any failure or delay in performing its duties in this agreement due to Force Majeure Events. "Force Majeure Event" means an event or circumstance beyond a party's reasonable control, such as natural catastrophes and acts of terrorism or war, and the consequences of that event or circumstance. Force Majeure Events do not include labor unrest, price increases, or changes in general economic conditions. If a Force Majeure Event continues for 30 days, the other party may terminate this agreement or suspend payments while the event continues.

I. SEVERABILITY. If any portion of this Grant Agreement is held invalid, the remainder hereof shall not be affected thereby if such remainder would then continue to conform to the terms and requirements of the applicable law.

J. NO WAIVER OF BREACH. No failure on the part of the City to exercise, and no delay in exercising, any right hereunder shall operate as a waiver thereof, nor shall any single or partial exercise by the City of any right hereunder preclude any other or further exercise thereof or the exercise of any other right. The remedies herein provided are cumulative and not exclusive of any remedy available to the City at law or in equity.

K. ENTIRE AGREEMENT. This Agreement constitutes the entire agreement between the City and the Recipient for the use of funds received under this Agreement and it supersedes all prior or contemporaneous communications and proposals, whether electronic, oral, or written between the parties with respect to this Agreement.

L. AMENDMENTS. No amendment or modification to the Agreement shall be effective without prior written consent of the authorized representatives of the parties.

M. NO ASSIGNMENT, TRANSFER, OR SUBCONTRACTING. The Recipient shall not assign or transfer any of its interests in or delegate any of its obligations under this Agreement without the prior written consent of the City.

IN WITNESS WHEREOF, Recipient and the City have, through their duly authorized representatives, entered into this Agreement. The parties, having read and understood the foregoing terms of this Agreement, do by their respective signatures dated below agree to the terms thereof.

CITY OF GOSHEN
(the "City")

Goshen Health System, Inc.
("Recipient")

By: _____

By: _____

Jeremy P. Stutsman

Stacey Bowers

Mayor, City of Goshen, Indiana

Community Engagement Manager

Date: _____

Date: _____

EXHIBIT:

EXHIBIT "A" - Application & Corresponding Documents



**American Rescue Plan (ARP): Nonprofit Fund
Grant Application for Program Year 2022**
(Attach additional sheets if space provided is not adequate.)

Applications available: Tuesday, February 15, 2022 **Applications due: Thursday, March 15, 2022**
Please submit application by email or hard copy one signed original, with attachments to:

Gregory Imbur, 202 S. Fifth, Goshen, IN 46528 gregoryimbur@goshencity.com Call 537-3828 with questions.

American Rescue Plan: Nonprofit Fund Grant Priorities

Each investment proposal of \$25,000 or less must meet one of the following priorities:

1. Relates to ARP public health services, negative economic impacts, services to disproportionately impacted communities, and possibly other expenditure categories identified by the U.S. Treasury.
2. Meets an urgent community need, especially food insecurity, homelessness, or health-related needs.
3. Addresses public health services, negative economic impacts, or some other urgent community need.

If a grant is awarded, ARP funds for nonprofits may be dispersed after July 1, 2022. If a grant is awarded, claims will be paid only after a signed grant agreements has been formally approved by the Board of Public Works. Money must be spent by 12/31/2024, and annual grant reporting is required as well.

Organization: Goshen Health

Organization Address: 200 High Park Avenue, Goshen IN 46526

Mailing Address: _____

Contact Person: Stacy Bowers, Community Engagement Manager

Phone Number: (574) 364-2904 (office)/(574) 312-5865 (cell)

Email address: sbowers@goshenhealth.com

Project Title: Pilot a weekend backpack meal distribution program in the summer targeting at-risk, food-insecure families

ARP Fund, grant amount requested: \$ 24,960.00

Expected number of individuals to benefit from **this project**: 2,080

1. Briefly describe the proposed project. Include the need or problem to be addressed, the population (or area) to be served, a description of the work, including who will carry it out, and the proposed schedule of work, including the proposed timing of requests for ARP Nonprofit Fund awards.

Goal: Increase the number of sites that send healthy meals home for children 18 and under during school breaks (summer)

Strategy: Pilot a weekend backpack meal distribution program in the summer targeting at-risk, food-insecure families

Program Description:

Accessing affordable and nutritious food is a challenge for many families. Food insecurity has the potential to be harmful to individuals of any age, but it can be especially devastating to children. The USDA estimates that nearly 1 in 6 children may not have consistent access to enough food for an active, healthy life. The consequences of ongoing food insecurity in children can be severe and include impacts to brain development, learning ability, social interaction and other health issues. Unfortunately, children in minority and vulnerable populations are even more likely to experience food insecurity.

To help address food insecurity in the Goshen community, Goshen Health will expand an existing program with an emphasis on building community partnerships, support systems and reducing risk factors.

Since 2018, Goshen Health has endeavored to help encourage the adoption of healthy habits in children through the Summer Health Lunch Bunch (SHLB) program, a partnership program with local school districts and community organizations. This program provides hands-on nutrition-focused activities to students that participate in the USDA summer meal program facilitated by local schools. In summer 2021, approximately 3,000 students were reached through the SHLB program at 13 different summer feeding sites throughout Elkhart County. Goshen Health partners with key organizations in our community including the local schools, Elkhart County Health Department, Elkhart County Minority Health Coalition, Hispanic/Latino Health Coalition, Purdue Extension and the Elkhart County Food Council to help deliver this program to students throughout the county.

Currently, there is not a program in Goshen that provides meals to food-insecure children in the summer to help "bridge the gap" in food needs over the weekend. Goshen Health, working in partnership with Cultivate Culinary, plans to develop and pilot a weekend backpack meal distribution program through the existing SHLB sites. Each Friday, students that attend one of the targeted sites would be eligible to receive a weekend backpack. Each backpack contains six nutritionally balanced meals created from locally rescued food. Cultivate Culinary is committed to helping food insecure families in the Goshen area and has pledged support for this program.

This program will target the most vulnerable populations in the city of Goshen using the CDC's Social Vulnerability Index (SVI) and the USDA Food Access Research Atlas (FARA) measures. Focusing the project in these areas will assure that the program targets students that are most likely to be at-risk for challenges like food insecurity.

The SVI is a tool used to identify socially vulnerable communities by assessing fifteen social factors that may impact a community's ability to respond to a hazardous event. Socially vulnerable communities are at higher risk during these emergencies, especially in regard to human suffering and economic hardship. An SVI score of "0" indicates the lowest vulnerability, while an SVI score of "1" indicates the highest vulnerability. Many of the social factors that raise the SVI score in these tracts (socioeconomic status, lack of vehicle access, minority status and language, and persons without health insurance) also play a role in contributing to various health inequities, including food insecurity.

Within the city of Goshen, three census tracts have an SVI score that indicates high vulnerability. These three tracts have an average SVI score of .8478 and are home to more than 14,000 Goshen residents. Four additional census tracts in Goshen have a moderate to high SVI score (ranging from .6172 to .7428) and are home to an additional 18,000 residents. These tracts will serve as target locations for efforts.

The USDA Food Access Research Atlas (FARA) uses four measures to identify census tracts that are considered low-income, low access (LILA) tracts: areas with limited access to healthy food. In the census tracts targeted, all meet at least one of the four measures for this designation. These areas may face multiple challenges when it comes to accessing healthy foods, including high poverty rates, transportation issues and/or a high percentage of households that do not reside within a certain distance of a supermarket, supercenter or large grocery store.

On average, 56% of students in Goshen Community Schools qualify for free and reduced lunch. These schools also have large populations (between 56 - 57%) of economically-disadvantaged students that come from low-income families with earnings well below the federal poverty line.

(Please refer to attached data tables with demographic details for targeted populations)

- i. CDC Social Vulnerability Index
- ii. USDA ERS Food Access Research Atlas
- iii. Kids Count Data Center

2. Complete the line item budget for the proposed project and provide details on how reimbursed costs will be calculated.

Item Description	Total Amount	ARP Nonprofit Funds Sought	Other Funding Sought or Secured
a.	24,960.00	24,960.00	See next section
b.			
c.			
d.			
e.			
f.			
TOTALS	\$24,960.00	\$24,960.00	

3. List the source and amount of other sources of funding, including matching funds and in-kind contributions, expected to be used to support this project. For in-kind contributions, such as volunteer labor, please include the number of hours and dollar value of the volunteer hours.

Please see attachment that details the budget and in-kind contributions for the program.

4. Describe how project relates to ARP public health services, negative economic impacts, services to disproportionately impacted communities, or meets an urgent community development need.

Accessing affordable and nutritious food is a challenge for many families. Food insecurity has the potential to be harmful to individuals of any age, but it can be especially devastating to children. The USDA estimates that nearly 1 in 6 children may not have consistent access to enough food for an active, healthy life. The consequences of ongoing food insecurity in children can be severe and include impacts to brain development, learning ability, social interaction and other health issues. Unfortunately, children in minority and vulnerable populations are even more likely to experience food insecurity. The COVID-19 pandemic contributed significantly to this issue in the Goshen community.

Currently, there is not a program in Goshen that provides meals to food-insecure children in the summer to help bridge the gap in potential food needs that a child might experience over the weekend. To help address food insecurity in the Goshen community, Goshen Health will expand an existing program that targets at-risk children with an emphasis on building community partnerships, support systems and reducing risk factors.

All of the census tracts being targeted for these efforts meet criteria to be identified as either moderately or highly vulnerable and meet at least one more more of the FARA measures to be designated as an area with limited access to healthy food.

5. What are the measurable goals and timeline for this project or program? How will you define and measure success?

Success for this project means that 1) backpack meals are distributed in areas of need and 2) students within those areas are utilizing/consuming the nutritious food provided in the backpacks

Short-term measures that will be evaluated to demonstrate success include:

- Number of community partners engaged with program
- Number and location of sites sending healthy meals home for children
- Number of children that could be potentially impacted at those sites
- Number of backpacks distributed at each site
- Student utilization surveys (self-reported by students)

Long-term impacts related to obesity and food insecurity:

- Increase the percentage of children and adolescents at a healthy weight
- Decrease the percentage of food insecure children

See attachment for project timeline

6. Please describe the population who will benefit from this project or program. Include demographic information in this description (age, income, ethnicity, race, etc.)

This program will target the most vulnerable populations in the city of Goshen using the CDC's Social Vulnerability Index (SVI) and the USDA Food Access Research Atlas (FARA) measures. Focusing the project in these areas will assure that the program targets students that are most likely to be at-risk for challenges like food insecurity.

The SVI is a tool used to identify socially vulnerable communities by assessing fifteen social factors that may impact a community's ability to respond to a hazardous event. Socially vulnerable communities are at higher risk during these emergencies, especially in regard to human suffering and economic hardship. An SVI score of "0" indicates the lowest vulnerability, while an SVI score of "1" indicates the highest vulnerability. Many of the social factors that raise the SVI score in these tracts (socioeconomic status, lack of vehicle access, minority status and language, and persons without health insurance) also play a role in contributing to various health inequalities, including food insecurity.

Within the city of Goshen, three census tracts have an SVI score that indicates high vulnerability. These three tracts have an average SVI score of .6478 and are home to more than 14,000 Goshen residents. Four additional census tracts in Goshen have a moderate to high SVI score (ranging from .6172 to .7429) and are home to an additional 16,000 residents. These tracts will serve as target locations for efforts.

The USDA Food Access Research Atlas (FARA) uses four measures to identify census tracts that are considered low-income, low access (LILA) tracts, areas with limited access to healthy food. In the census tracts targeted, all meet at least one of the four measures for this designation. These areas may face multiple challenges when it comes to accessing healthy foods including high poverty rates, transportation issues and/or a high percentage of households that do not reside within a certain distance of a supermarket, supercenter or large grocery store.

On average, approximately 56% of students in Goshen Community Schools qualify for free and reduced lunch. These schools also have large populations (between 56 - 57%) of economically-disadvantaged students that come from low-income families with earnings well below the federal poverty line.

(Please refer to attached data tables with demographic details for targeted populations)

Organizational Characteristics

IRS nonprofit status Yes

Years in operation 107

Number of full-time paid staff 1,194

Number of part-time paid staff 394

Number of volunteer staff 176 active; 262 registered

Number of Board members 17

Briefly describe the organization's structure, mission statement and services provided.

Goshen Health is a community-owned, nonprofit healthcare organization committed to improving the health of its communities. Goshen Health's service area consists of four counties in northern Indiana: Elkhart County, in which Goshen Health is located, and the secondary service areas of LaGrange, Noble, and Kosciusko Counties. The health system includes 38 locations with specialized cancer care; heart and vascular care; and a physician's network that includes both primary and specialty care. To live out the organization's mission of improving the health of the community by providing innovative, outstanding care and services, Colleagues practice compassion, accountability, respect and excellence in every endeavor. Goshen Health has earned local, state and national recognition for their dedication to improving the health of the community.

Goshen Health is governed by their own boards of directors, each of which is made up of local community members.

See attached organizational chart.

Please attach copies of the following documents to the original application. If any of the requested documents are not available, please attach an explanation. If you have previously submitted the requested documents, and there have been no changes, new copies are not required, but please indicate which documents have been previously submitted.

- a. Most recent Annual Report and Audit
- b. Current fiscal year budget
- c. Current list of Board of Directors

Certification Of Authorization To Submit This Application

I (We) certify to the City of Goshen that the Board of Directors of the organization identified on page 1 of this application authorized the submission of this application.

Agency Director (Signature)

Stacy Bowers

Printed Name:

Date: **3/15/22**

Chairperson, Board of Directors (Signature)

see attachment

Printed Name:

Date: _____

Please attach copies of the following documents to the original application. If any of the requested documents are not available, please attach an explanation. If you have previously submitted the requested documents, and there have been no changes, new copies are not required, but please indicate which documents have been previously submitted.

- a. Most recent Annual Report and Audit
- b. Current fiscal year budget
- c. Current list of Board of Directors

Certification Of Authorization To Submit This Application

I (We) certify to the City of Goshen that the Board of Directors of the organization identified on page 1 of this application authorized the submission of this application.

Agency Director (Signature)

Printed Name:

Date: _____

Chairperson, Board of Directors (Signature)

Printed Name:

Date: 3-15-22

John B. Leavitt

Goshen Health - Board of Directors

2022

Alvarez, Jamie

Betances, Marlene

Blyly, Dennis

Bontrager, Derald

Boyts, Edward

Christophel, Randy

Davis, Denise

Fidler, Stephen

Good, Del

Herschberger, Wes

King, Mark

Leavitt, John, Chair

Neer, Jody

Reed, Lane

Sink, Amy

Tehan, Alan

Weaver, LeRoy

Budget and Justification

A. Personnel/Volunteers:

Position	Organization	Annual Salary/Rate	Level of Contribution	Cost
1. Community Engagement staff	Goshen Health	In-kind	5-10% of overall Colleague total hours	In-kind
2. SHLB site leaders & volunteers	Minority Health Coalition, Hispanic Latino Health Coalition, Elkhart County Health Department, Purdue Extension, Elkhart County Food Council and others	In-kind	Each organization commits a different number of staff/volunteers to the program. Each leader/volunteer must commit 10-12 hours to the program.	In-kind
3. Community volunteers	Cultivate Culinary	In-kind	5-10 volunteers; 20-25 total hours prep	In-kind
			Estimated total value	\$26,714.00

Justification: Describe the role and responsibilities of each position.

- (1) The Goshen Health staff will provide daily oversight of the program and will be considered key staff. They will regularly assess the program to determine if it is meeting proposed goals and ensure that all required metrics and reports are submitted.
- (2) The site leaders are responsible for leading and evaluating the educational activities at the site each week. They must participate in a mandatory training and track program metrics. There were 13 site leaders in 2021.
- (3) Cultivate Culinary will provide the volunteers to prep, pack and deliver meals to the sites each week.

B. Fringe Benefits:

All fringe benefits associated with any paid staffing listed above is provided by the agency that the staff is employed with. As fringe benefits vary between organizations, an estimate is not available.

C. Travel:

All travel associated with any paid staffing listed above is provided by the agency that the staff is employed with. As mileage varies between organizations, an estimate is not available.

D. Supplies:

- (1) General program supplies for SHLB will be provided in-kind by Goshen Health.
Supplies includes:
Lesson plan materials, visual aids and other materials needed for interactive activities
Program handouts (English and Spanish)

Program giveaways

Miscellaneous program supplies: pencils, survey collection containers, baskets, brochure holders, tabletop signs, tablecloths, hand sanitizer, bleach wipes, disposable masks, totes and more.

Estimated total value: \$6,500.00

E. Promotional Efforts:

All promotional efforts will be provided in-kind by Goshen Health. This will include social media campaigns, flyers, press releases and more. Estimated value: \$1,000.00

F. Contract: A contractual arrangement to carry out a portion of the programmatic effort or for the acquisition of routine goods or services under the grant.

Name	Service	Rate	Other	Cost
1. Cultivate Culinary	Backpack meals	\$12/weekend backpack X 260 backpacks/wk X 8 weeks = \$24,960.00	\$12 per backpack cost includes all food (6 meals per backpack), packaging materials, transportation/delivery costs, storage)	\$24,960.00
			TOTAL	Requested: \$24,960.00

Justification:

- (1) Cultivate Culinary will expand their current services to provide the backpacks for the project. 260 backpacks per week will be distributed to food insecure students over 8 weeks (2,080 backpacks total)

G. Other Funding Sources:

Goshen Health is applying for a grant to support this pilot from the Indiana Department of Health. If successful, that funding would be utilized on a broader scale and include other summer feeding sites throughout Elkhart and surrounding counties.

H. Sustainability

After the pilot, Cultivate Culinary has committed to adding the summer backpack expansion into their regular menu of services as well as part of their ongoing fundraising campaigns. Goshen Health will continue to support the funding of the Summer Health Lunch Bunch program. In addition, other funding opportunities can be pursued down the road if necessary.

**Goshen Health System, Inc.
and Subsidiaries
d/b/a Goshen Health**

Consolidated Financial Report
December 31, 2020

Contents

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Consolidated financial statements	
Consolidated balance sheets	3-4
Consolidated statements of operations and changes in net assets	5
Consolidated statements of cash flows	6
Notes to consolidated financial statements	7-30



RSM US LLP

Independent Auditor's Report

Board of Directors
Goshen Health System, Inc.
d/b/a Goshen Health

Report on the Financial Statements

We have audited the accompanying consolidated financial statements of Goshen Health System, Inc. and Subsidiaries d/b/a Goshen Health (Goshen Health), which comprise the consolidated balance sheets as of December 31, 2020 and 2019, the related consolidated statements of operations and changes in net assets and cash flows for the years then ended, and the related notes to the consolidated financial statements (collectively, the financial statements).

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 an opinion on these financial statements based on our audits. We conducted our audits 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 opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Goshen Health System, Inc. and Subsidiaries d/b/a Goshen Health as of December 31, 2020 and 2019, and the results of their operations, changes in their net assets and their cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

RSM US LLP

Elkhart, Indiana
March 18, 2021

Goshen Health System, Inc. and Subsidiaries
d/b/a Goshen Health
Consolidated Balance Sheets
December 31, 2020 and 2019
(In Thousands)

	2020	2019
Assets		
Current assets:		
Cash and cash equivalents	\$ 38,920	\$ 6,199
Assets limited as to use	4,990	4,047
Patient accounts receivable	37,001	43,806
Inventories	10,909	9,216
Prepaid expenses and other	9,685	8,861
Total current assets	101,505	72,129
Assets limited as to use, less current portion	284,321	269,391
Property and equipment:		
Cost of property and equipment in service	283,687	275,091
Less accumulated depreciation	152,228	144,110
	131,459	130,981
Construction-in-progress	23,500	12,101
Property held for future development	3,424	2,658
	158,383	145,740
Other assets:		
Finance lease right-of-use assets, net	648	-
Operating lease right-of-use assets, net	7,380	7,415
Other assets	4,527	5,710
	12,555	13,125
Total assets	\$ 556,764	\$ 500,385

(Continued)

Goshen Health System, Inc. and Subsidiaries
d/b/a Goshen Health
Consolidated Balance Sheets (Continued)
December 31, 2020 and 2019
(In Thousands)

	2020	2019
Liabilities and Net Assets		
Current liabilities:		
Accounts payable and accrued expenses	\$ 14,604	\$ 20,333
Accrued salaries, wages and related liabilities	20,606	18,549
Medicare accelerated payments (Note 16)	17,925	-
Estimated amounts due to third-party payors	300	300
Current portion of long-term debt	1,934	1,891
Current portion of finance lease liabilities	143	-
Current portion of operating lease liabilities	3,426	3,344
Total current liabilities	58,938	44,417
Noncurrent liabilities:		
Long-term debt, less current portion	84,395	86,709
Finance lease liabilities, less current portion	505	-
Operating lease liabilities, less current portion	3,954	4,072
Other	4,019	1,266
	92,873	92,047
Total liabilities	151,811	136,464
Net assets:		
Net assets without donor restrictions	399,963	361,174
Net assets with donor restrictions	4,990	2,747
	404,953	363,921
Total liabilities and net assets	\$ 556,764	\$ 500,385

See notes to consolidated financial statements.

Goshen Health System, Inc. and Subsidiaries
d/b/a Goshen Health
Consolidated Statements of Operations and Changes in Net Assets
Years Ended December 31, 2020 and 2019
(In Thousands)

	2020	2019
Revenues:		
Net patient service revenue	\$ 279,976	\$ 290,588
Other revenue	30,428	12,611
	<u>310,404</u>	<u>303,199</u>
Expenses:		
Salaries, wages and benefits	159,106	160,975
Supplies, drugs, purchased services and other	121,466	128,857
Hospital assessment fee	9,549	10,540
Depreciation and amortization	14,416	15,286
Interest	807	793
	<u>305,344</u>	<u>316,451</u>
Operating income (loss)	<u>5,060</u>	<u>(13,252)</u>
Nonoperating income (loss):		
Investment income, net	34,459	37,419
Other, net	(1,108)	77
	<u>33,351</u>	<u>37,496</u>
Excess of revenues over expenses	38,411	24,244
Other changes in net assets without donor restrictions:		
Net assets released from restrictions for capital improvements	378	3,726
Increase in net assets without donor restrictions	<u>38,789</u>	<u>27,970</u>
Changes in net assets with donor restrictions:		
Contributions	3,106	5,259
Net assets released from restrictions	(863)	(3,770)
Increase in net assets with donor restrictions	<u>2,243</u>	<u>1,489</u>
Increase in net assets	41,032	29,459
Net assets at beginning of year	<u>363,921</u>	<u>334,462</u>
Net assets at end of year	<u>\$ 404,953</u>	<u>\$ 363,921</u>

See notes to consolidated financial statements.

Goshen Health System, Inc. and Subsidiaries
d/b/a Goshen Health
Consolidated Statements of Cash Flows
Years Ended December 31, 2020 and 2019
(In Thousands)

	2020	2019
Cash flows from operating activities:		
Increase in net assets	\$ 41,032	\$ 29,459
Adjustments to reconcile increase in net assets to net cash provided by operating activities:		
Change in fair value of interest rate swaps	-	(1)
Amortization of deferred bond issuance costs and net premium	(380)	(158)
Depreciation and amortization	14,416	15,286
Amortization of finance lease right-of-use assets	72	-
Amortization of operating lease right-of-use assets	3,564	3,526
Cash paid under operating leases	(3,565)	(3,546)
Contributions for acquisition of property and equipment	(652)	(2,327)
Change in value of trading securities	(31,929)	(12,617)
Changes in operating assets and liabilities:		
Patient accounts receivable	6,805	4,146
Prepaid expenses, inventories and other assets	(1,334)	(3,823)
Accounts payable, accrued expenses and other liabilities	(4,747)	(2,305)
Accrued salaries, wages and related liabilities	2,057	994
Medicare accelerated payments	17,925	-
Estimated amounts due to third-party payors	-	(29)
Net cash provided by operating activities	43,264	28,605
Cash flows from investing activities:		
Purchase of property and equipment, net of disposals	(25,288)	(26,893)
Decrease (increase) in trustee-held bond proceeds	14,161	(58,355)
Decrease in investments held in escrow	2,245	2,218
Net cash used in investing activities	(8,882)	(83,030)
Cash flows from financing activities:		
Contributions for acquisition of property and equipment	652	2,327
Proceeds from long-term debt	-	75,991
Payment of bond issuance costs	-	(886)
Repayments on long-term debt	(1,891)	(19,574)
Payments of finance lease obligations	(72)	-
Net cash (used in) provided by financing activities	(1,311)	57,858
Increase in cash, cash equivalents and restricted cash	33,071	3,433
Cash, cash equivalents and restricted cash:		
Beginning of year	6,199	2,766
End of year	\$ 39,270	\$ 6,199
Supplemental disclosures of noncash operating and investing activities:		
Equipment purchases in accounts payable and accrued expenses	\$ 3,818	\$ 3,078
Operating lease assets obtained from incurring lease liabilities	\$ 3,529	\$ 2,668
Finance lease assets obtained from incurring lease liabilities	\$ 720	\$ -

See notes to consolidated financial statements.

**Goshen Health System, Inc. and Subsidiaries
d/b/a Goshen Health**

**Notes to Financial Statements
(Dollars in Thousands)**

Mission Statement

The mission of Goshen Health is to improve the health of our communities by providing innovative, outstanding care and services, through exceptional people doing exceptional work.

Compassion – and commitment to service with empathy.

Accountability – with integrity and action.

Respect – through treating others as you wish to be treated.

Excellence – in all we do.

Building upon our mission and values, Goshen Health will be the trusted partner for care, inspiring health and wellness for all. We will accomplish this through the following strategic priorities adopted in 2020:

- 1. Provide more access to convenient health services than any competitor in order to grow and secure our market position.*
- 2. Attract and retain the highest-quality providers through a variety of alignment mechanisms.*
- 3. Selectively grow and deepen our service offerings to meet the evolving needs of our community.*
- 4. Build new and leverage our existing population health management capabilities as we prepare for value-based care to become increasingly prevalent.*

Note 1. Organization and Nature of Operations

The accompanying consolidated financial statements represent the accounts of Goshen Health System, Inc. d/b/a Goshen Health and its various affiliated corporations under the control of Goshen Health. Goshen Health is an Indiana not-for-profit corporation exempt from federal income tax under Internal Revenue Code (IRC) Section 501(a) as an organization described in Section 501(c)(3) and a public charity as described in Section 509(a)(3).

Goshen Health is the sole corporate member of the following entities:

- Goshen Hospital Association, Inc. d/b/a Goshen Hospital is a not-for-profit, acute-care hospital servicing Goshen, Indiana, and surrounding communities in northern Indiana.
- Parkmor Drug, Inc. and Subsidiaries d/b/a Goshen Home Medical, a for-profit corporation, operates a home medical equipment business in Goshen, Indiana.
- Indiana Lakes Managed Care Organization, LLC, a for-profit organization, provides management services for managed care arrangements entered into by Goshen Health and third parties.
- Goshen Health Surgery Center, LLC, a for-profit organization, is an outpatient surgery center in Goshen, Indiana.
- Goshen Health Foundation, Inc. (Foundation), a not-for-profit organization, is a philanthropic organization committed to partnering with individuals and organizations to address the community health needs of Goshen, Indiana, and its surrounding communities.

Goshen Health System, Inc. and Subsidiaries
d/b/a Goshen Health

Notes to Financial Statements
(Dollars in Thousands)

Note 2. Community Benefit and Charity Care

Goshen Health provides health care services and other financial support through various programs that are designed, among other matters, to enhance the health of the community. In addition, Goshen Health provides services intended to benefit the poor and underserved, including those persons who cannot afford health insurance because of inadequate resources or those who are uninsured or underinsured. Health care services to patients under government programs, such as Medicare and Medicaid, are also considered part of Goshen Health's benefit provided to the community since a substantial portion of such services are reimbursed at amounts less than cost.

Goshen Health's financial assistance policies are designed to provide care to patients regardless of their ability to pay, and all uninsured patients are eligible for discounts from established charges. Patients who meet certain criteria (generally based on up to 400% of federal poverty income guidelines and other patients who are victims of certain catastrophic events) are provided care without charge or at amounts less than established rates.

The amount of charity care provided is determined based on the qualifying criteria, as defined in the financial assistance policies, through approved applications completed by patients and their families or beneficiaries. Eligibility may also be determined based on analysis of patients without third-party insurance coverage who did not apply for charity and whose income was equal to or less than 200% of federal poverty income guidelines. No payment for services is anticipated for those patients whose charity care applications have been approved, as well as for those other patients whose income is equal to, or less than 200% of federal poverty income guidelines and who meet certain other criteria. The cost to provide charity care, estimated by applying the consolidated cost to charge ratio to charges foregone for charity care, was \$1,892 and \$3,333 for the years ended December 31, 2020 and 2019, respectively. The decline in 2020 is primarily due to the decrease in gross revenue and a shift in payor mix to fewer uninsured patients.

For uninsured patients who do not qualify for charity care, revenue is recognized on the basis of charges reduced by implicit price concessions in accordance with an uninsured discount policy. Patients who meet Goshen Health's criteria for charity care are provided care without charges and such amounts are not reported as revenue.

In addition, Goshen Health provides a significant amount of uncompensated care to other uninsured and underinsured patients, which is included as a direct reduction of patient service revenue.

Enacted March 23, 2010, the Patient Protection and Affordable Care Act (ACA) required, among other things, that hospital organizations establish a financial assistance policy and a policy relating to emergency medical care. Goshen Health has adopted a financial assistance policy that conforms with the ACA and includes financial assistance eligibility criteria, the basis for calculating amounts charged to patients, the method of applying for financial assistance, billing and collections policies with regard to actions that may be taken in the case of non-payment, as well as measures to widely publicize the policies within the communities served. Additionally, hospital organizations must adopt policies that require them to provide, without discrimination, care for emergency medical conditions to individuals regardless of their eligibility under the organizations' financial assistance policies. Goshen Health has also adopted policies to limit the amount charged for emergency or other medically necessary care that is provided to individuals eligible for assistance under its financial assistance policy to no more than the amounts generally billed to individuals who have insurance covering such care.

Goshen Health System, Inc. and Subsidiaries
d/b/a Goshen Health

Notes to Financial Statements
(Dollars in Thousands)

Note 2. Community Benefit and Charity Care (Continued)

Reimbursements are received by Goshen Health for Medicare and Medicaid beneficiaries in accordance with reimbursement agreements and related rules and regulations. Also, Goshen Health receives certain payments under the Medicaid Assessment Fee program from the state of Indiana (see Note 4). These reimbursements and payments are less than the cost of providing the related services.

Through the community health needs assessment that Goshen Health conducted in 2018, the following community health needs were identified and selected as priority areas in which Goshen Health will focus on community benefit efforts: access to health care providers, mental health access and coordination, obesity prevention, smoking cessation, and management of chronic conditions. The costs of providing these programs and services are included in expenses in the accompanying consolidated statements of operations and changes in net assets.

Note 3. Significant Accounting Policies

Principles of consolidation: The consolidated financial statements include the accounts of Goshen Health and all majority-owned or controlled subsidiaries. All significant intercompany balances and transactions have been eliminated in consolidation.

Use of estimates: The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP) requires management to make estimates and assumptions that affect the amounts reported in the consolidated financial statements and accompanying notes. Actual results could differ from those estimates.

Cash and cash equivalents: Investments in highly liquid debt instruments with a maturity of three months or less when purchased, excluding assets limited as to use, are considered by management to be cash equivalents. Goshen Health places its cash and cash equivalents with institutions of high credit quality and/or positions them such that they are insured by the Federal Deposit Insurance Corporation in order to mitigate potential concentrations of credit risk.

Cash, cash equivalents and restricted cash consists of the following as of December 31, 2020 and 2019:

	2020	2019
Cash and cash equivalents	\$ 38,920	\$ 6,199
Restricted cash included in current portion of assets limited as to use	350	-
	<u>\$ 39,270</u>	<u>\$ 6,199</u>

Patient accounts receivable, estimated amounts due to third-party payors, and patient service revenue: Patient service revenue and accounts receivable are reported at the amount that reflects the consideration to which Goshen Health expects to be entitled in exchange for providing patient care. These amounts, representing the transaction price, are due from patients, third-party payers (including health insurers and government programs), and others and includes variable consideration for retroactive revenue adjustments due to settlement of audits, reviews, and investigations.

Goshen Health System, Inc. and Subsidiaries
d/b/a Goshen Health

Notes to Financial Statements
(Dollars in Thousands)

Note 3. Significant Accounting Policies (Continued)

Inventories: Inventories consist primarily of drugs and supplies, are stated at the lower of cost (average cost method) or net realizable value.

Assets limited as to use: Assets limited as to use include the following: (i) cash and cash equivalents and designated investment assets, set aside by the Board of Directors for future capital improvements and for other purposes, over which the Board retains control and may, in certain circumstances, use for other purposes; (ii) trustee-held bond proceeds to be used for capital projects; (iii) investments required to be held in escrow under the separation agreement with IUH (see Note 9); (iv) investments required to be held in escrow under a Medicare Accountable Care Organization (ACO) agreement; and (v) restricted cash held under bank agreement for payment of certain recourse liabilities. See Note 5. Substantially all assets limited as to use are invested and managed by professional investment managers and are held in custody by financial institutions.

Board-designated investments in equity securities with readily determinable fair values and all investments in debt securities are classified as trading securities and are reported at fair value. Investments held in escrow and trustee-held investments are classified as other held-for-trading securities and are reported at fair value. Investments in hedge funds are recorded under the equity method of accounting, based on the fund's financial information. Generally, the net asset value (NAV) of these funds reflects the contributed capital, as well as an allocated share of the underlying limited partnership's realized and unrealized gains and losses.

Investment income or loss (including realized gains and losses on the sale of investments, unrealized gains and losses on trading securities, and changes in the carrying value of hedge funds), is reported as nonoperating income (loss) unless the income is restricted by donor or law. The cost of securities sold is based on the specific-identification method.

Investment securities purchased and sold are reported based on the trade date. Due to the period lag between the trade and settlement date, Goshen Health reports receivables for securities sold but not settled and reports liabilities for securities purchased but not settled. These receivables and payables are settled from within the investment portfolio and are presented on a net basis within assets whose use is limited in the consolidated balance sheets.

Goshen Health System, Inc. and Subsidiaries
d/b/a Goshen Health

Notes to Financial Statements
(Dollars in Thousands)

Note 3. Significant Accounting Policies (Continued)

Property and equipment: Property and equipment are stated at cost and are depreciated using the straight-line method over the estimated useful lives of the assets. Interest cost incurred on borrowed funds during the period of construction and other interest costs related to tax-exempt bonds are capitalized as a component of the cost of constructing the assets. In addition, interest earnings on unexpended borrowed funds related to tax-exempt financings offset capitalized tax-exempt interest. Repairs and maintenance costs are expensed when incurred.

Goshen Health evaluates when events or changes in circumstances have occurred that would indicate that the remaining estimated useful lives of long-lived assets warrant revision or that the remaining balance of such assets may not be recoverable. The carrying amount of a long-lived asset is not recoverable if it exceeds the sum of the undiscounted cash flows expected to result from the use and eventual disposition of the asset or asset group. If undiscounted cash flows are insufficient to recover the carrying value of the long-lived asset, such asset is written down to its fair value if its carrying value exceeds fair value.

Leases: Goshen Health determines whether an arrangement is a lease at the inception of the arrangement based on the terms and conditions in the contract. A contract contains a lease if there is an identified asset and Goshen Health has the right to control the asset.

Lease right-of-use (ROU) assets represent Goshen Health's right to use an underlying asset for the lease term and a lease liability represents Goshen Health's obligation to make lease payments arising from the lease. Leases are classified as either operating or financing. Lease ROU assets and liabilities are recognized at the commencement date based on the present value of lease payments over the lease terms. Goshen Health has elected to use a risk-free rate for the same period of time as the lease term in determining the present value of lease payments. Goshen Health defines the risk-free rate as the U.S. Treasury yield curve rate. Lease terms include options to extend the lease when it is reasonably certain those options will be exercised.

Goshen Health has elected to not recognize assets and liabilities for leases with a lease term of 12 months or less (short-term leases). Lease payments for short-term leases are recognized as expense on a straight-line basis and any variable lease payments are recognized as expense in the period for which the obligation is incurred.

Goshen Health has lease agreements with lease and non-lease components, which Goshen Health has elected to account for as a single lease component for all asset classes. In the consolidated statements of operations and changes in net assets, lease expense for operating lease payments is recognized on a straight-line basis over the lease term.

Deferred bond issuance costs and bond premium: Bond issuance costs are deferred and amortized over the period of time that the bonds are expected to be outstanding. Original issue premium on the bonds is amortized over the time that the bonds are expected to be outstanding. Unamortized bond issuance costs and bond premium are reported as a reduction of long-term debt.

Goshen Health System, Inc. and Subsidiaries
d/b/a Goshen Health

Notes to Financial Statements
(Dollars in Thousands)

Note 3. Significant Accounting Policies (Continued)

Equity interest in unconsolidated subsidiaries: Goshen Health has also entered into certain limited liability company agreements with third parties that provide health care-related services. Where applicable, these arrangements are accounted for using the equity method of accounting. The equity interest in unconsolidated subsidiaries recorded within other assets in the consolidated balance sheets was \$701 and \$680 as of December 31, 2020 and 2019, respectively. Goshen Health reports its interest in the income of its unconsolidated subsidiaries within other nonoperating income, totaling \$111 and \$59 during the years ended December 31, 2020 and 2019, respectively.

Contributions: Unconditional promises to give cash and other assets are reported at fair value at the date the promise is received. Conditional promises to give, including indications of an intention to give, are reported at fair value at the date the gift is received. If the gifts are received with donor stipulations that limit the use of the donated assets, the gifts are reported as net assets with donor restrictions. Donor-restricted contributions for which restrictions are met in the same year as received are reported as net assets without donor restrictions in the consolidated statements of operations and changes in net assets.

Grant revenue: CARES Act and other grant revenue, included in other revenue in the accompanying consolidated statements of operations and changes in net assets, is recognized when there is reasonable assurance that Goshen Health has complied with the conditions associated with the grant. See Note 16 for funding received under the CARES Act, which is included in other revenue in the accompanying 2020 consolidated statement of operations and changes in net assets.

Net assets without donor restrictions: Net assets that are not subject to donor-imposed stipulations and may be expended for any purpose in performing the activities of Goshen Health. These net assets may be used at the discretion of Goshen Health's management and board of directors.

Net assets with donor restrictions: Net assets with donor restrictions are those net assets whose use has been limited by donors to a specific time period or purpose. These net assets are generally restricted for medical supplies and equipment and patient care services.

Donor-restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reported as other revenue (if released to offset operating expenses) or net assets released from restrictions for capital improvements in the consolidated statements of operations and changes in net assets.

Income taxes: The Internal Revenue Service has determined that Goshen Health and certain affiliated entities are tax-exempt organizations as defined in Section 501(c)(3) of the Internal Revenue Code.

Certain subsidiaries of Goshen Health are taxable entities, the tax expense and liabilities of which are not material to the consolidated financial statements.

Goshen Health System, Inc. and Subsidiaries
d/b/a Goshen Health

Notes to Financial Statements
(Dollars in Thousands)

Note 3. Significant Accounting Policies (Continued)

Goshen Health and its tax-exempt affiliated entities each file a Form 990 (Return of Organization Exempt from Income Tax) annually. When these returns are filed, it is highly certain that some positions taken would be sustained upon examination by the taxing authorities, while others are subject to uncertainty about the merits of the position taken or the amount of the position that would ultimately be sustained. Examples of tax positions common to health systems include such matters as the tax-exempt status of each entity, the continued tax-exempt status of bonds, the nature, characterization and taxability of joint venture income, and various positions relating to potential sources of unrelated business taxable income (reported on Form 990T). As of December 31, 2020 and 2019, there are no unrecognized tax benefits resulting from uncertain tax positions.

Forms 990 and 990T filed by Goshen Health and its tax-exempt affiliated entities are subject to examination by the Internal Revenue Service up to three years from the extended due date of each return. Forms 990 and 990T filed by Goshen Health and its tax-exempt affiliated entities are no longer subject to examination for tax year 2017 and prior.

Operating and performance indicators: The activities of Goshen Health are primarily related to providing health care services and, accordingly, expense information by functional classification is not used as a basis for measuring performance. Furthermore, since substantially all resources are derived from providing health care services, similar to that if provided by a business enterprise, the following indicators are considered important in evaluating how well management has discharged its stewardship responsibilities:

Operating indicator (operating income/loss): Includes all revenue, gains, donor contributions released from restrictions used to offset operating expenses, other support, and expenses directly related to the recurring and ongoing health care operations during the reporting period. The operating indicator excludes investment income or losses on assets limited as to use (including changes in unrealized gains and losses on trading securities), gains and losses related to equity interests in unconsolidated subsidiaries, and other gains and losses deemed by management not to be directly related to providing health care services.

Performance indicator (excess of revenues over expenses): Includes operating income and nonoperating income. The performance indicator excludes certain changes in contributions for capital expenditures and net assets released from restrictions for capital improvements.

New accounting pronouncement adopted: In August 2018, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2018-13, *Fair Value Measurement (Topic 820): Disclosure Framework—Changes to the Disclosure Requirements for Fair Value Measurement*. ASU 2018-13 removes, modifies and adds certain disclosure requirements on fair value required by Topic 820. Goshen Health adopted ASU 2018-13 in the accompanying consolidated financial statements, without a significant effect.

Goshen Health System, Inc. and Subsidiaries
d/b/a Goshen Health

Notes to Financial Statements
(Dollars in Thousands)

Note 3. Significant Accounting Policies (Continued)

New accounting pronouncements not yet adopted: In August 2018, the FASB issued ASU 2018-15, *Intangibles—Goodwill and Other—Internal-Use Software (Subtopic 350-40): Customer's Accounting for Implementation Costs Incurred in a Cloud Computing Arrangement That Is a Service Contract*. ASU 2018-15 aligns the requirements for capitalizing implementation costs in a cloud computing arrangement that is a service contract with the requirements for capitalizing implementation costs incurred for internal-use software. ASU 2018-15 is effective for Goshen Health's December 31, 2021 consolidated financial statements. Goshen Health is currently evaluating the effect of the new standard on the consolidated financial statements.

In September 2020, the FASB issued ASU 2020-07, *Not-for-Profit Entities (Topic 958): Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets*, which requires a not-for-profit entity to present contributed nonfinancial assets in the statement of activities as a line item that is separate from contributions of cash or other financial assets. ASU 2020-07 also requires additional qualitative and quantitative disclosures about contributed nonfinancial assets received, disaggregated by category. ASU 2020-07 is effective for Goshen Health's December 31, 2022 consolidated financial statements. Early adoption is permitted. Goshen Health is currently evaluating the effect of the new standard on the consolidated financial statements.

Subsequent events: Management has evaluated subsequent events and transactions through March 18, 2021, the date that these consolidated financial statements were issued. During this period, there were no subsequent events requiring recognition or disclosure in the consolidated financial statements.

Note 4. Patient Service Revenue and Accounts Receivable

Generally, Goshen Health bills the patients and third-party payers several days after the services are performed and/or the patient is discharged from the facility. Revenue is recognized as performance obligations are satisfied.

Performance obligations are determined based on the nature of the services provided by Goshen Health. Substantially all of Goshen Health's patient care service revenue relates to performance obligations satisfied over time, and is recognized based on actual charges incurred in relation to total expected (or actual) charges. Goshen Health believes that this method provides a faithful depiction of the transfer of services over the term of the performance obligation based on the inputs needed to satisfy the obligation. For patients receiving inpatient acute care services, Goshen Health measures the performance obligation from admission into the hospital to the point when it is no longer required to provide services to that patient, which is generally at the time of discharge. For most outpatient and physician services, the patient simultaneously receives and consumes the benefits of the services as the services are provided.

Because all of its performance obligations relate to contracts with a duration of less than one year, Goshen Health has elected to apply the optional exemption provided in FASB ASC 606-10-50-14(a) and, therefore, is not required to disclose the aggregate amount of the transaction price allocated to performance obligations that are unsatisfied performance obligations referred to above and are primarily related to inpatient acute care services at the end of the reporting period. The performance obligations for these contracts are generally completed when the patients are discharged, which generally occurs within days or weeks of the end of the reporting period.

Goshen Health System, Inc. and Subsidiaries
d/b/a Goshen Health

Notes to Financial Statements
(Dollars in Thousands)

Note 4. Patient Service Revenue and Accounts Receivable (Continued)

Goshen Health determines the transaction price based on standard charges for goods and services provided to patients, reduced by contractual adjustments provided to third-party payers, discounts provided to uninsured patients in accordance with Goshen Health's policy, and/or implicit price concessions based on historical collection experience.

Subsequent changes to the estimate of the transaction price are generally recorded as adjustments to patient service revenue in the period of the change. Subsequent changes that are determined to be the result of an adverse change in the patient's ability to pay are recorded as provision for uncollectible accounts. The provision for uncollectible accounts for the years ended December 31, 2020 and 2019 was not significant.

Certain revenue is subject to estimated retroactive revenue adjustments under reimbursement agreements with third-party payors due to future audits, reviews, and investigations. Retroactive adjustments are considered in the recognition of revenue on an estimated basis in the period that the related services are rendered, and such amounts are adjusted in future periods as adjustments become known, or as reimbursement periods are settled and are no longer subject to such audits, reviews, and investigations. There were no significant changes in estimated amounts due to third-party payors that affected patient service revenue during the years ended December 31, 2020 and 2019.

For the delivery of health care services, Goshen Health does not require collateral or other security from its patients, substantially all of whom are residents of the state of Indiana. However, assignment of benefit payments payable under patients' health insurance programs and plans (e.g., Medicare, Medicaid, health maintenance organizations, and commercial insurance policies) is routinely obtained, consistent with industry practice.

Goshen Health has elected the practical expedient allowed under FASB ASC 606-10-32-18 and does not adjust the promised amount of consideration from patients and third-party payers for the effects of a significant financing component due to Goshen Health's expectation that the period between the time the service is provided to a patient and the time that the patient or a third-party payer pays for that service will be one year or less. However, Goshen Health does, in certain instances, enter into payment arrangements with patients that allow payments in excess of one year. For those cases, the financing component is not deemed to be significant to the contract.

A summary of the payment arrangements with major third-party payers follows:

Medicare: Certain inpatient acute care services are paid at prospectively determined rates per discharge based on clinical, diagnostic and other factors. Certain services are paid based on cost reimbursement methodologies subject to certain limits. Physician services are paid based upon established fee schedules. Outpatient services are paid using prospectively determined rates.

Medicaid: Medicaid services are generally paid at prospectively determined rates per discharge, per occasion of service, or per covered member.

Other: Payment agreements with certain commercial insurance carriers, health maintenance organizations, and preferred provider organizations provide for payment using prospectively determined rates per discharge, discounts from established charges, and prospectively determined daily rates.

Goshen Health System, Inc. and Subsidiaries
d/b/a Goshen Health

Notes to Financial Statements
(Dollars in Thousands)

Note 4. Patient Service Revenue and Accounts Receivable (Continued)

Patient service revenue was received from the following major payor sources during the years ended December 31, 2020 and 2019:

	2020	2019
Managed care programs	56%	56%
Medicare and Medicare Advantage	25	24
Medicaid	9	8
Self-pay patients	6	7
Other third-party payors	4	5
	<u>100%</u>	<u>100%</u>

A single managed care provider represented approximately 25% and 30% of patient service revenue for the years ended December 31, 2020 and 2019, respectively. Another single managed care payor represented approximately 11% and 9% of patient service revenue for the years ended December 31, 2020 and 2019, respectively.

During 2012, the Indiana General Assembly approved a hospital assessment fee program (Hospital Assessment Fee (HAF)). Under this program, the Office of Medicaid Policy and Planning collects a fee from eligible hospitals. The fee is used in part to increase reimbursement to eligible hospitals for services provided in both fee-for-service and managed care programs, as the state's share of Medicaid Disproportionate Share (DSH) payments. The HAF has been extended through June 30, 2021.

For the years ended December 31, 2020 and 2019, increased reimbursement related to the HAF program was recorded within patient service revenue in the consolidated statements of operations and changes in net assets. During the years ended December 31, 2020 and 2019, an assessment fee was recognized of \$9,549 and \$10,540, respectively, which is reported as hospital assessment fee expense on the consolidated statements of operations and changes in net assets.

Laws and regulations governing Medicare, Medicaid, and other governmental programs are extremely complex, subject to interpretations, and sometimes provide for retroactive adjustments. As a result, there is a reasonable possibility that recorded estimated settlements could change by a material amount in the near term. Goshen Health believes it is in compliance with applicable laws and regulations governing Medicare, Medicaid, and other governmental programs and that adequate provisions have been recorded for any adjustments that may result from final settlements. However, any adjustments to the currently estimated settlements will be recorded in future periods.

Goshen Health System, Inc. and Subsidiaries
d/b/a Goshen Health

Notes to Financial Statements
(Dollars in Thousands)

Note 4. Patient Service Revenue and Accounts Receivable (Continued)

The composition of patient accounts receivable as of December 31, 2020 and 2019, is as follows:

	2020	2019
Managed care programs	63%	55%
Medicare and Medicare Advantage	24	21
Medicaid	7	8
Self-pay patients	1	11
Other third-party payors	5	5
	<u>100%</u>	<u>100%</u>

A single managed care payor represented approximately 19% and 28% of patient accounts receivable at December 31, 2020 and 2019, respectively. Another single managed care payor represented approximately 19% and 10% of patient accounts receivable at December 31, 2020 and 2019, respectively.

Note 5. Assets Limited as to Use

As of December 31, 2020 and 2019, assets limited as to use consisted of the following:

	2020	2019
Board-designated investments	\$ 232,000	\$ 200,071
Trustee-held bond proceeds to be used for capital projects	44,194	58,355
Investments held in escrow under Separation Agreement with IUH (See Note 9)	12,069	14,316
Investments held in escrow under Medicare ACO agreement	698	696
Restricted cash held under bank agreement for payment of certain recourse liabilities	350	-
	<u>289,311</u>	<u>273,438</u>
Less current portion	4,990	4,047
Noncurrent portion	<u>\$ 284,321</u>	<u>\$ 269,391</u>

Assets limited as to use are invested in accordance with Board approved policies. The estimated fair value of the assets limited as to use is determined using market information and other appropriate valuation methodologies. The methods and assumptions used to estimate the fair value of assets limited as to use are as follows: (i) cash and cash equivalents: the carrying amounts reported in the consolidated balance sheets approximate fair value; (ii) marketable securities: the fair values are based on quoted market prices or, if quoted market prices are not available, quoted market prices of comparable instruments and other observable inputs; and (iii) other investments, including alternative investments (such as hedge funds): accounted for using the equity method of accounting based upon the net asset values as determined by third-party administrators of each fund in consultation with and approval of the fund investment managers.

Goshen Health System, Inc. and Subsidiaries
d/b/a Goshen Health

Notes to Financial Statements
(Dollars in Thousands)

Note 5. Assets Limited as to Use (Continued)

Goshen Health is a limited partner in funds that employ hedged investment strategies and funds that employ investment strategies that require long holding periods to create value, both of which are designed to reduce overall portfolio volatility. See Note 10 for information regarding notification requirements for redemptions of these investments. These investments are accounted for using the equity method of accounting, based on the fund's financial information.

Alternative investments include certain other risks that may not exist with other investments that are more widely traded. These include reliance on the skill of the fund managers, who often employ complex strategies utilizing various financial instruments, including futures contracts, foreign currency contracts, structured notes, and interest rate, total return, and credit default swaps. Additionally, alternative investments may provide limited information on a fund's underlying assets and have restrictive liquidity provisions. Management believes that Goshen Health, in consultation with its investment consultant, has the capacity to analyze and interpret the risks associated with alternative investments and, with this understanding, has determined that these investments represent a prudent approach for use in its portfolio management.

As of December 31, 2020 and 2019, assets limited as to use consisted of the following:

	2020	2019
Cash, cash equivalents and restricted cash	\$ 28,356	\$ 33,308
Marketable securities:		
Fixed income securities	45,021	81,339
Structured notes	4,134	3,820
Global equities	44,574	31,702
Mutual funds	139,157	123,103
	<u>261,242</u>	<u>273,272</u>
Alternative investments:		
Hedge funds	21,561	-
Other private investment funds	6,508	166
	<u>\$ 289,311</u>	<u>\$ 273,438</u>

The composition of investment income reported in the consolidated statements of operations and changes in net assets, for the years ended December 31, 2020 and 2019, is as follows:

	2020	2019
Interest and dividend income	\$ 5,519	\$ 5,406
Investment management and administration fees	(711)	(603)
Realized gains on sales of investments, net	6,699	2,655
Unrealized gains on investments, net	22,952	29,961
	<u>\$ 34,459</u>	<u>\$ 37,419</u>

Goshen Health System, Inc. and Subsidiaries
d/b/a Goshen Health

Notes to Financial Statements
(Dollars in Thousands)

Note 6. Liquidity and Availability

As of December 31, 2020, Goshen Health has a working capital surplus of \$42,605 and average days cash on hand of 340.

Financial assets available for general expenditure within one year of the consolidated balance sheet date as of December 31, 2020 and 2019, consist of the following:

	2020	2019
Cash and cash equivalents	\$ 38,920	\$ 6,199
Patient accounts receivable	37,001	43,806
Assets limited to use:		
Board-designated investments	232,000	200,071
	<u>\$ 307,921</u>	<u>\$ 250,076</u>

Goshen Health has certain board-designated investments which are available for general expenditure within one year in the normal scope of operations. Accordingly, these assets have been included in the amounts above. Goshen Health has other assets limited to use for debt service and accountable care and other agreements, and for capital expenditures. These assets limited as to use, which are more fully described in Note 5, are not available for general expenditure within the next year and are not reflected in the amounts above.

Goshen Health maintains a \$30,000 line of credit, as discussed in more detail in Note 9. As of December 31, 2020, \$30,000 remained available on the line of credit.

Note 7. Property and Equipment

The cost of property and equipment in service as of December 31, 2020 and 2019, is summarized as follows:

	2020	2019
Land and improvements	\$ 9,697	\$ 9,303
Buildings and improvements	124,344	122,856
Equipment, including software developed for internal use	149,646	142,932
	<u>\$ 283,687</u>	<u>\$ 275,091</u>

Property and equipment is depreciated on a straight-line basis beginning in the month when placed in service. Useful lives of each category of assets are based on the estimated useful time frame that the particular assets are expected to be in service, generally in accordance with guidelines established by the American Hospital Association. Asset lives range as follows:

	Years
Land improvements	20-30
Buildings and improvements	15-40
Equipment, including software developed for internal use	3-10

Goshen Health System, Inc. and Subsidiaries
d/b/a Goshen Health

Notes to Financial Statements
(Dollars in Thousands)

Note 7. Property and Equipment (Continued)

Construction-in-progress for assets currently under development is anticipated to extend through 2022 and includes commitments for the construction, refurbishment, and replacement of facilities and equipment. A summary of the construction-in-progress as of December 31, 2020 and 2019, is as follows:

	2020	2019
IT projects	\$ 3,568	\$ 1,069
Building improvements	1,624	1,161
Private room initiative	16,644	9,329
Miscellaneous projects	1,664	9
Medical office buildings	-	533
	<u>\$ 23,500</u>	<u>\$ 12,101</u>

Firm commitments for construction projects currently in-progress totaled \$67,290 at December 31, 2020.

Property purchased and held for future development is reported at cost and totaled \$3,424 and \$2,658 at December 31, 2020 and 2019, respectively.

Note 8. Leases

Goshen Health has operating leases that consist of medical equipment and medical office space agreements. Goshen Health is also the lessor in several lease agreements for campus housing for Colleagues and contracted employees and medical office space for medical practices.

Goshen Health's leases have remaining lease terms of one to five years. For purposes of calculating lease liabilities, lease terms include options to extend the lease when it is reasonably certain those options will be exercised. Some leasing arrangements require variable payments that are dependent on usage or other measures. The variable lease payments are not presented as part of the initial ROU asset or lease liability. Goshen Health's lease agreements do not contain any material restrictive covenants.

The components of lease expense for the years ended December 31, 2020 and 2019, are as follows:

	2020	2019
Finance lease cost:		
Amortization of right-of-use assets	\$ 72	\$ -
Interest on lease liabilities	1	-
Operating lease cost	2,908	3,091
Variable lease cost	791	455
Total lease cost	<u>\$ 3,772</u>	<u>\$ 3,546</u>

Amortization of finance lease right-of-use assets is reported in depreciation and amortization expense, and interest on finance lease liabilities is reported in interest expense, in the accompanying consolidated statements of operations and changes in net assets. Lease cost for operating leases and variable lease cost are reported in supplies, drugs, purchased services and other expense in the accompanying consolidated statements of operations and changes in net assets.

Goshen Health System, Inc. and Subsidiaries
d/b/a Goshen Health

Notes to Financial Statements
(Dollars in Thousands)

Note 8. Leases (Continued)

Goshen Health utilizes a risk-free rate in determining the present value of lease payments.

	2020	2019
Weighted-average remaining lease term (years)		
Finance leases	4.50	-
Operating leases	4.27	2.86
Weighted-average discount rate		
Finance leases	0.28%	-
Operating leases	1.72%	2.25%

The following table provides the maturities of lease liabilities at December 31, 2020:

	Finance Leases	Operating Leases
Year ending December 31:		
2021	\$ 143	\$ 3,426
2022	143	2,081
2023	144	1,526
2024	145	739
2025	85	193
Total future undiscounted lease payments	660	7,965
Less present value discount	12	585
Lease liabilities	648	7,380
Less current portion	143	3,426
Long-term portion	\$ 505	\$ 3,954

Goshen Health System, Inc. and Subsidiaries
d/b/a Goshen Health

Notes to Financial Statements
(Dollars in Thousands)

Note 9. Long-Term Debt

Long-term debt at December 31, 2020 and 2019, consists of the following:

	2020	2019
Indiana Finance Authority Hospital Revenue Bonds,		
Series 2019 (Goshen Health):		
Series 2019A (interest rates ranging from 4% to 5%) with maturities through November 2043	\$ 44,330	\$ 44,330
Series 2019B (interest rate of 2.1%) maturing November 1, 2049	25,360	25,360
	69,690	69,690
Loan from Indiana University Health (IUH):		
Note payable to IUH Under Separation Agreement payable in annual installments through 2026	12,000	14,000
	12,000	14,000
Loans from Key Bank:		
Mortgage obligations (interest rates ranging from 1.40% to 4.02%)	728	930
	728	930
Add unamortized original issue premium on revenue bonds	5,645	6,108
Less present value discount on note payable to IUH	966	1,277
Less unamortized bond issuance costs	768	851
	86,329	88,600
Less current portion	1,934	1,891
Long-term debt	\$ 84,395	\$ 86,709

In July 2019, Goshen Health issued \$69,690 of fixed rate tax-exempt revenue bonds (Series 2019 Bonds) through the Indiana Finance Authority. The proceeds of the Series 2019 Bonds are being used to finance a facility and campus improvement project. The Series 2019 Bonds are secured by a pledge of Goshen Health's gross receivables.

The Series 2019A Bonds were issued in various maturities from November 2027 through November 2039. The Series 2019A Bonds maturing on or after November 1, 2029 are subject to redemption prior to their stated maturities on or after May 1, 2029, at the option of Goshen Health, at 100% of outstanding principal plus accrued interest. Series 2019A Bonds in the amount of \$10,215 are also subject to redemption prior to their stated maturities from sinking fund installments in varying amounts beginning November 1, 2040 through November 1, 2042. The Series 2019A Bonds were issued in a fixed rate mode (with rates ranging from 4% to 5%) that may be converted, at the option of Goshen Health, to other modes on or after May 1, 2029.

Goshen Health System, Inc. and Subsidiaries
d/b/a Goshen Health

Notes to Financial Statements
(Dollars in Thousands)

Note 9. Long-Term Debt (Continued)

The Series 2019B Bonds mature through November 1, 2049, with an initial long-term interest rate of 2.1%. The initial long-term interest rate period ends October 31, 2026. After this date, the Series 2019B Bonds will bear interest at successive long-term interest rates until conversion, at the option of Goshen Health, of all or a portion of the Series 2019B Bonds to a new interest rate mode. The Series 2019B Bonds are subject to mandatory tender on the first day following the long-term interest rate period or on a conversion date to a new interest rate mode. The Series 2019B Bonds are subject to redemption prior to their stated maturities on or after May 1, 2026, at the option of Goshen Health, at 100% of outstanding principal plus accrued interest. Series 2019B Bonds in the amount of \$21,140 are also subject to redemption prior to their stated maturities from sinking fund installments in varying amounts beginning November 1, 2043 through November 1, 2048.

The Series 2019 Bonds were issued under a Master Indenture. The Master Indenture and related agreements subject Goshen Health System, Inc. and Goshen Hospital Association, Inc., as the Obligated Group members, to reporting, financial and other covenants, including the maintenance of a minimum debt service coverage ratio.

As a condition of the Separation Agreement executed in December 2016 with IUH, Goshen Health agreed to pay IUH a separation payment of \$20,000. Of this amount, \$2,000 was paid in December 2016, with required annual payments of \$2,000 (principal and imputed interest) beginning in January 2018. Goshen Health has recognized a liability for the present value of these future annual payments, discounted at 2.45%. The Separation Agreement includes certain restrictions on IUH's activities within Goshen Health's service area through December 31, 2026. Violations of these restrictions that remain uncured for more than ninety days will result in termination of Goshen Health's obligation to repay any remaining amounts due to IUH under the Separation Agreement.

Included in assets limited as to use (Note 5), as required by the Separation Agreement, are amounts placed in escrow sufficient to fund the payments on the note payable to IUH.

Goshen Health maintains a line of credit with Key Bank, which requires monthly interest payments until it expires, at which time any outstanding draws on the line of credit must be repaid in full. Borrowings under the line of credit are secured under the Master Indenture. On October 29, 2020, Goshen Health amended the line of credit agreement to increase the maximum borrowing under the line of credit from \$20,000 to \$30,000, and extended the maturity date of the line of credit to October 29, 2022.

Goshen Health System, Inc. and Subsidiaries
d/b/a Goshen Health

Notes to Financial Statements
(Dollars in Thousands)

Note 9. Long-Term Debt (Continued)

The scheduled maturities of long-term debt as of December 31, 2020, are as follows:

Year ending December 31:		
2021	\$	2,205
2022		2,208
2023		2,211
2024		2,103
2025		2,000
Thereafter		71,691
	\$	<u>82,418</u>

Total interest paid on long-term debt for the years ended December 31, 2020 and 2019, was \$2,740 and \$878, respectively. Interest capitalized amounted to \$1,244 and \$738 in 2020 and 2019, respectively.

Note 10. Fair Value Measurement

The accounting guidance for the application of fair value provides, among other matters, for the following: defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date and establishes a framework for measuring fair value; establishes a three-level hierarchy for fair value measurements based upon the observability of inputs to the valuation of an asset or liability as of the measurement date; requires consideration of non-performance risk when valuing liabilities; and expands disclosures about instruments measured at fair value. The three level hierarchy is based upon the nature of valuation techniques and whether such techniques are based upon observable or unobservable inputs, as defined.

Observable inputs are intended to reflect market data obtained from independent sources, while unobservable inputs may reflect market assumptions made by management or measurements made by financial specialists generally associated with the financial asset or liability. These two types of inputs create the following fair value hierarchy:

- Level 1** Quoted prices (unadjusted) in active markets for identical assets or liabilities as of the reporting date.
- Level 2** Pricing inputs other than quoted prices included in Level 1 that are either directly observable or that can be derived or supported from observable data as of the reporting date.
- Level 3** Pricing inputs include those that are significant to the fair value of the financial asset or financial liability and are not observable from objective sources. In evaluating the significance of inputs, management generally classifies assets or liabilities as Level 3 when their fair value is determined using unobservable inputs that individually, or in the aggregate, represent more than 10% of the fair value of the assets or liabilities. These inputs may be used with internally developed methodologies that result in management's best estimate of fair value.

Goshen Health System, Inc. and Subsidiaries
d/b/a Goshen Health

Notes to Financial Statements
(Dollars in Thousands)

Note 10. Fair Value Measurement (Continued)

The fair value of financial assets and liabilities measured at fair value on a recurring basis was determined using the following inputs at December 31, 2020 and 2019:

	December 31, 2020			
	Level 1	Level 2	Level 3	Total
Assets				
Marketable securities:				
Fixed income securities	\$ -	\$ 45,021	\$ -	\$ 45,021
Mutual funds	139,157	-	-	139,157
Global equities	44,574	-	-	44,574
Structured notes	-	4,134	-	4,134
				232,886
Cash, cash equivalents and restricted cash				28,356
Alternative investments				28,069
	<u>\$ 183,731</u>	<u>\$ 49,155</u>	<u>\$ -</u>	<u>\$ 289,311</u>

	December 31, 2019			
	Level 1	Level 2	Level 3	Total
Assets				
Marketable securities:				
Fixed income securities	\$ -	\$ 81,339	\$ -	\$ 81,339
Mutual funds	123,103	-	-	123,103
Global equities	31,702	-	-	31,702
Structured notes	-	3,820	-	3,820
				239,964
Cash and cash equivalents				33,308
Alternative investments				166
	<u>\$ 154,805</u>	<u>\$ 85,159</u>	<u>\$ -</u>	<u>\$ 273,438</u>
Liabilities				
Interest rate swaps	\$ -	\$ 1	\$ -	\$ 1

The fair value of Level 1 trading securities is based on quoted market prices from an active exchange. The fair value of Level 2 trading securities is based on third-party market quotes in an inactive market or similar securities in an active market and other observable inputs. The fair value of interest rate swaps is based upon forward interest rate curves, as adjusted for credit valuation.

Transfers are generally recorded at the end of the reporting period. There were no material transfers between Level 1 and Level 2 during the years ended December 31, 2020 and 2019.

Cash and cash equivalents reported outside of assets limited as to use aggregated \$38,920 and \$6,199 as of December 31, 2020 and 2019, respectively, and are not included in the above tables.

Goshen Health System, Inc. and Subsidiaries
d/b/a Goshen Health

Notes to Financial Statements
(Dollars in Thousands)

Note 10. Fair Value Measurement (Continued)

The following table presents information related to Goshen Health's alternative investments as of December 31, 2020 and 2019:

	Value at December 31,		Unfunded	Redemption	
	2020	2019	Commitments	Frequency	Notice Period
Hedge funds (a)	\$ 21,561	\$ -	\$ -	(d)	(d)
Other private investments (b)	6,508	166	-	(d)	(d)
Private real estate investments (c)	-	-	10,000	(e)	(e)
Total	\$ 28,069	\$ 166	\$ 10,000		

- (a) Hedge funds consist of investments in international equities and large cap equities. Investments seek to provide investors with long term capital appreciation primarily through investing in North American companies and securities from emerging market countries. The fair value of investments in this category are at the hedge fund NAV. Valuations are obtained using the investment's financial statements and the Fund's percentage ownership issued by the manager or administrator of the hedge fund.
- (b) Other private investments consist of investments in large cap equities that achieve net returns in excess of the U.S. equity markets by owning high quality companies through a long term strategy focused on certain established criteria. These investments are valued using the investment's financial statements and the Fund's percentage ownership issued by the manager or administrator of the investment.
- (c) Private real estate investments consist of investments that will be made in 2021 in CBRE U.S. Core Property Fund, LP. Investments aim to provide investors with a core, stable, income-driven rate of return and the potential for income growth and asset appreciation. Valuations will be obtained using the investment's financial statements and the Fund's percentage ownership issued by the manager or administrator of the investment.
- (d) Withdrawals and liquidity of these investments are available monthly with a 30-day notice period.
- (e) Withdrawals and liquidity of these investments will be available quarterly with a 60-day notice period.

Note 11. Commitments and Contingencies

Goshen Health is from time to time subject to various legal proceedings and claims arising in the ordinary course of business. Goshen Health's management does not expect that the outcome in any of its currently ongoing legal proceedings or the outcome of any other claims, individually or collectively, will have a material adverse effect on Goshen Health's financial condition, results of operations, or cash flow.

Goshen Health System, Inc. and Subsidiaries
d/b/a Goshen Health

Notes to Financial Statements
(Dollars in Thousands)

Note 12. Malpractice Insurance

Goshen Health's medical malpractice coverage is provided through a pooled risk sharing arrangement with the Suburban Health Organization Risk Retention Group, LLC. The program of medical malpractice coverage considers limitations in claims and damages prescribed by the Indiana Medical Malpractice Act (Act), which limits the amount of individual claims to \$1,250 (effective July 1, 1999 through June 30, 2017), of which up to \$1,000 would be paid by the State of Indiana Patient Compensation Fund (Fund) and \$250 by Goshen Health for each occurrence of malpractice. Effective July 1, 2017, this limit increased to \$1,650, of which \$1,250 would be paid by the Fund and \$400 by Goshen Health. Effective July 1, 2019, this limit increased to \$1,800, of which \$1,300 would be paid by the Fund and \$500 by Goshen Health. The Act limits annual aggregate claims to \$7,500 (effective July 1, 1999 through June 30, 2017), \$12,000 (effective July 1, 2017 through June 30, 2019) and \$15,000 (effective July 1, 2019). The Act also requires that health care providers meet certain requirements, including making funding payments to the Fund and maintaining certain insurance levels. Goshen Health has met these requirements and is a qualified provider under the Act, retaining risk of \$500 per occurrence and \$15,000 in the annual aggregate.

Note 13. Functional Expenses

Functional expenses for Goshen Health are as follows for the years ended December 31, 2020 and 2019:

	2020				
	Health Care Services		Support Services		Total
	Goshen Hospital	Goshen Physicians and Other Services	MG&A	Fundraising	
Salaries, wages and benefits	\$ 94,591	\$ 52,590	\$ 11,863	\$ 62	\$ 159,106
Supplies, drugs, purchased services and other	89,475	21,845	9,900	246	121,466
Hospital assessment fee	9,549	-	-	-	9,549
Depreciation and amortization	12,494	1,188	719	15	14,416
Interest	763	-	44	-	807
Total Expenses	\$ 206,872	\$ 75,623	\$ 22,526	\$ 323	\$ 305,344
	2019				
	Health Care Services		Support Services		Total
	Goshen Hospital	Goshen Physicians and Other Services	MG&A	Fundraising	
Salaries, wages and benefits	\$ 93,911	\$ 54,114	\$ 12,845	\$ 105	\$ 160,975
Supplies, drugs, purchased services and other	93,514	22,510	12,399	434	128,857
Hospital assessment fee	10,540	-	-	-	10,540
Depreciation and amortization	13,252	1,267	763	4	15,286
Interest	750	-	43	-	793
Total Expenses	\$ 211,967	\$ 77,891	\$ 26,050	\$ 543	\$ 316,451

The consolidated financial statements report certain expense categories that are attributable to more than one health care service or support function. Therefore, these expenses require an allocation on a reasonable basis that is consistently applied. Costs not directly attributable to a function, including depreciation, amortization, and interest are allocated to a function based on square footage.

Goshen Health System, Inc. and Subsidiaries
d/b/a Goshen Health

Notes to Financial Statements
(Dollars in Thousands)

Note 14. Retirement Plans

Retirement benefits are provided to substantially all Colleagues of Goshen Health through defined-contribution plans. Included in salaries, wages and benefits expense are contributions to the defined-contribution plans, based on compensation of qualified Colleagues, of \$7,733 and \$7,690 for the years ended December 31, 2020 and 2019, respectively (net of forfeitures of \$391 and \$160 in 2020 and 2019, respectively).

Note 15. Health Care Legislation and Regulation

Under Indiana law (IC 12-15-16 (1-3)), health care providers qualifying as State of Indiana Medicaid Acute Disproportionate Share and Medicaid Safety Net Hospitals (DSH providers) are eligible to receive Indiana Medicaid Disproportionate Share (state DSH) payments. The amount of these additional state DSH funds is dependent on regulatory approval by agencies of the federal and state governments and is determined by the level, extent, and cost of uncompensated care (as defined) and various other factors. State DSH payments are paid according to the fiscal year of the state, which ends on June 30 of each year, and are based on the cost of uncompensated care provided by the DSH providers during their respective fiscal year ended during the state fiscal year.

The health care industry is subject to numerous laws and regulations of federal, state, and local governments. These laws and regulations include, but are not necessarily limited to, matters such as licensure, accreditation, participation requirements, reimbursement for patient services, Medicare and Medicaid fraud and abuse, and security, privacy, and standards of health information. Government activity has continued with respect to investigations and allegations concerning possible violations of fraud and abuse statutes and non-compliance with regulations by health care providers. Violations of these laws and regulations could result in expulsion from government health care programs together with the imposition of significant fines and penalties, significant repayments for patient services previously billed, and disruptions or delays in processing administrative transactions, including the adjudication of claims and payment. In the opinion of management, there are no known regulatory inquiries that are expected to have a material adverse effect on the consolidated financial statements of Goshen Health; however, compliance with such laws and regulations can be subject to future government review and interpretation, as well as regulatory actions unknown or unasserted at this time.

The ACA and its associated legislation are designed, in part, to expand access to coverage to substantively all U.S. citizens through a combination of states' expansion of their Medicaid programs and the health insurance marketplace. For Indiana, the Centers for Medicare and Medicaid Services (CMS) has approved the Health Indiana Plan (HIP) 2.0, which was Indiana's response to expanding its Medicaid program. Changes to existing Medicare and Medicaid coverage and payments have also occurred as a result of this legislation. A body of regulations is generally required for implementation of legislative acts such as the ACA, and it often takes a period of years for the regulations to be written, approved and adopted.

Goshen Health System, Inc. and Subsidiaries
d/b/a Goshen Health

Notes to Financial Statements
(Dollars in Thousands)

Note 16. Novel Coronavirus Disease 2019 (COVID-19) Pandemic and Relief Funding

On January 30, 2020, the World Health Organization declared the COVID-19 coronavirus outbreak a “Public Health Emergency of International Concern” and on March 11, 2020, declared it to be a pandemic. The spread of COVID-19, a novel strain of coronavirus, is altering the behavior of business and people in a manner that is having negative effects on local, regional and global economies, including disrupting the healthcare industry.

The pandemic adversely impacted Goshen Health’s operations, including a decline in patient volumes and patient service revenue as local authorities shut down elective surgeries and other procedures from mid-March through mid-May 2020. Additionally, certain physician offices and ambulatory facilities were temporarily closed, and patients’ desire to seek care was initially diminished. Goshen Health has also incurred, and will continue to incur, significant costs to address COVID-19, which include increased supply costs, including for personal protective equipment, and additional labor costs. Although patient volumes have largely recovered since the onset of the pandemic, the potential future impact of the pandemic on Goshen Health’s market and facilities is difficult to predict.

In response to the COVID-19 pandemic, Congress passed the CARES Act, which was signed into law on March 27, 2020. The CARES Act provides funding to fight the COVID-19 pandemic, stimulate the U.S. economy, and provide assistance to affected industries. The CARES Act clarifies that all COVID-19 testing, preventive services, and vaccines are to be provided by private insurance plans without cost sharing. The CARES Act also delays certain Medicare and Medicaid cuts (e.g., Medicare sequestration, disproportionate share hospital reductions) and extends certain other government programs. In addition, the U.S. Department of Health and Human Services, the Centers for Medicare and Medicaid Services, and the Health Resources and Services Administration all issued various waivers of regulations governing coverage of specific services and conditions of program participation.

The CARES Act expanded CMS’ existing advance payment program to a broader group of providers. As a result, Goshen Health received \$17,925 of advance payments from the Medicare program during the year ended December 31, 2020. These advances will be recouped from Medicare claims submitted beginning twelve months after the receipt of the funds (April 2021 for Goshen Health). Final payment of any still outstanding balance will be due by August 2022. The related liability is reported as Medicare accelerated payments in the accompanying December 31, 2020 consolidated balance sheet.

The CARES Act included emergency funding for health care expenses or lost revenues not otherwise reimbursed, for treating COVID-19 patients. Goshen Health received \$17,518 of Provider Relief Fund program distributions, all of which have been recorded as other revenue in the accompanying December 31, 2020 consolidated statement of operations and changes in net assets. Provider Relief Fund distributions are not loans and, therefore, they are not subject to repayment unless funds received exceed qualifying health care related expenses and lost revenues. However, as a condition to receiving distributions, Goshen Health agreed to certain terms and conditions, including, among other things, that the funds are being used for lost revenues and COVID-related costs. Amounts recognized as revenue could change in the future based upon the evolving grant compliance guidance provided by the government. Additionally, Goshen Health received \$1,110 claims reimbursement through the HRSA program for testing, treatment, and vaccine administration for the Uninsured, which is reported within net patient service revenue in the accompanying December 31, 2020 consolidated statement of operations and changes in net assets.

Goshen Health System, Inc. and Subsidiaries
d/b/a Goshen Health

Notes to Financial Statements
(Dollars in Thousands)

Note 16. Novel Coronavirus Disease 2019 (COVID-19) Pandemic and Relief Funding (Continued)

The CARES Act also created a payroll tax credit designed to encourage companies to retain employees during the pandemic. Goshen Health recorded \$231 of an employee retention credit, which has been recorded as other revenue in the accompanying December 31, 2020 consolidated statement of operations and changes in net assets.

Pursuant to the CARES Act, the employer share of the social security portion of FICA taxes due for the period beginning on March 27, 2020, and ending December 31, 2020, can be deferred, with payment of 50% of the deferred amount to be paid on December 31, 2021, and the remaining 50% of the deferred amount to be paid on December 31, 2022. As of December 31, 2020, Goshen Health has deferred \$3,982 of FICA taxes, which is included in accrued salaries, wages and related liabilities in the accompanying consolidated balance sheet.

CITY OF GOSHEN, INDIANA
ARP SUB-RECIPIENT AGREEMENT

With

Goshen Interfaith Hospitality Network, Inc.

To Perform/Provide projects, programs, and/or services falling within one of the four enumerated eligible uses of ARP Funding that directly address a negative economic impact of the COVID-19 public health emergency.

This ARP Sub-Recipient Agreement (“Agreement”), entered into by and between the City of Goshen, Indiana (“the City”) and **Goshen Interfaith Hospitality Network, Inc.** (“Recipient”), is executed pursuant to the terms and conditions set forth herein.

WHEREAS, on March 11, 2021, President Joseph R. Biden signed into law the American Rescue Plan Act of 2021 (“ARPA” or the “Act”), and established the Coronavirus State Fiscal Recovery Fund and Coronavirus Local Fiscal Recovery Fund, which together make up the Coronavirus State and Local Fiscal Recovery Funds program (hereafter the “ARP Funding”); and

WHEREAS, on May 10, 2021, the United States Department of the Treasury (“U.S. Treasury”) published guidance regarding the allowable usage of the ARP Funding to be disseminated to local governments in accordance with the Act; and

WHEREAS, the City has received a total allocation of ARP Funding, as published by the U.S. Treasury, in the amount of \$6,692,508; and

WHEREAS, the City receipted the first fifty percent (50%) of its ARP Funding allocation (\$3,346,254.00) on May 19, 2021; and

WHEREAS, the City receipted the second fifty percent (50%) of its ARP Funding allocation (\$3,346,254.00) on June 6, 2022; and

WHEREAS, on June, 10, 2022, Treasury released the updated Compliance and Reporting Guidance for the Funding Program. The guidance provides additional detail and clarification for each recipient’s compliance and reporting responsibilities, and should be read in concert with the Award Terms and Conditions, the authorizing statute, the final rule, and other regulatory and statutory requirements; and

WHEREAS, in an effort to provide additional guidance regarding the eligible uses of ARP Funding, the U.S. Treasury published a document containing answers to Frequently Asked Questions regarding Coronavirus State and Local Fiscal Recovery Funds as of July 19, 2021 (hereinafter “FAQ”); and

WHEREAS, Section 2.8 of the FAQ states that recipients must demonstrate that funding uses directly address a negative economic impact of the COVID-19 public health emergency, including funds used for economic or workforce development; and

WHEREAS, pursuant to §602(c) of the Act, ARP Funding may be used for projects or programs within the following categories, to the extent authorized by law:

1. To respond to the public health emergency or its negative economic impacts, including assistance to households, small businesses, and nonprofits, or aid to impacted industries such as tourism, travel, and hospitality;
2. To respond to workers performing essential work during the COVID–19 public health emergency by providing premium pay to eligible workers;
3. For the provision of government services to the extent of the reduction in revenue due to the COVID–19 public health emergency relative to revenues collected in the most recent full fiscal year prior to the emergency; and
4. To make necessary investments in water, sewer, or broadband infrastructure.

WHEREAS, the City intends to allocate a portion of its ARP Funding to assist non-profit organizations within the City that have suffered negative economic impacts as a result of the COVID-19 pandemic in accordance with all federal, state, and local guidelines regarding the usage of ARP Funding; and

WHEREAS, the Recipient, a non-profit entity, submitted a written request to the City for One Hundred Fifty Thousand Dollars (\$150,000) in ARP Funding to support a project and/or program related to the economic recovery from the COVID-19 public health crisis; and

WHEREAS, the City and Recipient desire to enter into this Agreement.

NOW, THEREFORE, in consideration of those mutual undertakings and covenants, the parties agree as follows:

1. OVERVIEW

A. DEFINITIONS. The definitions in 2 CFR §200.1 are hereby incorporated into this Agreement.

B. ROLES. For the purposes this Agreement, the City serves as the pass-through entity for a Federal award and the Recipient serves as the subrecipient of a sub award. 2 C.F.R. §200.1

C. SOURCE OF GRANT FUNDING. This Agreement is funded by a portion of the \$6,692,508 in ARP Funding allocated to the City pursuant to ARP §603.

D. AUTHORITY. This Agreement is issued under section 602(c)(3) of the Act and subject to the provisions of the federal Uniform Grant Guidance, 2 CFR Part 200 (UG).

E. NOTICES. Whenever any notice, statement or other communication is required under this Agreement, it shall be sent by first class mail or via an established courier/delivery service to the following addresses, unless otherwise specifically advised.

Notices to the City shall be sent to:

City of Goshen
Attn: Legal City
204 E. Jefferson Street
Goshen, IN 46526
bodiestegelman@goshencity.com

Notices to the Recipient shall be sent to:

Goshen Interfaith Hospitality Network, Inc.
Attn: Mindy Morehead
502 N. Main Street
Goshen, IN 46526
Mindygihn@gmail.com

2. ARP FUNDING AWARDED TO RECIPIENT (the “Funding” or “Grant”)

A. PURPOSE. The purpose of this Agreement is to enable the City to award ARP Funding, in the amount of **Twenty Thousand Dollars (\$20,000)**, to the Recipient for eligible costs of the proposed projects or programs described in Recipient’s ARP Nonprofit Fund Grant Application for Program Year 2022 dated **March 15, 2022** (hereafter the “Grant Application”), a copy of which is attached hereto attached as EXHIBIT “A” and incorporated by reference herein (the “Project”).

3. EFFECTIVE DATE & PERIOD OF PERFORMANCE

A. EFFECTIVE DATE. This Agreement shall commence when last executed by all parties and remain in effect no later than December 31, 2024, unless terminated by the City in writing (the “Effective Date”).

B. PERIOD OF PERFORMANCE. The period of performance for this award begins on the date hereof and ends consistent with the project/program timeline set forth in ¶5 of the Recipient’s Grant Application.

4. SCOPE OF FUNDED ACTIVITIES (the “Project”)

A. LIMITATIONS ON USE OF ARP FUNDS. The Recipient shall ensure that all expenditures utilizing ARP Funding received in accordance with this Agreement may only be used in compliance with section 602(c) of the Act and shall be limited to only those eligible services outlined in Section 2.8 of the U.S. Treasury ARP FAQ, which states that recipients must demonstrate that funding uses directly address a negative economic impact of the COVID-19 public health emergency. Recipient must use ARP Funding for the Project described in Recipient’s Grant Application to the City.

5. SYSTEM FOR AWARD MANAGEMENT PROFILE (“SAM.gov”)

A. SAM.GOV PROFILE. Recipient shall register and maintain an updated profile on the U.S. Government’s official website and System for Award Management (SAM.gov).

6. FUNDING DISBURSEMENT, PAYMENT OF COSTS & CANCELLATION

A. DISBURSEMENT OF FUNDING. The disbursement of ARP Funding awarded to the Recipient shall not be made until forty-five (45) days after this Agreement has been fully approved by the City and executed by the parties. If advance or lump payment of all or a portion of the funds is not prohibited by statute or regulation, and the City agrees to provide such advance payment, advance payment shall be made only upon submission of a proper claim setting out the intended purposes of those funds. Otherwise, all payments shall be made forty-five (45) days in arrears in conformance with applicable fiscal policies and procedures.

B. SEPARATE FUND REQUIRED. ARP Funding must be received into its own separate fund and not comingled with funding from any other source. Recipient is required to have sufficient internal controls over all transactions in place by establishing separate funds and maintaining records with detailed comments that provide audit trails, appropriate approvals, etc.

C. PRE-AWARD & ADMINISTRATIVE COSTS. Pre-award costs, as defined in 2 C.F.R. § 200.458, may not be paid with funding from this Grant. Recipient may use the Funding to cover both direct and indirect costs.

D. FUNDING CANCELLATION. When a written determination is made that funds are not appropriated or otherwise available to support continuation of performance of this Agreement, it shall be canceled.

E. LOSS OR REDUCTION OF FUNDING. The City, at its sole discretion upon written notice to the Recipient, may terminate or reduce the scope of this Agreement if any funding sources are eliminated or reduced for any reason or the Project is not eligible for ARP Funding.

7. PROJECT MONITORING & REPORTING

A. PROJECT MONITORING BY THE CITY. The City may conduct on-site or off-site monitoring reviews of the Project during the term of this Agreement and for up to ninety (90) days after it expires or is otherwise terminated. The Recipient shall extend its full cooperation and give full access to the Project site and to relevant documentation to the City or its authorized designees for the purpose of determining, among other things:

1. whether Project activities are consistent with those set forth in the Recipient’s Grant Application;
2. the actual expenditure of funds to date on the Project is in conformity with the amounts for each budget line item as contained in Recipient’s Grant Application and that unpaid costs have been properly accrued; and
3. that Recipient is making timely progress with the Project, and that its project management, financial management and control systems, procurement systems and

methods, and overall performance are in conformance with the requirements set forth in this Agreement and are fully and accurately reflected in Project reports submitted to the City.

B. **REPORTING REQUIREMENTS.** Recipient agrees to cooperate with the City and comply with any reporting obligations established by Treasury as they relate to this award. Recipient also agrees to comply with any reporting requirements established by the State of Indiana.

8. MAINTENANCE OF AND ACCESS TO RECORDS

A. **MAINTENANCE OF RECORDS.** The Recipient shall maintain records, books, documents, and other materials relevant to its performance under this Agreement. Recipient shall maintain records and financial documents sufficient to evidence compliance with section 602(c), Treasury's regulations implementing that section, and guidance issued by Treasury regarding the foregoing. Records shall be maintained by Recipient for a period of five (5) years after all funds have been expended or returned to Treasury, whichever is later.

B. **AUDITS AND ACCESS TO RECORDS.** Records maintained pursuant to this Agreement shall be subject to inspection, review, and audit by the City or its designees, and the US Treasury for five (5) years following termination of this Agreement. Recipient may be required to submit to an audit of funds paid pursuant to this Agreement, and shall make all books, accounting records, and other documents available at all reasonable times during the term of this Agreement and for a period of five (5) years after final payment for inspection by the City or its authorized designee. Copies shall be furnished to the City at no cost.

C. **REIMBURSEMENT OF UNALLOWABLE COSTS.** If it is determined during the course of the audit that the Recipient was reimbursed for unallowable costs under this Agreement or any, the Recipient agrees to promptly reimburse the City for such payments upon request.

9. BREACH, DEFAULT & TERMINATION

A. **TERMINATION FOR CAUSE.** The City may terminate this Agreement for cause. Cause may include misuse of funds, fraud, lack of compliance with applicable rules, laws and regulations, failure to perform on time, or failure to comply with any of the requirements of this Agreement. Failure to complete the Project and expend funds in accordance with this Agreement may be considered a material breach, and shall entitle the City to suspend payments under this Agreement until such time as all material breaches are cured to the City's satisfaction.

B. **TERMINATION FOR CONVENIENCE.** Unless prohibited by a statute or regulation relating to the Grant under this Agreement, this Agreement may be terminated, in whole or in part, by the City whenever, for any reason, the City determines that such termination is in the best interest of the City. Termination shall be affected by delivery to the Recipient of a Termination Notice, specifying effective date of termination and extent of termination. The Recipient shall be compensated for completion of the Project properly done prior to the effective date of termination. The City will not be liable for work on the Project performed after the effective date of termination.

10. COMPLIANCE WITH APPLICABLE LAWS & REGULATIONS

A. EVOLUTION OF ARP GUIDANCE FROM THE U.S. TREASURY. The City may request additional information from the Recipient, as needed, to meet any additional guidelines regarding the use of ARP Funding that may be established by the U.S. Treasury during the scope of this Agreement.

B. COMPLIANCE WITH APPLICABLE LAWS AND REGULATIONS. The Recipient shall comply with all federal, state, and local laws and all requirements and published guidance set forth regarding the usage of any and all monies appropriated under the ARPA. Specifically, but not limited to, Recipient shall with the requirements of section 602 of the Act, regulations adopted by Treasury pursuant to section 602(f) of the Act, and guidance issued by Treasury regarding the foregoing. Recipient also agrees to comply with all other applicable state and federal statutes, regulations, and executive orders, and Recipient shall provide for such compliance by other parties in any agreements it enters into with other parties relating to this Grant.

1. The Recipient warrants that the Recipient and any contractors performing work in connection with the Project shall obtain and maintain all required permits, licenses, registrations, and approvals, and shall comply with all health, safety, and environmental statutes, rules, or regulations in the performance of any work activities. Failure to do so may be deemed a material breach of this Agreement and grounds for immediate termination and denial of further opportunities with the City under this program.
2. The Recipient affirms that, if it is an entity described in Indiana Code Title 23, it is properly registered, and owes no outstanding reports to the Indiana Secretary of State.
3. As required by Ind. Code §5-22-3-7: The Recipient and any principals of the Recipient certify that:
 - a. the Recipient, except for *de minimis* and nonsystematic violations, has not violated the terms of:
 - i. Ind. Code §24-4.7 [Telephone Solicitation Of Consumers];
 - ii. Ind. Code §24-5-12 [Telephone Solicitations]; or
 - iii. Ind. Code §24-5-14 [Regulation of Automatic Dialing Machines];in the previous **three hundred sixty-five (365) days**, even if Ind. Code §24-4.7 is preempted by federal law; and
 - b. the Recipient will not violate the terms of Ind. Code §24-4.7 for the duration of this Agreement, even if Ind. Code §24-4.7 is preempted by federal law.
 - c. The Recipient and any principals of the Recipient certify that an affiliate or principal of the Recipient and any agent acting on behalf of the Recipient or on behalf of an affiliate or principal of the Recipient, except for *de minimis* and nonsystematic violations,
 - i. has not violated the terms of Ind. Code §24-4.7 in the previous three hundred sixty-five (365) days, even if Ind. Code §24-4.7 is preempted by federal law; and

- ii. will not violate the terms of Ind. Code §24-4.7 for the duration of this Agreement even if Ind. Code §24-4.7 is preempted by federal law.

C. EMPLOYMENT ELIGIBILITY VERIFICATION. As required by Ind. Code §22-5-1.7, Recipient hereby swears or affirms under the penalties of perjury that:

1. The Recipient has enrolled and is participating in the E-Verify program;
2. The Recipient has provided documentation to the City that it has enrolled and is participating in the E-Verify program;
3. The Recipient does not knowingly employ an unauthorized alien.
4. The Recipient shall require its contractors who perform work under this Agreement to certify to Recipient that the contractor does not knowingly employ or contract with an unauthorized alien and that the contractor has enrolled and is participating in the E-Verify program. The Recipient shall maintain this certification throughout the duration of the term of a contract with a contractor.

The City may terminate for default if the Recipient fails to cure a breach of this provision no later than thirty (30) days after being notified by the City.

D. NONDISCRIMINATION. Pursuant to the Indiana Civil Rights Law, specifically including Ind. Code §22-9-1-10, and in keeping with the purposes of the federal Civil Rights Act of 1964, the Age Discrimination in Employment Act, and the Americans with Disabilities Act, the Recipient covenants that it shall not discriminate against any employee or applicant for employment relating to this Agreement with respect to the hire, tenure, terms, conditions or privileges of employment or any matter directly or indirectly related to employment, because of the employee or applicant's: race, color, national origin, religion, sex, sexual orientation or identity, age, disability, ancestry, status as a veteran, or any other characteristic protected by federal, state, or local law ("Protected Characteristics"). Furthermore, Recipient certifies compliance with applicable federal laws, regulations, and executive orders prohibiting discrimination based on the Protected Characteristics in the provision of services.

11. DEFENSE & INDEMNIFICATION

A. DUTY TO DEFEND. The Recipient, at its sole cost and expense, shall defend the City of Goshen, their officials, employees, and agents (collectively, Indemnitees) from and against all claims/demands, allegations, lawsuits, or any other action (Claim or Claims) arising or allegedly arising from the Recipient's or its contractor's, subcontractor's: (1) use of Grant funds; (2) negligence; (3) wrongful act or omission; (4) breach/default of this Agreement; and/or (5) any other failure to follow the terms and conditions of this Agreement.

B. DUTY TO INDEMNIFY. The Recipient shall indemnify the Indemnitees against losses, liabilities, damages, judgments, settlements, penalties, fines, attorney/expert fees, expenses, interest, or fees, including the reasonable cost of investigation, defense, settlement, accounting, reporting and any advance of an expense or fee arising from the Claims.

C. NOTICE OF CLAIM. The City shall give the Recipient prompt notice of any Claim, and at Recipient's expense, the City shall cooperate in the defense of the matter. The Recipient acknowledges that the Goshen City Attorney may participate in an action involving the City of Goshen.

D. SURVIVAL. The duties to defend and indemnify survive termination or expiration of this Agreement.

12. REPRESENTATIONS AND WARRANTIES

A. ELIGIBILITY. The Recipient expressly represents and warrants to the City that it is statutorily eligible to receive these funds and that the information set forth in its Grant Application to the City is true, complete, and accurate.

B. REPAYMENT. The Recipient expressly agrees to promptly repay all funds paid to it under this Agreement should it be determined either that it was ineligible to receive the funds, or it made any material misrepresentation on its application to the City.

C. DEBARMENT. By entering into this Agreement, Recipient certifies that neither it nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible or voluntarily excluded from entering into this Agreement by any federal or state department or agency. The term "principal" for purposes of this Agreement is defined as an officer, director, owner, partner, key employee, other person with primary management or supervisory responsibilities, or a person who has a critical influence on or substantive control over the operations of the Recipient.

D. AUTHORIZATION. Recipient signing below warrants to the City that they have the full power and authority to execute this Agreement on behalf of the Recipient for whom they sign.

13. GENERAL CONDITIONS

A. CONFLICTS OF INTEREST. Recipient understands and agrees it must maintain a conflict-of-interest policy consistent with 2 C.F.R. § 200.318(c) and that such conflict-of-interest policy is applicable to each activity funded under this award. Recipient and subrecipients must disclose in writing to Treasury or the pass-through entity, as appropriate, any potential conflict of interest affecting the awarded funds in accordance with 2 C.F.R. § 200.112.

B. HATCH ACT. Recipient agrees to comply, as applicable, with requirements of the Hatch Act (5 U.S.C. §§ 1501-1508 and 7324-7328), which limit certain political activities of State or local government employees whose principal employment is in connection with an activity financed in whole or in part by this federal assistance.

C. FALSE STATEMENTS. Recipient understands that making false statements or claims in connection with this award is a violation of federal law and may result in criminal, civil, or administrative sanctions, including fines, imprisonment, civil damages and penalties, debarment from participating in federal awards or Agreements, and/or any other remedy available by law.

D. GOVERNING LAW. This Agreement shall be governed, construed, and enforced in accordance with the laws of the State of Indiana, without regard to its conflict of laws rules. Suit, if any, must be brought in Elkhart City, State of Indiana.

E. **CONTRACTING WITH RELATIVES.** Pursuant to Ind. Code §36-1-21, if Recipient is wholly or partially owned by a relative of an elected official of the City Recipient certifies that Recipient has notified in writing both the elected official of the City and the City's legal department prior to entering into this contract that an elected official of the City is a relative of an owner of Recipient.

F. **ORDER OF PRECEDENCE.** Any inconsistency or ambiguity in this Agreement shall be resolved by giving precedence in the following order: (1) requirements imposed by applicable federal or State law; (2) this Agreement; (3) the Recipient's application to the City.

G. **NON-COLLUSION, ACCEPTANCE.** The undersigned individual signing on behalf of the Recipient attests, subject to the penalties for perjury, that the undersigned is the Recipient or a properly authorized representative, agent, member, or officer of the Recipient. To the undersigned's knowledge, neither the undersigned nor any other member, employee, representative, agent, or officer of the Recipient, directly or indirectly, has entered into or been offered any sum of money or other consideration for the execution of this Agreement other than that which appears upon the face hereof.

H. **FORCE MAJEURE.** Neither party will be liable for any failure or delay in performing its duties in this agreement due to Force Majeure Events. "Force Majeure Event" means an event or circumstance beyond a party's reasonable control, such as natural catastrophes and acts of terrorism or war, and the consequences of that event or circumstance. Force Majeure Events do not include labor unrest, price increases, or changes in general economic conditions. If a Force Majeure Event continues for 30 days, the other party may terminate this agreement or suspend payments while the event continues.

I. **SEVERABILITY.** If any portion of this Grant Agreement is held invalid, the remainder hereof shall not be affected thereby if such remainder would then continue to conform to the terms and requirements of the applicable law.

J. **NO WAIVER OF BREACH.** No failure on the part of the City to exercise, and no delay in exercising, any right hereunder shall operate as a waiver thereof, nor shall any single or partial exercise by the City of any right hereunder preclude any other or further exercise thereof or the exercise of any other right. The remedies herein provided are cumulative and not exclusive of any remedy available to the City at law or in equity.

K. **ENTIRE AGREEMENT.** This Agreement constitutes the entire agreement between the City and the Recipient for the use of funds received under this Agreement and it supersedes all prior or contemporaneous communications and proposals, whether electronic, oral, or written between the parties with respect to this Agreement.

L. **AMENDMENTS.** No amendment or modification to the Agreement shall be effective without prior written consent of the authorized representatives of the parties.

M. **NO ASSIGNMENT, TRANSFER, OR SUBCONTRACTING.** The Recipient shall not assign or transfer any of its interests in or delegate any of its obligations under this Agreement without the prior written consent of the City.

IN WITNESS WHEREOF, Recipient and the City have, through their duly authorized representatives, entered into this Agreement. The parties, having read and understood the foregoing terms of this Agreement, do by their respective signatures dated below agree to the terms thereof.

**CITY OF GOSHEN
(the "City")**

**Goshen Interfaith Hospitality Network, Inc.
("Recipient")**

By: _____

By: _____

Jeremy P. Stutsman

Mindy Morehead

Mayor, City of Goshen, Indiana

CEO

Date: _____

Date: _____

EXHIBITS:

EXHIBIT "A" - Application & Corresponding Documents



**American Rescue Plan (ARP): Nonprofit Fund
Grant Application for Program Year 2022**
(Attach additional sheets if space provided is not adequate.)

Applications available: Tuesday, February 15, 2022 Applications due: Thursday, March 15, 2022
Please submit application by email or hard copy one signed original, with attachments to:

Gregory Imbur, 202 S. Fifth, Goshen, IN 46528 gregoryimbur@goshencity.com Call 537-3828 with questions.

American Rescue Plan: Nonprofit Fund Grant Priorities

Each investment proposal of \$25,000 or less must meet one of the following priorities:

1. Relates to ARP public health services, negative economic impacts, services to disproportionately impacted communities, and possibly other expenditure categories identified by the U.S. Treasury.
2. Meets an urgent community need, especially food insecurity, homelessness, or health-related needs.
3. Addresses public health services, negative economic impacts, or some other urgent community need.

If a grant is awarded, ARP funds for nonprofits may be dispersed after July 1, 2022. If a grant is awarded, claims will be paid only after a signed grant agreement has been formally approved by the Board of Public Works. Money must be spent by 12/31/2024, and annual grant reporting is required as well.

Goshen Interfaith Hospitality Network

Organization: _____
502 N Main Street, Goshen, IN 46528

Organization Address: _____
502 N Main Street, Goshen, IN 46526

Mailing Address: _____
Mindy Morehead

Contact Person: _____
(574) 534-2300

Phone Number: _____
mindygihn@gmail.com

Email address: _____

Goshen Interfaith Homeless Shelter Relocation

Project Title: _____
150,000

ARP Fund, grant amount requested: \$ _____
321 over the next 3 years

Expected number of individuals to benefit from this project: _____

1. Briefly describe the proposed project. Include the need or problem to be addressed, the population (or area) to be served, a description of the work, including who will carry it out, and the proposed schedule of work, including the proposed timing of requests for ARP Nonprofit Fund awards.

GIHN is moving into the Riverdale School. This will make it to where our shelter is handicap accessible and can provide shelter to more people. We serve anyone who has minor age children and single families. By partnering with GCS we will have night school in our building that our guest can attend, to help them get their diplomas and further their education.

We are currently waiting our 10 day period from state and then will start Asbestos removal by March 28, 2022. Asbestos removal will not be finished until May 2nd. That is when we will start putting in fire suppression system and building offices for the Goshen Police Department Homeless Officer, Mental Health Department and other outside agencies.

2. Complete the line item budget for the proposed project and provide details on how reimbursed costs will be calculated.

Item Description	Total Amount	ARP Nonprofit Funds Sought	Other Funding Sought or Secured
a. Fire Suppression	\$95,000	\$95,000	
b. New Office, electrical, masonry	\$140,000	\$55,000	\$85,000
c. Flooring			
d. Showers	\$25,000		\$25,000
e. HVAC for offices	\$18,000		\$18,000
f. Painting	\$2,000		\$2,000
TOTALS	280,000.00	150,000.00	130,000.00

3. List the source and amount of other sources of funding, including matching funds and in-kind contributions, expected to be used to support this project. For in-kind contributions, such as volunteer labor, please include the number of hours and dollar value of the volunteer hours.

We have had individual donors donate \$50,000 to this project and we have monies set aside from the sale of our Day Center for this project leaving us with \$150,000.00 left to get. We will be using approximately 100 hours of volunteer help with this project as well for a total of \$2,854.00 at the new sector volunteer rate of \$25.54.

4. Describe how project relates to ARP public health services, negative economic impacts, services to disproportionately impacted communities, or meets an urgent community development need.

We provide shelter for homeless families and single females. We work on their mental health and medical needs. We get homeless off the streets and into a programmed shelter so when they leave they are self sufficient.

5. What are the measurable goals and timeline for this project or program? How will you define and measure success?

We offer continued case management and follow our guests after leaving as best as we can. We log everyone who comes in and where and why they leave. We keep track of jobs, mental health and housing.

6. Please describe the population who will benefit from this project or program. Include demographic information in this description (age, income, ethnicity, race, etc.)

We serve anyone with minor age children in our family units and our single ladies units we serve anyone who is 18 or older. This makes our age group 0-99. Our income is usually those less than 30% of median and we serve any race on ethnicity.

Organizational Characteristics

IRS nonprofit status 501(c)(3)
Years in operation 2
Number of full-time paid staff 4
Number of part-time paid staff 3
Number of volunteer staff 713
Number of Board members 10

Briefly describe the organization's structure, mission statement and services provided.

Our current mission statement is; Goshen Interfaith is devoted to providing resources and temporary shelter for the homeless in crisis by partnering with congregations and the community. GIHN offers case management tailored to the needs of our guests, so each guest is working on what they need not a uniform program. We also work with multiple agencies to provide mental health services, health care, parenting, financial classes and many other to provide life long skills to maintain a healthy lifestyles. Each family is provided a private sleeping room and single women will sleep 8 to a room.

Please attach copies of the following documents to the original application. If any of the requested documents are not available, please attach an explanation. If you have previously submitted the requested documents, and there have been no changes, new copies are not required, but please indicate which documents have been previously submitted.

- a. Most recent Annual Report and Audit
- b. Current fiscal year budget
- c. Current list of Board of Directors

Certification Of Authorization To Submit This Application

I (We) certify to the City of Goshen that the Board of Directors of the organization identified on page 1 of this application authorized the submission of this application.

Agency Director (Signature)

Mindy Morehead
Printed Name: Mindy Morehead

Date: 3-15-22

Chairperson, Board of Directors (Signature)

Craig Detweiler
Printed Name: Craig Detweiler

Date: 3-15-22

IHN Board of Directors 2022

IHN: 502 N Main St., Goshen, IN 46528 (574) 534-2300
 Executive Committee : Chair, Vice Chair, Past Chair, Secretary, Treasurer, Exec. Director
 Finance Committee
 Fundraising Committee
 Communication Committee
 Governance Committee

Name	Email	Address	City	Zip	Phone	Roles & Committees	Term	Period	Occupation
Mike Metz	mmetz@metzlegal.com	218 West High St.	Elkhart	IN 46516	574-293-8525	Governance Com	1st	2020-23	Attorney
Laura Rhoads	lhrhoads@comcast.net	63740 CR 111	Goshen	IN 46526	317-220-3177	Fundraising, Exec Committee, Vice Chair	1st	2020-23	At home
Catherine Wolford	cwolford@goshenschools.org	1802 Amberwood Drive	Goshen	IN 46526	h: 574-534-6333	Communications Com	1st	2022-25	Teacher
Ross Swihart	Ross@trifalmission.org	62610 CR 7	Elkhart	IN 46517	574-304-7403	Governance Com	1st	2020-23	Director Faith Mission
Gordon Bortzger	Gordon.Bortzger@gmail.com	70984 CR 25	New Paris	IN 46553	574-949-3197	Treasurer, Finance Comm.	1st	2019-22	Database Admin. GC
Loraine Toyer	ltoyer@msn.com	56741 CR 35	Middlebury	IN 46540	574-361-3123	Executive Comm Communications Com	2nd	2021-24	Attorney
Craig Detwiler	craig@re-deninc.com	1630 Timberline Dr.	Goshen	IN 46526	574-596-9243	Fundraising Com., Ex. Chair	2nd	2021-24	Manufacturing management
Brian Martin	martinbrian48@yahoo.com	306 N. Main, Apt B	Goshen	IN 46528	574-304-6475	Communications Com	1st	2019-22	
Jim Dreier	jim@bocgoshen.org	64430 CR 33	Goshen	IN 46528	574-238-4521	Governance Com	1st	2020-23	Associate pastor
Mindy Morehead	mindy@ihnd@gmail.com	111 S Groves St.	Milford	IN 46542	c: 574-253-3022	Executive Committee Fundraising Committee Executive Director	n/a	n/a	Executive Director

**INTERFAITH HOSPITALITY NETWORK
2022 BUDGET 2021 ACTUALS**

<u>INCOME</u>		2021 Actuals
GRANTS-CDBG & UNITED WAY	\$50,000.00	\$56,000.00
DONATIONS-CHURCHES	\$30,000.00	\$21,876.43
DONATIONS-BUSINESSES	\$90,000.00	\$78,550.00
DONATIONS-INDIVIDUALS	\$80,000.00	\$73,638.71
DONATIONS-CLUBS & SCHOOLS	\$10,000.00	\$9,113.62
DONATIONS-OTHER		
FUNDRAISING-EMPTY BOWL	\$2,000.00	\$2,125.00
FUNDRAISING-DESSERT BANQUET	\$35,000.00	\$29,991.80
CAMPAIGN-NEW SITE	\$280,000.00	
INTEREST INCOME	\$500.00	\$463.12
TOTAL INCOME	\$577,500.00	\$271,758.68

<u>EXPENSES</u>		
WAGES	\$150,000.00	\$105,342.93
PAYROLL TAXES	\$15,000.00	\$9,673.27
ACCOUNTING & SOFTWARE	\$5,000.00	\$3,119.00
CONVENTIONS AND EDUCATION	\$1,000.00	\$575.00
MILEAGE	\$1,000.00	\$976.64
DUES	\$1,500.00	\$1,172.00
INSURANCE	\$12,000.00	\$10,145.98
BED UPKEEP COST	\$100.00	\$0.00
MISCELLANEOUS TAXES	\$200.00	\$0.00
REPAIRS, MAINT, TRASH, PEST	\$5,000.00	\$4,863.27
TELEPHONE & INTERNET	\$6,500.00	\$7,468.24
UTILITIES-St. Marks	\$15,000.00	\$13,512.53
UTILITIES-DAY CENTER	\$0.00	\$978.12
MEDICAL	\$250.00	\$197.32
NEWSLETTERS	\$7,200.00	\$5,869.99
MARKETING EXPENSES	\$15,000.00	\$12,250.00
OFFICE EXPENSES & POSTAGE	\$3,500.00	\$2,413.11
ADMISSION EXPENSES	\$500.00	\$193.45
FOOD & GUEST SERVICES	\$40,000.00	\$21,364.28
CLEANING SUPPLIES	\$7,500.00	\$5,274.19
COVID SUPPLIES & EXPENSES	\$5,000.00	\$8,679.58
TRANSPORTATION EXPENSES	\$5,000.00	\$4,786.41
NEW LOCATION EXPENSES	\$280,000.00	\$0.00
TOTAL EXPENSES	\$576,250.00	\$218,855.31

CITY OF GOSHEN, INDIANA
ARP SUB-RECIPIENT AGREEMENT

With

Kiwanis Club of Goshen Maple City Indiana, Inc.

To Perform/Provide projects, programs, and/or services falling within one of the four enumerated eligible uses of ARP Funding that directly address a negative economic impact of the COVID-19 public health emergency.

This ARP Sub-Recipient Agreement (“Agreement”), entered into by and between the City of Goshen, Indiana (“the City”) and **Kiwanis Club of Goshen Maple City Indiana, Inc.** (“Recipient”), is executed pursuant to the terms and conditions set forth herein.

WHEREAS, on March 11, 2021, President Joseph R. Biden signed into law the American Rescue Plan Act of 2021 (“ARPA” or the “Act”), and established the Coronavirus State Fiscal Recovery Fund and Coronavirus Local Fiscal Recovery Fund, which together make up the Coronavirus State and Local Fiscal Recovery Funds program (hereafter the “ARP Funding”); and

WHEREAS, on May 10, 2021, the United States Department of the Treasury (“U.S. Treasury”) published guidance regarding the allowable usage of the ARP Funding to be disseminated to local governments in accordance with the Act; and

WHEREAS, the City has received a total allocation of ARP Funding, as published by the U.S. Treasury, in the amount of \$6,692,508; and

WHEREAS, the City receipted the first fifty percent (50%) of its ARP Funding allocation (\$3,346,254.00) on May 19, 2021; and

WHEREAS, the City receipted the second fifty percent (50%) of its ARP Funding allocation (\$3,346,254.00) on June 6, 2022; and

WHEREAS, on June 10, 2022, Treasury released the updated Compliance and Reporting Guidance for the Funding Program. The guidance provides additional detail and clarification for each recipient’s compliance and reporting responsibilities, and should be read in concert with the Award Terms and Conditions, the authorizing statute, the final rule, and other regulatory and statutory requirements; and

WHEREAS, in an effort to provide additional guidance regarding the eligible uses of ARP Funding, the U.S. Treasury published a document containing answers to Frequently Asked Questions regarding Coronavirus State and Local Fiscal Recovery Funds as of July 19, 2021 (hereinafter “FAQ”); and

WHEREAS, Section 2.8 of the FAQ states that recipients must demonstrate that funding uses directly address a negative economic impact of the COVID-19 public health emergency, including funds used for economic or workforce development; and

WHEREAS, pursuant to §602(c) of the Act, ARP Funding may be used for projects or programs within the following categories, to the extent authorized by law:

1. To respond to the public health emergency or its negative economic impacts, including assistance to households, small businesses, and nonprofits, or aid to impacted industries such as tourism, travel, and hospitality;
2. To respond to workers performing essential work during the COVID-19 public health emergency by providing premium pay to eligible workers;
3. For the provision of government services to the extent of the reduction in revenue due to the COVID-19 public health emergency relative to revenues collected in the most recent full fiscal year prior to the emergency; and
4. To make necessary investments in water, sewer, or broadband infrastructure.

WHEREAS, the City intends to allocate a portion of its ARP Funding to assist non-profit organizations within the City that have suffered negative economic impacts as a result of the COVID-19 pandemic in accordance with all federal, state, and local guidelines regarding the usage of ARP Funding; and

WHEREAS, the Recipient, a non-profit entity, submitted a written request to the City for Ten Thousand Dollars (\$10,000) in ARP Funding to support a project and/or program related to the economic recovery from the COVID-19 public health crisis; and

WHEREAS, the City and Recipient desire to enter into this Agreement.

NOW, THEREFORE, in consideration of those mutual undertakings and covenants, the parties agree as follows:

1. OVERVIEW

A. **DEFINITIONS.** The definitions in 2 CFR §200.1 are hereby incorporated into this Agreement.

B. **ROLES.** For the purposes this Agreement, the City serves as the pass-through entity for a Federal award and the Recipient serves as the subrecipient of a sub award. 2 C.F.R. §200.1

C. SOURCE OF GRANT FUNDING. This Agreement is funded by a portion of the \$6,692,508 in ARP Funding allocated to the City pursuant to ARP §603.

D. AUTHORITY. This Agreement is issued under section 602(c)(3) of the Act and subject to the provisions of the federal Uniform Grant Guidance, 2 CFR Part 200 (UG).

E. NOTICES. Whenever any notice, statement or other communication is required under this Agreement, it shall be sent by first class mail or via an established courier/delivery service to the following addresses, unless otherwise specifically advised.

Notices to the City shall be sent to:

City of Goshen
Attn: Legal City
204 E. Jefferson Street
Goshen, IN 46526
bodiestegelmann@goshencity.com

Notices to the Recipient shall be sent to:

Kiwanis Club of Goshen Maple City Indiana, Inc.
Attn: Edward V. Gerwels
PO Box 194
Goshen, IN 46527
edgerwels@gmail.com

2. ARP FUNDING AWARDED TO RECIPIENT (the “Funding” or “Grant”)

A. PURPOSE. The purpose of this Agreement is to enable the City to award ARP Funding, in the amount of Ten Thousand Dollars (\$10,000), to the Recipient for eligible costs of the proposed projects or programs described in Recipient’s ARP Nonprofit Fund Grant Application for Program Year 2022 dated March 14, 2022 (hereafter the “Grant Application”), a copy of which is attached hereto attached as EXHIBIT “A” and incorporated by reference herein (the “Project”).

3. EFFECTIVE DATE & PERIOD OF PERFORMANCE

A. EFFECTIVE DATE. This Agreement shall commence when last executed by all parties and remain in effect no later than December 31, 2024, unless terminated by the City in writing (the “Effective Date”).

B. PERIOD OF PERFORMANCE. The period of performance for this award begins on the date hereof and ends consistent with the project/program timeline set forth in ¶5 of the Recipient’s Grant Application.

4. SCOPE OF FUNDED ACTIVITIES (the “Project”)

A. LIMITATIONS ON USE OF ARP FUNDS. The Recipient shall ensure that all expenditures utilizing ARP Funding received in accordance with this Agreement may only be used in compliance with section 602(c) of the Act and shall be limited to only those eligible services outlined in Section 2.8 of the U.S. Treasury ARP FAQ, which states that recipients must demonstrate that funding uses directly address a negative economic impact of the COVID-19 public health emergency. Recipient must use ARP Funding for the Project described in Recipient’s Grant Application to the City.

5. SYSTEM FOR AWARD MANAGEMENT PROFILE (“SAM.gov”)

A. SAM.GOV PROFILE. Recipient shall register and maintain an updated profile on the U.S. Government's official website and System for Award Management (SAM.gov).

6. FUNDING DISBURSEMENT, PAYMENT OF COSTS & CANCELLATION

A. DISBURSEMENT OF FUNDING. The disbursement of ARP Funding awarded to the Recipient shall not be made until forty-five (45) days after this Agreement has been fully approved by the City and executed by the parties. If advance or lump payment of all or a portion of the funds is not prohibited by statute or regulation, and the City agrees to provide such advance payment, advance payment shall be made only upon submission of a proper claim setting out the intended purposes of those funds. Otherwise, all payments shall be made forty-five (45) days in arrears in conformance with applicable fiscal policies and procedures.

B. SEPARATE FUND REQUIRED. ARP Funding must be received into its own separate fund and not comingled with funding from any other source. Recipient is required to have sufficient internal controls over all transactions in place by establishing separate funds and maintaining records with detailed comments that provide audit trails, appropriate approvals, etc.

C. PRE-AWARD & ADMINISTRATIVE COSTS. Pre-award costs, as defined in 2 C.F.R. § 200.458, may not be paid with funding from this Grant. Recipient may use the Funding to cover both direct and indirect costs.

D. FUNDING CANCELLATION. When a written determination is made that funds are not appropriated or otherwise available to support continuation of performance of this Agreement, it shall be canceled.

E. LOSS OR REDUCTION OF FUNDING. The City, at its sole discretion upon written notice to the Recipient, may terminate or reduce the scope of this Agreement if any funding sources are eliminated or reduced for any reason or the Project is not eligible for ARP Funding.

7. PROJECT MONITORING & REPORTING

A. PROJECT MONITORING BY THE CITY. The City may conduct on-site or off-site monitoring reviews of the Project during the term of this Agreement and for up to ninety (90) days after it expires or is otherwise terminated. The Recipient shall extend its full cooperation and give full access to the Project site and to relevant documentation to the City or its authorized designees for the purpose of determining, among other things:

1. whether Project activities are consistent with those set forth in the Recipient's Grant Application;
2. the actual expenditure of funds to date on the Project is in conformity with the amounts for each budget line item as contained in Recipient's Grant Application and that unpaid costs have been properly accrued; and
3. that Recipient is making timely progress with the Project, and that its project management, financial management and control systems, procurement systems and methods, and overall performance are in conformance with the requirements set

forth in this Agreement and are fully and accurately reflected in Project reports submitted to the City.

B. REPORTING REQUIREMENTS. Recipient agrees to cooperate with the City and comply with any reporting obligations established by Treasury as they relate to this award. Recipient also agrees to comply with any reporting requirements established by the State of Indiana.

8. MAINTENANCE OF AND ACCESS TO RECORDS

A. MAINTENANCE OF RECORDS. The Recipient shall maintain records, books, documents, and other materials relevant to its performance under this Agreement. Recipient shall maintain records and financial documents sufficient to evidence compliance with section 602(c), Treasury's regulations implementing that section, and guidance issued by Treasury regarding the foregoing. Records shall be maintained by Recipient for a period of five (5) years after all funds have been expended or returned to Treasury, whichever is later.

B. AUDITS AND ACCESS TO RECORDS. Records maintained pursuant to this Agreement shall be subject to inspection, review, and audit by the City or its designees, and the US Treasury for five (5) years following termination of this Agreement. Recipient may be required to submit to an audit of funds paid pursuant to this Agreement, and shall make all books, accounting records, and other documents available at all reasonable times during the term of this Agreement and for a period of five (5) years after final payment for inspection by the City or its authorized designee. Copies shall be furnished to the City at no cost.

C. REIMBURSEMENT OF UNALLOWABLE COSTS. If it is determined during the course of the audit that the Recipient was reimbursed for unallowable costs under this Agreement or any, the Recipient agrees to promptly reimburse the City for such payments upon request.

9. BREACH, DEFAULT & TERMINATION

A. TERMINATION FOR CAUSE. The City may terminate this Agreement for cause. Cause may include misuse of funds, fraud, lack of compliance with applicable rules, laws and regulations, failure to perform on time, or failure to comply with any of the requirements of this Agreement. Failure to complete the Project and expend funds in accordance with this Agreement may be considered a material breach, and shall entitle the City to suspend payments under this Agreement until such time as all material breaches are cured to the City's satisfaction.

B. TERMINATION FOR CONVENIENCE. Unless prohibited by a statute or regulation relating to the Grant under this Agreement, this Agreement may be terminated, in whole or in part, by the City whenever, for any reason, the City determines that such termination is in the best interest of the City. Termination shall be affected by delivery to the Recipient of a Termination Notice, specifying effective date of termination and extent of termination. The Recipient shall be compensated for completion of the Project properly done prior to the effective date of termination. The City will not be liable for work on the Project performed after the effective date of termination.

10. COMPLIANCE WITH APPLICABLE LAWS & REGULATIONS

A. EVOLUTION OF ARP GUIDANCE FROM THE U.S. TREASURY. The City may request additional information from the Recipient, as needed, to meet any additional guidelines regarding the use of ARP Funding that may be established by the U.S. Treasury during the scope of this Agreement.

B. COMPLIANCE WITH APPLICABLE LAWS AND REGULATIONS. The Recipient shall comply with all federal, state, and local laws and all requirements and published guidance set forth regarding the usage of any and all monies appropriated under the ARPA. Specifically, but not limited to, Recipient shall with the requirements of section 602 of the Act, regulations adopted by Treasury pursuant to section 602(f) of the Act, and guidance issued by Treasury regarding the foregoing. Recipient also agrees to comply with all other applicable state and federal statutes, regulations, and executive orders, and Recipient shall provide for such compliance by other parties in any agreements it enters into with other parties relating to this Grant.

1. The Recipient warrants that the Recipient and any contractors performing work in connection with the Project shall obtain and maintain all required permits, licenses, registrations, and approvals, and shall comply with all health, safety, and environmental statutes, rules, or regulations in the performance of any work activities. Failure to do so may be deemed a material breach of this Agreement and grounds for immediate termination and denial of further opportunities with the City under this program.
2. The Recipient affirms that, if it is an entity described in Indiana Code Title 23, it is properly registered, and owes no outstanding reports to the Indiana Secretary of State.
3. As required by Ind. Code §5-22-3-7: The Recipient and any principals of the Recipient certify that:
 - a. the Recipient, except for *de minimis* and nonsystematic violations, has not violated the terms of:
 - i. Ind. Code §24-4.7 [Telephone Solicitation Of Consumers];
 - ii. Ind. Code §24-5-12 [Telephone Solicitations]; or
 - iii. Ind. Code §24-5-14 [Regulation of Automatic Dialing Machines];in the previous **three hundred sixty-five (365) days**, even if Ind. Code §24-4.7 is preempted by federal law; and
 - b. the Recipient will not violate the terms of Ind. Code §24-4.7 for the duration of this Agreement, even if Ind. Code §24-4.7 is preempted by federal law.
 - c. The Recipient and any principals of the Recipient certify that an affiliate or principal of the Recipient and any agent acting on behalf of the Recipient or on behalf of an affiliate or principal of the Recipient, except for *de minimis* and nonsystematic violations,
 - i. has not violated the terms of Ind. Code §24-4.7 in the previous three hundred sixty-five (365) days, even if Ind. Code §24-4.7 is preempted by federal law; and

- ii. will not violate the terms of Ind. Code §24-4.7 for the duration of this Agreement even if Ind. Code §24-4.7 is preempted by federal law.

C. EMPLOYMENT ELIGIBILITY VERIFICATION. As required by Ind. Code §22-5-1.7, Recipient hereby swears or affirms under the penalties of perjury that:

1. The Recipient has enrolled and is participating in the E-Verify program;
2. The Recipient has provided documentation to the City that it has enrolled and is participating in the E-Verify program;
3. The Recipient does not knowingly employ an unauthorized alien.
4. The Recipient shall require its contractors who perform work under this Agreement to certify to Recipient that the contractor does not knowingly employ or contract with an unauthorized alien and that the contractor has enrolled and is participating in the E-Verify program. The Recipient shall maintain this certification throughout the duration of the term of a contract with a contractor.

The City may terminate for default if the Recipient fails to cure a breach of this provision no later than thirty (30) days after being notified by the City.

D. NONDISCRIMINATION. Pursuant to the Indiana Civil Rights Law, specifically including Ind. Code §22-9-1-10, and in keeping with the purposes of the federal Civil Rights Act of 1964, the Age Discrimination in Employment Act, and the Americans with Disabilities Act, the Recipient covenants that it shall not discriminate against any employee or applicant for employment relating to this Agreement with respect to the hire, tenure, terms, conditions or privileges of employment or any matter directly or indirectly related to employment, because of the employee or applicant's: race, color, national origin, religion, sex, sexual orientation or identity, age, disability, ancestry, status as a veteran, or any other characteristic protected by federal, state, or local law ("Protected Characteristics"). Furthermore, Recipient certifies compliance with applicable federal laws, regulations, and executive orders prohibiting discrimination based on the Protected Characteristics in the provision of services.

11. DEFENSE & INDEMNIFICATION

A. DUTY TO DEFEND. The Recipient, at its sole cost and expense, shall defend the City of Goshen, their officials, employees, and agents (collectively, Indemnitees) from and against all claims/demands, allegations, lawsuits, or any other action (Claim or Claims) arising or allegedly arising from the Recipient's or its contractor's, subcontractor's: (1) use of Grant funds; (2) negligence; (3) wrongful act or omission; (4) breach/default of this Agreement; and/or (5) any other failure to follow the terms and conditions of this Agreement.

B. DUTY TO INDEMNIFY. The Recipient shall indemnify the Indemnitees against losses, liabilities, damages, judgments, settlements, penalties, fines, attorney/expert fees, expenses, interest, or fees, including the reasonable cost of investigation, defense, settlement, accounting, reporting and any advance of an expense or fee arising from the Claims.

C. NOTICE OF CLAIM. The City shall give the Recipient prompt notice of any Claim, and at Recipient's expense, the City shall cooperate in the defense of the matter. The Recipient acknowledges that the Goshen City Attorney may participate in an action involving the City of Goshen.

D. SURVIVAL. The duties to defend and indemnify survive termination or expiration of this Agreement.

12. REPRESENTATIONS AND WARRANTIES

A. ELIGIBILITY. The Recipient expressly represents and warrants to the City that it is statutorily eligible to receive these funds and that the information set forth in its Grant Application to the City is true, complete, and accurate.

B. REPAYMENT. The Recipient expressly agrees to promptly repay all funds paid to it under this Agreement should it be determined either that it was ineligible to receive the funds, or it made any material misrepresentation on its application to the City.

C. DEBARMENT. By entering into this Agreement, Recipient certifies that neither it nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible or voluntarily excluded from entering into this Agreement by any federal or state department or agency. The term "principal" for purposes of this Agreement is defined as an officer, director, owner, partner, key employee, other person with primary management or supervisory responsibilities, or a person who has a critical influence on or substantive control over the operations of the Recipient.

D. AUTHORIZATION. Recipient signing below warrants to the City that they have the full power and authority to execute this Agreement on behalf of the Recipient for whom they sign.

13. GENERAL CONDITIONS

A. CONFLICTS OF INTEREST. Recipient understands and agrees it must maintain a conflict-of-interest policy consistent with 2 C.F.R. § 200.318(c) and that such conflict-of-interest policy is applicable to each activity funded under this award. Recipient and subrecipients must disclose in writing to Treasury or the pass-through entity, as appropriate, any potential conflict of interest affecting the awarded funds in accordance with 2 C.F.R. § 200.112.

B. HATCH ACT. Recipient agrees to comply, as applicable, with requirements of the Hatch Act (5 U.S.C. §§ 1501-1508 and 7324-7328), which limit certain political activities of State or local government employees whose principal employment is in connection with an activity financed in whole or in part by this federal assistance.

C. FALSE STATEMENTS. Recipient understands that making false statements or claims in connection with this award is a violation of federal law and may result in criminal, civil, or administrative sanctions, including fines, imprisonment, civil damages and penalties, debarment from participating in federal awards or Agreements, and/or any other remedy available by law.

D. GOVERNING LAW. This Agreement shall be governed, construed, and enforced in accordance with the laws of the State of Indiana, without regard to its conflict of laws rules. Suit, if any, must be brought in Elkhart City, State of Indiana.

E. **CONTRACTING WITH RELATIVES.** Pursuant to Ind. Code §36-1-21, if Recipient is wholly or partially owned by a relative of an elected official of the City Recipient certifies that Recipient has notified in writing both the elected official of the City and the City's legal department prior to entering into this contract that an elected official of the City is a relative of an owner of Recipient.

F. **ORDER OF PRECEDENCE.** Any inconsistency or ambiguity in this Agreement shall be resolved by giving precedence in the following order: (1) requirements imposed by applicable federal or State law; (2) this Agreement; (3) the Recipient's application to the City.

G. **NON-COLLUSION, ACCEPTANCE.** The undersigned individual signing on behalf of the Recipient attests, subject to the penalties for perjury, that the undersigned is the Recipient or a properly authorized representative, agent, member, or officer of the Recipient. To the undersigned's knowledge, neither the undersigned nor any other member, employee, representative, agent, or officer of the Recipient, directly or indirectly, has entered into or been offered any sum of money or other consideration for the execution of this Agreement other than that which appears upon the face hereof.

H. **FORCE MAJEURE.** Neither party will be liable for any failure or delay in performing its duties in this agreement due to Force Majeure Events. "Force Majeure Event" means an event or circumstance beyond a party's reasonable control, such as natural catastrophes and acts of terrorism or war, and the consequences of that event or circumstance. Force Majeure Events do not include labor unrest, price increases, or changes in general economic conditions. If a Force Majeure Event continues for 30 days, the other party may terminate this agreement or suspend payments while the event continues.

I. **SEVERABILITY.** If any portion of this Grant Agreement is held invalid, the remainder hereof shall not be affected thereby if such remainder would then continue to conform to the terms and requirements of the applicable law.

J. **NO WAIVER OF BREACH.** No failure on the part of the City to exercise, and no delay in exercising, any right hereunder shall operate as a waiver thereof, nor shall any single or partial exercise by the City of any right hereunder preclude any other or further exercise thereof or the exercise of any other right. The remedies herein provided are cumulative and not exclusive of any remedy available to the City at law or in equity.

K. **ENTIRE AGREEMENT.** This Agreement constitutes the entire agreement between the City and the Recipient for the use of funds received under this Agreement and it supersedes all prior or contemporaneous communications and proposals, whether electronic, oral, or written between the parties with respect to this Agreement.

L. **AMENDMENTS.** No amendment or modification to the Agreement shall be effective without prior written consent of the authorized representatives of the parties.

M. **NO ASSIGNMENT, TRANSFER, OR SUBCONTRACTING.** The Recipient shall not assign or transfer any of its interests in or delegate any of its obligations under this Agreement without the prior written consent of the City.

IN WITNESS WHEREOF, Recipient and the City have, through their duly authorized representatives, entered into this Agreement. The parties, having read and understood the foregoing terms of this Agreement, do by their respective signatures dated below agree to the terms thereof.

**CITY OF GOSHEN
(the "City")**

**Kiwanis Club of Goshen Maple City
Indiana, Inc.
("Recipient")**

By: _____

Jeremy P. Stutsman

Mayor, City of Goshen, Indiana

Date: _____

By: _____

Edward V. Gerwels

Title: _____

Date: _____

EXHIBIT:

EXHIBIT "A" - Application & Corresponding Documents

Goshen

**American Rescue Plan (ARP): Nonprofit Fund
Grant Application for Program Year 2022**
(Attach additional sheets if space provided is not adequate.)

Applications available: Tuesday, February 15, 2022 **Applications due: Thursday, March 15, 2022**
Please submit application by email or hard copy one signed original, with attachments to:

Gregory Imbur, 202 S. Fifth, Goshen, IN 46528 gregoryimbur@goshencity.com Call 537-3828 with questions.

American Rescue Plan: Nonprofit Fund Grant Priorities

Each investment proposal of \$25,000 or less must meet one of the following priorities:

1. Relates to ARP public health services, negative economic impacts, services to disproportionately impacted communities, and possibly other expenditure categories identified by the U.S. Treasury.
2. Meets an urgent community need, especially food insecurity, homelessness, or health-related needs.
3. Addresses public health services, negative economic impacts, or some other urgent community need.

If a grant is awarded, ARP funds for nonprofits may be dispersed after July 1, 2022. If a grant is awarded, claims will be paid only after a signed grant agreements has been formally approved by the Board of Public Works. Money must be spent by 12/31/2024, and annual grant reporting is required as well.

Goshen Maple City Kiwanis

Organization: _____
P.O.Box 194 Goshen, IN 46527
Organization Address: _____
P.O.Box 194 Goshen, IN 46527
Mailing Address: _____
Edward V Gerwels
Contact Person: _____
574-238-4583
Phone Number: _____
Edgerwels@gmail.com
Email address: _____

Tools-4-Schools

Project Title: _____
\$10,000
ARP Fund, grant amount requested: \$ _____
400 Teachers, 5000+ Students
Expected number of individuals to benefit from this project: _____

1. Briefly describe the proposed project. Include the need or problem to be addressed, the population (or area) to be served, a description of the work, including who will carry it out, and the proposed schedule of work, including the proposed timing of requests for ARP Nonprofit Fund awards.

Need: To replenish inventory due to the losses from Covid.

Problem: Due to Covid our funding source, the Elkhart County Fair, was canceled. So no funds were available for our on going project. Tools-4-Schools provides school supplies to all the teachers from the Goshen Community Schools, including preschools and private schools. We will use \$10,000 to buy new schools supplies at a discount price. We have a warehouse, approximately 1200 sq feet, where teachers are allowed to come and shop once a month, at no charge. The schools supplies they shop for, are above what the school systems provide. So this helps teachers with their out of pocket expenses. The money will be used to replenish our warehouse of supplies, we weren't able to purchase during Covid.

Population to be served: Approximately 400 teacher and 5000+ students.

Timing: If we are awarded the grant, we would use the money over the next three to five months, to purchase the inventory supplies to get ready for the 2022-23 school year. It would a be hugh help if we could get the funds .

2. Complete the line item budget for the proposed project and provide details on how reimbursed costs will be calculated.

Item Description	Total Amount	ARP Nonprofit Funds Sought	Other Funding Sought or Secured
a. <i>School Supplies</i>	20,000	10,000	From the clubs donatlions
b.			
c.			
d.			
e.			
f.			
TOTALS			

3. List the source and amount of other sources of funding, including matching funds and in-kind contributions, expected to be used to support this project. For in-kind contributions, such as volunteer labor, please include the number of hours and dollar value of the volunteer hours.

To totally restock are warehouse, the cost would be \$20,000.
The Maple City Club would contribute to the the balance.
Some of our other sources are also struggling, due to covid.

Requesting funds to replenish the inventory, which the stock is very low, as we gave about everything away and now need to restock.

4. Describe how project relates to ARP public health services, negative economic impacts, services to disproportionately impacted communities, or meets an urgent community development need.

All teachers and students, including lower income students in Goshen Community as well as lower income teachers.

We supply what parents can't afford and teachers would have to buy out of pocket.

5. What are the measurable goals and timeline for this project or program? How will you define and measure success?

The year before Covid, we took \$10,000 provided by fair funding and were able to purchase and give over \$75,000 of new supplies to the teachers at no cost to them. We are able to do this because of buying bulk items and sales on merchandise.

We will monitor the spending of the \$10,000 and report back as the amount is consumed and the number of people helped by end of 2022/ 23 school year

6. Please describe the population who will benefit from this project or program. Include demographic information in this description (age, income, ethnicity, race, etc.)

All Preschool teacher thru high school of Goshen Community.
All Goshen Schools (Public and private) students of all income and ethnicity and race.

Organizational Characteristics

IRS nonprofit status 501C
Maple City Kiwanis 1980, Tools-4-Schools 2006
Years in operation _____
Number of full-time paid staff N/A
Number of part-time paid staff N/A
Number of volunteer staff 40
Number of Board members 7

Briefly describe the organization's structure, mission statement and services provided.

Maple City Kiwanis is a club within Kiwanis International.
Our mission statement is
"Kiwanis is a Global organization of volunteers dedicated to improving the world one child and one community at a time. One can make a difference!"
Serving all levels of our community, from young children to adults.
Including:
~Scholarships
~Boys & Girls Club
~Aktion Club (for residents of group homes)
~The Post
~Big Brothers, Big Sisters of Elkhart County

Please attach copies of the following documents to the original application. If any of the requested documents are not available, please attach an explanation. If you have previously submitted the requested documents, and there have been no changes, new copies are not required, but please indicate which documents have been previously submitted.

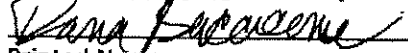
- a. Most recent Annual Report and Audit
- b. Current fiscal year budget
- c. Current list of Board of Directors

Certification Of Authorization To Submit This Application

I (We) certify to the City of Goshen that the Board of Directors of the organization identified on page 1 of this application authorized the submission of this application.

Agency Director (Signature)

Dana Bucciconie



Printed Name:

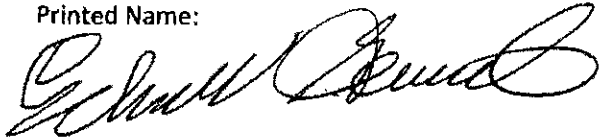
3-14-2022

Date: _____

Chairperson, Board of Directors (Signature)

Edward Gerwels

Printed Name:



3-14-2022

Date: _____

MAPLE CITY KWANIS

ADMINISTRATIVE BUDGET 2021 / 2022

<u>INCOME</u>	<u>BUDGET 21/22</u>	<u>YTD</u>	<u>FEB</u>
Meeting fee	\$2,000	\$1,643	\$12
50/50	\$500	\$136	\$36
Fines / Happy\$	\$1,100	\$323	\$53
Dues	\$4,400	\$4,335	\$125
Other	\$1,955	\$1,000	\$0

NET FEBRUARY ADMIN: \$201

<u>EXPENSES</u>	<u>BUDGET 21/22</u>	<u>YTD</u>	<u>FEB</u>
Annual dues	\$4,400	\$4,212	\$0
Club meeting	\$600	\$0	\$0
Club meeting rent	\$1,000	\$0	\$0
Conventions	\$750	\$0	\$0
Insurance / Registration	\$350	\$43	\$0
Lt. Gov Expenses	\$80	\$74	\$0
Membership	\$450	\$87	\$0
President's gift	\$0	\$0	\$0
Public Relations	\$100	\$0	\$0
CPA and IRS Costs	\$1,700	\$0	\$0
Secretarial / Office	\$525	\$494	\$25
Social	\$0	\$0	\$0
Other	\$0	\$0	\$0

SERVICE BUDGET 2021 / 2022

<u>INCOME</u>	<u>BUDGET 21/22</u>	<u>YTD</u>	<u>FEB</u>
Chicken BBQ (net)	\$4,800	\$0	\$0
Fall Fest	\$0	\$0	\$0
Christmas tree sales	\$1,200	\$1,072	\$0
Fair booth	\$22,250	\$0	\$0
Riley cans	\$0	\$0	\$0
Grants (T4S)	\$4,500	\$0	\$0
Weekly cans (T4S)	\$500	\$426	\$0
Misc (T4S)	\$250	\$0	\$0

NET FEBRUARY SERVICE: -\$652

<u>EXPENSES</u>	<u>BUDGET 21/22</u>	<u>YTD</u>	<u>LAN</u>
Community Service	\$700	\$442	\$0
Human Spirit	\$300	\$54	\$0
Conventions	\$2,345	\$0	\$0
SLP: Aktion	\$400	\$0	\$0
SLP: B/C	\$600	\$275	\$0
YC: Priority One	\$300	\$100	\$0
Youth Services	\$4,700	\$0	\$0
Tools 4 Schools	\$6,600	\$0	\$0
Riley Pledge	\$2,200	\$0	\$0
T4S Cans/Grant	\$5,250	\$0	\$0
Fund Raising Equip.(Reserved)	\$9,355	\$0	\$0
Ind Dist Key Club/Circle K	\$100	\$75	-\$75
KI Eliminate Project	\$200	\$195	-\$195
KI Children's Fund. Gift	\$200	\$195	-\$195
Ind Found. Scholarship	\$250	\$195	-\$195

CASH BALANCES

FEBRUARY 2022

Interra CU Checking	Administration	Service	TOTAL
Beginning Balance	\$2,325.75	\$618.73	\$2,944.48
Profit/Loss	\$201.00	\$(652.00)	\$(451.00)
Ending Balance	\$2,526.75	\$(33.27)	\$2,493.48

Interra CU Savings	Administration	Service	TOTAL
Beginning Balance	\$2,155.62	\$22,279.03	\$24,434.65
Profit/Loss	\$0.17	\$1.71	\$1.88
Ending Balance	\$2,155.78	\$22,280.75	\$24,436.53

Tools4Schools Checking

T4S Savings

Beginning Balance	\$4,884.65
Profit/Loss	\$(403.73)
Ending Balance	\$4,480.92

	\$3,283.82
	\$0.38
	\$3,284.20

Maple City Kiwanis Current Board of Directors

President- Dana Bucciconie

Vice President- George Brennen

President Elect- Tom Kercher

Secretary- Jim Bare

Treasurer- Chris Shively

Past President- Janet Bucciconie

Tools-4-Schools Co-Chairs- Edward and Erin Gerwels

CITY OF GOSHEN, INDIANA
ARP SUB-RECIPIENT AGREEMENT

With

Goshen Stars Soccer Club, Inc.

To Perform/Provide projects, programs, and/or services falling within one of the four enumerated eligible uses of ARP Funding that directly address a negative economic impact of the COVID-19 public health emergency.

This ARP Sub-Recipient Agreement (“Agreement”), entered into by and between the City of Goshen, Indiana (“the City”) and Goshen Stars Soccer Club, Inc. (“Recipient”), is executed pursuant to the terms and conditions set forth herein.

WHEREAS, on March 11, 2021, President Joseph R. Biden signed into law the American Rescue Plan Act of 2021 (“ARPA” or the “Act”), and established the Coronavirus State Fiscal Recovery Fund and Coronavirus Local Fiscal Recovery Fund, which together make up the Coronavirus State and Local Fiscal Recovery Funds program (hereafter the “ARP Funding”); and

WHEREAS, on May 10, 2021, the United States Department of the Treasury (“U.S. Treasury”) published guidance regarding the allowable usage of the ARP Funding to be disseminated to local governments in accordance with the Act; and

WHEREAS, the City has received a total allocation of ARP Funding, as published by the U.S. Treasury, in the amount of \$6,692,508; and

WHEREAS, the City receipted the first fifty percent (50%) of its ARP Funding allocation (\$3,346,254.00) on May 19, 2021; and

WHEREAS, the City receipted the second fifty percent (50%) of its ARP Funding allocation (\$3,346,254.00) on June 6, 2022; and

WHEREAS, on June, 10, 2022, Treasury released the updated Compliance and Reporting Guidance for the Funding Program. The guidance provides additional detail and clarification for each recipient’s compliance and reporting responsibilities, and should be read in concert with the Award Terms and Conditions, the authorizing statute, the final rule, and other regulatory and statutory requirements; and

WHEREAS, in an effort to provide additional guidance regarding the eligible uses of ARP Funding, the U.S. Treasury published a document containing answers to Frequently Asked Questions regarding Coronavirus State and Local Fiscal Recovery Funds as of July 19, 2021 (hereinafter “FAQ”); and

WHEREAS, Section 2.8 of the FAQ states that recipients must demonstrate that funding uses directly address a negative economic impact of the COVID-19 public health emergency, including funds used for economic or workforce development; and

WHEREAS, pursuant to §602(c) of the Act, ARP Funding may be used for projects or programs within the following categories, to the extent authorized by law:

1. To respond to the public health emergency or its negative economic impacts, including assistance to households, small businesses, and nonprofits, or aid to impacted industries such as tourism, travel, and hospitality;
2. To respond to workers performing essential work during the COVID-19 public health emergency by providing premium pay to eligible workers;
3. For the provision of government services to the extent of the reduction in revenue due to the COVID-19 public health emergency relative to revenues collected in the most recent full fiscal year prior to the emergency; and
4. To make necessary investments in water, sewer, or broadband infrastructure.

WHEREAS, the City intends to allocate a portion of its ARP Funding to assist non-profit organizations within the City that have suffered negative economic impacts as a result of the COVID-19 pandemic in accordance with all federal, state, and local guidelines regarding the usage of ARP Funding; and

WHEREAS, the Recipient, a non-profit entity, submitted a written request to the City for **Twenty-Five Thousand Dollars (\$25,000) each year for three (3) consecutive years, 2022, 2023, and 2024**, in ARP Funding to support a project and/or program related to the economic recovery from the COVID-19 public health crisis; and

WHEREAS, the City and Recipient desire to enter into this Agreement.

NOW, THEREFORE, in consideration of those mutual undertakings and covenants, the parties agree as follows:

1. OVERVIEW

A. DEFINITIONS. The definitions in 2 CFR §200.1 are hereby incorporated into this Agreement.

B. ROLES. For the purposes this Agreement, the City serves as the pass-through entity for a Federal award and the Recipient serves as the subrecipient of a sub award. 2 C.F.R. §200.1

C. SOURCE OF GRANT FUNDING. This Agreement is funded by a portion of the \$6,692,508 in ARP Funding allocated to the City pursuant to ARP §603.

D. AUTHORITY. This Agreement is issued under section 602(c)(3) of the Act and subject to the provisions of the federal Uniform Grant Guidance, 2 CFR Part 200 (UG).

E. NOTICES. Whenever any notice, statement or other communication is required under this Agreement, it shall be sent by first class mail or via an established courier/delivery service to the following addresses, unless otherwise specifically advised.

Notices to the City shall be sent to:

City of Goshen
Attn: Legal City
204 E. Jefferson Street
Goshen, IN 46526
bodiestegelman@goshencity.com

Notices to the Recipient shall be sent to:

Goshen Stars Soccer Club, Inc.
Attn: Millard L. Graber
PO Box 1291
Goshen, IN 46527
mlsagraber@gmail.com

2. ARP FUNDING AWARDED TO RECIPIENT (the “Funding” or “Grant”)

A. PURPOSE. The purpose of this Agreement is to enable the City to award ARP Funding, in the amount of **Twenty-Five Thousand Dollars (\$25,000) each year for three (3) consecutive years, 2022, 2023, and 2024**, to the Recipient for eligible costs of the proposed projects or programs described in Recipient’s ARP Nonprofit Fund Grant Application for Program Year 2022 dated **March 14, 2022** (hereafter the “Grant Application”), a copy of which is attached hereto attached as EXHIBIT “A” and incorporated by reference herein (the “Project”).

3. EFFECTIVE DATE & PERIOD OF PERFORMANCE

A. EFFECTIVE DATE. This Agreement shall commence when last executed by all parties and remain in effect no later than December 31, 2024, unless terminated by the City in writing (the “Effective Date”).

B. PERIOD OF PERFORMANCE. The period of performance for this award begins on the date hereof and ends consistent with the project/program timeline set forth in ¶5 of the Recipient’s Grant Application.

4. SCOPE OF FUNDED ACTIVITIES (the “Project”)

A. LIMITATIONS ON USE OF ARP FUNDS. The Recipient shall ensure that all expenditures utilizing ARP Funding received in accordance with this Agreement may only be used in compliance with section 602(c) of the Act and shall be limited to only those eligible services outlined in Section 2.8 of the U.S. Treasury ARP FAQ, which states that recipients must demonstrate that funding uses directly address a negative economic impact of the COVID-19 public health emergency. Recipient must use ARP Funding for the Project described in Recipient’s Grant Application to the City.

5. SYSTEM FOR AWARD MANAGEMENT PROFILE (“SAM.gov”)

A. SAM.GOV PROFILE. Recipient shall register and maintain an updated profile on the U.S. Government’s official website and System for Award Management (SAM.gov).

6. FUNDING DISBURSEMENT, PAYMENT OF COSTS & CANCELLATION

A. DISBURSEMENT OF FUNDING. The disbursement of ARP Funding awarded to the Recipient shall not be made until forty-five (45) days after this Agreement has been fully approved by the City and executed by the parties. If advance or lump payment of all or a portion of the funds is not prohibited by statute or regulation, and the City agrees to provide such advance payment, advance payment shall be made only upon submission of a proper claim setting out the intended purposes of those funds. Otherwise, all payments shall be made forty-five (45) days in arrears in conformance with applicable fiscal policies and procedures.

B. SEPARATE FUND REQUIRED. ARP Funding must be received into its own separate fund and not comingled with funding from any other source. Recipient is required to have sufficient internal controls over all transactions in place by establishing separate funds and maintaining records with detailed comments that provide audit trails, appropriate approvals, etc.

C. PRE-AWARD & ADMINISTRATIVE COSTS. Pre-award costs, as defined in 2 C.F.R. § 200.458, may not be paid with funding from this Grant. Recipient may use the Funding to cover both direct and indirect costs.

D. FUNDING CANCELLATION. When a written determination is made that funds are not appropriated or otherwise available to support continuation of performance of this Agreement, it shall be canceled.

E. LOSS OR REDUCTION OF FUNDING. The City, at its sole discretion upon written notice to the Recipient, may terminate or reduce the scope of this Agreement if any funding sources are eliminated or reduced for any reason or the Project is not eligible for ARP Funding.

7. PROJECT MONITORING & REPORTING

A. PROJECT MONITORING BY THE CITY. The City may conduct on-site or off-site monitoring reviews of the Project during the term of this Agreement and for up to ninety (90) days after it expires or is otherwise terminated. The Recipient shall extend its full cooperation and give full access to the Project site and to relevant documentation to the City or its authorized designees for the purpose of determining, among other things:

1. whether Project activities are consistent with those set forth in the Recipient’s Grant Application;
2. the actual expenditure of funds to date on the Project is in conformity with the amounts for each budget line item as contained in Recipient’s Grant Application and that unpaid costs have been properly accrued; and
3. that Recipient is making timely progress with the Project, and that its project management, financial management and control systems, procurement systems and

methods, and overall performance are in conformance with the requirements set forth in this Agreement and are fully and accurately reflected in Project reports submitted to the City.

B. REPORTING REQUIREMENTS. Recipient agrees to cooperate with the City and comply with any reporting obligations established by Treasury as they relate to this award. Recipient also agrees to comply with any reporting requirements established by the State of Indiana.

8. MAINTENANCE OF AND ACCESS TO RECORDS

A. MAINTENANCE OF RECORDS. The Recipient shall maintain records, books, documents, and other materials relevant to its performance under this Agreement. Recipient shall maintain records and financial documents sufficient to evidence compliance with section 602(c), Treasury's regulations implementing that section, and guidance issued by Treasury regarding the foregoing. Records shall be maintained by Recipient for a period of five (5) years after all funds have been expended or returned to Treasury, whichever is later.

B. AUDITS AND ACCESS TO RECORDS. Records maintained pursuant to this Agreement shall be subject to inspection, review, and audit by the City or its designees, and the US Treasury for five (5) years following termination of this Agreement. Recipient may be required to submit to an audit of funds paid pursuant to this Agreement, and shall make all books, accounting records, and other documents available at all reasonable times during the term of this Agreement and for a period of five (5) years after final payment for inspection by the City or its authorized designee. Copies shall be furnished to the City at no cost.

C. REIMBURSEMENT OF UNALLOWABLE COSTS. If it is determined during the course of the audit that the Recipient was reimbursed for unallowable costs under this Agreement or any, the Recipient agrees to promptly reimburse the City for such payments upon request.

9. BREACH, DEFAULT & TERMINATION

A. TERMINATION FOR CAUSE. The City may terminate this Agreement for cause. Cause may include misuse of funds, fraud, lack of compliance with applicable rules, laws and regulations, failure to perform on time, or failure to comply with any of the requirements of this Agreement. Failure to complete the Project and expend funds in accordance with this Agreement may be considered a material breach, and shall entitle the City to suspend payments under this Agreement until such time as all material breaches are cured to the City's satisfaction.

B. TERMINATION FOR CONVENIENCE. Unless prohibited by a statute or regulation relating to the Grant under this Agreement, this Agreement may be terminated, in whole or in part, by the City whenever, for any reason, the City determines that such termination is in the best interest of the City. Termination shall be affected by delivery to the Recipient of a Termination Notice, specifying effective date of termination and extent of termination. The Recipient shall be compensated for completion of the Project properly done prior to the effective date of termination. The City will not be liable for work on the Project performed after the effective date of termination.

10. COMPLIANCE WITH APPLICABLE LAWS & REGULATIONS

A. EVOLUTION OF ARP GUIDANCE FROM THE U.S. TREASURY. The City may request additional information from the Recipient, as needed, to meet any additional guidelines regarding the use of ARP Funding that may be established by the U.S. Treasury during the scope of this Agreement.

B. COMPLIANCE WITH APPLICABLE LAWS AND REGULATIONS. The Recipient shall comply with all federal, state, and local laws and all requirements and published guidance set forth regarding the usage of any and all monies appropriated under the ARPA. Specifically, but not limited to, Recipient shall with the requirements of section 602 of the Act, regulations adopted by Treasury pursuant to section 602(f) of the Act, and guidance issued by Treasury regarding the foregoing. Recipient also agrees to comply with all other applicable state and federal statutes, regulations, and executive orders, and Recipient shall provide for such compliance by other parties in any agreements it enters into with other parties relating to this Grant.

1. The Recipient warrants that the Recipient and any contractors performing work in connection with the Project shall obtain and maintain all required permits, licenses, registrations, and approvals, and shall comply with all health, safety, and environmental statutes, rules, or regulations in the performance of any work activities. Failure to do so may be deemed a material breach of this Agreement and grounds for immediate termination and denial of further opportunities with the City under this program.
2. The Recipient affirms that, if it is an entity described in Indiana Code Title 23, it is properly registered, and owes no outstanding reports to the Indiana Secretary of State.
3. As required by Ind. Code §5-22-3-7: The Recipient and any principals of the Recipient certify that:
 - a. the Recipient, except for *de minimis* and nonsystematic violations, has not violated the terms of:
 - i. Ind. Code §24-4.7 [Telephone Solicitation Of Consumers];
 - ii. Ind. Code §24-5-12 [Telephone Solicitations]; or
 - iii. Ind. Code §24-5-14 [Regulation of Automatic Dialing Machines];in the previous **three hundred sixty-five (365) days**, even if Ind. Code §24-4.7 is preempted by federal law; and
 - b. the Recipient will not violate the terms of Ind. Code §24-4.7 for the duration of this Agreement, even if Ind. Code §24-4.7 is preempted by federal law.
 - c. The Recipient and any principals of the Recipient certify that an affiliate or principal of the Recipient and any agent acting on behalf of the Recipient or on behalf of an affiliate or principal of the Recipient, except for *de minimis* and nonsystematic violations,
 - i. has not violated the terms of Ind. Code §24-4.7 in the previous three hundred sixty-five (365) days, even if Ind. Code §24-4.7 is preempted by federal law; and

- ii. will not violate the terms of Ind. Code §24-4.7 for the duration of this Agreement even if Ind. Code §24-4.7 is preempted by federal law.

C. EMPLOYMENT ELIGIBILITY VERIFICATION. As required by Ind. Code §22-5-1.7, Recipient hereby swears or affirms under the penalties of perjury that:

1. The Recipient has enrolled and is participating in the E-Verify program;
2. The Recipient has provided documentation to the City that it has enrolled and is participating in the E-Verify program;
3. The Recipient does not knowingly employ an unauthorized alien.
4. The Recipient shall require its contractors who perform work under this Agreement to certify to Recipient that the contractor does not knowingly employ or contract with an unauthorized alien and that the contractor has enrolled and is participating in the E-Verify program. The Recipient shall maintain this certification throughout the duration of the term of a contract with a contractor.

The City may terminate for default if the Recipient fails to cure a breach of this provision no later than thirty (30) days after being notified by the City.

D. NONDISCRIMINATION. Pursuant to the Indiana Civil Rights Law, specifically including Ind. Code §22-9-1-10, and in keeping with the purposes of the federal Civil Rights Act of 1964, the Age Discrimination in Employment Act, and the Americans with Disabilities Act, the Recipient covenants that it shall not discriminate against any employee or applicant for employment relating to this Agreement with respect to the hire, tenure, terms, conditions or privileges of employment or any matter directly or indirectly related to employment, because of the employee or applicant's: race, color, national origin, religion, sex, sexual orientation or identity, age, disability, ancestry, status as a veteran, or any other characteristic protected by federal, state, or local law ("Protected Characteristics"). Furthermore, Recipient certifies compliance with applicable federal laws, regulations, and executive orders prohibiting discrimination based on the Protected Characteristics in the provision of services.

11. DEFENSE & INDEMNIFICATION

A. DUTY TO DEFEND. The Recipient, at its sole cost and expense, shall defend the City of Goshen, their officials, employees, and agents (collectively, Indemnitees) from and against all claims/demands, allegations, lawsuits, or any other action (Claim or Claims) arising or allegedly arising from the Recipient's or its contractor's, subcontractor's: (1) use of Grant funds; (2) negligence; (3) wrongful act or omission; (4) breach/default of this Agreement; and/or (5) any other failure to follow the terms and conditions of this Agreement.

B. DUTY TO INDEMNIFY. The Recipient shall indemnify the Indemnitees against losses, liabilities, damages, judgments, settlements, penalties, fines, attorney/expert fees, expenses, interest, or fees, including the reasonable cost of investigation, defense, settlement, accounting, reporting and any advance of an expense or fee arising from the Claims.

C. NOTICE OF CLAIM. The City shall give the Recipient prompt notice of any Claim, and at Recipient's expense, the City shall cooperate in the defense of the matter. The Recipient acknowledges that the Goshen City Attorney may participate in an action involving the City of Goshen.

D. SURVIVAL. The duties to defend and indemnify survive termination or expiration of this Agreement.

12. REPRESENTATIONS AND WARRANTIES

A. ELIGIBILITY. The Recipient expressly represents and warrants to the City that it is statutorily eligible to receive these funds and that the information set forth in its Grant Application to the City is true, complete, and accurate.

B. REPAYMENT. The Recipient expressly agrees to promptly repay all funds paid to it under this Agreement should it be determined either that it was ineligible to receive the funds, or it made any material misrepresentation on its application to the City.

C. DEBARMENT. By entering into this Agreement, Recipient certifies that neither it nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible or voluntarily excluded from entering into this Agreement by any federal or state department or agency. The term "principal" for purposes of this Agreement is defined as an officer, director, owner, partner, key employee, other person with primary management or supervisory responsibilities, or a person who has a critical influence on or substantive control over the operations of the Recipient.

D. AUTHORIZATION. Recipient signing below warrants to the City that they have the full power and authority to execute this Agreement on behalf of the Recipient for whom they sign.

13. GENERAL CONDITIONS

A. CONFLICTS OF INTEREST. Recipient understands and agrees it must maintain a conflict-of-interest policy consistent with 2 C.F.R. § 200.318(c) and that such conflict-of-interest policy is applicable to each activity funded under this award. Recipient and subrecipients must disclose in writing to Treasury or the pass-through entity, as appropriate, any potential conflict of interest affecting the awarded funds in accordance with 2 C.F.R. § 200.112.

B. HATCH ACT. Recipient agrees to comply, as applicable, with requirements of the Hatch Act (5 U.S.C. §§ 1501-1508 and 7324-7328), which limit certain political activities of State or local government employees whose principal employment is in connection with an activity financed in whole or in part by this federal assistance.

C. FALSE STATEMENTS. Recipient understands that making false statements or claims in connection with this award is a violation of federal law and may result in criminal, civil, or administrative sanctions, including fines, imprisonment, civil damages and penalties, debarment from participating in federal awards or Agreements, and/or any other remedy available by law.

D. GOVERNING LAW. This Agreement shall be governed, construed, and enforced in accordance with the laws of the State of Indiana, without regard to its conflict of laws rules. Suit, if any, must be brought in Elkhart City, State of Indiana.

E. CONTRACTING WITH RELATIVES. Pursuant to Ind. Code §36-1-21, if Recipient is wholly or partially owned by a relative of an elected official of the City Recipient certifies that Recipient has notified in writing both the elected official of the City and the City's legal department prior to entering into this contract that an elected official of the City is a relative of an owner of Recipient.

F. ORDER OF PRECEDENCE. Any inconsistency or ambiguity in this Agreement shall be resolved by giving precedence in the following order: (1) requirements imposed by applicable federal or State law; (2) this Agreement; (3) the Recipient's application to the City.

G. NON-COLLUSION, ACCEPTANCE. The undersigned individual signing on behalf of the Recipient attests, subject to the penalties for perjury, that the undersigned is the Recipient or a properly authorized representative, agent, member, or officer of the Recipient. To the undersigned's knowledge, neither the undersigned nor any other member, employee, representative, agent, or officer of the Recipient, directly or indirectly, has entered into or been offered any sum of money or other consideration for the execution of this Agreement other than that which appears upon the face hereof.

H. FORCE MAJEURE. Neither party will be liable for any failure or delay in performing its duties in this agreement due to Force Majeure Events. "Force Majeure Event" means an event or circumstance beyond a party's reasonable control, such as natural catastrophes and acts of terrorism or war, and the consequences of that event or circumstance. Force Majeure Events do not include labor unrest, price increases, or changes in general economic conditions. If a Force Majeure Event continues for 30 days, the other party may terminate this agreement or suspend payments while the event continues.

I. SEVERABILITY. If any portion of this Grant Agreement is held invalid, the remainder hereof shall not be affected thereby if such remainder would then continue to conform to the terms and requirements of the applicable law.

J. NO WAIVER OF BREACH. No failure on the part of the City to exercise, and no delay in exercising, any right hereunder shall operate as a waiver thereof, nor shall any single or partial exercise by the City of any right hereunder preclude any other or further exercise thereof or the exercise of any other right. The remedies herein provided are cumulative and not exclusive of any remedy available to the City at law or in equity.

K. ENTIRE AGREEMENT. This Agreement constitutes the entire agreement between the City and the Recipient for the use of funds received under this Agreement and it supersedes all prior or contemporaneous communications and proposals, whether electronic, oral, or written between the parties with respect to this Agreement.

L. AMENDMENTS. No amendment or modification to the Agreement shall be effective without prior written consent of the authorized representatives of the parties.

M. NO ASSIGNMENT, TRANSFER, OR SUBCONTRACTING. The Recipient shall not assign or transfer any of its interests in or delegate any of its obligations under this Agreement without the prior written consent of the City.

IN WITNESS WHEREOF, Recipient and the City have, through their duly authorized representatives, entered into this Agreement. The parties, having read and understood the foregoing terms of this Agreement, do by their respective signatures dated below agree to the terms thereof.

CITY OF GOSHEN
(the "City")

Goshen Stars Soccer Club, Inc.
("Recipient")

By: _____

Jeremy P. Stutsman

Mayor, City of Goshen, Indiana

Date: _____

By: _____

Millard L. Graber

President

Date: _____

EXHIBIT:

EXHIBIT "A" - Application & Corresponding Documents



**American Rescue Plan (ARP): Nonprofit Fund
Grant Application for Program Year 2022**
(Attach additional sheets if space provided is not adequate.)

Applications available: Tuesday, February 15, 2022 Applications due: Thursday, March 15, 2022
Please submit application by email or hard copy one signed original, with attachments to:

Gregory Imbur, 202 S. Fifth, Goshen, IN 46528 gregoryimbur@goshencity.com Call 537-3828 with questions.

American Rescue Plan: Nonprofit Fund Grant Priorities

Each investment proposal of \$25,000 or less must meet one of the following priorities:

1. Relates to ARP public health services, negative economic impacts, services to disproportionately impacted communities, and possibly other expenditure categories identified by the U.S. Treasury.
2. Meets an urgent community need, especially food insecurity, homelessness, or health-related needs.
3. Addresses public health services, negative economic impacts, or some other urgent community need.

If a grant is awarded, ARP funds for nonprofits may be dispersed after July 1, 2022. If a grant is awarded, claims will be paid only after a signed grant agreements has been formally approved by the Board of Public Works. Money must be spent by 12/31/2024, and annual grant reporting is required as well.

Organization: Goshen Stars Soccer Club, Inc.
Organization Address: 20792 CR 36 Goshen, IN 46526
Mailing Address: PO Box 1291, Goshen, IN 46527-1291
Contact Person: Millard L. Graber
Phone Number: (574) 320-6532
Email address: mlsagraber@gmail.com

Project Title: Capital Projects for Field Development

ARP Fund, grant amount requested: \$ \$25,000.00 for 3 years

Expected number of individuals to benefit from this project: 150-200 families

1. Briefly describe the proposed project. Include the need or problem to be addressed, the population (or area) to be served, a description of the work, including who will carry it out, and the proposed schedule of work, including the proposed timing of requests for ARP Nonprofit Fund awards.

We have been developing soccer fields for Goshen Stars Soccer Club since 2007. We have actively used the original 5 fields since the Spring of 2010 and have continued to make improvements to the Goshen Memorial Soccer Park since then as funds were available. We have 13 items to be able to complete the soccer park.

We are a feeder system to the Goshen Jr. High and High School Soccer programs and service mainly the Goshen Community. We have attracted players from the surrounding communities depending on the level of play from our teams.

Goshen Stars would like to continue to offer the youth in our community low cost, affordable, and competitive travel soccer especially when compared to other teams in the local area. Currently approximately 80% of our players are minorities.

The 13 projects are mainly related to field development but also include infrastructure, a building for equipment storage and meetings, property purchase and access through the city bike trails.

Where heavy equipment or specialized labor is need, those items will be done by Commercial Businesses. We will use Quality Excavating, Bender's Construction, V and S Sand and Gravel, Yellow Creek Gravel Services, Inc., Stone Ridge Landscaping Inc. and others yet to be determined. Much work to date has been done by volunteers and whenever the skills are available we will use volunteer labor.

The 13 items are in order of priority but may change according to donors who want to fund specific areas of interest. These projects are ongoing as funds are available. We will use the ARP funds to initiate items as funds are available.

2. Complete the line item budget for the proposed project and provide details on how reimbursed costs will be calculated.

Item Description <small>See ProjectDescriptionARP.pdf</small>	Total Amount	ARP Nonprofit Funds Sought	Other Funding Sought or Secured
a.	\$622,000.00	\$25,000 x 3 years	\$30,000-\$50,000/year
b.			
c.			
d.			
e.			
f.			
TOTALS			

3. List the source and amount of other sources of funding, including matching funds and in-kind contributions, expected to be used to support this project. For in-kind contributions, such as volunteer labor, please include the number of hours and dollar value of the volunteer hours.

Over the years, other than player registration fees, we have received contributions from businesses and individuals. COVID has decreased the contributions and participation in the program (from 250 to 150).

2019 - \$114,000.00

2020 - \$33,000.00

2021 - \$43,000.00

We expect again contributions between \$30,000-\$50,000 in 2022.

We have volunteers that donate many hours each year. They include Board Members, Coaches, Managers, parents of players, players, Lippert 100,000 Hour Volunteer Initiative, EC Corrections and Goshen Schools 5th Grade.

Not all will be able to help with the current projects but we will have between 500-750 hours volunteered for these projects (\$7,500-\$11,250).

4. Describe how project relates to ARP public health services, negative economic impacts, services to disproportionately impacted communities, or meets an urgent community development need.

The continued development of the Goshen Memorial Soccer Park will provide a safe place for physical exercise in a green space, family involvement and an activity that encourages cooperation between players.

Playing team sports (soccer) has a positive effect on our youth (physical, emotional and mental health) that impacts them at school and in the community.

The local economy is rebounding but we continue to provide services for working class families that have been impacted by COVID and are able to participate in our program due to the many volunteer hours. This allows for Goshen Stars to have a lower than normal registration fee to participate in our program.

Elkhart County has a high population that enjoys soccer with a shortage of places to play.

5. What are the measurable goals and timeline for this project or program? How will you define and measure success?

Our goal is to have the 13 items completed within 5 years (Dec. 2026).

With the help of the ARP grants and continued community support we will complete items 1 - 10a within 3 years.

We are in conversation with Lippert Components Inc for naming rights and construction of one of the two options for our pavillion.

At the end of the 5 years we would expect to be able to donate the property to the Goshen Parks Department for a permanent Soccer presence in Goshen.

6. Please describe the population who will benefit from this project or program. Include demographic information in this description (age, income, ethnicity, race, etc.)

Most of the participants are from within the Goshen Community Schools. We also have some participants in surrounding communities within Elkhart County. Our soccer program is regulated by Indiana Soccer and for travel soccer in Indiana we include ages 6 - 19 with a higher concentration on ages 6-14 (90%). Most of our participants are working class / blue color families with free and reduced lunches in the school system. We have approximately 85% Hispanic or Latino origin participants with the remaining mostly Caucasian (Goshen Schools is 56% Hispanic, 37% White, 7% Other).

Organizational Characteristics

IRS nonprofit status 501(c)3
 Years in operation 27 (since 1995)
 Number of full-time paid staff 0
 Number of part-time paid staff 0
 Number of volunteer staff 27 Coaches and Managers
 Number of Board members 7

Briefly describe the organization's structure, mission statement and services provided.

Goshen Stars Soccer Club is a member of Indiana Soccer and US Youth Soccer. We follow their rules and guidelines for our Soccer Program.

From our Bylaws: Management of the Goshen Stars Soccer Club will be through the Board of Directors which shall consist of the officers of the Goshen Stars Soccer Club and a representative member from each Goshen Stars Soccer Club team.

PURPOSE
 The purpose of the Goshen Stars Soccer Club is to promote the development of select/travel teams for the more highly skilled players to play in area leagues and tournaments. The program will provide quality soccer playing opportunities for youth with the desire to maximize their soccer potential.

OBJECTIVES
 The Goshen Stars Soccer Club seeks to do the following:

- raise the skill level of players
- provide access to competitive youth soccer
- make soccer fun and enjoyable
- recruit and train players
- involve parents
- develop new soccer fields.

Please attach copies of the following documents to the original application. If any of the requested documents are not available, please attach an explanation. If you have previously submitted the requested documents, and there have been no changes, new copies are not required, but please indicate which documents have been previously submitted.

- a. Most recent Annual Report and Audit
- b. Current fiscal year budget
- c. Current list of Board of Directors

Certification Of Authorization To Submit This Application

I (We) certify to the City of Goshen that the Board of Directors of the organization identified on page 1 of this application authorized the submission of this application.

Agency Director (Signature)

Millard L. Graber

Printed Name: Millard L. Graber

Date: 03/14/2022

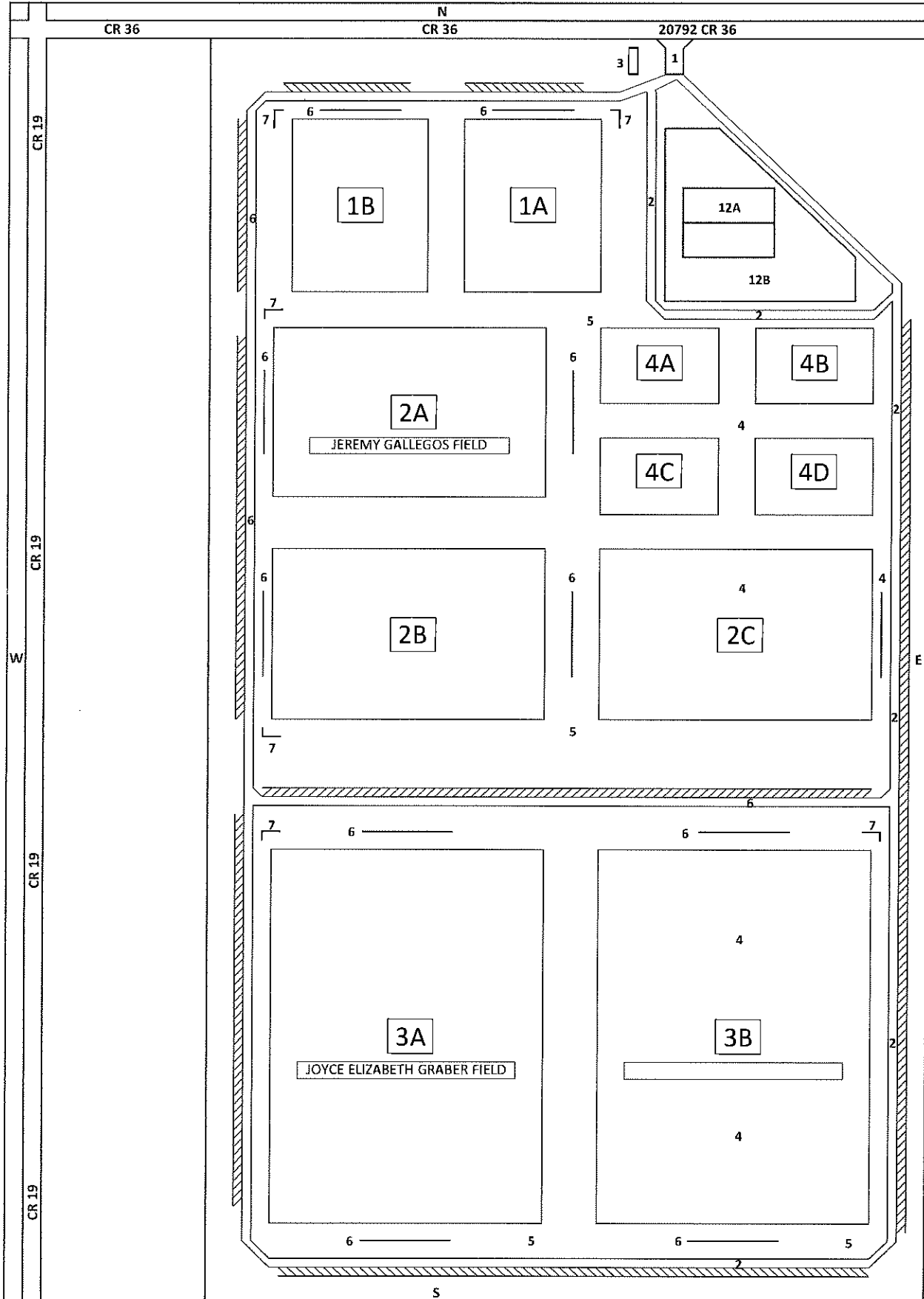
Chairperson, Board of Directors (Signature)

Millard L. Graber

Printed Name: Millard L. Graber

Date: 03/14/2022

GOSHEN MEMORIAL SOCCER PARK, 20792 CR 36, Goshen IN 46526



Project 9: Front End Loader (Bobcat)

For Lane Maintenance and continued Field and Swale Maintenance, it would be useful to have a small Front-End Loader. Cost: \$5,000.00 - \$10,000.00.

Project 10: Irrigation

We currently use a Water Reel (above ground) system to irrigate the fields. Our current Water Reel needs repairs and possibly replaced (\$10,000.00). See WaterReelIrrigation.pdf.

Ultimately, we would like to have an underground irrigation system. We have not quoted this option but have approximated it to be \$15,000.00 per field (7).

Our current well should be able to supply water for the current 11 fields.

Project 11: Land Mortgage

We own 36 acres (16 undeveloped) and have a remaining mortgage of \$409,000.00.

Reducing our mortgage or paying it off would allow for more Field Development and Maintenance.

The ultimate plan is to donate the Goshen Memorial Soccer Part to the City for a permanent soccer presence in Goshen. Goshen Stars would continue to run a travel program and eventually expand into Recreational Soccer (Goshen Parks Department or GYSO) and an Adult League.

We have future plans for the 16 acres which could include an Indoor Soccer facility and more Fields. See 11AerialView.pdf and 11GSSCFutsal.dpf

Project 12: Building

Project 12A and 12B are two options for storage of equipment and a gathering area for meetings and weather safety.

12A: Pavilion

Original planed Pavilion – 60' x 60' with half of the area for secured storage of equipment and the other half for weather protection and meetings.

Approximately \$80,000.00. See 3Appendix A

We have not asked for a quote recently so not sure what materials would be donated or how the cost increases in construction materials will affect the actual cost.

Lippert Components has shown interest in this project. They are why we added Project 3B since they would like to have the naming rights for the building.

12B: Club House

This is a larger version of Project 3A which would add more storage space, concessions, future bathrooms, meeting space and a larger gathering space that could be used by the community/Club Members.

We have not had construction plans drawn up or a quote (these are just my drawings of how it could look).

Estimate of \$350,000.00 - \$400,000.00. See 3Appendix B

Again, there is interest from Lippert Components to have naming rights for this building.

We are in conversation with Michilah Grimes, Jason Lippert and Ryan Smith.

Both Options could include Solar Panels on the South roof.

Project 13: Bike Path

We have players riding bike to practice from the Jr. High School and surrounding neighborhoods using CR36. It would be helpful for the city to put in a bike trail that connects with the CR 21 sidewalk along the CR36 Army Core of Engineers Dich. This would make their ride to the fields safer.

Goshen Stars Soccer Club, Inc.
2022 Budget

A: Program		
1.	Spring Team Registration	\$2,500.00
2.	Spring Referee Fees	\$3,500.00
3.	State Cup Tournaments	\$1,200.00
4.	Fall Team Registration	\$2,500.00
5.	Fall Player Registration	\$4,000.00
6.	Fall Referee Fees	\$3,500.00
7.	Liability Insurance	\$1,300.00
8.	Van Registration Fee	\$100.00
9.	Van Insurance	\$700.00
10.	Property Taxes	\$1,800.00
11.	Uniforms	\$4,000.00
12.	Soccer Accessories	\$2,000.00
13.	Accounting Expenses	\$2,400.00
14.	Mortgage	\$33,434.28
	Program Total	<u>\$62,934.28</u>

B: Field Maintenance		
1.	Fertilizer	\$2,600.00
2.	Equipment Maintenance	\$3,000.00
3.	Portable Toilet Service	\$1,440.00
4.	Mower Gas/Diesel	\$2,000.00
5.	Lane Maintenance	\$500.00
6.	Sand/Top Soil for Fields	\$600.00
7.	Grass Seed (Overseeding)	\$2,000.00
8.	Utilities/Electric	\$400.00
	Field Maintenance Total	<u>\$12,540.00</u>

Annual Budget \$75,474.28

C: Capital Projects (Funded as Available)		
1.	Commercial Entrance	\$10,000.00
2.	Stone Lane	\$10,000.00
3.	Park Sign	\$7,000.00
4.	Field Repair	\$8,000.00
5.	Swale Repair	\$1,500.00
6.	Backstop Netting	10 x \$2,700.00 \$27,000.00
7.	Field Signage	7 x \$5,000.00 \$35,000.00
8.	Goals (2-24', 4-18.5')	\$14,500.00
9.	Front End Loader	\$10,000.00
10.	Irrigation Options	
	a. Water Reel	\$10,000.00
	b. Underground	7 x \$15,000.00 \$105,000.00

11. Land Mortgage (36 acres)		\$409,000.00
12. Storage Building Options	Lippert	
a. Storage/Pavillion		\$80,000.00
b. Club House/Storage		\$400,000.00
13. Bike Path (CR21 to CR19)		CITY FUNDED
	Total Option A	\$622,000.00
	Total Option B	\$1,037,000.00

GOSHEN MEMORIAL SOCCER PARK – CAPITAL PROJECTS

Project 1: Commercial Entrance

We still need to complete the main entrance before the County will sign off (NOT) of the Rule 5 Regulation for our site construction.

This requires putting in a Culvert under the entrance and paving/concreting an initial radius and yardage that abuts up to the CR 36 pavement to protect the road access and keep dirt/debris off of the road.

We have a quote for approximately \$10,000.00 to complete.

Project 2: Stone Lane

We finished putting down the base on the entire Lane System and added signage for Lane Names and One Way direction this past Fall.

We are ready to cap the base stones with #53 Limestone. We will need between 15 – 20 truckloads @ \$500.00/truckload (\$7,500.00 - \$10,000.00).

This project can be done in stages.

Project 3: Park Sign

Not high on the priority list, but at some point we need to add a Goshen Memorial Soccer Park Sign (Home of Goshen Stars Soccer Club) to Identify the Fields.

\$5,000.00 – \$7,000.00

Project 4: Field Repair

Our most recent field additions (3B, 4A, 4B, 4C, 4D) need some additional leveling before they will be game ready. We are currently using them for practices.

Cost: \$5,000.00 - \$8,000.00

Project 5: Swale Repair

We have slowly worked on leveling the low spots on our water management swales throughout the soccer complex.

This is more labor/equipment intensive than cost. We will probably need an additional 2 – 3 truckloads of topsoil.

Cost: \$1,000.00 - \$1,500.00.

Project 6: Backstop Netting

We need to install Backstop Netting to keep balls in field of play and to protect vehicles parked behind goals (4SoccerBackstopNetting.pdf).

We need a total of 12 Systems. We have two already waiting to be installed.

Cost: 10 X \$2,619.95 (we could possibly get a discount if we purchased all at the same time or when Kwik Goal has specials).

Project 7: Field Signage/Memorial Name

Each Field will be labeled with the Field Number, Memorial Name/Display and Corporate Sponsor. The conceptual drawing gives an example of how it would look (5FieldSignage.pdf).

The cost would be covered by the Corporate Sponsor. There are currently 7 fields that need signage (5CorporateSponsorshipLevels.pdf).

Cost: \$3,000.00 - \$5,000.00 each.

Project 8: Goals

Field 3B – We need two 8' x 24' Goals. Cost: \$2,365.00- \$2,600.00 each.

Field 2C – We need two 6.5' x 18.5' Goals. Cost: \$1,979.95 - \$2,275.00 each.

To continue hosting tournaments we need another set of 6.5' x 18.5' goals.

See 12Goals.pdf

Form **990**

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

OMB No. 1545-0047

2020
Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.

A For the 2020 calendar year, or tax year beginning , **and ending** ,

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization GOSHEN STARS SOCCER CLUB, INC.		D Employer identification number 26-3802255
	Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite 20792 CR 36		E Telephone number 574-320-6532
	City or town, state or province, country, and ZIP or foreign postal code GOSHEN IN 46526		G Gross receipts\$ 59,076
	F Name and address of principal officer: MILLARD GRABER 1512 E. LINCOLN AVE. GOSHEN IN 46528		

I Tax-exempt status: 501(c)(3) 501(c) () (insert no.) 4947(a)(1) or 527

J Website: WWW.GOSHENSTARS.ORG

K Form of organization: Corporation Trust Association Other

L Year of formation: 2008 **M** State of legal domicile:

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: THE GOSHEN STARS SOCCER CLUB EXISTS TO GROW A HEALTHY COMMUNITY AND PROMOTE DEVELOPMENT OF SELECT/TRAVEL TEAMS FOR GOSHEN'S MORE HIGHLY SKILLED YOUTH PLAYERS IN ORDER TO MAXIMIZE THEIR SOCCER POTENTIAL.		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	9
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	9
	5 Total number of individuals employed in calendar year 2020 (Part V, line 2a)	5	0
	6 Total number of volunteers (estimate if necessary)	6	60
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	113,027	34,160
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	56,026	24,786
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	36	30
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	169,089	59,076
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)		0
	14 Benefits paid to or for members (Part IX, column (A), line 4)		0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		0
	16a Professional fundraising fees (Part IX, column (A), line 11e)		0
	b Total fundraising expenses (Part IX, column (D), line 25)	0	
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	86,924	88,908
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	86,924	88,908	
19 Revenue less expenses. Subtract line 18 from line 12	82,165	-29,832	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)	594,490	556,628
	22 Net assets or fund balances. Subtract line 21 from line 20	425,874	417,844

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer MILLARD GRABER		Date PRESIDENT	
	Type or print name and title			
Paid Preparer Use Only	Print/Type preparer's name MARTHA ELLIOTT	Preparer's signature MARTHA ELLIOTT	Date 06/28/21	Check <input type="checkbox"/> if self-employed <input type="checkbox"/> if PTIN P00234702
	Firm's name INSIGHT ACCOUNTING GROUP, PC		Firm's EIN 20-3708395	
Firm's address 1832 W LINCOLN AVE GOSHEN, IN 46526-5918		Phone no. 574-534-4040		

May the IRS discuss this return with the preparer shown above? See instructions Yes No

For Paperwork Reduction Act Notice, see the separate instructions.

Form **990** (2020)

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

1 Briefly describe the organization's mission:

THE GOSHEN STARS SOCCER CLUB EXISTS TO GROW A HEALTHY COMMUNITY AND PROMOTE DEVELOPMENT OF SELECT/TRAVEL TEAMS FOR GOSHEN'S MORE HIGHLY SKILLED YOUTH PLAYERS IN ORDER TO MAXIMIZE THEIR SOCCER POTENTIAL.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ **86,508** including grants of\$) (Revenue \$)

DUE TO COVID-19 WE DID NOT HAVE A SPRING SEASON. NUMBERS IN THE FALL WERE ALSO DOWN DUE TO COVID-19. WE RESUMED ACTIVITIES AGAIN IN THE FALL PROVIDING SOCCER TRAINING AT DIFFERENT LEVELS FROM AGE 7 THRU 15 AND PARTICIPATING IN THE INDIANA SOCCER ASSOCIATION'S INDIANA SOCCER LEAGUE, PLAYING TRAVEL SOCCER (FROM 4TH DIVISION TO PREMIER) THROUGHOUT THE STATE OF INDIANA. WE ALSO PROVIDED OPPORTUNITIES TO PLAY INDOOR SOCCER DURING LATE FALL AT SEVERAL INDOOR SOCCER LOCATIONS IN NORTHERN INDIANA AND SOUTHERN MICHIGAN. WE HAD 12 TEAMS WITH 157 PLAYERS PLAYING APPROXIMATELY 100 GAMES DURING THE FALL SEASON. PARENT AND GUESTS WERE ALSO INVOLVED IN THE CLUB AT PRACTICES, GAMES AND TEAM GATHERINGS.

4b (Code:) (Expenses \$ including grants of\$) (Revenue \$)

N/A

4c (Code:) (Expenses \$ including grants of\$) (Revenue \$)

N/A

4d Other program services (Describe on Schedule O.)

(Expenses \$ including grants of\$) (Revenue \$)

4e Total program service expenses **86,508**

Part IV Checklist of Required Schedules

		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		X
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? If "Yes," complete Schedule D, Part V		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	X	
b	Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII		X
c	Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX		X
e	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X		X
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII		X
b	Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?		X
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV		X
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV		X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV		X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I See instructions		X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II		X
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		X
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II		X

Part IV Checklist of Required Schedules (continued)

		Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III		X
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions, for applicable filing thresholds, conditions, and exceptions):		
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV		X
b	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV		X
c	A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? If "Yes," complete Schedule L, Part IV		X
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I		X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI		X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O.	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		

1a	0
1b	0

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
	2a 0		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note: If the sum of lines 1a and 2a is greater than 250, you may be required to file (see instructions)	2b	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a	X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d	
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	X
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	X
8	Sponsoring organizations maintaining donor advised funds Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8	
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a	
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b	
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a	
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c	Enter the amount of reserves on hand	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b	
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	15	X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16	X

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year. If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
1a	9		
b	Enter the number of voting members included on line 1a, above, who are independent.		
1b	9		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		<input checked="" type="checkbox"/>
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?		<input checked="" type="checkbox"/>
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		<input checked="" type="checkbox"/>
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		<input checked="" type="checkbox"/>
6	Did the organization have members or stockholders?		<input checked="" type="checkbox"/>
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		<input checked="" type="checkbox"/>
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		<input checked="" type="checkbox"/>
7b			<input checked="" type="checkbox"/>
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	<input checked="" type="checkbox"/>	
8a		<input checked="" type="checkbox"/>	
b	Each committee with authority to act on behalf of the governing body?	<input checked="" type="checkbox"/>	
8b		<input checked="" type="checkbox"/>	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O.		<input checked="" type="checkbox"/>
9			<input checked="" type="checkbox"/>

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?		<input checked="" type="checkbox"/>
10a			<input checked="" type="checkbox"/>
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
10b			
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	<input checked="" type="checkbox"/>	
11a		<input checked="" type="checkbox"/>	
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13.		<input checked="" type="checkbox"/>
12a			<input checked="" type="checkbox"/>
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?		
12b			
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done.		
12c			
13	Did the organization have a written whistleblower policy?		<input checked="" type="checkbox"/>
13			<input checked="" type="checkbox"/>
14	Did the organization have a written document retention and destruction policy?		<input checked="" type="checkbox"/>
14			<input checked="" type="checkbox"/>
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a	The organization's CEO, Executive Director, or top management official		<input checked="" type="checkbox"/>
15a			<input checked="" type="checkbox"/>
b	Other officers or key employees of the organization. If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		<input checked="" type="checkbox"/>
15b			<input checked="" type="checkbox"/>
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		<input checked="" type="checkbox"/>
16a			<input checked="" type="checkbox"/>
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		
16b			

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed: **IN**
- 18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain on Schedule O)
- 19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20 State the name, address, and telephone number of the person who possesses the organization's books and records:
MILLARD GRABER
GOSHEN
20792 CR 36

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's **five current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations. See instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) OSCAR BARAHONA ASSISTANT TREASURER	0.00 0.00	X		X				0	0	0
(2) STELLA GARCIA VICE PRESIDENT	0.00 0.00	X		X				0	0	0
(3) MILLARD GRABER PRESIDENT	0.00 0.00	X		X				0	0	0
(4) ARACELI LEPE SECRETARY	0.00 0.00	X		X				0	0	0
(5) CRYSTAL PONCE BOARD MEMBER	0.00 0.00	X						0	0	0
(6) ALICIA SMITH TREASURER	0.00 0.00	X		X				0	0	0
(7) ANIKA WEDEL BOARD MEMBER	0.00 0.00	X						0	0	0
(8)										
(9)										
(10)										
(11)										

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns					
	1b	Membership dues					
	1c	Fundraising events					
	1d	Related organizations					
	1e	Government grants (contributions)					
	1f	All other contributions, gifts, grants, and similar amounts not included above	34,160				
	1g	Noncash contributions included in lines 1a-1f	\$ 22,377				
	1h	Total. Add lines 1a-1f	34,160				
Program Service Revenue	2a	REGISTRATION	713940	21,145	21,145		
	b	RENT	713940	2,286	2,286		
	c	TOURNAMENTS	713940	1,355	1,355		
	d						
	e						
	f	All other program service revenue					
	g	Total. Add lines 2a-2f	24,786				
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		30		30	
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
	6a	Gross rents	(i) Real				
			(ii) Personal				
			6a				
	6b	Less: rental expenses	6b				
	6c	Rental inc. or (loss)	6c				
	d	Net rental income or (loss)					
	7a	Gross amount from sales of assets other than inventory	(i) Securities				
			(ii) Other				
			7a				
	7b	Less: cost or other basis and sales exps.	7b				
	7c	Gain or (loss)	7c				
	d	Net gain or (loss)					
8a	Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	8a					
8b	Less: direct expenses	8b					
c	Net income or (loss) from fundraising events						
9a	Gross income from gaming activities. See Part IV, line 19	9a					
9b	Less: direct expenses	9b					
c	Net income or (loss) from gaming activities						
10a	Gross sales of inventory, less returns and allowances	10a					
10b	Less: cost of goods sold	10b					
c	Net income or (loss) from sales of inventory						
Miscellaneous Revenue	11a	MISC INCOME		100	100		
	b						
	c						
	d	All other revenue					
	e	Total. Add lines 11a-11d	100				
12	Total revenue. See instructions	59,076	24,886	0	30		

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2	Grants and other assistance to domestic individuals. See Part IV, line 22				
3	Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors, trustees, and key employees				
6	Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7	Other salaries and wages				
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9	Other employee benefits				
10	Payroll taxes				
11	Fees for services (nonemployees):				
a	Management				
b	Legal				
c	Accounting	2,400		2,400	
d	Lobbying				
e	Professional fundraising services. See Part IV, line 17				
f	Investment management fees				
g	Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	3,065	3,065		
12	Advertising and promotion				
13	Office expenses				
14	Information technology				
15	Royalties				
16	Occupancy	1,383	1,383		
17	Travel				
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings				
20	Interest	25,404	25,404		
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	10,253	10,253		
23	Insurance	1,912	1,912		
24	Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a	FIELD MAINTENANCE	11,943	11,943		
b	PROGRAM	10,889	10,889		
c	UNIFORMS	9,990	9,990		
d	TEAM REGISTRATION	7,400	7,400		
e	All other expenses	4,269	4,269		
25	Total functional expenses. Add lines 1 through 24e	88,908	86,508	2,400	0
26	Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance SheetCheck if Schedule O contains a response or note to any line in this Part X.

		(A) Beginning of year		(B) End of year	
Assets	1	Cash—non-interest-bearing	49,800	1	13,804
	2	Savings and temporary cash investments		2	
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net		4	
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges		9	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	595,152		
	10b	Less: accumulated depreciation	52,328	10c	542,824
	11	Investments—publicly traded securities		11	
	12	Investments—other securities. See Part IV, line 11		12	
	13	Investments—program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11		15	
16	Total assets. Add lines 1 through 15 (must equal line 33)	594,490	16	556,628	
Liabilities	17	Accounts payable and accrued expenses		17	
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23	Secured mortgages and notes payable to unrelated third parties	425,874	23	417,844
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26	Total liabilities. Add lines 17 through 25	425,874	26	417,844
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.				
	27	Net assets without donor restrictions	168,616	27	138,784
	28	Net assets with donor restrictions		28	
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.				
	29	Capital stock or trust principal, or current funds		29	
	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
	31	Retained earnings, endowment, accumulated income, or other funds		31	
32	Total net assets or fund balances	168,616	32	138,784	
33	Total liabilities and net assets/fund balances	594,490	33	556,628	

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	59,076
2	Total expenses (must equal Part IX, column (A), line 25)	2	88,908
3	Revenue less expenses. Subtract line 2 from line 1	3	-29,832
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	168,616
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	138,784

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
2b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
2c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.		
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
3b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2020

Open to Public Inspection

Name of the organization

GOSHEN STARS SOCCER CLUB, INC.

Employer identification number

26-3802255

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990 or 990-EZ).)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state:
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:
- 10 An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations
 - g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
 (Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						

12 Gross receipts from related activities, etc. (see instructions) 12

13 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶

Section C. Computation of Public Support Percentage

14 Public support percentage for 2020 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2019 Schedule A, Part II, line 14	15	%

- 16a **33 1/3% support test—2020.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶
- b **33 1/3% support test—2019.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶
- 17a **10%-facts-and-circumstances test—2020.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶
- b **10%-facts-and-circumstances test—2019.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶
- 18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	73,844	39,742	31,281	113,027	34,160	292,054
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	54,450	86,863	69,750	56,026	24,886	291,975
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5	128,294	126,605	101,031	169,053	59,046	584,029
7a Amounts included on lines 1, 2, and 3 received from disqualified persons		24,912	13,053	20,424	30,777	89,166
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b		24,912	13,053	20,424	30,777	89,166
8 Public support. (Subtract line 7c from line 6.)						494,863

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
9 Amounts from line 6	128,294	126,605	101,031	169,053	59,046	584,029
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources				36	30	66
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b				36	30	66
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)	128,294	126,605	101,031	169,089	59,076	584,095

14 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

Section C. Computation of Public Support Percentage

15 Public support percentage for 2020 (line 8, column (f), divided by line 13, column (f))	15	84.72 %
16 Public support percentage from 2019 Schedule A, Part III, line 15	16	88.87 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2020 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2019 Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests—2020.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

b **33 1/3% support tests—2019.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the organization made the determination.		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.		
4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI , including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI .		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI .		
b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI .		
c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI .		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer line 10b below.		
b Did the organization have any excess business holdings in the tax year? Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		

Part IV Supporting Organizations (continued)

		Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?		
a	A person who directly or indirectly controls, either alone or together with persons described in lines 11b and 11c below, the governing body of a supported organization?		
b	A family member of a person described in line 11a above?		
c	A 35% controlled entity of a person described in line 11a or 11b above? <i>If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.</i>		

Section B. Type I Supporting Organizations

		Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.</i>		

Section C. Type II Supporting Organizations

		Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		

Section D. All Type III Supporting Organizations

		Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
3	By reason of the relationship described in line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		

Section E. Type III Functionally-Integrated Supporting Organizations

1	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a	<input type="checkbox"/> The organization satisfied the Activities Test. <i>Complete line 2 below.</i>		
b	<input type="checkbox"/> The organization is the parent of each of its supported organizations. <i>Complete line 3 below.</i>		
c	<input type="checkbox"/> The organization supported a governmental entity. <i>Describe in Part VI how you supported a governmental entity (see instructions).</i>		
2	Activities Test. <i>Answer lines 2a and 2b below.</i>		
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>		
b	Did the activities described in line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		
3	Parent of Supported Organizations. <i>Answer lines 3a and 3b below.</i>		
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>If "Yes" or "No," provide details in Part VI.</i>		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

- 1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A – Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	
Section B – Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e Discount claimed for blockage or other factors (explain in detail in Part VI):			
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	
Section C – Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

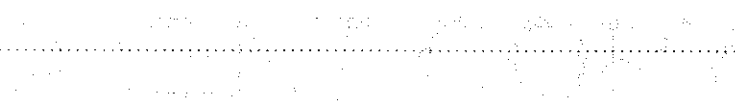
Section D – Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required—provide details in Part VI)	
6 Other distributions (describe in Part VI). See instructions.	
7 Total annual distributions. Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	
9 Distributable amount for 2020 from Section C, line 6	
10 Line 8 amount divided by line 9 amount	

Section E – Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2020	(iii) Distributable Amount for 2020
1 Distributable amount for 2020 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2020 (reasonable cause required—explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2020			
a From 2015			
b From 2016			
c From 2017			
d From 2018			
e From 2019			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2020 distributable amount			
i Carryover from 2015 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2020 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2020 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2020, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.			
6 Remaining underdistributions for 2020 Subtract lines 3h and 4b from line 1. For result greater than zero explain in Part VI. See instructions.			
7 Excess distributions carryover to 2021. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2016			
b Excess from 2017			
c Excess from 2018			
d Excess from 2019			
e Excess from 2020			

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

SUPPLEMENTAL INFORMATION

THE ORGANIZATION PREVIOUSLY FILED 990-N (E-POSTCARDS) AND THE PRIOR YEAR'S HISTORY IS NOT READILY AVAILABLE TO COMPLETE PART III.



Schedule B
(Form 990, 990-EZ,
or 990-PF)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

OMB No. 1545-0047

2020

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.
▶ Go to www.irs.gov/Form990 for the latest information.

Name of the organization GOSHEN STARS SOCCER CLUB, INC.	Employer identification number 26-3802255
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Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)(**3**) (enter number) organization

4947(a)(1) nonexempt charitable trust not treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

- For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

- For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the ~~3%~~ support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater ~~(1)~~ \$5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990, 990-EZ, or 990-PF) (2020)

Name of organization

GOSHEN STARS SOCCER CLUB, INC.

Employer identification number

26-3802255

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	MILLARD & SHEILA GRABER 1512 E. LINCOLN AVE. GOSHEN IN 46528	\$ 30,777	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

GOSHEN STARS SOCCER CLUB, INC.

Employer identification number

26-3802255

Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
1	FIELD MAINT EXP & PROGRAM SUPPLY	\$ 22,377	12/31/20
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	

**SCHEDULE D
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2020

Open to Public Inspection

Name of the organization

Employer identification number

GOSHEN STARS SOCCER CLUB, INC.

26-3802255

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?	<input type="checkbox"/> Yes <input type="checkbox"/> No	

Part II Conservation Easements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply): <input type="checkbox"/> Preservation of land for public use (for example, recreation or education) <input type="checkbox"/> Protection of natural habitat <input type="checkbox"/> Preservation of open space <input type="checkbox"/> Preservation of a historically important land area <input type="checkbox"/> Preservation of a certified historic structure	
2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d
3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶	
4 Number of states where property subject to conservation easement is located ▶	
5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?	<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶	
7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$	
8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?	<input type="checkbox"/> Yes <input type="checkbox"/> No
9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.	

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.	
b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:	
(i) Revenue included on Form 990, Part VIII, line 1	▶ \$
(ii) Assets included in Form 990, Part X	▶ \$
2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:	
a Revenue included on Form 990, Part VIII, line 1	▶ \$
b Assets included in Form 990, Part X	▶ \$

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):
- a Public exhibition
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange program
 - e Other
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|---------------------------------|--------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII.

Part V Endowment Funds.

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment %
 - b Permanent endowment %
 - c Term endowment %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|--|--------|----|
| (i) Unrelated organizations | 3a(i) | |
| (ii) Related organizations | 3a(ii) | |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? | 3b | |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		468,000		468,000
b Buildings				
c Leasehold improvements		110,898	42,743	68,155
d Equipment		16,254	9,585	6,669
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				542,824

Part VII Investments – Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.)		

Part VIII Investments – Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 13.)		

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)	

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2020

Open to Public
Inspection

Name of the organization

GOSHEN STARS SOCCER CLUB, INC.

Employer identification number

26-3802255

**FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990
AN ELECTRONIC COPY IS GIVEN TO ALL OFFICERS AND AT LARGE BOARD MEMBERS.**

**FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION
THE TAX RETURNS AND OTHER DOCUMENTS ARE AVAILABLE UPON REQUEST.**

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property)

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form4562 for instructions and the latest information.

OMB No. 1545-0172

2020

Attachment Sequence No. **179**

Name(s) shown on return

GOSHEN STARS SOCCER CLUB, INC.

Identifying number

26-3802255

Business or activity to which this form relates

INDIRECT DEPRECIATION

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	1,040,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,590,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2019 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2021. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	10,253

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2020	17	0
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

Section B—Assets Placed in Service During 2020 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a	3-year property					
b	5-year property					
c	7-year property					
d	10-year property					
e	15-year property					
f	20-year property					
g	25-year property		25 yrs.		S/L	
h	Residential rental property		27.5 yrs.	MM	S/L	
i	Nonresidential real property		39 yrs.	MM	S/L	

Section C—Assets Placed in Service During 2020 Tax Year Using the Alternative Depreciation System

20a	Class life				S/L	
b	12-year		12 yrs.		S/L	
c	30-year		30 yrs.	MM	S/L	
d	40-year		40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	10,253
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

DAA

Form **990****Tax Return History****2020**

Name

GOSHEN STARS SOCCER CLUB, INC.Employer Identification Number
26-3802255

	2016	2017	2018	2019	2020	2021
Contributions, gifts, grants				113,027	34,160	
Membership dues						
Program service revenue				56,026	24,786	
Capital gain or loss						
Investment income				36	30	
Fundraising revenue (income/loss)						
Gaming revenue (income/loss)						
Other revenue					100	
Total revenue				169,089	59,076	
Grants and similar amounts paid						
Benefits paid to or for members						
Compensation of officers, etc.						
Other compensation						
Professional fees				10,112	5,465	
Occupancy costs				3,031	1,383	
Depreciation and depletion				6,033	10,253	
Other expenses				67,748	71,807	
Total expenses				86,924	88,908	
Excess or (Deficit)				82,165	-29,832	
Total exempt revenue				169,089	59,076	
Total unrelated revenue						
Total excludable revenue				56,062	24,916	
Total Assets				594,490	556,628	
Total Liabilities				425,874	417,844	
Net Fund Balances				168,616	138,784	

Federal Statements

Taxable Dividends from Securities

<u>Description</u>	<u>Amount</u>	<u>Unrelated Business</u>	<u>Exclusion Code</u>	<u>Postal Code</u>	<u>Acquired after 6/30/75</u>	<u>US Obs (\$ or %)</u>
DIVIDENDS	\$ 30			14		
TOTAL	\$ <u>30</u>					

6285 GOSHEN STARS SOCCER CLUB, INC.

Federal Statements

Form 990, Part IX, Line 11g - Other Fees for Service (Non-employee)

Description	Total Expenses	Program Service	Management & General	Fund Raising
REFEREE FEES	\$ 3,065	\$ 3,065	\$	\$
TOTAL	<u>\$ 3,065</u>	<u>\$ 3,065</u>	<u>\$ 0</u>	<u>\$ 0</u>

Form 990, Part IX, Line 24e - All Other Expenses

Description	Total Expenses	Program Service	Management & General	Fund Raising
PLAYER REGISTRATION	\$ 4,269	\$ 4,269	\$	\$
TOTAL	<u>\$ 4,269</u>	<u>\$ 4,269</u>	<u>\$ 0</u>	<u>\$ 0</u>

Federal Statements

Schedule A, Part III, Line 1(e)

Description	Amount
IN-KIND NON CASH DONATIONS	\$ 22,377
	11,783
TOTAL	\$ 34,160

Schedule A, Part III, Line 2(e)

Description	Amount
RENT	\$ 2,286
REGISTRATION	21,145
TOURNAMENTS	1,355
MISC INCOME	100
FROM CSA IMPORT	
TOTAL	\$ 24,886

Schedule A, Part III, Line 7a - Support from Disqualified Persons

Donor Name	2016	2017	2018	2019	2020
WIELAND DESIGNS, INC.	\$	\$	\$	5,295	\$
MILLARD & SHEILA GRABER		24,912	13,053	15,129	30,777
MILLARD & SHEILA GRABER		24,912	13,053	20,424	\$
TOTAL	\$ 0	\$ 24,912	\$ 13,053	\$ 20,424	\$ 30,777

Schedule A, Part III, Line 10a(e)

Description	Amount
DIVIDENDS	\$ 30
TOTAL	\$ 30

CITY OF GOSHEN, INDIANA
ARP SUB-RECIPIENT AGREEMENT

With

Horizon Education Alliance, Inc.

To Perform/Provide projects, programs, and/or services falling within one of the four enumerated eligible uses of ARP Funding that directly address a negative economic impact of the COVID-19 public health emergency.

This ARP Sub-Recipient Agreement (“Agreement”), entered into by and between the City of Goshen, Indiana (“the City”) and **Horizon Education Alliance, Inc.** (“Recipient”), is executed pursuant to the terms and conditions set forth herein.

WHEREAS, on March 11, 2021, President Joseph R. Biden signed into law the American Rescue Plan Act of 2021 (“ARPA” or the “Act”), and established the Coronavirus State Fiscal Recovery Fund and Coronavirus Local Fiscal Recovery Fund, which together make up the Coronavirus State and Local Fiscal Recovery Funds program (hereafter the “ARP Funding”); and

WHEREAS, on May 10, 2021, the United States Department of the Treasury (“U.S. Treasury”) published guidance regarding the allowable usage of the ARP Funding to be disseminated to local governments in accordance with the Act; and

WHEREAS, the City has received a total allocation of ARP Funding, as published by the U.S. Treasury, in the amount of \$6,692,508; and

WHEREAS, the City receipted the first fifty percent (50%) of its ARP Funding allocation (\$3,346,254.00) on May 19, 2021; and

WHEREAS, the City receipted the second fifty percent (50%) of its ARP Funding allocation (\$3,346,254.00) on June 6, 2022; and

WHEREAS, on June, 10, 2022, Treasury released the updated Compliance and Reporting Guidance for the Funding Program. The guidance provides additional detail and clarification for each recipient’s compliance and reporting responsibilities, and should be read in concert with the Award Terms and Conditions, the authorizing statute, the final rule, and other regulatory and statutory requirements; and

WHEREAS, in an effort to provide additional guidance regarding the eligible uses of ARP Funding, the U.S. Treasury published a document containing answers to Frequently Asked Questions regarding Coronavirus State and Local Fiscal Recovery Funds as of July 19, 2021 (hereinafter “FAQ”); and

WHEREAS, Section 2.8 of the FAQ states that recipients must demonstrate that funding uses directly address a negative economic impact of the COVID-19 public health emergency, including funds used for economic or workforce development; and

WHEREAS, pursuant to §602(c) of the Act, ARP Funding may be used for projects or programs within the following categories, to the extent authorized by law:

1. To respond to the public health emergency or its negative economic impacts, including assistance to households, small businesses, and nonprofits, or aid to impacted industries such as tourism, travel, and hospitality;
2. To respond to workers performing essential work during the COVID-19 public health emergency by providing premium pay to eligible workers;
3. For the provision of government services to the extent of the reduction in revenue due to the COVID-19 public health emergency relative to revenues collected in the most recent full fiscal year prior to the emergency; and
4. To make necessary investments in water, sewer, or broadband infrastructure.

WHEREAS, the City intends to allocate a portion of its ARP Funding to assist non-profit organizations within the City that have suffered negative economic impacts as a result of the COVID-19 pandemic in accordance with all federal, state, and local guidelines regarding the usage of ARP Funding; and

WHEREAS, the Recipient, a non-profit entity, submitted a written request to the City for One Hundred Fifty Thousand Dollars (\$150,000) in ARP Funding to support a project and/or program related to the economic recovery from the COVID-19 public health crisis; and

WHEREAS, the City and Recipient desire to enter into this Agreement.

NOW, THEREFORE, in consideration of those mutual undertakings and covenants, the parties agree as follows:

1. OVERVIEW

A. DEFINITIONS. The definitions in 2 CFR §200.1 are hereby incorporated into this Agreement.

B. ROLES. For the purposes this Agreement, the City serves as the pass-through entity for a Federal award and the Recipient serves as the subrecipient of a sub award. 2 C.F.R. §200.1

C. SOURCE OF GRANT FUNDING. This Agreement is funded by a portion of the \$6,692,508 in ARP Funding allocated to the City pursuant to ARP §603.

D. AUTHORITY. This Agreement is issued under section 602(c)(3) of the Act and subject to the provisions of the federal Uniform Grant Guidance, 2 CFR Part 200 (UG).

E. NOTICES. Whenever any notice, statement or other communication is required under this Agreement, it shall be sent by first class mail or via an established courier/delivery service to the following addresses, unless otherwise specifically advised.

Notices to the City shall be sent to:
City of Goshen
Attn: Legal City
204 E. Jefferson Street
Goshen, IN 46526
bodiestegelmann@goshencity.com

Notices to the Recipient shall be sent to:
Horizon Education Alliance, Inc.
Attn: Brian Wiebe
124 E. Washington Street
Goshen, IN 46528
bwiebe@heaindiana.org

2. ARP FUNDING AWARDED TO RECIPIENT (the “Funding” or “Grant”)

A. PURPOSE. The purpose of this Agreement is to enable the City to award ARP Funding, in the amount of **Twenty Thousand Dollars (\$20,000)**, to the Recipient for eligible costs of the proposed projects or programs described in Recipient’s ARP Nonprofit Fund Grant Application for Program Year 2022 dated **March 15, 2022** (hereafter the “Grant Application”), a copy of which is attached hereto attached as EXHIBIT “A” and incorporated by reference herein (the “Project”).

3. EFFECTIVE DATE & PERIOD OF PERFORMANCE

A. EFFECTIVE DATE. This Agreement shall commence when last executed by all parties and remain in effect no later than December 31, 2024, unless terminated by the City in writing (the “Effective Date”).

B. PERIOD OF PERFORMANCE. The period of performance for this award begins on the date hereof and ends consistent with the project/program timeline set forth in ¶5 of the Recipient’s Grant Application.

4. SCOPE OF FUNDED ACTIVITIES (the “Project”)

A. LIMITATIONS ON USE OF ARP FUNDS. The Recipient shall ensure that all expenditures utilizing ARP Funding received in accordance with this Agreement may only be used in compliance with section 602(c) of the Act and shall be limited to only those eligible services outlined in Section 2.8 of the U.S. Treasury ARP FAQ, which states that recipients must demonstrate that funding uses directly address a negative economic impact of the COVID-19 public health emergency. Recipient must use ARP Funding for the Project described in Recipient’s Grant Application to the City.

5. SYSTEM FOR AWARD MANAGEMENT PROFILE (“SAM.gov”)

A. SAM.GOV PROFILE. Recipient shall register and maintain an updated profile on the U.S. Government’s official website and System for Award Management (SAM.gov).

6. FUNDING DISBURSEMENT, PAYMENT OF COSTS & CANCELLATION

A. DISBURSEMENT OF FUNDING. The disbursement of ARP Funding awarded to the Recipient shall not be made until forty-five (45) days after this Agreement has been fully approved by the City and executed by the parties. If advance or lump payment of all or a portion of the funds is not prohibited by statute or regulation, and the City agrees to provide such advance payment, advance payment shall be made only upon submission of a proper claim setting out the intended purposes of those funds. Otherwise, all payments shall be made forty-five (45) days in arrears in conformance with applicable fiscal policies and procedures.

B. SEPARATE FUND REQUIRED. ARP Funding must be received into its own separate fund and not comingled with funding from any other source. Recipient is required to have sufficient internal controls over all transactions in place by establishing separate funds and maintaining records with detailed comments that provide audit trails, appropriate approvals, etc.

C. PRE-AWARD & ADMINISTRATIVE COSTS. Pre-award costs, as defined in 2 C.F.R. § 200.458, may not be paid with funding from this Grant. Recipient may use the Funding to cover both direct and indirect costs.

D. FUNDING CANCELLATION. When a written determination is made that funds are not appropriated or otherwise available to support continuation of performance of this Agreement, it shall be canceled.

E. LOSS OR REDUCTION OF FUNDING. The City, at its sole discretion upon written notice to the Recipient, may terminate or reduce the scope of this Agreement if any funding sources are eliminated or reduced for any reason or the Project is not eligible for ARP Funding.

7. PROJECT MONITORING & REPORTING

A. PROJECT MONITORING BY THE CITY. The City may conduct on-site or off-site monitoring reviews of the Project during the term of this Agreement and for up to ninety (90) days after it expires or is otherwise terminated. The Recipient shall extend its full cooperation and give full access to the Project site and to relevant documentation to the City or its authorized designees for the purpose of determining, among other things:

1. whether Project activities are consistent with those set forth in the Recipient’s Grant Application;
2. the actual expenditure of funds to date on the Project is in conformity with the amounts for each budget line item as contained in Recipient’s Grant Application and that unpaid costs have been properly accrued; and
3. that Recipient is making timely progress with the Project, and that its project management, financial management and control systems, procurement systems and

methods, and overall performance are in conformance with the requirements set forth in this Agreement and are fully and accurately reflected in Project reports submitted to the City.

B. REPORTING REQUIREMENTS. Recipient agrees to cooperate with the City and comply with any reporting obligations established by Treasury as they relate to this award. Recipient also agrees to comply with any reporting requirements established by the State of Indiana.

8. MAINTENANCE OF AND ACCESS TO RECORDS

A. MAINTENANCE OF RECORDS. The Recipient shall maintain records, books, documents, and other materials relevant to its performance under this Agreement. Recipient shall maintain records and financial documents sufficient to evidence compliance with section 602(c), Treasury's regulations implementing that section, and guidance issued by Treasury regarding the foregoing. Records shall be maintained by Recipient for a period of five (5) years after all funds have been expended or returned to Treasury, whichever is later.

B. AUDITS AND ACCESS TO RECORDS. Records maintained pursuant to this Agreement shall be subject to inspection, review, and audit by the City or its designees, and the US Treasury for five (5) years following termination of this Agreement. Recipient may be required to submit to an audit of funds paid pursuant to this Agreement, and shall make all books, accounting records, and other documents available at all reasonable times during the term of this Agreement and for a period of five (5) years after final payment for inspection by the City or its authorized designee. Copies shall be furnished to the City at no cost.

C. REIMBURSEMENT OF UNALLOWABLE COSTS. If it is determined during the course of the audit that the Recipient was reimbursed for unallowable costs under this Agreement or any, the Recipient agrees to promptly reimburse the City for such payments upon request.

9. BREACH, DEFAULT & TERMINATION

A. TERMINATION FOR CAUSE. The City may terminate this Agreement for cause. Cause may include misuse of funds, fraud, lack of compliance with applicable rules, laws and regulations, failure to perform on time, or failure to comply with any of the requirements of this Agreement. Failure to complete the Project and expend funds in accordance with this Agreement may be considered a material breach, and shall entitle the City to suspend payments under this Agreement until such time as all material breaches are cured to the City's satisfaction.

B. TERMINATION FOR CONVENIENCE. Unless prohibited by a statute or regulation relating to the Grant under this Agreement, this Agreement may be terminated, in whole or in part, by the City whenever, for any reason, the City determines that such termination is in the best interest of the City. Termination shall be affected by delivery to the Recipient of a Termination Notice, specifying effective date of termination and extent of termination. The Recipient shall be compensated for completion of the Project properly done prior to the effective date of termination. The City will not be liable for work on the Project performed after the effective date of termination.

10. COMPLIANCE WITH APPLICABLE LAWS & REGULATIONS

A. EVOLUTION OF ARP GUIDANCE FROM THE U.S. TREASURY. The City may request additional information from the Recipient, as needed, to meet any additional guidelines regarding the use of ARP Funding that may be established by the U.S. Treasury during the scope of this Agreement.

B. COMPLIANCE WITH APPLICABLE LAWS AND REGULATIONS. The Recipient shall comply with all federal, state, and local laws and all requirements and published guidance set forth regarding the usage of any and all monies appropriated under the ARPA. Specifically, but not limited to, Recipient shall with the requirements of section 602 of the Act, regulations adopted by Treasury pursuant to section 602(f) of the Act, and guidance issued by Treasury regarding the foregoing. Recipient also agrees to comply with all other applicable state and federal statutes, regulations, and executive orders, and Recipient shall provide for such compliance by other parties in any agreements it enters into with other parties relating to this Grant.

1. The Recipient warrants that the Recipient and any contractors performing work in connection with the Project shall obtain and maintain all required permits, licenses, registrations, and approvals, and shall comply with all health, safety, and environmental statutes, rules, or regulations in the performance of any work activities. Failure to do so may be deemed a material breach of this Agreement and grounds for immediate termination and denial of further opportunities with the City under this program.
2. The Recipient affirms that, if it is an entity described in Indiana Code Title 23, it is properly registered, and owes no outstanding reports to the Indiana Secretary of State.
3. As required by Ind. Code §5-22-3-7: The Recipient and any principals of the Recipient certify that:
 - a. the Recipient, except for *de minimis* and nonsystematic violations, has not violated the terms of:
 - i. Ind. Code §24-4.7 [Telephone Solicitation Of Consumers];
 - ii. Ind. Code §24-5-12 [Telephone Solicitations]; or
 - iii. Ind. Code §24-5-14 [Regulation of Automatic Dialing Machines];in the previous **three hundred sixty-five (365) days**, even if Ind. Code §24-4.7 is preempted by federal law; and
 - b. the Recipient will not violate the terms of Ind. Code §24-4.7 for the duration of this Agreement, even if Ind. Code §24-4.7 is preempted by federal law.
 - c. The Recipient and any principals of the Recipient certify that an affiliate or principal of the Recipient and any agent acting on behalf of the Recipient or on behalf of an affiliate or principal of the Recipient, except for *de minimis* and nonsystematic violations,
 - i. has not violated the terms of Ind. Code §24-4.7 in the previous three hundred sixty-five (365) days, even if Ind. Code §24-4.7 is preempted by federal law; and

- ii. will not violate the terms of Ind. Code §24-4.7 for the duration of this Agreement even if Ind. Code §24-4.7 is preempted by federal law.

C. EMPLOYMENT ELIGIBILITY VERIFICATION. As required by Ind. Code §22-5-1.7, Recipient hereby swears or affirms under the penalties of perjury that:

1. The Recipient has enrolled and is participating in the E-Verify program;
2. The Recipient has provided documentation to the City that it has enrolled and is participating in the E-Verify program;
3. The Recipient does not knowingly employ an unauthorized alien.
4. The Recipient shall require its contractors who perform work under this Agreement to certify to Recipient that the contractor does not knowingly employ or contract with an unauthorized alien and that the contractor has enrolled and is participating in the E-Verify program. The Recipient shall maintain this certification throughout the duration of the term of a contract with a contractor.

The City may terminate for default if the Recipient fails to cure a breach of this provision no later than thirty (30) days after being notified by the City.

D. NONDISCRIMINATION. Pursuant to the Indiana Civil Rights Law, specifically including Ind. Code §22-9-1-10, and in keeping with the purposes of the federal Civil Rights Act of 1964, the Age Discrimination in Employment Act, and the Americans with Disabilities Act, the Recipient covenants that it shall not discriminate against any employee or applicant for employment relating to this Agreement with respect to the hire, tenure, terms, conditions or privileges of employment or any matter directly or indirectly related to employment, because of the employee or applicant's: race, color, national origin, religion, sex, sexual orientation or identity, age, disability, ancestry, status as a veteran, or any other characteristic protected by federal, state, or local law ("Protected Characteristics"). Furthermore, Recipient certifies compliance with applicable federal laws, regulations, and executive orders prohibiting discrimination based on the Protected Characteristics in the provision of services.

11. DEFENSE & INDEMNIFICATION

A. DUTY TO DEFEND. The Recipient, at its sole cost and expense, shall defend the City of Goshen, their officials, employees, and agents (collectively, Indemnitees) from and against all claims/demands, allegations, lawsuits, or any other action (Claim or Claims) arising or allegedly arising from the Recipient's or its contractor's, subcontractor's: (1) use of Grant funds; (2) negligence; (3) wrongful act or omission; (4) breach/default of this Agreement; and/or (5) any other failure to follow the terms and conditions of this Agreement.

B. DUTY TO INDEMNIFY. The Recipient shall indemnify the Indemnitees against losses, liabilities, damages, judgments, settlements, penalties, fines, attorney/expert fees, expenses, interest, or fees, including the reasonable cost of investigation, defense, settlement, accounting, reporting and any advance of an expense or fee arising from the Claims.

C. NOTICE OF CLAIM. The City shall give the Recipient prompt notice of any Claim, and at Recipient's expense, the City shall cooperate in the defense of the matter. The Recipient acknowledges that the Goshen City Attorney may participate in an action involving the City of Goshen.

D. SURVIVAL. The duties to defend and indemnify survive termination or expiration of this Agreement.

12. REPRESENTATIONS AND WARRANTIES

A. ELIGIBILITY. The Recipient expressly represents and warrants to the City that it is statutorily eligible to receive these funds and that the information set forth in its Grant Application to the City is true, complete, and accurate.

B. REPAYMENT. The Recipient expressly agrees to promptly repay all funds paid to it under this Agreement should it be determined either that it was ineligible to receive the funds, or it made any material misrepresentation on its application to the City.

C. DEBARMENT. By entering into this Agreement, Recipient certifies that neither it nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible or voluntarily excluded from entering into this Agreement by any federal or state department or agency. The term "principal" for purposes of this Agreement is defined as an officer, director, owner, partner, key employee, other person with primary management or supervisory responsibilities, or a person who has a critical influence on or substantive control over the operations of the Recipient.

D. AUTHORIZATION. Recipient signing below warrants to the City that they have the full power and authority to execute this Agreement on behalf of the Recipient for whom they sign.

13. GENERAL CONDITIONS

A. CONFLICTS OF INTEREST. Recipient understands and agrees it must maintain a conflict-of-interest policy consistent with 2 C.F.R. § 200.318(c) and that such conflict-of-interest policy is applicable to each activity funded under this award. Recipient and subrecipients must disclose in writing to Treasury or the pass-through entity, as appropriate, any potential conflict of interest affecting the awarded funds in accordance with 2 C.F.R. § 200.112.

B. HATCH ACT. Recipient agrees to comply, as applicable, with requirements of the Hatch Act (5 U.S.C. §§ 1501-1508 and 7324-7328), which limit certain political activities of State or local government employees whose principal employment is in connection with an activity financed in whole or in part by this federal assistance.

C. FALSE STATEMENTS. Recipient understands that making false statements or claims in connection with this award is a violation of federal law and may result in criminal, civil, or administrative sanctions, including fines, imprisonment, civil damages and penalties, debarment from participating in federal awards or Agreements, and/or any other remedy available by law.

D. GOVERNING LAW. This Agreement shall be governed, construed, and enforced in accordance with the laws of the State of Indiana, without regard to its conflict of laws rules. Suit, if any, must be brought in Elkhart City, State of Indiana.

E. CONTRACTING WITH RELATIVES. Pursuant to Ind. Code §36-1-21, if Recipient is wholly or partially owned by a relative of an elected official of the City Recipient certifies that Recipient has notified in writing both the elected official of the City and the City's legal department prior to entering into this contract that an elected official of the City is a relative of an owner of Recipient.

F. ORDER OF PRECEDENCE. Any inconsistency or ambiguity in this Agreement shall be resolved by giving precedence in the following order: (1) requirements imposed by applicable federal or State law; (2) this Agreement; (3) the Recipient's application to the City.

G. NON-COLLUSION, ACCEPTANCE. The undersigned individual signing on behalf of the Recipient attests, subject to the penalties for perjury, that the undersigned is the Recipient or a properly authorized representative, agent, member, or officer of the Recipient. To the undersigned's knowledge, neither the undersigned nor any other member, employee, representative, agent, or officer of the Recipient, directly or indirectly, has entered into or been offered any sum of money or other consideration for the execution of this Agreement other than that which appears upon the face hereof.

H. FORCE MAJEURE. Neither party will be liable for any failure or delay in performing its duties in this agreement due to Force Majeure Events. "Force Majeure Event" means an event or circumstance beyond a party's reasonable control, such as natural catastrophes and acts of terrorism or war, and the consequences of that event or circumstance. Force Majeure Events do not include labor unrest, price increases, or changes in general economic conditions. If a Force Majeure Event continues for 30 days, the other party may terminate this agreement or suspend payments while the event continues.

I. SEVERABILITY. If any portion of this Grant Agreement is held invalid, the remainder hereof shall not be affected thereby if such remainder would then continue to conform to the terms and requirements of the applicable law.

J. NO WAIVER OF BREACH. No failure on the part of the City to exercise, and no delay in exercising, any right hereunder shall operate as a waiver thereof, nor shall any single or partial exercise by the City of any right hereunder preclude any other or further exercise thereof or the exercise of any other right. The remedies herein provided are cumulative and not exclusive of any remedy available to the City at law or in equity.

K. ENTIRE AGREEMENT. This Agreement constitutes the entire agreement between the City and the Recipient for the use of funds received under this Agreement and it supersedes all prior or contemporaneous communications and proposals, whether electronic, oral, or written between the parties with respect to this Agreement.

L. AMENDMENTS. No amendment or modification to the Agreement shall be effective without prior written consent of the authorized representatives of the parties.

M. NO ASSIGNMENT, TRANSFER, OR SUBCONTRACTING. The Recipient shall not assign or transfer any of its interests in or delegate any of its obligations under this Agreement without the prior written consent of the City.

IN WITNESS WHEREOF, Recipient and the City have, through their duly authorized representatives, entered into this Agreement. The parties, having read and understood the foregoing terms of this Agreement, do by their respective signatures dated below agree to the terms thereof.

**CITY OF GOSHEN
(the "City")**

**Horizon Education Alliance, Inc.
("Recipient")**

By: _____

By: _____

Jeremy P. Stutsman

Brian Wiebe

Mayor, City of Goshen, Indiana

CEO

Date: _____

Date: _____

EXHIBIT:

EXHIBIT "A" - Application & Corresponding Documents



**American Rescue Plan (ARP): Nonprofit Fund
Grant Application for Program Year 2022**
(Attach additional sheets if space provided is not adequate.)

Applications available: Tuesday, February 15, 2022 **Applications due: Thursday, March 15, 2022**
Please submit application by email or hard copy one signed original, with attachments to:

Gregory Imbur, 202 S. Fifth, Goshen, IN 46528 gregoryimbur@goshencity.com Call 537-3828 with questions.

American Rescue Plan: Nonprofit Fund Grant Priorities

Each investment proposal of \$25,000 or less must meet one of the following priorities:

1. Relates to ARP public health services, negative economic impacts, services to disproportionately impacted communities, and possibly other expenditure categories identified by the U.S. Treasury.
2. Meets an urgent community need, especially food insecurity, homelessness, or health-related needs.
3. Addresses public health services, negative economic impacts, or some other urgent community need.

If a grant is awarded, ARP funds for nonprofits may be dispersed after July 1, 2022. If a grant is awarded, claims will be paid only after a signed grant agreements has been formally approved by the Board of Public Works. Money must be spent by 12/31/2024, and annual grant reporting is required as well.

Organization: Horizon Education Alliance

Organization Address: 124 E. Washington Street, Goshen, IN 46528

Mailing Address: 124 E. Washington Street, Goshen, IN 46528

Contact Person: Brian Wiebe

Phone Number: (574)849-7173

Email address: bwiebe@heaindiana.org

Project Title: Triple P - Positive Parenting Program

ARP Fund, grant amount requested: \$ 150,000

Expected number of individuals to benefit from **this project**: 1,000

1. Briefly describe the proposed project. Include the need or problem to be addressed, the population (or area) to be served, a description of the work, including who will carry it out, and the proposed schedule of work, including the proposed timing of requests for ARP Nonprofit Fund awards.

This proposal seeks funds to support the Triple P Positive Parenting Program in providing evidence-based parenting support to Goshen parents. Triple P is a population-level program designed for "every parent" with multiple levels of support available across the community and virtually. Horizon Education Alliance (HEA), together with Child and Parent Services (CAPS) and other partners, launched Triple P in 2015 to strengthen families through promoting positive relationships, teaching parents effective strategies to prevent and handle challenges, increasing access to parenting information and normalizing asking for support. The Triple P system in Elkhart County now includes: 90 partner organizations from a variety of sectors; 18 types of support from brief to in-depth; and, variants for families with children birth-12, families with teens and families with children with special needs. To-date, Triple P has provided 4,795 interventions to local parents across Elkhart County. Since its launch, Triple P has had a strong presence in Goshen through our work with Goshen Community Schools, the Goshen Public Library, early learning centers, and other organizations in Goshen. Of the families served by Triple P, approximately one-third are residents of Goshen. Data collected on the impact of Triple P continually demonstrates positive outcomes for families. Triple P has a significant positive impact on the mental health and well-being of both parents and children through increasing positive relationships, decreasing parents' ineffective parenting behaviors, decreasing the stress associated with family conflict and behavior issues, and improving children's positive social skills and emotional regulation. With the impact of COVID, we know these supports are more important than ever for our families, children and youth and Triple P has worked to ensure a continuation of services throughout the pandemic. One of the strengths of Triple P has been the ability to offer services in Spanish for our Latinx and Spanish-speaking families.

Through this funding, Triple P would continue to strengthen our services for Goshen families over the next three years. In total, Triple P aims to reach at least 1,000 parents each year through our interventions across the county, with a target of 3,000 parents over the next three years. With the strong partnerships and priority work happening within Goshen, we expect at least one-third of these families, or 1,000 parents over three years, to be Goshen residents. Specific activities include the following: planning, promoting and implementing parenting workshops at different sites in Goshen in English and Spanish on diverse parenting topics; supporting trained practitioners at Goshen Community Schools in providing individualized parenting support to parents (also in English and Spanish); supporting trained Head Start Family and Children Support Specialists in providing Triple P to parents at all Goshen Head Start sites; creating awareness of Triple P and providing parenting information through social media, the radio (including LaRaza in Goshen), and at events such as First Fridays; and partnering with employers, including Lippert Components in Goshen, to make Triple P available to employees.

2. Complete the line item budget for the proposed project and provide details on how reimbursed costs will be calculated.

Item Description See Attached Budget	Total Amount	ARP Nonprofit Funds Sought	Other Funding Sought or Secured
a.			
b.			
c.			
d.			
e.			
f.			
TOTALS			

3. List the source and amount of other sources of funding, including matching funds and in-kind contributions, expected to be used to support this project. For in-kind contributions, such as volunteer labor, please include the number of hours and dollar value of the volunteer hours.

Other sources of funding include contributions from each of the seven Elkhart County school districts, Head Start and other local donors, totaling \$330,000 over three years. In addition, the Community Foundation of Elkhart County (CFEC) is providing matching funds for funds raised for Triple P, up to a total of \$150,000 annually for the next three years (a total of \$450,000). Funds from this grant request would be matched by CFEC.

Triple P has almost 90 community partners representing 13 sectors that support access to Triple P for parents and implementation of Triple P services. These partners provide countless in-kind contributions to Triple P, including directly delivering Triple P services, referring parents into Triple P, hosting and marketing Triple P events, and supporting research and evaluation efforts.

4. Describe how project relates to ARP public health services, negative economic impacts, services to disproportionately impacted communities, or meets an urgent community development need.

Triple P is a public health approach to preventing social, emotional and behavioral issues through empowering parents to effectively promote positive child behavior and outcomes. Triple P directly impacts three critical local community health issues: child abuse and neglect, hospitalization due to child abuse injuries and reported mental and behavioral health issues in children. Triple P empowers parents to create more stable home environments, build healthier relationships, and address behavioral challenges before they become serious problems. Research has demonstrated that differences in the quality of parenting that children experience has lifetime impacts on academic, health and career success. Family stress impacts both children and parents, and this impact often extends to the workplace. Many local workplaces, including Lippert Components based in Goshen, are motivated to provide Triple P to their employees as they recognize that stress and anxiety in the home, and work/family conflict, impact employee's efficiency and effectiveness at work. COVID has exacerbated levels of family stress and work-family conflict, and placed additional strain on family relationships. Impacts of COVID have disproportionately impacted Latinx families, and Triple P has a strong focus on ensuring our services reach Latinx parents and caregivers.

5. What are the measurable goals and timeline for this project or program? How will you define and measure success?

Triple P is provided on an ongoing basis throughout the year through community partnerships. Each year, Triple P works with our partners to develop a community calendar of workshops and other interventions. The measurable goals for this project include the following:

- Host at least 15 Triple P workshops per year in Goshen, in partnership with Goshen Community Schools, Goshen Public Library, Head Start and other early learning centers, local churches, and other partners.
- Provide Triple P individualized support to parents through trained practitioners at Goshen Community School, CAPS and other social service agencies.
- Through these strategies, serve at least 1,000 Goshen parents with Triple P services over three years.

Success will be measured by the following targets:

- 90% of participants are highly satisfied with the intervention they receive
- 90% of participants who complete the Parenting Task Checklist improve at least one measure of parenting self-efficacy
- 75% of participants who complete the Strengths and Difficulties Questionnaire will have a reduction in child behavior difficulties
- Participants are representative of the demographic diversity of Goshen

6. Please describe the population who will benefit from this project or program. Include demographic information in this description (age, income, ethnicity, race, etc.)

Parents served by Triple P represent the diversity of our community, with interventions for parents of children and teens, parents of children with disabilities, bilingual programming to ensure accessibility for Latino families, and outreach and services for foster parents. We have put in place marketing, communication and outreach strategies to ensure we are reaching all demographics of parents, and the demographic data collected on parents served demonstrates that the population we serve is representative of the overall population in our community.

Organizational Characteristics

IRS nonprofit status 501(c)3
Years in operation 10
Number of full-time paid staff 15
Number of part-time paid staff 3
Number of volunteer staff 0
Number of Board members 19

Briefly describe the organization's structure, mission statement and services provided.

Horizon Education Alliance (HEA) was formed in 2012, following conversations that began in 2009 at the height of the great recession with over two hundred community leaders coming together and agreeing that education must be the focus of a community-wide effort to improve the quality of life in Elkhart County. Our mission statement is "Horizon Education Alliance exists to strengthen collaboration, increase innovation, and move everyone from hope to belief that Elkhart County will be transformed through education." HEA works to bring everyone in Elkhart County together to build a world-class education and training system so every person has a lifetime of well-being and meaningful work. HEA works across the lifespan with a focus on four areas: Early Learning, Parent/Caregivers, Student College and Career Pathways, and Adult Career Pathways. Across all areas of work, we are committed to working with partners across all sectors to build systems that provide support for a holistic approach to human development, including attention to the educational success, career readiness, and social-emotional and mental health of our children, youth and adults.

Please attach copies of the following documents to the original application. If any of the requested documents are not available, please attach an explanation. If you have previously submitted the requested documents, and there have been no changes, new copies are not required, but please indicate which documents have been previously submitted.

- a. Most recent Annual Report and Audit
- b. Current fiscal year budget
- c. Current list of Board of Directors

Certification Of Authorization To Submit This Application

I (We) certify to the City of Goshen that the Board of Directors of the organization identified on page 1 of this application authorized the submission of this application.

Agency Director (Signature)

Brian Wiebe

Printed Name: Brian Wiebe

Date: March 15, 2022

Chairperson, Board of Directors (Signature)

Steve Thalheimer

Printed Name: Steve Thalheimer

Date: 3/15/2022

**Horizon Education Alliance
 ARP Non-Profit Fund Application
 Project Budget**

	Total Amount	ARP Nonprofit Funds Sought	Other Funding Sought or Secured
Leadership Staff Salaries and Benefits	\$180,000		\$180,000
Program Staff Salaries and Benefits	\$398,000	\$90,000	\$308,000
Contracted Services	\$210,000	\$35,000	\$175,000
Materials , Equipment and Supplies	\$57,000	\$5,000	\$52,000
Training	\$50,000	\$10,000	\$40,000
Travel	\$5,000		\$5,000
Communications and Marketing	\$30,000	\$10,000	\$20,000
TOTAL	\$930,000	\$150,000	\$780,000

Notes:

Project Budget is for three years of program delivery for Triple P in Elkhart County.

Funding from the ARP Nonprofit Funds would be allocated to program delivery to Goshen residents.

HEA Budget FY 21-22

Approved at 6/28/21 Board Meeting

	<i>Operations</i>	<i>Initiatives</i>
Beginning Cash (Actual 7/1/21)	\$447,027	\$363,639
Income		
Board/Alumni Board/Staff Contributions	\$20,000	\$30,000
Individual Contributions		\$120,000
Business Contributions		\$215,000
CFEC Grant (Operations)	\$300,000	
HEA Endowment (held by CFEC)	\$52,000	
School ESSER funding for Triple P		\$140,000
CFEC Matching Grant for Triple P		\$140,000
CCCEC Funding from Schools		\$99,000
The SOURCE (SEL reimbursement)		\$80,899
Elkhart County Grant	\$100,000	
LIFT / SBERP Grant for Career Exploration		\$9,600
Business Fees (Student Apprenticeships)	\$40,000	
Youth Apprentice Readiness Grant (U.S. DOL/EmployIndy)		\$75,000
Bloomberg Philanthropies/New America (Student Pathways)		\$250,000
DWD Adult Basic Education Grant (Adult Pathways)		\$608,433
DWD IELCE Grant (Adult Pathways)		\$113,000
Labor Institute for Training (Adult Pathways)		\$24,000
TCU Grant-Yr 3 (Adult Pathways)		\$16,667
Other Income		\$25,000
<i>Subtotal Income:</i>	<u>\$492,000</u>	<u>\$1,916,599</u>
Total Income:	\$2,408,599	
Expenses		
Operations		
Administration	\$416,577	
Fundraising	\$66,138	
Subtotal Expenses:	<u>\$482,715</u>	
Lifespan Systems		
Early Learning		\$134,753
SEL		\$228,610
Parenting/Caregiving		\$303,080
Student Pathways		\$657,078
Adult Pathways		\$754,980
Subtotal Expenses:		<u>\$2,078,501</u>
Total Expenses:	\$2,561,216	
Subtotal Surplus (deficit)	\$9,285	-\$161,902
Transfer to Lifespan Accounts for Initiatives	-\$35,546	\$35,546
Surplus (deficit)	-\$26,261	-\$126,356
Ending Cash (6/30/22)	\$420,766	\$237,283

HEA Board of Directors

Superintendents

Dr. Scot Croner, Superintendent, Wa-Nee Community Schools
Dan Funston, Superintendent, Concord Community Schools
Dr. Steve Hope, Superintendent, Goshen Community Schools
Byron Sanders, Superintendent, Baugo Community Schools
Dr. Jayson Snyder, Superintendent, Middlebury Community Schools
Dr. Steve Thalheimer, Superintendent, Elkhart Community Schools
Randy Zimmerly, Interim Superintendent, Fairfield Community Schools

Business

Randy Christophel, President/CEO, Goshen Health
Gene Crusie, President, Surf Broadband Solutions
Brian Hall, Executive VP and CFO, Lippert Components
Ken Julian, Senior VP of Administration and HR, Thor Industries
Will Weed, CEO, Robert Weed Corporation

Community

Vicki Becker, Elkhart County Prosecutor
Lisa Guedea-Carreño, Director, Elkhart Public Library
Phil Jenkins, Mayor, City of Nappanee
Laurie Nafziger, President and CEO, Oaklawn
Dr. Rebecca (Becky) Stoltzfus, President, Goshen College
Suzanne Weirick, Elkhart County Commissioner
Andy Williams, Ivy Tech, Interim Chancellor



HORIZON EDUCATION ALLIANCE

ANNUAL REPORT
June 30, 2021

HORIZON EDUCATION ALLIANCE, INC.

Goshen, Indiana

ANNUAL REPORT

June 30, 2021

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Horizon Education Alliance, Inc.
Goshen, Indiana

We have audited the accompanying financial statements of Horizon Education Alliance, Inc. (a nonprofit organization), which comprise the statements of assets, liabilities, and net assets - modified cash basis as of June 30, 2021 and 2020, and the related statements of support, revenue, and expenses - modified cash basis, statements of expenses by functional and natural classification - modified cash basis, and cash flows - modified cash basis for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting as described in Note 1; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for 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 an opinion on these financial statements based on our audits. We conducted our audits 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 Organization'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 Organization'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 opinion.

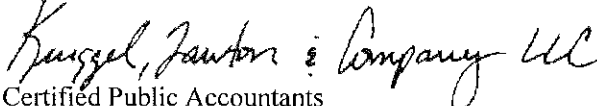
Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets, liabilities, and net assets of Horizon Education Alliance, Inc. as of June 30, 2021 and 2020, and its support, revenue, and expenses for the years then ended in accordance with the modified cash basis of accounting as described in Note 1.

Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Respectfully submitted,


Certified Public Accountants

Elkhart, Indiana
December 20, 2021

HORIZON EDUCATION ALLIANCE, INC.Goshen, Indiana

**STATEMENTS OF ASSETS, LIABILITIES, AND NET ASSETS -
MODIFIED CASH BASIS**

June 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
<u>ASSETS</u>		
CURRENT ASSETS		
Cash	810,667	183,743
Total Current Assets	810,667	183,743
PROPERTY AND EQUIPMENT		
Office furniture	11,120	11,120
Computer equipment and software	35,688	19,004
Training equipment	152,464	152,464
Total	199,272	182,588
Accumulated depreciation	79,187	57,791
Net Property and Equipment	120,085	124,797
TOTAL ASSETS	930,752	308,540
<u>LIABILITIES AND NET ASSETS</u>		
CURRENT LIABILITIES		
Refundable advance	103,982	54,754
Total Current Liabilities	103,982	54,754
NET ASSETS		
Without Donor Restrictions	557,824	49,944
With Donor Restrictions	268,946	203,842
Total Net Assets	826,770	253,786
TOTAL LIABILITIES AND NET ASSETS	930,752	308,540

The Notes to Financial Statements are an integral part of this statement.

HORIZON EDUCATION ALLIANCE, INC.Goshen, Indiana

**STATEMENT OF SUPPORT, REVENUE, AND EXPENSES -
MODIFIED CASH BASIS**

For the Year Ended June 30, 2021

	Without Donor Restrictions	With Donor Restrictions	Total
PUBLIC SUPPORT AND REVENUE			
Individual and corporate contributions	81,467	0	81,467
Grant revenue	1,725,839	268,946	1,994,785
Program and workshop fees	342,323	0	342,323
Annual distribution from designated endowment fund	52,050	0	52,050
Other revenues	195,283	0	195,283
Total Revenue	2,396,962	268,946	2,665,908
Net assets released from restrictions:			
Satisfaction of restrictions	203,842	(203,842)	0
FUNCTIONAL EXPENSES			
Program	1,768,972	0	1,768,972
Management and general	293,170	0	293,170
Fundraising	30,782	0	30,782
Total Functional Expenses	2,092,924	0	2,092,924
CHANGE IN NET ASSETS	507,880	65,104	572,984
NET ASSETS, BEGINNING OF YEAR	49,944	203,842	253,786
NET ASSETS, END OF YEAR	557,824	268,946	826,770

The Notes to Financial Statements are an integral part of this statement.

HORIZON EDUCATION ALLIANCE, INC.Goshen, Indiana

**STATEMENT OF SUPPORT, REVENUE, AND EXPENSES -
MODIFIED CASH BASIS**

For the Year Ended June 30, 2020

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
PUBLIC SUPPORT AND REVENUE			
Individual and corporate contributions	196,523	0	196,523
Grant revenue	2,024,686	185,109	2,209,795
Program and workshop fees	295,757	0	295,757
Annual distribution from designated endowment fund	50,760	0	50,760
Other revenues	206,094	0	206,094
Total Revenue	2,773,820	185,109	2,958,929
 Net assets released from restrictions:			
Satisfaction of restrictions	288,908	(288,908)	0
FUNCTIONAL EXPENSES			
Program	2,843,220	0	2,843,220
Management and general	348,225	0	348,225
Fundraising	62,388	0	62,388
Total Functional Expenses	3,253,833	0	3,253,833
 CHANGE IN NET ASSETS	(191,105)	(103,799)	(294,904)
 NET ASSETS, BEGINNING OF YEAR	241,049	307,641	548,690
 NET ASSETS, END OF YEAR	49,944	203,842	253,786

The Notes to Financial Statements are an integral part of this statement.

HORIZON EDUCATION ALLIANCE, INC.

Goshen, Indiana

STATEMENT OF EXPENSES BY FUNCTIONAL AND NATURAL CLASSIFICATION

MODIFIED CASH BASIS

For the Year Ended June 30, 2021

	Program				Supporting Services			Grand Total
	Early Learning Systems	Support Systems for Children and Families	College and Career Pathways for Students	Adult Learning Systems	Total Program	Management and General	Fundraising	
Wages and benefits	60,116	215,921	263,571	354,405	894,013	114,189	19,655	1,027,857
Contract labor and services	4,941	39,858	12,103	292,032	348,934	5,696	6,402	361,032
Payroll taxes	3,663	15,701	18,900	22,744	61,008	7,058	1,323	69,389
Educational programs and materials	0	23,931	56,266	94,698	174,895	35,526	0	210,421
Consulting fees	833	0	7,779	20,250	28,862	16,170	1,667	46,699
Professional development	0	0	5,011	92	5,103	4,416	0	9,519
Travel and meetings	807	445	1,670	1,651	4,573	9,514	0	14,087
Professional services	0	0	0	0	0	13,923	0	13,923
Advertising and marketing	0	9,991	4,356	1,173	15,520	1,243	120	16,883
Office expenses	0	2,562	2,036	23,500	28,098	12,050	0	40,148
Technology	0	25	2,895	24,404	27,324	10,677	0	38,001
Insurance	0	0	0	0	0	10,324	0	10,324
Licenses and fees	0	0	0	0	0	3,422	0	3,422
Rent	0	0	0	3,000	3,000	25,900	0	28,900
Bank and other fees	0	0	0	0	0	881	25	906
Other expenses	0	253	0	937	1,190	16,406	1,590	19,186
Grant expense	0	0	154,671	0	154,671	0	0	154,671
Depreciation expense	0	0	21,781	0	21,781	5,775	0	27,556
TOTAL FUNCTIONAL EXPENSES	70,360	308,687	551,039	838,886	1,768,972	293,170	30,782	2,092,924

The Notes to Financial Statements are an integral part of this statement.

HORIZON EDUCATION ALLIANCE, INC.

Goshen, Indiana

STATEMENT OF EXPENSES BY FUNCTIONAL AND NATURAL CLASSIFICATION

MODIFIED CASH BASIS

For the Year Ended June 30, 2020

	Program				Supporting Services		Grand Total	
	Early Learning Systems	Support Systems for Children and Families	College and Career Pathways for Students	Adult Learning Systems	Total Program	Management and General		Fundraising
Wages and benefits	102,547	258,016	373,955	365,069	1,099,587	134,326	54,898	1,288,811
Contract labor and services	6,855	50,297	50,760	684,696	792,608	13,623	2,500	808,731
Payroll taxes	6,385	16,076	26,306	24,240	73,007	14,222	3,238	90,487
Educational programs and materials	10,573	52,720	43,101	371,921	478,315	18,503	0	496,818
Consulting fees	5,400	0	66,770	0	72,170	13,600	0	85,770
Professional development	0	347	0	309	656	139	0	795
Travel and meetings	1,772	6,910	43,487	7,980	60,149	15,928	1,183	77,260
Professional services	0	0	0	0	0	14,691	0	14,691
Advertising and marketing	13,079	36,614	29,726	50,585	130,004	27,332	190	157,526
Office expenses	0	2,745	545	18,796	22,086	19,194	359	41,639
Technology	0	1,492	40	88,428	89,960	11,043	0	101,003
Insurance	0	0	0	0	0	12,159	0	12,159
Licenses and fees	0	0	0	0	0	6,150	0	6,150
Rent	0	0	407	160	567	29,955	0	30,522
Bank and other fees	0	0	0	0	0	780	0	780
Other expenses	0	975	0	1,355	2,330	12,200	0	14,530
Depreciation expense	0	0	21,781	0	21,781	4,380	0	26,161
TOTAL FUNCTIONAL EXPENSES	146,611	426,192	656,878	1,613,539	2,843,220	348,225	62,388	3,253,833

The Notes to Financial Statements are an integral part of this statement.

HORIZON EDUCATION ALLIANCE, INC.Goshen, Indiana

STATEMENTS OF CASH FLOWS - MODIFIED CASH BASIS

For the Years Ended June 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		
Change in net assets	572,984	(294,904)
Adjustments to reconcile change in net assets to net cash from operating activities:		
Depreciation	27,556	26,161
Loss on disposal of assets	214	1,424
Adjustments for changes in operating assets and liabilities:		
Refundable advance	49,228	54,754
Net Cash Flows From (Used in) Operating Activities	649,982	(212,565)
CASH FLOWS USED IN INVESTING ACTIVITIES		
Purchase of property and equipment	(23,512)	(4,257)
Proceeds from sale of property and equipment	454	0
Net Cash Flows Used in Investing Activities	(23,058)	(4,257)
CHANGE IN CASH AND RESTRICTED CASH	626,924	(216,822)
CASH AND RESTRICTED CASH AT BEGINNING OF YEAR	183,743	400,565
CASH AND RESTRICTED CASH AT END OF YEAR	810,667	183,743

The Notes to Financial Statements are an integral part of this statement.

HORIZON EDUCATION ALLIANCE, INC.

Goshen, Indiana

NOTES TO MODIFIED CASH BASIS FINANCIAL STATEMENTS

June 30, 2021 and 2020

NATURE OF ACTIVITIES

Horizon Education Alliance, Inc. (the "Organization") supports education initiatives in Elkhart County by implementing population-level programs including parent and child engagement, early education, middle education, college readiness, career success, adult education, and lifelong learning. The primary sources of the Organization's revenue include contributions from the general public and grants from the state of Indiana and other organizations.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PRESENTATION

The Organization's policy is to prepare its financial statements on the modified cash basis of accounting. Under this method, revenues are recognized when received rather than when earned, and expenses are recognized when paid rather than when the obligation is incurred. Modifications to the cash basis of accounting result from the Organization's decision to record property and equipment and related depreciation in the accompanying financial statements.

The Organization adheres to Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 958-205, which sets standards for reporting on financial statements of nonprofit organizations. ASC 958-205 requires the classification and presentation of net assets in two categories: net assets with donor restrictions and net assets without donor restrictions.

Net assets without donor restrictions are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. These net assets may be used at the discretion of the Organization's management and board of directors.

Net assets with donor restrictions are subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by the passage of time. Other donor restrictions are perpetual in nature, where by the donor has stipulated the funds be maintained in perpetuity.

USE OF ESTIMATES

The preparation of financial statements in conformity with the modified cash basis of accounting requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

CASH AND CASH EQUIVALENTS

For the purposes of the Statements of Cash Flows - Modified Cash Basis, the Organization considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents. Cash is held at a local bank and is insured up to the respective limits by the FDIC. It is common throughout the course of operations for the Organization's cash balance to exceed the insured limits.

Restricted cash was \$268,946 at June 30, 2021. All of the Organization's cash was restricted at June 30, 2020. Restricted cash is classified as a current asset and is restricted for use in the programs described in Note 5.

HORIZON EDUCATION ALLIANCE, INC.

Goshen, Indiana

NOTES TO MODIFIED CASH BASIS FINANCIAL STATEMENTS

June 30, 2021 and 2020

PROPERTY AND EQUIPMENT

Donations of property and equipment are recorded as current support at their estimated fair value unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted support. Absent donor stipulations regarding how long those donated assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service. Net assets with donor restrictions are reclassified to net assets without donor restrictions at that time. The Organization did not receive any donated or donor-restricted assets during the years ended June 30, 2021 or 2020.

Purchased property and equipment are stated at cost. Expenditures for additions, improvements, and replacements are added to the property and equipment accounts. Repairs and maintenance are charged to expense as incurred. When equipment is retired or otherwise disposed of, the cost and related accumulated depreciation are removed from the respective accounts and any gains or losses arising from the disposition are reflected in income. Depreciation is provided for over the estimated useful lives of the assets using the straight-line method. Depreciation expense was \$27,556 and \$26,161 for the years ended June 30, 2021 and 2020, respectively.

A summary of the range of lives by asset category is as follows:

Office furniture	7 years
Computer equipment and software	2 - 7 years
Training equipment	7 years

Included in Training equipment on the Statements of Assets, Liabilities, and Net Assets - Modified Cash Basis, is \$132,120 of equipment the Organization acquired with "Skill UP" grant funds provided by the State of Indiana. Under the grant agreement, title to this equipment is retained by the state although included in capital assests of the Organization. In addition, the property's use is restricted to the grant purpose and may not be used in fee for service programs. Disposal must be approved by the grantor. This training equipment is on site at various schools across Elkhart County.

ADVERTISING COSTS

Various costs relating to advertising are considered period costs and are therefore expensed as incurred. Advertising costs for the years ended June 30, 2021 and 2020 were \$16,883 and \$157,526, respectively.

CONTRIBUTIONS

Contributions received are considered to be available for current use unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as support that increases net assets with donor restrictions.

A donor restriction expires when a stipulated time restriction ends or when a purpose restriction is accomplished. Upon expiration, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the Statements of Support, Revenue, and Expenses - Modified Cash Basis as net assets released from restrictions. Contributions that are restricted by the donor are reported as an increase in net assets without donor restrictions if the restrictions are met in the fiscal year in which the contributions are received.

HORIZON EDUCATION ALLIANCE, INC.

Goshen, Indiana

NOTES TO MODIFIED CASH BASIS FINANCIAL STATEMENTS

June 30, 2021 and 2020

REVENUE

Program and Workshop Fees

The Organization recognizes these revenues on the modified cash basis, which is at time of receipt. These are fee-for-service revenues for which the service periods range from single day events to extended periods. The revenue consists of fees for various service types, including consulting, training, support, apprenticeship program, educational, and curriculum development services. Fees are billed according to prescribed rates, memorandums of understanding, and contractual agreements.

FUNCTIONAL ALLOCATION OF EXPENSES

The costs of providing the program and other activities have been summarized on a functional basis in the Statements of Support, Revenue, and Expenses - Modified Cash Basis. Accordingly, certain costs have been allocated between program and supporting services based upon personnel time.

Expenses that are allocated include the following:

Expense	Method of Allocation
Wages and benefits; payroll taxes	Time and effort

Other charges are assigned to the respective functional category by method of direct assignment.

INCOME TAXES

The Organization is a nonprofit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. The Internal Revenue Service has determined that the Organization is not a private foundation within the meaning of Section 509(a).

The Income Taxes Topic of FASB ASC 740 clarifies the accounting for uncertainty in income taxes recognized in an entity's financial statements. ASC 740 requires an entity to disclose the nature of uncertain tax positions taken, if any, when filing its income tax return utilizing a two-step process to recognize and measure any uncertain tax positions taken. The entity recognizes a tax benefit only if it is more likely than not the position would be sustained in a tax examination, with a tax examination being presumed to occur. No tax benefit will be recorded on tax positions not meeting the more likely than not test. Interest and penalties accrued or incurred, if any, as a result of applying ASC 740 will be recorded to interest expense and other expense, respectively.

Based on its evaluation, the Organization has concluded that there are no uncertain tax positions requiring recognition in its financial statements. The Organization's evaluation was performed for all federal and state tax periods still subject to examination. The Organization's 2017 through 2019 federal and state exempt organization returns remain subject to examination by the IRS and the state taxing authority.

HORIZON EDUCATION ALLIANCE, INC.

Goshen, Indiana

NOTES TO MODIFIED CASH BASIS FINANCIAL STATEMENTS

June 30, 2021 and 2020

RECENTLY ADOPTED ACCOUNTING PRONOUNCEMENTS

On November 17, 2016, the FASB issued Accounting Standards Update ("ASU") 2016-18, *Restricted Cash (Topic 230)* ("ASU 2016-18"), which addresses classification and presentation of changes in restricted cash on the Statements of Cash Flows. ASU 2016-18 requires an entity's reconciliation of the beginning-of-period and end-of-period total amounts shown on the statement of cash flows to include in cash and cash equivalents amounts generally described as restricted cash and restricted cash equivalents. ASU 2016-18 is effective for public business entities for annual periods beginning after December 15, 2017 and interim periods within those fiscal years. It is effective for annual periods beginning after December 15, 2018, and interim periods within fiscal years beginning after December 15, 2019 for all other entities. The Organization adopted ASU 2016-18 for the fiscal year ended June 30, 2020.

On June 21, 2018, the FASB issued ASU 2018-08, *Not-for-Profit Entities (Topic 958): Clarifying the Scope and Accounting Guidance for Contributions Received and Contributions Made*. The standard was intended to clarify and improve the scope and the accounting guidance for contributions received and made, primarily by not-for-profit organizations. ASU 2018-08 is effective for resource recipients for annual periods beginning after December 15, 2018. The Organization adopted ASU 2018-08 for the fiscal year ended June 30, 2020.

RECLASSIFICATIONS

Certain items in the June 30, 2020 financial statements have been reclassified to conform with June 30, 2021 presentation. The reclassifications have no effect on total assets, liabilities, net assets, changes in net assets, or net cash flows as previously recorded.

NOTE 2 - LIQUIDITY AND AVAILABILITY

The Organization has working capital of \$706,685 and \$128,989 and average days cash on hand of 96 and 0 as of June 30, 2021 and 2020, respectively.

The table below represents financial assets available for general expenditures within one year at June 30:

	<u>2021</u>	<u>2020</u>
Cash	541,721	0
Assets limited to use:		
Donor restricted cash	268,946	183,743
<u>Total financial assets available for general expenditure within 1 year:</u>	<u>810,667</u>	<u>183,743</u>

The Organization has certain donor restricted assets limited to use which are available for general expenditure within one year in the normal course of operations. Accordingly, these assets have been included in the quantitative information above. The Organization depends on public support, grants, and program revenue to fund day-to-day operations. The Organization does not maintain a line of credit. The Organization is the recipient of reimbursement grants where reimbursement lags behind actual expenditures. This affects cash flow and can result in the cash balance temporarily being less than net assets with donor restrictions at a fixed point in time, which was the case as of June 30, 2020. During 2020, receipts for reimbursement grants were delayed more than normal. Reimbursements from the Indiana Department of Workforce Development (DWD) Adult Education reimbursement grant in the amounts of \$115,559 and \$138,407 were not received until July 2020 and September 2020, respectively, for May and June 2020 expenditures, respectively. As reflected above, cash flow improved significantly during the year ended June 30, 2021.

HORIZON EDUCATION ALLIANCE, INC.

Goshen, Indiana

NOTES TO MODIFIED CASH BASIS FINANCIAL STATEMENTS

June 30, 2021 and 2020

NOTE 3 - COMMUNITY FOUNDATION FUNDS

The Organization is the named beneficiary of a designated endowment fund established at the Community Foundation of Elkhart County ("CFEC") originally funded by a \$950,000 contribution from a third party donor. The terms of the agreement provide CFEC the power to modify any restrictions or conditions on the distribution of funds to any specified charitable organizations if such restrictions become, in effect, unnecessary, incapable of fulfillment or inconsistent with the charitable needs of the area served by CFEC. The fund is not considered to be an asset of the Organization, however the Organization receives an annual distribution based on the total value of the fund. Distributions from the fund are recognized as contribution revenue in the year received and are based on CFEC's spending policy. The value of the fund was \$1,368,465 and \$1,072,966 at June 30, 2021 and 2020, respectively.

The Organization received distributions of \$52,050 and \$50,760 from the fund during the years ended June 30, 2021 and 2020, respectively.

The Organization had established a nonpermanent agency fund at CFEC to receive gifts for the purpose of providing support to the Organization. The value of contributions made directly to the fund and the related appreciation (depreciation) was not considered to be the asset of the Organization, however, the Organization had access to both the principal contributed and income earned on the assets. Distributions from the funds were based upon the Organization's needs and were recorded as contribution revenue when the distribution was taken. The fund was closed during the year ended June 30, 2021, and the remaining balance was transferred to the other fund. The value of the fund held on behalf of the Organization for the year ended June 30, 2020 was \$570. There were no gifts to the fund by donors for the years ended June 30, 2021 and 2020. There were no distributions for the year ended June 30, 2020.

NOTE 4 - PAYCHECK PROTECTION PROGRAM LOAN ("PPP LOAN")

In May 2020, the Organization entered into a loan ("PPP1 loan") with a bank evidencing an unsecured promissory note in the amount of \$245,250 pursuant to the Paycheck Protection Program ("PPP") under the Coronavirus Aid, Relief, and Economic Security ("CARES") Act. Subject to the terms of the PPP promissory note, the PPP loan bears interest at a fixed rate of 1% per year, with the first ten months of interest deferred, and payable over a term of two years. The loan is unsecured and guaranteed by the Small Business Administration ("SBA").

The loan may be used for payroll costs, costs related to certain group health care benefits and insurance premiums, rent payments, utility payments, and also interest payments on any debt obligation that were entered into before February 15, 2020. PPP loan recipients can apply for and be granted forgiveness for all or a portion of the loan, with such forgiveness to be determined, subject to limitations, based on the use of the loan proceeds for allowable costs.

The Organization elected the FASB ASC 958-605 accounting model for the PPP1 loan. Under this model, the loan is treated as a conditional contribution and revenue recognition takes place at the time the conditions are substantially met. The Organization had substantially met the conditions for forgiveness of \$190,496 of the loan as of June 30, 2020 and met the conditions for forgiveness of the remaining \$54,754 during the year ended June 30, 2021. The PPP1 loan was forgiven by the SBA in April 2021.

HORIZON EDUCATION ALLIANCE, INC.

Goshen, Indiana

NOTES TO MODIFIED CASH BASIS FINANCIAL STATEMENTS

June 30, 2021 and 2020

In April 2021, the Organization entered into a second PPP loan ("PPP2 loan") with a bank evidencing an unsecured promissory note in the amount of \$226,025. Subject to the terms of the PPP2 note, the loan bears interest at a fixed rate of 1% per year, with the first ten months of interest deferred and payable over a term of five years. The loan is unsecured and guaranteed by the SBA. Payments can be deferred for 10 months after the covered period or, if later, the date at which the SBA remits the loan forgiveness amount to the lender. The Organization has also elected the ASC 958-605 accounting model for the PPP2 loan. The Organization had substantially met the conditions for forgiveness of \$122,043 of the loan as of June 30, 2021.

The amounts recognized as revenue for the respective years are included in Other revenues on the Statements of Support, Revenue, and Expenses - Modified Cash Basis for the years ended June 30, 2021 and 2020. The amounts for which the conditions for forgiveness had not yet been met are reflected in Refundable advance on the Statements of Assets, Liabilities, and Net Assets - Modified Cash Basis. Full forgiveness is expected to be granted for the PPP2 loan during the year ended June 30, 2022.

NOTE 5 - NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are available for the following purposes at June 30:

	<u>2021</u>	<u>2020</u>
Triple P	0	118,442
Lumina Talent Hub	0	68,733
IMT apprenticeships	0	16,667
Youth apprenticeships	250,000	0
Youth programs affected by COVID-19	18,946	0
Total Net Assets with Donor Restrictions	268,946	203,842

Net assets were released from donor restrictions by incurring expenses satisfying the purpose of the restrictions as follows for the years ended June 30:

	<u>2021</u>	<u>2020</u>
Triple P	118,442	145,806
Lumina Talent Hub	68,733	77,537
IMT apprenticeships	16,667	15,507
Youth Apprenticeships IDEA Grant	0	25,000
Mixed Method Evaluation of Project Based Learning	0	20,532
El Sistema	0	4,526
Total Net Assets Released from Restrictions	203,842	288,908

NOTE 6 - LEASES

The Organization leases office space in Elkhart, Indiana. Payments of \$3,000 are due quarterly and the current lease maturity date is March 31, 2022. The lease auto-renews every two years unless 30 day advance notice is given by either party. The lessor is responsible for all maintenance and utilities except telephone.

HORIZON EDUCATION ALLIANCE, INC.

Goshen, Indiana

NOTES TO MODIFIED CASH BASIS FINANCIAL STATEMENTS

June 30, 2021 and 2020

The Organization also leases office space in Goshen, Indiana. A three year non-cancelable agreement commenced on August 1, 2018 requiring monthly payments of \$1,100 through May 2021. The lessors were responsible for taxes and some maintenance. The lessee was responsible for insurance, utilities and some maintenance. On May 1, 2021, a new two year non-cancelable agreement commenced requiring monthly payments of \$550 for the first year and \$900 for the second year. The lessee remains responsible for insurance, utilities and some maintenance.

The Organization leases a vehicle under an operating lease. The previous lease commenced in December 2018 and required monthly payments of \$450 through August 2021 at which time a new vehicle lease commenced. The current lease extends through July 2024 and requires monthly payments of \$432. The Organization also leases a copier under a lease that commenced in March 2017 and requires monthly payments of \$315 through March 2022. A second copier lease commenced in June 2019 and requires monthly payments of \$155 through June 2024.

Future minimum payments under these lease agreements are as follows for the years ended June 30:

2022	26,649
2023	16,046
2024	7,046
2025	432
<u>Total future minimum lease payments</u>	<u>50,173</u>

Total rent expense for all leases was \$34,044 and \$36,244 for the years ended June 30, 2021 and 2020, respectively.

NOTE 7 - CONCENTRATIONS

The Organization receives substantially all of its operating support from the State of Indiana and individuals and granting organizations within Elkhart County. Any significant reduction in the level of this support could have a significant impact on the Organization's programs.

NOTE 8 - RETIREMENT PLAN

The Organization maintains a Simplified Employee Pension (SEP) plan for substantially all of its employees. Management of the Organization has elected to contribute up to 6% of each employee's wages to a SEP IRA account. The Organization's portion of the contributions to the retirement plan was \$50,923 and \$66,618 for the years ended June 30, 2021 and 2020, respectively. The Organization did not make any discretionary contributions during the year.

NOTE 9 - COVID-19 OUTBREAK

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus originating in Wuhan, China (the "COVID-19 outbreak") and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally.

HORIZON EDUCATION ALLIANCE, INC.

Goshen, Indiana

NOTES TO MODIFIED CASH BASIS FINANCIAL STATEMENTS

June 30, 2021 and 2020

The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the Organization's financial condition, liquidity, and future results of operations. Management is actively monitoring the global situation and the impact on its financial condition, liquidity, operations, suppliers, industry, and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the Organization has limited ability to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition, or liquidity for the fiscal year ending June 30, 2022.

The Organization furloughed the majority of its employees for the month of July 2020 in response to the decreased operating balance at the end of the fiscal year. Although the Organization cannot estimate the full length or gravity of the impact of the COVID-19 outbreak at this time, the pandemic may have an adverse effect on the Organization's results of future operations, financial position, and liquidity in the fiscal year ending June 30, 2022.

NOTE 10 - SUBSEQUENT EVENTS

The Organization has evaluated subsequent events through December 20, 2021, the date the modified cash basis financial statements were available to be issued. No events or transactions occurred during this period which require recognition or disclosure in the financial statements.

CITY OF GOSHEN, INDIANA
ARP SUB-RECIPIENT AGREEMENT

With

Maple City Health Care Center, Inc.

To Perform/Provide projects, programs, and/or services falling within one of the four enumerated eligible uses of ARP Funding that directly address a negative economic impact of the COVID-19 public health emergency.

This ARP Sub-Recipient Agreement (“Agreement”), entered into by and between the City of Goshen, Indiana (“the City”) and **Maple City Health Care Center, Inc.** (“Recipient”), is executed pursuant to the terms and conditions set forth herein.

WHEREAS, on March 11, 2021, President Joseph R. Biden signed into law the American Rescue Plan Act of 2021 (“ARPA” or the “Act”), and established the Coronavirus State Fiscal Recovery Fund and Coronavirus Local Fiscal Recovery Fund, which together make up the Coronavirus State and Local Fiscal Recovery Funds program (hereafter the “ARP Funding”); and

WHEREAS, on May 10, 2021, the United States Department of the Treasury (“U.S. Treasury”) published guidance regarding the allowable usage of the ARP Funding to be disseminated to local governments in accordance with the Act; and

WHEREAS, the City has received a total allocation of ARP Funding, as published by the U.S. Treasury, in the amount of \$6,692,508; and

WHEREAS, the City receipted the first fifty percent (50%) of its ARP Funding allocation (\$3,346,254.00) on May 19, 2021; and

WHEREAS, the City receipted the second fifty percent (50%) of its ARP Funding allocation (\$3,346,254.00) on June 6, 2022; and

WHEREAS, on June 10, 2022, Treasury released the updated Compliance and Reporting Guidance for the Funding Program. The guidance provides additional detail and clarification for each recipient’s compliance and reporting responsibilities, and should be read in concert with the Award Terms and Conditions, the authorizing statute, the final rule, and other regulatory and statutory requirements; and

WHEREAS, in an effort to provide additional guidance regarding the eligible uses of ARP Funding, the U.S. Treasury published a document containing answers to Frequently Asked Questions regarding Coronavirus State and Local Fiscal Recovery Funds as of July 19, 2021 (hereinafter “FAQ”); and

WHEREAS, Section 2.8 of the FAQ states that recipients must demonstrate that funding uses directly address a negative economic impact of the COVID-19 public health emergency, including funds used for economic or workforce development; and

WHEREAS, pursuant to §602(c) of the Act, ARP Funding may be used for projects or programs within the following categories, to the extent authorized by law:

1. To respond to the public health emergency or its negative economic impacts, including assistance to households, small businesses, and nonprofits, or aid to impacted industries such as tourism, travel, and hospitality;
2. To respond to workers performing essential work during the COVID-19 public health emergency by providing premium pay to eligible workers;
3. For the provision of government services to the extent of the reduction in revenue due to the COVID-19 public health emergency relative to revenues collected in the most recent full fiscal year prior to the emergency; and
4. To make necessary investments in water, sewer, or broadband infrastructure.

WHEREAS, the City intends to allocate a portion of its ARP Funding to assist non-profit organizations within the City that have suffered negative economic impacts as a result of the COVID-19 pandemic in accordance with all federal, state, and local guidelines regarding the usage of ARP Funding; and

WHEREAS, the Recipient, a non-profit entity, submitted a written request to the City for Twenty-Five Thousand Dollars (\$25,000) in ARP Funding to support a project and/or program related to the economic recovery from the COVID-19 public health crisis; and

WHEREAS, the City and Recipient desire to enter into this Agreement.

NOW, THEREFORE, in consideration of those mutual undertakings and covenants, the parties agree as follows:

1. **OVERVIEW**

A. DEFINITIONS. The definitions in 2 CFR §200.1 are hereby incorporated into this Agreement.

B. ROLES. For the purposes this Agreement, the City serves as the pass-through entity for a Federal award and the Recipient serves as the subrecipient of a sub award. 2 C.F.R. §200.1

C. SOURCE OF GRANT FUNDING. This Agreement is funded by a portion of the \$6,692,508 in ARP Funding allocated to the City pursuant to ARP §603.

D. AUTHORITY. This Agreement is issued under section 602(c)(3) of the Act and subject to the provisions of the federal Uniform Grant Guidance, 2 CFR Part 200 (UG).

E. NOTICES. Whenever any notice, statement or other communication is required under this Agreement, it shall be sent by first class mail or via an established courier/delivery service to the following addresses, unless otherwise specifically advised.

Notices to the City shall be sent to:

City of Goshen
Attn: Legal City
204 E. Jefferson Street
Goshen, IN 46526
bodiestegelmann@goshencity.com

Notices to the Recipient shall be sent to:

Maple City Health Care Center, Inc.
Attn: Michael Genau
213 Middlebury Street
Goshen, IN 46528
genaum@mchcc.org

2. ARP FUNDING AWARDED TO RECIPIENT (the “Funding” or “Grant”)

A. PURPOSE. The purpose of this Agreement is to enable the City to award ARP Funding, in the amount of Twenty-Five Thousand Dollars (\$25,000), to the Recipient for eligible costs of the proposed projects or programs described in Recipient’s ARP Nonprofit Fund Grant Application for Program Year 2022 dated March 10, 2022 (hereafter the “Grant Application”), a copy of which is attached hereto attached as EXHIBIT “A” and incorporated by reference herein (the “Project”).

3. EFFECTIVE DATE & PERIOD OF PERFORMANCE

A. EFFECTIVE DATE. This Agreement shall commence when last executed by all parties and remain in effect no later than December 31, 2024, unless terminated by the City in writing (the “Effective Date”).

B. PERIOD OF PERFORMANCE. The period of performance for this award begins on the date hereof and ends consistent with the project/program timeline set forth in ¶5 of the Recipient’s Grant Application.

4. SCOPE OF FUNDED ACTIVITIES (the “Project”)

A. LIMITATIONS ON USE OF ARP FUNDS. The Recipient shall ensure that all expenditures utilizing ARP Funding received in accordance with this Agreement may only be used in compliance with section 602(c) of the Act and shall be limited to only those eligible services outlined in Section 2.8 of the U.S. Treasury ARP FAQ, which states that recipients must demonstrate that funding uses directly address a negative economic impact of the COVID-19 public health emergency. Recipient must use ARP Funding for the Project described in Recipient’s Grant Application to the City.

5. SYSTEM FOR AWARD MANAGEMENT PROFILE (“SAM.gov”)

A. SAM.GOV PROFILE. Recipient shall register and maintain an updated profile on the U.S. Government’s official website and System for Award Management (SAM.gov).

6. FUNDING DISBURSEMENT, PAYMENT OF COSTS & CANCELLATION

A. DISBURSEMENT OF FUNDING. The disbursement of ARP Funding awarded to the Recipient shall not be made until forty-five (45) days after this Agreement has been fully approved by the City and executed by the parties. If advance or lump payment of all or a portion of the funds is not prohibited by statute or regulation, and the City agrees to provide such advance payment, advance payment shall be made only upon submission of a proper claim setting out the intended purposes of those funds. Otherwise, all payments shall be made forty-five (45) days in arrears in conformance with applicable fiscal policies and procedures.

B. SEPARATE FUND REQUIRED. ARP Funding must be received into its own separate fund and not comingled with funding from any other source. Recipient is required to have sufficient internal controls over all transactions in place by establishing separate funds and maintaining records with detailed comments that provide audit trails, appropriate approvals, etc.

C. PRE-AWARD & ADMINISTRATIVE COSTS. Pre-award costs, as defined in 2 C.F.R. § 200.458, may not be paid with funding from this Grant. Recipient may use the Funding to cover both direct and indirect costs.

D. FUNDING CANCELLATION. When a written determination is made that funds are not appropriated or otherwise available to support continuation of performance of this Agreement, it shall be canceled.

E. LOSS OR REDUCTION OF FUNDING. The City, at its sole discretion upon written notice to the Recipient, may terminate or reduce the scope of this Agreement if any funding sources are eliminated or reduced for any reason or the Project is not eligible for ARP Funding.

7. PROJECT MONITORING & REPORTING

A. PROJECT MONITORING BY THE CITY. The City may conduct on-site or off-site monitoring reviews of the Project during the term of this Agreement and for up to ninety (90) days after it expires or is otherwise terminated. The Recipient shall extend its full cooperation and give full access to the Project site and to relevant documentation to the City or its authorized designees for the purpose of determining, among other things:

1. whether Project activities are consistent with those set forth in the Recipient’s Grant Application;
2. the actual expenditure of funds to date on the Project is in conformity with the amounts for each budget line item as contained in Recipient’s Grant Application and that unpaid costs have been properly accrued; and
3. that Recipient is making timely progress with the Project, and that its project management, financial management and control systems, procurement systems and

methods, and overall performance are in conformance with the requirements set forth in this Agreement and are fully and accurately reflected in Project reports submitted to the City.

B. REPORTING REQUIREMENTS. Recipient agrees to cooperate with the City and comply with any reporting obligations established by Treasury as they relate to this award. Recipient also agrees to comply with any reporting requirements established by the State of Indiana.

8. MAINTENANCE OF AND ACCESS TO RECORDS

A. MAINTENANCE OF RECORDS. The Recipient shall maintain records, books, documents, and other materials relevant to its performance under this Agreement. Recipient shall maintain records and financial documents sufficient to evidence compliance with section 602(c), Treasury's regulations implementing that section, and guidance issued by Treasury regarding the foregoing. Records shall be maintained by Recipient for a period of five (5) years after all funds have been expended or returned to Treasury, whichever is later.

B. AUDITS AND ACCESS TO RECORDS. Records maintained pursuant to this Agreement shall be subject to inspection, review, and audit by the City or its designees, and the US Treasury for five (5) years following termination of this Agreement. Recipient may be required to submit to an audit of funds paid pursuant to this Agreement, and shall make all books, accounting records, and other documents available at all reasonable times during the term of this Agreement and for a period of five (5) years after final payment for inspection by the City or its authorized designee. Copies shall be furnished to the City at no cost.

C. REIMBURSEMENT OF UNALLOWABLE COSTS. If it is determined during the course of the audit that the Recipient was reimbursed for unallowable costs under this Agreement or any, the Recipient agrees to promptly reimburse the City for such payments upon request.

9. BREACH, DEFAULT & TERMINATION

A. TERMINATION FOR CAUSE. The City may terminate this Agreement for cause. Cause may include misuse of funds, fraud, lack of compliance with applicable rules, laws and regulations, failure to perform on time, or failure to comply with any of the requirements of this Agreement. Failure to complete the Project and expend funds in accordance with this Agreement may be considered a material breach, and shall entitle the City to suspend payments under this Agreement until such time as all material breaches are cured to the City's satisfaction.

B. TERMINATION FOR CONVENIENCE. Unless prohibited by a statute or regulation relating to the Grant under this Agreement, this Agreement may be terminated, in whole or in part, by the City whenever, for any reason, the City determines that such termination is in the best interest of the City. Termination shall be affected by delivery to the Recipient of a Termination Notice, specifying effective date of termination and extent of termination. The Recipient shall be compensated for completion of the Project properly done prior to the effective date of termination. The City will not be liable for work on the Project performed after the effective date of termination.

10. COMPLIANCE WITH APPLICABLE LAWS & REGULATIONS

A. EVOLUTION OF ARP GUIDANCE FROM THE U.S. TREASURY. The City may request additional information from the Recipient, as needed, to meet any additional guidelines regarding the use of ARP Funding that may be established by the U.S. Treasury during the scope of this Agreement.

B. COMPLIANCE WITH APPLICABLE LAWS AND REGULATIONS. The Recipient shall comply with all federal, state, and local laws and all requirements and published guidance set forth regarding the usage of any and all monies appropriated under the ARPA. Specifically, but not limited to, Recipient shall with the requirements of section 602 of the Act, regulations adopted by Treasury pursuant to section 602(f) of the Act, and guidance issued by Treasury regarding the foregoing. Recipient also agrees to comply with all other applicable state and federal statutes, regulations, and executive orders, and Recipient shall provide for such compliance by other parties in any agreements it enters into with other parties relating to this Grant.

1. The Recipient warrants that the Recipient and any contractors performing work in connection with the Project shall obtain and maintain all required permits, licenses, registrations, and approvals, and shall comply with all health, safety, and environmental statutes, rules, or regulations in the performance of any work activities. Failure to do so may be deemed a material breach of this Agreement and grounds for immediate termination and denial of further opportunities with the City under this program.
2. The Recipient affirms that, if it is an entity described in Indiana Code Title 23, it is properly registered, and owes no outstanding reports to the Indiana Secretary of State.
3. As required by Ind. Code §5-22-3-7: The Recipient and any principals of the Recipient certify that:
 - a. the Recipient, except for *de minimis* and nonsystematic violations, has not violated the terms of:
 - i. Ind. Code §24-4.7 [Telephone Solicitation Of Consumers];
 - ii. Ind. Code §24-5-12 [Telephone Solicitations]; or
 - iii. Ind. Code §24-5-14 [Regulation of Automatic Dialing Machines];in the previous **three hundred sixty-five (365) days**, even if Ind. Code §24-4.7 is preempted by federal law; and
 - b. the Recipient will not violate the terms of Ind. Code §24-4.7 for the duration of this Agreement, even if Ind. Code §24-4.7 is preempted by federal law.
 - c. The Recipient and any principals of the Recipient certify that an affiliate or principal of the Recipient and any agent acting on behalf of the Recipient or on behalf of an affiliate or principal of the Recipient, except for *de minimis* and nonsystematic violations,
 - i. has not violated the terms of Ind. Code §24-4.7 in the previous three hundred sixty-five (365) days, even if Ind. Code §24-4.7 is preempted by federal law; and

- ii. will not violate the terms of Ind. Code §24-4.7 for the duration of this Agreement even if Ind. Code §24-4.7 is preempted by federal law.

C. EMPLOYMENT ELIGIBILITY VERIFICATION. As required by Ind. Code §22-5-1.7, Recipient hereby swears or affirms under the penalties of perjury that:

1. The Recipient has enrolled and is participating in the E-Verify program;
2. The Recipient has provided documentation to the City that it has enrolled and is participating in the E-Verify program;
3. The Recipient does not knowingly employ an unauthorized alien.
4. The Recipient shall require its contractors who perform work under this Agreement to certify to Recipient that the contractor does not knowingly employ or contract with an unauthorized alien and that the contractor has enrolled and is participating in the E-Verify program. The Recipient shall maintain this certification throughout the duration of the term of a contract with a contractor.

The City may terminate for default if the Recipient fails to cure a breach of this provision no later than thirty (30) days after being notified by the City.

D. NONDISCRIMINATION. Pursuant to the Indiana Civil Rights Law, specifically including Ind. Code §22-9-1-10, and in keeping with the purposes of the federal Civil Rights Act of 1964, the Age Discrimination in Employment Act, and the Americans with Disabilities Act, the Recipient covenants that it shall not discriminate against any employee or applicant for employment relating to this Agreement with respect to the hire, tenure, terms, conditions or privileges of employment or any matter directly or indirectly related to employment, because of the employee or applicant's: race, color, national origin, religion, sex, sexual orientation or identity, age, disability, ancestry, status as a veteran, or any other characteristic protected by federal, state, or local law ("Protected Characteristics"). Furthermore, Recipient certifies compliance with applicable federal laws, regulations, and executive orders prohibiting discrimination based on the Protected Characteristics in the provision of services.

11. DEFENSE & INDEMNIFICATION

A. DUTY TO DEFEND. The Recipient, at its sole cost and expense, shall defend the City of Goshen, their officials, employees, and agents (collectively, Indemnitees) from and against all claims/demands, allegations, lawsuits, or any other action (Claim or Claims) arising or allegedly arising from the Recipient's or its contractor's, subcontractor's: (1) use of Grant funds; (2) negligence; (3) wrongful act or omission; (4) breach/default of this Agreement; and/or (5) any other failure to follow the terms and conditions of this Agreement.

B. DUTY TO INDEMNIFY. The Recipient shall indemnify the Indemnitees against losses, liabilities, damages, judgments, settlements, penalties, fines, attorney/expert fees, expenses, interest, or fees, including the reasonable cost of investigation, defense, settlement, accounting, reporting and any advance of an expense or fee arising from the Claims.

C. NOTICE OF CLAIM. The City shall give the Recipient prompt notice of any Claim, and at Recipient's expense, the City shall cooperate in the defense of the matter. The Recipient acknowledges that the Goshen City Attorney may participate in an action involving the City of Goshen.

D. SURVIVAL. The duties to defend and indemnify survive termination or expiration of this Agreement.

12. REPRESENTATIONS AND WARRANTIES

A. ELIGIBILITY. The Recipient expressly represents and warrants to the City that it is statutorily eligible to receive these funds and that the information set forth in its Grant Application to the City is true, complete, and accurate.

B. REPAYMENT. The Recipient expressly agrees to promptly repay all funds paid to it under this Agreement should it be determined either that it was ineligible to receive the funds, or it made any material misrepresentation on its application to the City.

C. DEBARMENT. By entering into this Agreement, Recipient certifies that neither it nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible or voluntarily excluded from entering into this Agreement by any federal or state department or agency. The term "principal" for purposes of this Agreement is defined as an officer, director, owner, partner, key employee, other person with primary management or supervisory responsibilities, or a person who has a critical influence on or substantive control over the operations of the Recipient.

D. AUTHORIZATION. Recipient signing below warrants to the City that they have the full power and authority to execute this Agreement on behalf of the Recipient for whom they sign.

13. GENERAL CONDITIONS

A. CONFLICTS OF INTEREST. Recipient understands and agrees it must maintain a conflict-of-interest policy consistent with 2 C.F.R. § 200.318(c) and that such conflict-of-interest policy is applicable to each activity funded under this award. Recipient and subrecipients must disclose in writing to Treasury or the pass-through entity, as appropriate, any potential conflict of interest affecting the awarded funds in accordance with 2 C.F.R. § 200.112.

B. HATCH ACT. Recipient agrees to comply, as applicable, with requirements of the Hatch Act (5 U.S.C. §§ 1501-1508 and 7324-7328), which limit certain political activities of State or local government employees whose principal employment is in connection with an activity financed in whole or in part by this federal assistance.

C. FALSE STATEMENTS. Recipient understands that making false statements or claims in connection with this award is a violation of federal law and may result in criminal, civil, or administrative sanctions, including fines, imprisonment, civil damages and penalties, debarment from participating in federal awards or Agreements, and/or any other remedy available by law.

D. GOVERNING LAW. This Agreement shall be governed, construed, and enforced in accordance with the laws of the State of Indiana, without regard to its conflict of laws rules. Suit, if any, must be brought in Elkhart City, State of Indiana.

E. CONTRACTING WITH RELATIVES. Pursuant to Ind. Code §36-1-21, if Recipient is wholly or partially owned by a relative of an elected official of the City Recipient certifies that Recipient has notified in writing both the elected official of the City and the City's legal department prior to entering into this contract that an elected official of the City is a relative of an owner of Recipient.

F. ORDER OF PRECEDENCE. Any inconsistency or ambiguity in this Agreement shall be resolved by giving precedence in the following order: (1) requirements imposed by applicable federal or State law; (2) this Agreement; (3) the Recipient's application to the City.

G. NON-COLLUSION, ACCEPTANCE. The undersigned individual signing on behalf of the Recipient attests, subject to the penalties for perjury, that the undersigned is the Recipient or a properly authorized representative, agent, member, or officer of the Recipient. To the undersigned's knowledge, neither the undersigned nor any other member, employee, representative, agent, or officer of the Recipient, directly or indirectly, has entered into or been offered any sum of money or other consideration for the execution of this Agreement other than that which appears upon the face hereof.

H. FORCE MAJEURE. Neither party will be liable for any failure or delay in performing its duties in this agreement due to Force Majeure Events. "Force Majeure Event" means an event or circumstance beyond a party's reasonable control, such as natural catastrophes and acts of terrorism or war, and the consequences of that event or circumstance. Force Majeure Events do not include labor unrest, price increases, or changes in general economic conditions. If a Force Majeure Event continues for 30 days, the other party may terminate this agreement or suspend payments while the event continues.

I. SEVERABILITY. If any portion of this Grant Agreement is held invalid, the remainder hereof shall not be affected thereby if such remainder would then continue to conform to the terms and requirements of the applicable law.

J. NO WAIVER OF BREACH. No failure on the part of the City to exercise, and no delay in exercising, any right hereunder shall operate as a waiver thereof, nor shall any single or partial exercise by the City of any right hereunder preclude any other or further exercise thereof or the exercise of any other right. The remedies herein provided are cumulative and not exclusive of any remedy available to the City at law or in equity.

K. ENTIRE AGREEMENT. This Agreement constitutes the entire agreement between the City and the Recipient for the use of funds received under this Agreement and it supersedes all prior or contemporaneous communications and proposals, whether electronic, oral, or written between the parties with respect to this Agreement.

L. AMENDMENTS. No amendment or modification to the Agreement shall be effective without prior written consent of the authorized representatives of the parties.

M. NO ASSIGNMENT, TRANSFER, OR SUBCONTRACTING. The Recipient shall not assign or transfer any of its interests in or delegate any of its obligations under this Agreement without the prior written consent of the City.

IN WITNESS WHEREOF, Recipient and the City have, through their duly authorized representatives, entered into this Agreement. The parties, having read and understood the foregoing terms of this Agreement, do by their respective signatures dated below agree to the terms thereof.

CITY OF GOSHEN
(the "City")

Maple City Health Care Center, Inc.
("Recipient")

By: _____

By: _____

Jeremy P. Stutsman

Michael Genau

Mayor, City of Goshen, Indiana

Title: _____

Date: _____

Date: _____

EXHIBITS:

EXHIBIT "A" - Application & Corresponding Documents



**American Rescue Plan (ARP): Nonprofit Fund
Grant Application for Program Year 2022**
(Attach additional sheets if space provided is not adequate.)

Applications available: Tuesday, February 15, 2022 **Applications due: Thursday, March 15, 2022**
Please submit application by email or hard copy one signed original, with attachments to:

Gregory Imbur, 202 S. Fifth, Goshen, IN 46528 gregoryimbur@goshencity.com Call 537-3828 with questions.

American Rescue Plan: Nonprofit Fund Grant Priorities

Each investment proposal of \$25,000 or less must meet one of the following priorities:

1. Relates to ARP public health services, negative economic impacts, services to disproportionately impacted communities, and possibly other expenditure categories identified by the U.S. Treasury.
2. Meets an urgent community need, especially food insecurity, homelessness, or health-related needs.
3. Addresses public health services, negative economic impacts, or some other urgent community need.

If a grant is awarded, ARP funds for nonprofits may be dispersed after July 1, 2022. If a grant is awarded, claims will be paid only after a signed grant agreements has been formally approved by the Board of Public Works. Money must be spent by 12/31/2024, and annual grant reporting is required as well.

Organization: Maple City Health Care Center

Organization Address: 213 Middlebury Street, Goshen IN 46528

Mailing Address: 213 Middlebury Street, Goshen IN 46528

Contact Person: Michael Genau

Phone Number: 574-216-3421

Email address: genaum@mchcc.org

Project Title: COVID Vaccination for Goshen

ARP Fund, grant amount requested: \$ \$25,000

Expected number of individuals to benefit from **this project**: 2,000

1. Briefly describe the proposed project. Include the need or problem to be addressed, the population (or area) to be served, a description of the work, including who will carry it out, and the proposed schedule of work, including the proposed timing of requests for ARP Nonprofit Fund awards.

COVID vaccination has been proven to reduce the incidence of severe illness, hospitalization, and death. Our project aims to administer at least 4,000 doses of COVID vaccine to members of the community in calendar year 2022 at no out-of-pocket cost through our bilingual, drive-up vaccine clinic and through in-office visits. The work will be carried out by our front office staff, medical assistants, nurses, nurse practitioners, and doctors. Staff will schedule vaccine appointments, staff drive-up vaccine clinic hours, administer doses of COVID vaccine, follow up with appropriate documentation of vaccination, and address vaccine hesitancy through one-on-one interactions built on relationships of trust that we have worked to build over decades. The people we will serve are primarily low-income, Hispanic people living in and around Goshen. If funded, we will expend all grant funds by 12/31/2022.

2. Complete the line item budget for the proposed project and provide details on how reimbursed costs will be calculated.

Item Description	Total Amount	ARP Nonprofit Funds Sought	Other Funding Sought or Secured
a. COVID Vaccine Program	165,727	25,000	55,000
b.			
c.			
d.			
e.			
f.			
TOTALS			

Please see attached budget for more detail.

3. List the source and amount of other sources of funding, including matching funds and in-kind contributions, expected to be used to support this project. For in-kind contributions, such as volunteer labor, please include the number of hours and dollar value of the volunteer hours.

We have already secured \$30,000 in private donations.

4. Describe how project relates to ARP public health services, negative economic impacts, services to disproportionately impacted communities, or meets an urgent community development need.

Providing COVID vaccinations for the community directly relates to all three ARP objectives.

1. Public Health Services: providing a bilingual vaccination clinic at no out-of-pocket cost to all members of the community is a public health service.
2. Negative economic impacts: COVID vaccination has been proven to reduce the incidence of severe illness, hospitalization, and death – all things that are costly for members of the community. Severe illness from COVID causes people to miss work. Hospitalization from COVID causes expensive medical bills for families and strain on our hospital system. Untimely death from COVID is expensive and shortens the productive lifespan of people in our community.
3. Disproportionately impacted communities: The people we serve are primarily low-income, Hispanic, and uninsured or on Medicaid. COVID has been shown to have a disproportionate effect on these populations. By providing COVID vaccination and education in the context of our community we are working to address these disparities. See Question 6 for more detail.

5. What are the measurable goals and timeline for this project or program? How will you define and measure success?

Our goal will be to administer at least 4,000 doses of COVID vaccine to members of the community in calendar year 2022 at no out-of-pocket cost through our bilingual, drive-up vaccine clinic and through in-office visits.

6. Please describe the population who will benefit from this project or program. Include demographic information in this description (age, income, ethnicity, race, etc.)

The people who stand to benefit from this program are primarily low-income people of all ages who live in Goshen. The 6,125 people we served in 2021 were:

73% Living in Goshen
63% Low-income (living on less than 200% FPL)
71% Hispanic
49% Best served in a language other than English
69% Uninsured or on Medicaid/Medicare.

Organizational Characteristics

IRS nonprofit status 501 c 3
Years in operation 33 years (since 1989)
Number of full-time paid staff 64
Number of part-time paid staff 46
Number of volunteer staff 2
Number of Board members 9

Briefly describe the organization’s structure, mission statement and services provided.

Maple City Health Care Center provides health care for low-income people in Goshen. We are a not-for-profit corporation owned by the community and run by a board of community representatives.

Mission statement: The purpose of MCHCC is: (a) to foster healthy community in our neighborhoods by providing and promoting affordable, accessible, and integrated quality health care, and (b) to articulate and promote our experience as a sustainable model.

We are located in a neighborhood that contains the highest concentration of low-income people in Goshen. The neighborhood contains a federally designated Medically Underserved Population (MUP) “Low Income Goshen Service Area” #00939, established in 1996 and located in Census Tract 2. In November 2010, the Health Resources and Services Administration designated this same area as a Health Professional Shortage Area.

Through our sliding discount program, we provided \$1,157,403 in reduced fees for people who had no insurance or who could not afford their insurance’s demands for co-payment.

Our staff includes three physicians, twelve nurse practitioners and two nurse midwives. Most of these people are bilingual. They provide care that is culturally sensitive. Because we provide integrated care, we also hire a dentist, a psychiatrist, a psychologist, therapists, social service coordinators, a nutritionist, an addictions counselor, and healthy living coaches.

We treat illnesses and injuries, but we also help with chronic disease management, prenatal care groups, a medication assistance program, pre-natal classes, wellness visits, dental care, home visits, nutrition counseling, substance abuse treatment, Medicaid / health insurance enrollment, and COVID vaccination and testing.

Please attach copies of the following documents to the original application. If any of the requested documents are not available, please attach an explanation. If you have previously submitted the requested documents, and there have been no changes, new copies are not required, but please indicate which documents have been previously submitted.

- a. Most recent Annual Report and Audit
- b. Current fiscal year budget
- c. Current list of Board of Directors

Certification Of Authorization To Submit This Application

I (We) certify to the City of Goshen that the Board of Directors of the organization identified on page 1 of this application authorized the submission of this application.

Agency Director (Signature)

Charlene Mast

Date: 3-10-22

Printed Name:
Charlene Mast

Chairperson, Board of Directors (Signature)

Sarah Metzler

Date: 3-11-22

Printed Name:
Sarah Metzler

2022 City of Goshen ARP Grant Budget

Expense	Average Annual FTE for Salary & Benefits	Average Annual FTE for Vaccines	
Medical Assistants	\$ 55,736	1.15	\$ 64,096
Front Office	\$ 53,843	0.5375	\$ 28,941
Providers	\$ 149,648	0.4125	\$ 61,730
Billor	\$ 66,539	0.1	\$ 6,654
Adm Coordination	\$ 86,137	0.05	\$ 4,307
			<u>\$ 165,727</u>

36 hrs/wk - drive thru, plus 5 hours per week per 2 sites
 15.5 hrs/wk - drive thru, plus 3 hours per week per 2 sites
 11 provider FTE - 1.5 hour each week
 1 biller, 4 hours each per week
 2 hours a week

Income	Payer Mix	# of Vaccines	Reimb per Vaccine	Collection rate	Total Income
Medicaid	36%	1440	37	95%	\$50,616
Medicare	5%	200	24	95%	\$4,560
Commercial	31%	1240	40	92%	\$45,632
Self Pay	28%	1120	0		\$0
	100%	4000			\$ 100,808

Other

Donations	\$30,000
Goshen ARP Grant	\$25,000
	\$55,000

Total Income

\$155,808

Net costs \$ (9,919)

Maple City Health Care Center -2022 Budget

	2022 Budget - Medical & Behavior Health	2022 Dental Budget	Total 2022 Budget
Ordinary Income/Expense			
Income			
4100 · Payments for Service			
4110 · Patient Payments	720,035.64	111,355.34	831,390.98
4120 · Insurance payments	1,204,758.13	42,824.63	1,247,582.75
4130 · Medicaid payments	3,959,463.89	588,439.85	4,547,903.74
4140 · Medicare Payments	158,835.99	0.00	158,835.99
4150 · IN State Dept of Health	18,000.00	0.00	18,000.00
Total 4100 · Payments for Service	6,061,093.66	742,619.81	6,803,713.47
Total 4200 · Patient Care Income	357,000.00	0.00	357,000.00
4300 · Contributions/contribuciones			
4300 · Cash Contributions/contribuciones	45,000.00	30,000.00	75,000.00
4330 · Contributed Materials	300,000.00	0.00	300,000.00
4340 · Contributed labor	10,000.00	0.00	10,000.00
Total 4300 · Contributions	355,000.00	30,000.00	385,000.00
Total 4400 · Interest Income Operating	7,000.00	0.00	7,000.00
4500 · Grants/ becas			
4510 · FQHC 330 Grant/ Beca	2,923,805.00	0.00	2,923,805.00
4510 · Misc Fed Grants	517,000.00	0.00	517,000.00
4520 · CHC Grant/ Beca	192,562.00	0.00	192,562.00
4530 · Meaningful Use /	0.00	0.00	0.00
4500 · Grants/ becas - Other	444,960.00	120,000.00	564,960.00
Total 4500 · Grants/ becas	4,078,327.00	120,000.00	4,198,327.00
4700 Misc Income			0.00
Total Income	10,858,420.66	892,619.81	11,751,040.47
Expense			
Total 5000 · Payroll/nómina de pago	6,139,784.58	593,452.03	6,733,236.60
Total 5100 · Benefits/beneficios	1,940,271.34	184,901.37	2,125,172.71
Total 5200 · Patient Service/servicios	37,000.00	0.00	37,000.00
Total 5300 · Administration/administracion	222,875.15	22,756.00	245,631.15
Total 5400 · Professional Services/servicios	79,840.00	3,400.00	83,240.00
Total 5500 · Facility/edificio	436,720.00	103,540.00	540,260.00
Total 5600 · Equipment	108,000.00	2,500.00	110,500.00
Total 5700 · Office/oficina	368,000.00	25,000.00	393,000.00
Total 5800 · Medical/medico	1,107,000.00	60,000.00	1,167,000.00
Total 5900 · Community Contributions	7,000.00	0.00	7,000.00
6000 · Bad debt expense	1,000.00	0.00	1,000.00
Total Expense	10,447,491.07	995,549.40	11,443,040.47
Net Ordinary Income	410,929.59	-102,929.58	308,000.00

MAPLE CITY HEALTH CARE CENTER
Board of Directors
As of February 10, 2022

Sarah Metzler
President
Goshen, IN 46528
Term Expires: 13.31.2022

Kevin Farmwald
Elkhart, IN 46516
Term Expires: 12.31.2024

Max Mertz
Vice President
Goshen, IN 46526
Term Expires: 12.31.2022

Miguel Millan
Goshen, IN 46526
Term Expires: 12.31.2024

Adam Scharf
Treasurer
Goshen, IN 46526
Term Expires: 12.31.2022

Irma Pérez
Goshen, IN 46526
Term Expires: 12.31.2023

Jenny Martinez
Secretary
Goshen, IN 46528
Term Expires 12.31.2023

Denice Mettert
Goshen, IN 46528
Term Expires: 12.31.2024

Yeimi Pérez Garcia
Goshen, IN 46526
Term Expires: 12.31.2023

Charlene Mast
Non-member, Interim Executive Director
Goshen, IN 46526
cmast@mchcc.org



Maple City Health Care Center

ANNUAL REPORT
December 31, 2020

**MAPLE CITY HEALTH CARE CENTER, INC. d/b/a VISTA COMMUNITY
HEALTH CENTER, NORTHSIDE COMMUNITY HEALTH CENTER, AND
MAPLE CITY DENTAL**

Goshen, Indiana

ANNUAL REPORT

December 31, 2020

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INDEPENDENT AUDITOR'S REPORT

Board of Directors

Maple City Health Care Center, Inc. d/b/a Vista Community Health Center, Northside Community Health Center, and Maple City Dental
Goshen, Indiana

Report on the Financial Statements

We have audited the accompanying financial statements of Maple City Health Care Center, Inc. d/b/a Vista Community Health Center, Northside Community Health Center, and Maple City Dental (a nonprofit organization), which comprise the statements of financial position as of December 31, 2020 and 2019, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

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 an opinion on these financial statements based on our audits. We conducted our audits 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 audits 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 opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Maple City Health Care Center, Inc. d/b/a Vista Community Health Center, Northside Community Health Center, and Maple City Dental as of December 31, 2020 and 2019, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

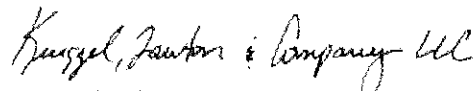
Other Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated August 4, 2021, on our consideration of Maple City Health Care Center, Inc. d/b/a Vista Community Health Center, Northside Community Health Center, and Maple City Dental'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 Maple City Health Care Center, Inc. d/b/a Vista Community Health Center, Northside Community Health Center, and Maple City Dental's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Maple City Health Care Center, Inc. d/b/a Vista Community Health Center, Northside Community Health Center, and Maple City Dental's internal control over financial reporting and compliance.

Respectfully submitted,



Certified Public Accountants

Elkhart, Indiana
August 4, 2021

**MAPLE CITY HEALTH CARE CENTER, INC. d/b/a VISTA COMMUNITY
HEALTH CENTER, NORTHSIDE COMMUNITY HEALTH CENTER, AND
MAPLE CITY DENTAL**

Goshen, Indiana

STATEMENTS OF FINANCIAL POSITION

December 31, 2020 and 2019

	<u>2020</u>	<u>2019</u>
<u>ASSETS</u>		
CURRENT ASSETS		
Cash and cash equivalents	67,653	45,710
Patient receivables, net	655,703	715,808
Grants receivable	107,112	217,335
Accounts receivable	17,106	39,391
Final settlements due from third-party payors	0	79,881
Notes receivable, current portion	21,770	45,529
Contributed rent receivable, current portion	0	1,019,324
Prepaid expenses	384,479	263,616
Total Current Assets	1,253,823	2,426,594
PROPERTY AND EQUIPMENT		
Land and land improvements	834,952	586,752
Buildings and building improvements	2,122,788	1,250,051
Furniture and equipment	200,852	207,271
Construction in progress	814,346	232,240
Total	3,972,938	2,276,314
Accumulated depreciation	747,983	647,995
Net Property and Equipment	3,224,955	1,628,319
OTHER ASSETS		
Notes receivable, net of current portion	140,249	165,719
TOTAL ASSETS	4,619,027	4,220,632

The Notes to Financial Statements are an integral part of this statement.

**MAPLE CITY HEALTH CARE CENTER, INC. d/b/a VISTA COMMUNITY
HEALTH CENTER, NORTHSIDE COMMUNITY HEALTH CENTER, AND
MAPLE CITY DENTAL**

Goshen, Indiana

STATEMENTS OF FINANCIAL POSITION

December 31, 2020 and 2019

	<u>2020</u>	<u>2019</u>
<u>LIABILITIES AND NET ASSETS</u>		
CURRENT LIABILITIES		
Line of credit	250,000	0
Current portion of long-term debt	14,232	12,643
Accounts payable	327,152	138,530
Accrued expenses	444,768	337,555
Final settlements due to third-party payors	36,307	36,307
Total Current Liabilities	1,072,459	525,035
LONG-TERM DEBT		
Notes payable	224,031	239,046
Total Long-Term Debt	224,031	239,046
TOTAL LIABILITIES	1,296,490	764,081
NET ASSETS		
Without donor restrictions	3,181,809	2,051,227
With donor restrictions	140,728	1,405,324
TOTAL NET ASSETS	3,322,537	3,456,551
TOTAL LIABILITIES AND NET ASSETS	4,619,027	4,220,632

The Notes to Financial Statements are an integral part of this statement.

**MAPLE CITY HEALTH CARE CENTER, INC. d/b/a VISTA COMMUNITY
HEALTH CENTER, NORTHSIDE COMMUNITY HEALTH CENTER, AND
MAPLE CITY DENTAL**

Goshen, Indiana

STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2020

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
PUBLIC SUPPORT AND REVENUE			
Net patient service fees	2,950,206	0	2,950,206
Federal grants	3,390,790	0	3,390,790
Nonfederal grants	542,764	14,070	556,834
Contracts	177,549	0	177,549
Contributions	168,726	0	168,726
In-kind contributions	394,252	0	394,252
Other income	1,179,418	0	1,179,418
Total Revenue	8,803,705	14,070	8,817,775
Net assets released from restrictions:			
Satisfaction of restrictions	1,278,666	(1,278,666)	0
FUNCTIONAL EXPENSES			
Program	7,283,662	0	7,283,662
Management and general	1,668,127	0	1,668,127
Total Functional Expenses	8,951,789	0	8,951,789
CHANGE IN NET ASSETS	1,130,582	(1,264,596)	(134,014)
NET ASSETS, BEGINNING OF YEAR	2,051,227	1,405,324	3,456,551
NET ASSETS, END OF YEAR	3,181,809	140,728	3,322,537

The Notes to Financial Statements are an integral part of this statement.

**MAPLE CITY HEALTH CARE CENTER, INC. d/b/a VISTA COMMUNITY
HEALTH CENTER, NORTHSIDE COMMUNITY HEALTH CENTER, AND
MAPLE CITY DENTAL**

Goshen, Indiana

STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2019

	Without Donor Restrictions	With Donor Restrictions	Total
PUBLIC SUPPORT AND REVENUE			
Net patient service fees	3,846,550	0	3,846,550
Federal grants	3,147,519	0	3,147,519
Nonfederal grants	347,441	386,000	733,441
Contracts	191,226	0	191,226
Contributions	76,687	0	76,687
In-kind contributions	415,034	0	415,034
Other income	102,994	0	102,994
Total Revenue	8,127,451	386,000	8,513,451
Net assets released from restrictions:			
Satisfaction of restrictions	209,557	(209,557)	0
FUNCTIONAL EXPENSES			
Program	7,099,423	0	7,099,423
Management and general	1,370,585	0	1,370,585
Total Functional Expenses	8,470,008	0	8,470,008
CHANGE IN NET ASSETS	(133,000)	176,443	43,443
NET ASSETS, BEGINNING OF YEAR	2,184,227	1,228,881	3,413,108
NET ASSETS, END OF YEAR	2,051,227	1,405,324	3,456,551

The Notes to Financial Statements are an integral part of this statement.

**MAPLE CITY HEALTH CARE CENTER, INC. d/b/a VISTA COMMUNITY
HEALTH CENTER, NORTHSIDE COMMUNITY HEALTH CENTER, AND
MAPLE CITY DENTAL**

Goshen, Indiana

STATEMENT OF FUNCTIONAL EXPENSES

For the year ended December 31, 2020

	<u>Program</u>	<u>Management and General</u>	<u>Total</u>
Salaries and wages	3,883,593	1,041,291	4,924,884
Payroll taxes	286,194	76,920	363,114
Retirement plan contributions	298,413	80,204	378,617
Employee benefits	887,180	239,724	1,126,904
Medical expenses	1,152,442	0	1,152,442
Miscellaneous patient services	17,789	0	17,789
Professional fees	0	30,860	30,860
Computer equipment and support	344,147	92,496	436,643
Occupancy	208,884	25,570	234,454
Conference and meetings	15,213	3,844	19,057
Depreciation	94,802	11,605	106,407
Malpractice insurance	5,251	0	5,251
Office expenses	44,697	42,927	87,624
Charitable contributions	5,000	0	5,000
Bad debt expense	69	0	69
Dues and subscriptions	39,988	10,748	50,736
Interest expense	0	11,938	11,938
TOTAL FUNCTIONAL EXPENSES	7,283,662	1,668,127	8,951,789

The Notes to Financial Statements are an integral part of this statement.

**MAPLE CITY HEALTH CARE CENTER, INC. d/b/a VISTA COMMUNITY
HEALTH CENTER, NORTHSIDE COMMUNITY HEALTH CENTER, AND
MAPLE CITY DENTAL**

Goshen, Indiana

STATEMENT OF FUNCTIONAL EXPENSES

For the year ended December 31, 2019

	<u>Program</u>	<u>Management and General</u>	<u>Total</u>
Salaries and wages	3,586,718	852,702	4,439,420
Payroll taxes	274,618	65,565	340,183
Retirement plan contributions	277,676	66,295	343,971
Employee benefits	915,080	219,754	1,134,834
Medical expenses	1,357,112	0	1,357,112
Miscellaneous patient services	37,013	0	37,013
Professional fees	0	24,322	24,322
Computer equipment and support	128,718	30,731	159,449
Occupancy	315,563	38,630	354,193
Conference and meetings	49,502	14,310	63,812
Depreciation	72,912	8,926	81,838
Malpractice insurance	3,989	0	3,989
Office expenses	53,598	31,474	85,072
Charitable contributions	5,150	0	5,150
Bad debt recovery	(12,746)	0	(12,746)
Dues and subscriptions	34,520	8,242	42,762
Interest expense	0	9,634	9,634
TOTAL FUNCTIONAL EXPENSES	7,099,423	1,370,585	8,470,008

The Notes to Financial Statements are an integral part of this statement.

**MAPLE CITY HEALTH CARE CENTER, INC. d/b/a VISTA COMMUNITY
HEALTH CENTER, NORTHSIDE COMMUNITY HEALTH CENTER, AND
MAPLE CITY DENTAL**

Goshen, Indiana

STATEMENTS OF CASH FLOWS
For the Years Ended December 31, 2020 and 2019

	<u>2020</u>	<u>2019</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	(134,014)	43,443
Adjustments to reconcile net change in net assets to net cash from operating activities:		
Depreciation	106,407	81,838
Donated property and equipment	(1,050,000)	0
Contributed rent released, net of amortized discount of \$6,906 and \$32,301 for the years 2020 and 2019, respectively	1,019,324	172,589
Loans forgiven	24,955	31,050
Provision for bad debts	0	(13,000)
Adjustments for changes in operating assets and liabilities:		
Patient receivables	60,105	176,925
Grants receivable	110,223	(106,557)
Accounts receivable	22,285	(39,391)
Final settlements due from third-party payors	79,881	(52,313)
Prepaid expenses	(120,863)	(241,598)
Accounts payable	188,622	6,282
Accrued expenses	107,213	49,350
Final settlements due to third-party payors	0	(102,863)
Net Cash Flows from Operating Activities	414,138	5,755
CASH FLOWS USED IN INVESTING ACTIVITIES		
Purchase of property and equipment	(653,043)	(268,643)
Loans made	(5,726)	(7,476)
Collections on loans	30,000	22,210
Net Cash Flows used in Investing Activities	(628,769)	(253,909)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Payments on note payable	(13,426)	(10,033)
Net change in line of credit	250,000	0
Net Cash Flows from (used in) Financing Activities	236,574	(10,033)
CHANGE IN CASH, CASH EQUIVALENTS, AND RESTRICTED CASH	21,943	(258,187)
CASH, CASH EQUIVALENTS, AND RESTRICTED CASH AT BEGINNING OF YEAR	45,710	303,897
CASH, CASH EQUIVALENTS, AND RESTRICTED CASH AT END OF YEAR	67,653	45,710
SUPPLEMENTARY DISCLOSURE OF CASH FLOWS		
Interest paid	11,938	9,634
SUPPLEMENTAL DISCLOSURES OF NONCASH FINANCING ACTIVITIES		
Purchase of property and equipment through debt financing	0	143,250

The Notes to Financial Statements are an integral part of this statement.

**MAPLE CITY HEALTH CARE CENTER, INC. d/b/a VISTA COMMUNITY
HEALTH CENTER, NORTHSIDE COMMUNITY HEALTH CENTER, AND
MAPLE CITY DENTAL**

Goshen, Indiana

NOTES TO FINANCIAL STATEMENTS

December 31, 2020 and 2019

NATURE OF BUSINESS

Maple City Health Care Center, Inc. (the "Organization"), was incorporated and commenced operations as a not-for-profit organization in August 1988 under the laws of the State of Indiana. The Organization operates as a Federally Qualified Health Center (FQHC) to deliver comprehensive outpatient primary health care services to a medically underserved population, primarily within Elkhart County, Indiana, including ancillary and supplemental health services, preventative health services, and pharmacy services without regard to age, gender, or income. The Organization charges for services rendered, using a sliding fee scale, based on income levels and insurance coverage. The Organization operates under the assumed business names "Vista Community Health Center", "Northside Community Health Center", and "Maple City Dental".

The Organization has also incorporated Northside Community Health Care Center, Inc. (NCHCC), an Indiana not-for-profit corporation. During 2016, NCHCC's application for exemption was accepted by the Internal Revenue Service (IRS). NCHCC was formed to provide health care in the Goshen, Indiana community. The Organization controls the board of directors of NCHCC. NCHCC had not commenced operations as of December 31, 2020.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PRESENTATION

The financial statements of the Organization have been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP) on the accrual basis of accounting.

The Organization adheres to Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 958-205, which sets standards for reporting on financial statements of not-for-profit organizations. ASC 958-205 requires the classification and presentation of net assets in two categories: net assets with donor restrictions and net assets without donor restrictions.

Net assets without donor restrictions are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. These net assets may be used at the discretion of the Organization's management and board of directors.

Net assets with donor restrictions are subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by the passage of time. Other donor restrictions are perpetual in nature, where by the donor has stipulated the funds be maintained in perpetuity.

USE OF ESTIMATES

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**MAPLE CITY HEALTH CARE CENTER, INC. d/b/a VISTA COMMUNITY
HEALTH CENTER, NORTHSIDE COMMUNITY HEALTH CENTER, AND
MAPLE CITY DENTAL**

Goshen, Indiana

NOTES TO FINANCIAL STATEMENTS

December 31, 2020 and 2019

CASH AND CASH EQUIVALENTS

For purposes of the Statements of Cash Flows, the Organization considers all highly liquid investments without donor restrictions with an initial maturity of three months or less to be cash equivalents. Cash is held at a local bank and is insured up to the limits of the FDIC. It is common throughout the course of operations for the Organization's cash balance to exceed the insured limit.

At December 31, 2020, the Organization had \$40,728 of restricted cash which was classified as a current asset and restricted for use for dental equipment and salary as described in Note 9. During 2019, the Organization received donor restricted gifts of \$386,000 as reflected on the Statements of Activities, including cash received of \$271,000 which was not expended as of year-end. At December 31, 2019, the Organization's total cash on hand was only \$45,710, indicating that it has borrowed against restricted gifts to fund operations as of that date.

GRANTS RECEIVABLE

Support received under governmental grants is recorded based on expenses incurred or based on a fix rate. Grants receivable represent amounts due for expenses incurred or units serviced prior to year end, and are considered fully collectible by management. The Organization uses the allowance method to determine uncollectible grants receivable. Management has determined no allowance for doubtful accounts is necessary for grants receivable at December 31, 2020 or 2019.

PREPAID EXPENSES

The Organization has capitalized certain costs for the implementation of an electronic health record hosting arrangement that is classified as a service contract under GAAP. The implementation was not complete as of December 31, 2019, therefore the amortization period of the capitalized costs had not commenced. Capitalized costs of \$371,992 and \$247,103 and accumulated amortization of \$87,658 and \$0 are included in Prepaid expenses in the Statements of Financial Position for the years ended December 31, 2020 and 2019, respectively, in accordance with the accounting standards applicable to software hosting arrangements. Amortization of \$87,658 and \$0 is recognized in Computer equipment and support in the Statements of Functional Expenses for the years ended December 31, 2020 and 2019, respectively. The implementation costs are amortized on a straight-line basis.

PROPERTY AND EQUIPMENT

Donations of property and equipment are recorded as current support at their estimated fair value unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted support. Absent donor stipulations regarding how long those donated assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service. Net assets with donor restrictions are reclassified to net assets without donor restrictions at that time. See Note 4 for disclosure of donated assets.

**MAPLE CITY HEALTH CARE CENTER, INC. d/b/a VISTA COMMUNITY
HEALTH CENTER, NORTHSIDE COMMUNITY HEALTH CENTER, AND
MAPLE CITY DENTAL**

Goshen, Indiana

NOTES TO FINANCIAL STATEMENTS

December 31, 2020 and 2019

Purchased property and equipment are stated at cost. Expenditures for additions, improvements and replacements are added to the property and equipment accounts. Repairs and maintenance are charged to expense as incurred. When equipment is retired or otherwise disposed of, the cost and related accumulated depreciation are removed from the respective accounts and any gains or losses arising from the disposition are reflected in income. Depreciation is provided for over the estimated useful lives of the assets using the straight-line method. Depreciation expense was \$106,407 and \$81,838 for the years ended December 31, 2020 and 2019, respectively. The Organization had \$814,346 and \$232,240 of construction in progress which was not depreciated as of December 31, 2020 and 2019, respectively.

A summary of the range of lives by asset category follows:

Land improvements	15 years
Buildings and building improvements	7 - 39 years
Furniture and equipment	3 - 7 years

REVENUE AND PATIENT RECEIVABLES

Net patient service fees revenue

The Organization has agreements with third-party payors that provide for payments to the Organization in amounts different from its established rates. Payment arrangements include prospectively determined rates per encounter, reimbursed costs, discounted charges, and per diem payments. Net patient service fees revenue is reported at the estimated net realizable amounts from patients, third-party payors, and others for services rendered, including estimated retroactive adjustments under reimbursement agreements with third-party payors and the evaluation of variable consideration for retroactive revenue adjustments due to settlement of audits, reviews, and investigations. The estimate of implicit price concessions is based on historical collection experience with the various payor classes using a portfolio approach as a practical expedient to account for patient contracts with similar characteristics, as collective groups rather than individually. The financial statement effect of using this practical expedient is not materially different from an individual contract approach. In the ordinary course of business, the Organization renders services to patients who are financially unable to pay for healthcare. The Organization provides care to these patients under its sliding fee discount policy without charge or at amounts less than the established rates. Revenue is recognized according to the date of patient encounter. Provisions for estimated third-party payor settlements are provided in the period the related services are rendered. Differences between the estimated amounts accrued and interim and final settlements are reported in the year of settlement and included in Net patient service fees revenue in the Statements of Activities.

A summary of the payment arrangements with major third-party payors follows:

Medicaid: Reimbursements for Medicaid services are generally paid at prospectively determined rates per occasion of service. See Note 3 for related description about Medicaid wrap-around payment requests.

Commercial Insurance and Other: Payments for services rendered to those payors other than Medicaid or Medicare are based on established rates or on agreements with certain commercial insurance companies, health maintenance organizations and preferred provider organizations which provide for various discounts from established rates.

**MAPLE CITY HEALTH CARE CENTER, INC. d/b/a VISTA COMMUNITY
HEALTH CENTER, NORTHSIDE COMMUNITY HEALTH CENTER, AND
MAPLE CITY DENTAL**

Goshen, Indiana

NOTES TO FINANCIAL STATEMENTS

December 31, 2020 and 2019

Medicare: Reimbursements for Medicare services are generally paid at prospectively determined rates per occasion of service, less the standard co-insurance amount of 20%. Medicare Advantage Plans pay for services based on established rates or agreements.

As of December 31, the following table reflects the net patient service revenue by major payor groups:

	<u>2020</u>	<u>2019</u>
Medicaid	1,814,897	2,518,599
Commercial insurance	561,329	732,631
Private pay	376,517	426,249
Medicare	126,184	136,250
Other	71,279	32,821
Net patient service fees	2,950,206	3,846,550

The Organization has elected the practical expedient and does not adjust the promised amount of consideration from patients and third-party payors for the effects of a significant financing component due to the Organization's expectation that the period between the time the service is provided to a patient and the time that the patient or a third-party payor pays for that services will be one year or less. However, the Organization does, in certain instances, enter into payment agreements with patients that allow payments in excess of one year. For those cases, the financing component is not deemed to be significant to the contract.

Patient Receivables

Patient receivables consist primarily of unpaid amounts billed to patients and third-party payors and are stated at the amount management expects to collect from outstanding balances. Contractual adjustments, discounts, and an allowance for doubtful accounts are recorded to report receivables for health care services at net realizable value. Patient receivables are presented net of allowance for doubtful accounts, which is estimated to be \$5,000 at both December 31, 2020 and 2019. Factors considered in determining collectibility include past collection history, an aged analysis of receivables, and management's experience and knowledge of the industry and their clientele. The Organization grants credit without collateral to its patients and does not accrue interest on any patient receivables.

The following is a summary of patient receivables at December 31:

	<u>2020</u>	<u>2019</u>
Gross insurance receivables	269,747	262,757
Gross self-pay patient receivables	106,462	117,177
Gross Medicaid wrap-around payments	508,893	484,433
Estimated contractual allowances	(224,399)	(143,559)
Allowance for doubtful accounts	(5,000)	(5,000)
Total	655,703	715,808

Contracts

The Organization has a capitation agreement in which it receives monthly payments for retaining as patients employees of the other party in the agreement. The monthly amount is based on a fixed rate per individual. Capitation revenue is earned as a result of agreeing to provide goods and services to qualified beneficiaries on a monthly basis, and not as a result of actually providing the patient care services to beneficiaries. Therefore, revenue is recognized as each month of service passes. Capitation revenue is \$23,431 and \$33,926 for the years ended December 31, 2020 and 2019, respectively.

**MAPLE CITY HEALTH CARE CENTER, INC. d/b/a VISTA COMMUNITY
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NOTES TO FINANCIAL STATEMENTS

December 31, 2020 and 2019

The Organization is also subject to cost-savings sharing arrangements for which payments are received in arrears. If an entity determines that it cannot estimate this amount such that it is probable that a significant revenue reversal would not occur upon resolution of the final amounts, the portion of consideration that is variable should be excluded from the transaction price until it becomes probable that there will not be a significant reversal of cumulative revenue recognized. Because of this constraint, the Organization recognizes these revenues as payments are received unless the Organization determines it has sufficient data such that it is probable that a significant revenue reversal would not occur upon resolution of the final amount. Estimated receivables of this type of \$9,718 and \$0 are recorded for the years ended December 31, 2020 and 2019, respectively. Related revenue is \$212,694 and \$174,070 for the years ended December 31, 2020 and 2019, respectively.

Other income

Included in Other income are amounts the Organization receives for returning expired medications. These revenues are recognized at the point the medications are returned. Related revenue is \$125,802 and \$94,626 for the years ended December 31, 2020 and 2019, respectively.

CONTRIBUTIONS

Contributions, including promises to give, are recorded when the contribution is deemed unconditional. Contributions are reflected in the financial statements at the earlier of the transfer of the assets or at the time an unconditional promise to give is made.

Contributions received are considered to be for current use unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as support that increases net assets with donor restrictions. A donor restriction expires when a stipulated time restriction ends or when a purpose restriction is accomplished. Upon expiration, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the Statements of Activities as net assets released from restrictions. Contributions that are restricted by the donor are reported as an increase in net assets without donor restrictions if the restrictions are met in the year in which the contributions are received.

The Organization uses the allowance method to determine uncollectible unconditional promises to give. The allowance is based on management's analysis of specific promises made. Unconditional promises to give that are expected to be collected within one year are recorded at net realizable value. Unconditional promises to give that are expected to be collected in future years are recorded at the present value of their estimated future cash flows. The discounts on those amounts are computed using risk-free interest rates applicable to the years in which the promises are received. Amortization of the discount is included in contribution revenue. Conditional promises to give are not included as support until the conditions are substantially met. Gifts received that have conditions yet to be met are recorded as refundable advances.

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Included in Nonfederal grants revenue in the Statements of Activities are funds relating to the Organization's participation in the Medicaid EHR Incentive Program. The American Recovery and Reinvestment Act of 2009 included provisions for implementing health information technology under the Health Information Technology for Economic and Clinical Health Act ("HITECH"). These provisions were designed to increase the use of electronic health records ("EHR") technology and establish the requirements for a Medicare and Medicaid incentive payments program for eligible hospitals and providers that adopt and meaningfully use certified EHR technology. Initial Medicaid incentive payments are available to providers that adopt, implement, or upgrade certified EHR technology. Providers must demonstrate meaningful use of the technology in subsequent years to qualify for additional incentive payments. Medicaid incentive payments are funded by the federal government and administered by the states. States are not required to offer EHR incentive payments to providers. The Organization is participating in the State of Indiana's Medicaid EHR program. The Organization received \$0 and \$68,000 during the years ended December 31, 2020 and 2019, respectively.

FUNCTIONAL ALLOCATION OF EXPENSES

The costs of providing the program and other activities have been summarized on a functional basis in the Statements of Activities. Accordingly, certain costs have been allocated between program and supporting services based upon personnel time and space utilized for the related activities.

Significant expenses that are allocated include the following:

Expense	Method of Allocation
Salaries and wages; payroll taxes; employee benefits; retirement contributions; office expenses; dues and subscriptions; conference and meetings; computer equipment and support	Time and Effort
Depreciation; occupancy	Square Footage

All other allocated expenses are allocated based on estimated actual usage or direct assignment.

INCOME TAXES

The Organization is a not-for-profit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. The Internal Revenue Service (IRS) has determined that the Organization is not a private foundation within the meaning of Section 509(a).

The Income Taxes Topic, FASB ASC 740, clarifies the accounting for uncertainty in income taxes recognized in an entity's financial statements. ASC 740 requires an entity to disclose the nature of uncertain tax positions taken, if any, when filing its income tax return utilizing a two-step process to recognize and measure any uncertain tax positions taken. The entity recognizes a tax benefit only if it is more likely than not the position would be sustained in a tax examination, with a tax examination being presumed to occur. No tax benefit will be recorded on tax positions not meeting the more likely than not test. Interest and penalties accrued or incurred, if any, as a result of applying ASC 740 will be recorded to interest expense and other expense, respectively.

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Based on its evaluation, the Organization has concluded that there are no uncertain tax positions requiring recognition in its financial statements. The Organization's evaluation was performed for all federal and state tax periods still subject to examination. The Organization's 2017 through 2019 federal and state exempt organization returns remain subject to examination by the IRS and state taxing authorities.

RECENT ADOPTION OF ACCOUNTING PRONOUNCEMENTS

On November 17, 2016, the FASB issued Accounting Standards Update ("ASU") 2016-18, *Restricted Cash (Topic 230)* ("ASU 2016-18"), which addresses classification and presentation of changes in restricted cash on the Statements of Cash Flows. ASU 2016-18 requires an entity's reconciliation of the beginning-of-period and end-of-period total amounts shown on the statement of cash flows to include in cash and cash equivalents amounts generally described as restricted cash and restricted cash equivalents. ASU 2016-18 is effective for public business entities for annual periods beginning after December 15, 2017 and interim periods within those fiscal years. It is effective for annual periods beginning after December 15, 2018, and interim periods within fiscal years beginning after December 15, 2019 for all other entities. The Organization adopted ASU 2016-18 for the fiscal year ended December 31, 2019.

On May 28, 2014, the FASB issued ASU 2014-09, *Revenue from Contracts with Customers (Topic 606)* and later, various subsequent amendments (collectively "ASC 606"). This standard outlines a single comprehensive model for companies to use in accounting for revenue arising from contracts with customers and supersedes most current revenue recognition, including industry-specific guidance. ASC 606 requires that revenue is recognized when a customer obtains control of a good or service, which is when a customer has the ability to direct the use of and obtain benefits of the good or service. The Organization adopted ASC 606 for the fiscal year ended December 31, 2019 using the modified retrospective method applied to all contracts not completed as of January 1, 2019.

On June 21, 2018, the FASB issued ASU 2018-08, *Not-for-Profit Entities (Topic 958): Clarifying the Scope and Accounting Guidance for Contributions Received and Contributions Made*. The standard was intended to clarify and improve the scope and the accounting guidance for contributions received and made, primarily by not-for-profit organizations. ASU 2018-08 is effective for resource recipients for annual periods beginning after December 15, 2018. The Organization adopted ASU 2018-08 for the fiscal year ended December 31, 2019.

On August 29, 2018, the FASB issued ASU 2018-15, *Intangibles—Goodwill and Other—Internal-Use Software (Subtopic 350-40): Customer's Accounting for Implementation Costs Incurred in a Cloud Computing Arrangement That Is a Service Contract*. The standard was intended to align the requirements for capitalizing implementation costs for hosting arrangements (services) with costs for internal-use software (assets). ASU 2018-15 is effective for public business entities for fiscal years beginning after December 15, 2019, and interim periods within those fiscal years. For all other entities, the amendments are effective for annual reporting periods beginning after December 15, 2020, and interim periods within annual periods beginning after December 15, 2021. Early adoption is permitted. The Organization elected to adopt this ASU for the year ended December 31, 2019.

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RECLASSIFICATIONS

Certain items in the 2019 financial statements have been reclassified to conform with the 2020 presentation. The reclassifications have no effect on total assets, liabilities, net assets, changes in net assets, or net cash flows as previously reported.

NOTE 2 - LIQUIDITY AND AVAILABILITY

The Organization has working capital of \$181,364 and \$882,235 as of December 31, 2020 and 2019, respectively. The Organization has average days cash on hand of 1 as of December 31, 2020. All cash on hand at December 31, 2019 was restricted by donors.

The table below represents financial assets available for general expenditures within one year at December 31:

Financial assets at year end:

	<u>2020</u>	<u>2019</u>
Cash and cash equivalents	67,653	45,710
Patient receivables, net	655,703	715,808
Grants receivable	107,112	217,335
Accounts receivable	17,106	39,391
Final settlements due from third party payors	0	79,881
Notes receivable	162,019	211,248
Subtotal financial assets:	1,009,593	1,309,373
Less assets limited to use:		
Donor restricted cash and cash equivalents	(40,728)	(271,000)
Donor restricted grants receivable	(100,000)	(115,000)
Total assets not limited to use:	868,865	923,373
Less amounts not available to be used within one year:		
Notes receivable, long-term	(140,249)	(165,719)
Financial assets available to meet general expenditures within one year:	728,616	757,654

The Organization has certain donor restricted assets limited to use which will be subject to expenditure within one year in the course of operations (Note 9). These assets have been subtracted in the quantitative information above to arrive at the total of financial assets to meet general expenditures within one year.

The Organization's federal grant year runs from June 1 to May 31. During that time, the Organization is able to draw down cash as needed to pay allowable costs. The turn-around time from request for draw down to cash receipt is 24 hours resulting in readily available cash to pay qualifying expenses.

The Organization maintains a \$1,000,000 line of credit with a local credit union as described in Note 6. The Organization intends to utilize the line of credit in May and June to bridge the gap between grant years. The Organization is then typically able to pay the line of credit in full by late summer. COVID-19 caused cash flow shortages that resulted in the Organization utilizing the line of credit during 2020. There were outstanding borrowings of \$250,000 at December 31, 2020. This balance has been paid in full as of the date of issuance of the financial statements.

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The Organization's goal is to set aside 3 - 4% of the Organization's annual income to build up cash reserves to get to 30 days cash on hand. That has been a challenge over the past several years, but a goal the Organization will keep working to achieve.

NOTE 3 - FQHC STATUS AND WRAP-AROUND PAYMENTS

The Organization became a FQHC on June 1, 2012 and its Prospective Payment System (PPS) rate was set in January 2013. The Organization is able to request wrap-around payments for the difference between what Medicaid has already paid the Organization, at a lower rate, and newly established PPS rates. Those payments for encounters in 2020 and 2019 are recorded as receivables at December 31, 2020 and 2019, respectively.

Revenue from the Medicaid program accounted for approximately 62% and 65% of the Organization's net patient service fees revenue for the years ended December 31, 2020 and 2019, respectively. Receivables from the Medicaid program were \$397,495 and \$452,806 at December 31, 2020 and 2019, respectively.

Included in Final settlements due to third-party payors at December 31, 2020 and 2019 is \$36,307 related to a 2016 Medicaid settlement. Medicaid delayed the payment of settlements during the pandemic to offer financial relief to payors. Included in Final settlements due from third-party payors at December 31, 2019 is \$79,881 related to a 2015 Children's Health Insurance Program ("CHIP") settlement, 2016 CHIP settlement, and 2015 Medicaid settlement.

NOTE 4 - PROMISES TO GIVE - DONATED FACILITIES

Goshen Hospital agreed to lease a renovated medical facility to the Organization for \$1 per year under a lease that was scheduled to expire January 1, 2025. The Organization recorded the contribution of facilities of \$1,727,103 net of the discount of \$321,797 in a previous period. Under the lease, the Organization is primarily responsible for maintenance, utilities, taxes, and insurance.

The Organization recorded a receivable of \$0 and \$1,019,324 at December 31, 2020 and 2019, respectively, representing the remaining fair market value of the contributed rent discounted at 2.71% under the current agreements. During 2020, Goshen Hospital donated the medical facility to the Organization and transferred title. As a result, the entire remaining amount of net asset with donor restrictions at December 31, 2019 was released. The medical facility and land was valued at \$1,050,000. The net contribution of the facility recorded at the time of title transfer in April after releasing the receivable was \$74,993 and is included in Contributions on the Statement of Activities for the year ended December 31, 2020.

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NOTE 5 - NOTES RECEIVABLE

Notes receivable is comprised of the following at December 31:

	<u>2020</u>	<u>2019</u>
Unsecured note receivable with a credit limit of \$100,000 bearing interest at a rate of 3%. Repayment was deferred as long as the debtor was employed with the Organization. For every year of employment, the Organization canceled \$25,000 of debt. The remaining balance due was canceled as of December 31, 2020.	0	19,804
Unsecured note receivable with a credit limit of \$32,000 per year while debtor was enrolled in an accredited nurse practitioner program. The note bears interest at a rate of 3%. Repayment started three months after completion of graduate school studies in May 2018. Repayment was to be deferred as long as debtor was employed with the Organization. For every year of employment as a nurse practitioner, debt was canceled at an amount equal to 9% of the debtor's salary. The remaining balance due was cancelled as of December 31, 2020.	0	4,597
Unsecured note receivable with a credit limit of \$50,000 per year while debtor is in medical school with a maximum amount of \$200,000 (not including accrued interest). The note bears interest at a rate of 3%. Repayment began in October 2016 in monthly installments of \$2,210 over 10 years. A 1-year deferral agreement was subsequently established for the period of April 1, 2018 through March 31, 2019. This extends the repayment schedule through January 2028.	162,019	186,847
Total	162,019	211,248
Current portion	21,770	45,529
Net long-term notes receivable	140,249	165,719

Long-term notes receivable, less current portion, is scheduled to be collected as follows for the years ending December 31:

2022	22,432
2023	23,115
2024	23,818
2025	24,542
Thereafter	46,342
Total	140,249

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NOTE 6 - LINE OF CREDIT

The Organization maintains a revolving line of credit with a local credit union that matures in June 2021. The line of credit is subject to a borrowing base agreement. The amount available to be borrowed is the lesser of \$1,000,000 or a sliding percentage of accounts receivable based on aging categories. Quarterly statements must be provided to the local credit union. Interest is charged at 4.50%. The line of credit is secured by substantially all of the Organization's property and equipment. There were outstanding borrowings of \$250,000 and \$0 at December 31, 2020 and 2019, respectively. The line of credit contains a financial covenant with which the Organization is in compliance at December 31, 2020.

NOTE 7 - LONG-TERM DEBT

Long-term debt consists of the following at December 31:

	<u>2020</u>	<u>2019</u>
In September 2018, the Organization executed a \$120,000 promissory note payable agreement with a local Co-Op to finance the future installation of solar panels. The note payable bears interest at 3.50% and requires monthly payments of \$858 through September 2033. The note is secured by the financed equipment.	105,755	112,225
In February 2019, the Organization executed a \$93,750 promissory note payable agreement with a local credit union to finance the purchase of a building. The note was refinanced in 2020 and bears interest at 4.25% for the first 54 months and thereafter transitions to a rate based on the Monthly Interest Rate Survey (MIRS) Transition Index as reported by the Federal Housing Finance Agency, plus a margin of 1.00%. The monthly payments are \$712 through February 2034. The loan is collateralized by mortgages on the specific real property, assignment of rents on the specific real property, and a security interest in the Organization's deposit accounts.	85,924	90,514
In September 2019, the Organization executed a \$49,500 promissory note payable agreement with a local credit union to finance the purchase of a building. The note was refinanced in 2020 and bears interest at 4.25% for the first 62 months and thereafter transitions to a rate based on the Monthly Interest Rate Survey (MIRS) Transition Index as reported by the Federal Housing Finance Agency, plus a margin of 1.00%. The monthly payments are \$375 through August 2034. The loan is collateralized by mortgages on the specific real property, assignment of rents on the specific real property, and a security interest in the Organization's deposit accounts.	46,584	48,950
Total	238,263	251,689
Current maturities of long-term debt	14,232	12,643
Net long-term debt	224,031	239,046

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Long-term debt, less current portion, is scheduled to mature as follows for the years ending December 31:

2022	14,797
2023	15,384
2024	15,982
2025	16,630
Thereafter	161,238
Total	224,031

Interest expense for the years ended December 31, 2020 and 2019 was \$11,938 and \$9,634, respectively.

NOTE 8 - PAYCHECK PROTECTION PROGRAM LOAN

In April 2020, the Organization entered into a loan with a local bank evidencing an unsecured promissory note in the amount of \$997,881 pursuant to the Paycheck Protection Program (“PPP”) under the Coronavirus Aid, Relief, and Economic Security (CARES) Act. Subject to the terms of the PPP Note, the PPP Loan bears interest at a fixed rate of 1% per year, with the first ten months of interest deferred, and payable over a term of two to five years. The loan is unsecured and guaranteed by the Small Business Administration (“SBA”).

The loan may be used for payroll costs, costs related to certain group health care benefits and insurance premiums, rent payments, utility payments, and also interest payments on any debt obligation that were entered into before February 15, 2020. PPP loan recipients can apply for and be granted forgiveness for all or a portion of the loan, with such forgiveness to be determined, subject to limitations, based on the use of the loan proceeds for allowable costs.

The Organization has elected the FASB ASC 958-605 accounting model for the PPP loan. Under this model, the PPP loan is treated as a conditional contribution and revenue recognition takes place at the time the conditions are substantially met. All conditions were met during 2020. In November 2020, the Organization submitted the PPP loan forgiveness application which was approved by the lender and the SBA in the same month. The amount forgiven of \$997,881 is included in Other income in the Statement of Activities.

NOTE 9 - NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are available for the following purposes at December 31:

	<u>2020</u>	<u>2019</u>
Future rent expense	0	1,019,324
Patient-centric care for the Diabetes Control for New Neighbors program	100,000	200,000
Dental equipment and salary	40,728	186,000
Total	140,728	1,405,324

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NOTE 10 - GIFTS IN KIND

Material gifts in kind items used in the Organization's programs, and donated goods distributed, are recorded as income and expense at the time the items are received, which is normally also the time they are placed into service or distributed. Gifts in-kind revenue is recognized in "In-kind contributions" in the Statements of Activities based on the fair market value at the date of donation.

In-kind contributions is comprised of the following at December 31:

	<u>2020</u>	<u>2019</u>
Vaccinations	296,280	376,823
Orthopedic medicine services	7,895	13,816
Optometry services	1,395	1,395
Lab services	24,830	23,000
Telehealth equipment	54,800	0
Donated medical supplies	6,389	0
Use of temporary space	2,663	0
Total	394,252	415,034

NOTE 11 - EMPLOYEE BENEFITS

The Organization maintains a qualified retirement plan under section 401(k) of the Internal Revenue Code. The Organization contributes 8% of the participating employees' gross earnings. The Organization contributed \$378,617 and \$343,971 to the plan for the years ended December 31, 2020 and 2019, respectively.

The Organization has instituted a group health and dental plan whereby it is primarily responsible for certain employee costs up to stop loss amounts of \$5,000 for individual coverage and \$10,000 for family coverage. Group health and dental expenses, dependent care and educational benefits were \$1,126,904 and \$1,134,834 for the years ended December 31, 2020 and 2019, respectively.

NOTE 12 - CONCENTRATIONS

The Organization receives a substantial amount of its support from federal, state and local governments. Any significant reduction in the level of this support could have a significant effect on the Organization's programs.

The Organization's patients are concentrated in Goshen, Indiana. Accordingly, conditions in that area may affect its revenue.

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NOTE 13 - CONTINGENCIES

Included on the Organization's Statements of Financial Position are costs of property and equipment obtained with federal funds. Consequently, there is a continuing federal interest in the related property and equipment. The property and equipment may not (1) be used for any purpose inconsistent with the statute and any program regulations governing the award under which the property and equipment was acquired; (2) mortgaged or otherwise used as collateral without written permission; or (3) sold or transferred to another party without written permission. The Health Resources and Services Administration (HRSA) entered into a Subordination agreement with the Organization in relation to the premises funded by a federal grant in which it has a continuing federal interest. HRSA's interest in the property is subordinated to the Organization's line of credit with a local credit union (Note 6). The cost of property and equipment obtained with federal funds included in the Statements of Financial Position was \$282,720 at both December 31, 2020 and 2019.

The Organization may be involved in pending and threatened litigation of the character incidental to the business transacted. As an FQHC, the Organization is covered for medical malpractice risks under the Federal Tort Claims Act ("FTCA"). GAAP require a health care provider to accrue the expense of its share of malpractice claims costs for any reported and unreported incidents of potential improper professional service occurring during the year by estimating the probable ultimate cost of the incidents. However, under FTCA the Health Center Providers are treated as Public Health Service employees and are immune from lawsuit. Any lawsuits would be paid by the United States and not a direct liability of the Health Center.

The Organization is subject to oversight from HRSA and reviews of past grant awards that arise in the ordinary course of business. In April 2021, the Organization received results from a review conducted by HRSA over a past grant award for Access Increases in Mental Health and Substance Abuse Services (AIMS) disbursed from 2017 through 2018. The review resulted in a determination of \$57,841 of questioned costs required to be repaid to HRSA. The amount is reflected in Accounts payable in the Statements of Financial Position and as a reduction of Federal grants on the Statement of Activities for the year ended December 31, 2020. The Organization has appealed the results of \$32,418 of the questioned costs, however, the result of the appeal is not known at the date of issuance of these financial statements.

NOTE 14 - COVID-19 OUTBREAK

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus originating in Wuhan, China (the "COVID-19 outbreak") and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally.

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As discussed in Note 8, the Organization obtained a PPP loan during 2020 which helped mitigate the effect COVID-19 had on the Organization's financial position in 2020. The Organization was also the beneficiary of several grant funding streams that assisted with COVID-19 hardships and the operation of a COVID-19 testing facility. Subsequent to year end, the Organization received a second PPP loan in the amount of \$1,207,007. However, full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the Organization's financial condition, liquidity, and future results of operations. Management is actively monitoring the global situation and the impact on its financial condition, liquidity, operations, suppliers, industry, and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the Organization is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition, or liquidity for 2021.

Although the Organization cannot estimate the length or gravity of the impact of the COVID-19 outbreak at this time, if the pandemic continues, it may have an adverse effect on the Organization's results of future operations, financial position, and liquidity in 2021.

NOTE 15 - SUBSEQUENT EVENTS

The Organization has evaluated subsequent events through August 4, 2021, the date the financial statements were available to be issued. As discussed in Note 13, in April 2021, the Organization received results of a grant review performed by HRSA resulting in repayment of approximately \$58,000 of federal grant funds. As discussed in Note 14, the Organization received a second PPP loan subsequent to year end. No other events or transactions occurred during this period which require recognition or disclosure in the financial statements.

SUPPLEMENTARY INFORMATION

**MAPLE CITY HEALTH CARE CENTER, INC. d/b/a VISTA COMMUNITY
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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2020

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity or Grant Identifying Number	Federal Expenditures	Expenditures Passed to Subrecipients
Department of Housing and Urban Development				
Passed-through City of Goshen				
Community Development Block Grants (CDBG)/ Entitlement Grants	14.218	B-20-MC-18-0019	4,900	0
COVID-19 Community Development Block Grants (CDBG)/ Entitlement Grants	14.218	B-20-MW-18-0019	100,000	0
Total CDBG - Entitlement Grants Cluster			<u>104,900</u>	<u>0</u>
Total Department of Housing and Urban Development			<u>104,900</u>	<u>0</u>
Department of Health and Human Services				
Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)	93.224	H80CS24133	2,266,123	0
COVID-19 Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)	93.224	H8CCS34294	58,789	0
COVID-19 Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)	93.224	H8DCS35664	658,265	0
COVID-19 Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)	93.224	H8ECS38238	195,454	0
Total Health Center Program Cluster			<u>3,178,631</u>	<u>0</u>
Passed-through Indiana State Department of Health				
Maternal and Child Health Services Block Grant to the States (Title V Centering Pregnancy)	93.994	0000000000000000000038675	85,162	0
Total Maternal and Child Health Services			<u>85,162</u>	<u>0</u>
Total Department of Health and Human Services			<u>3,263,793</u>	<u>0</u>
Total Expenditures of Federal Awards			<u>3,368,693</u>	<u>0</u>

See the Notes to Schedule of Expenditures of Federal Awards.

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NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2020

NOTE 1 - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards ("Schedule") includes the federal award activity of Maple City Health Care Center, Inc. d/b/a Vista Community Health Center, Northside Community Health Center, and Maple City Dental (the "Organization") under programs of the federal government for the year ended December 31, 2020. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"). Because the Schedule presents only a selected portion of the operations of the Organization, it is not intended to and does not present the financial position, changes in net assets, functional expenses, or cash flows of the Organization.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1) Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following cost principles contained in Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allocable or are limited as to reimbursement.

2) The Organization has elected not to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE 3 - RECONCILIATION TO FEDERAL GRANTS ON THE STATEMENT OF ACTIVITIES

Federal grants on Statement of Activities	3,390,790
Add back AIMS liability reducing Federal grants on Statement of Activities	57,841
Deduct Provider Relief Fund expenditures (PRF)	(79,938)
<u>Total expenditures of federal awards on schedule of expenditures of federal awards</u>	<u>3,368,693</u>

ADDITIONAL REQUIRED REPORTS AND
INFORMATION



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 Board of Directors

Maple City Health Care Center, Inc. d/b/a Vista Community Health Center, Northside Community Health Center,
and Maple City Dental
Goshen, Indiana

We have audited, 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, the financial statements of Maple City Health Care Center, Inc. d/b/a Vista Community Health Center, Northside Community Health Center, and Maple City Dental (a nonprofit organization) (the "Organization"), which comprise the statement of financial position as of December 31, 2020, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated August 4, 2021.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Organization's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the 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.

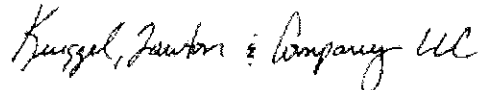
Compliance and Other Matters

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

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 Organization'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 Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,



Certified Public Accountants

Elkhart, Indiana
August 4, 2021



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

To the Board of Directors

Maple City Health Care Center, Inc. d/b/a Vista Community Health Center, Northside Community Health Center,
and Maple City Dental
Goshen, Indiana

Report on Compliance for Each Major Federal Program

We have audited Maple City Health Care Center, Inc. d/b/a Vista Community Health Center, Northside Community Health Center, and Maple City Dental's (the "Organization") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Organization's major federal programs for the year ended December 31, 2020. The Organization's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Organization's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Organization's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Organization's compliance.

Opinion on Each Major Federal Program

In our opinion, the Organization complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2020.

Report on Internal Control over Compliance

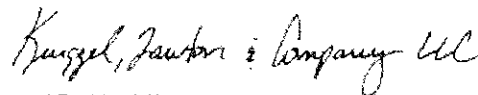
Management of the Organization is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Organization's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Respectfully submitted,



Certified Public Accountants

Elkhart, Indiana
August 4, 2021

**MAPLE CITY HEALTH CARE CENTER, INC. d/b/a VISTA COMMUNITY
HEALTH CENTER, NORTHSIDE COMMUNITY HEALTH CENTER, AND
MAPLE CITY DENTAL**

Goshen, Indiana

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended December 31, 2020

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiencies identified?	None reported
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:	
Material weakness(es) identified?	No
Significant deficiencies identified?	None reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR section 200.516(a)?	No

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
93.224, 93.527	Health Center Program Cluster

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as low-risk auditee? Yes

**MAPLE CITY HEALTH CARE CENTER, INC. d/b/a VISTA COMMUNITY
HEALTH CENTER, NORTHSIDE COMMUNITY HEALTH CENTER, AND
MAPLE CITY DENTAL**

Goshen, Indiana

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2020

Section II - Financial Statement Findings

There were no findings required to be reported in accordance with *Government Auditing Standards*.

Section III - Federal Award Findings and Questioned Costs

There were no findings required to be reported in accordance with the Uniform Guidance.

**MAPLE CITY HEALTH CARE CENTER, INC. d/b/a VISTA COMMUNITY
HEALTH CENTER, NORTHSIDE COMMUNITY HEALTH CENTER, AND
MAPLE CITY DENTAL**

Goshen, Indiana

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Year Ended December 31, 2020

There were no prior year audit findings.

CITY OF GOSHEN, INDIANA
ARP SUB-RECIPIENT AGREEMENT

With

Ryan's Place, Inc.

To Perform/Provide projects, programs, and/or services falling within one of the four enumerated eligible uses of ARP Funding that directly address a negative economic impact of the COVID-19 public health emergency.

This ARP Sub-Recipient Agreement ("Agreement"), entered into by and between the City of Goshen, Indiana ("the City") and Ryan's Place, Inc. ("Recipient"), is executed pursuant to the terms and conditions set forth herein.

WHEREAS, on March 11, 2021, President Joseph R. Biden signed into law the American Rescue Plan Act of 2021 ("ARPA" or the "Act"), and established the Coronavirus State Fiscal Recovery Fund and Coronavirus Local Fiscal Recovery Fund, which together make up the Coronavirus State and Local Fiscal Recovery Funds program (hereafter the "ARP Funding"); and

WHEREAS, on May 10, 2021, the United States Department of the Treasury ("U.S. Treasury") published guidance regarding the allowable usage of the ARP Funding to be disseminated to local governments in accordance with the Act; and

WHEREAS, the City has received a total allocation of ARP Funding, as published by the U.S. Treasury, in the amount of \$6,692,508; and

WHEREAS, the City receipted the first fifty percent (50%) of its ARP Funding allocation (\$3,346,254.00) on May 19, 2021; and

WHEREAS, the City receipted the second fifty percent (50%) of its ARP Funding allocation (\$3,346,254.00) on June 6, 2022; and

WHEREAS, on June 10, 2022, Treasury released the updated Compliance and Reporting Guidance for the Funding Program. The guidance provides additional detail and clarification for each recipient's compliance and reporting responsibilities, and should be read in concert with the Award Terms and Conditions, the authorizing statute, the final rule, and other regulatory and statutory requirements; and

WHEREAS, in an effort to provide additional guidance regarding the eligible uses of ARP Funding, the U.S. Treasury published a document containing answers to Frequently Asked Questions regarding Coronavirus State and Local Fiscal Recovery Funds as of July 19, 2021 (hereinafter "FAQ"); and

WHEREAS, Section 2.8 of the FAQ states that recipients must demonstrate that funding uses directly address a negative economic impact of the COVID-19 public health emergency, including funds used for economic or workforce development; and

WHEREAS, pursuant to §602(c) of the Act, ARP Funding may be used for projects or programs within the following categories, to the extent authorized by law:

1. To respond to the public health emergency or its negative economic impacts, including assistance to households, small businesses, and nonprofits, or aid to impacted industries such as tourism, travel, and hospitality;
2. To respond to workers performing essential work during the COVID-19 public health emergency by providing premium pay to eligible workers;
3. For the provision of government services to the extent of the reduction in revenue due to the COVID-19 public health emergency relative to revenues collected in the most recent full fiscal year prior to the emergency; and
4. To make necessary investments in water, sewer, or broadband infrastructure.

WHEREAS, the City intends to allocate a portion of its ARP Funding to assist non-profit organizations within the City that have suffered negative economic impacts as a result of the COVID-19 pandemic in accordance with all federal, state, and local guidelines regarding the usage of ARP Funding; and

WHEREAS, the Recipient, a non-profit entity, submitted a written request to the City for Twenty-Five Thousand Dollars (\$25,000) in ARP Funding to support a project and/or program related to the economic recovery from the COVID-19 public health crisis; and

WHEREAS, the City and Recipient desire to enter into this Agreement.

NOW, THEREFORE, in consideration of those mutual undertakings and covenants, the parties agree as follows:

1. OVERVIEW

A. DEFINITIONS. The definitions in 2 CFR §200.1 are hereby incorporated into this Agreement.

B. ROLES. For the purposes this Agreement, the City serves as the pass-through entity for a Federal award and the Recipient serves as the subrecipient of a sub award. 2 C.F.R. §200.1

C. SOURCE OF GRANT FUNDING. This Agreement is funded by a portion of the \$6,692,508 in ARP Funding allocated to the City pursuant to ARP §603.

D. AUTHORITY. This Agreement is issued under section 602(c)(3) of the Act and subject to the provisions of the federal Uniform Grant Guidance, 2 CFR Part 200 (UG).

E. NOTICES. Whenever any notice, statement or other communication is required under this Agreement, it shall be sent by first class mail or via an established courier/delivery service to the following addresses, unless otherwise specifically advised.

Notices to the City shall be sent to:

City of Goshen
Attn: Legal City
204 E. Jefferson Street
Goshen, IN 46526
bodiestegelman@goshencity.com

Notices to the Recipient shall be sent to:

Ryan's Place, Inc.
Attn: Aileac Deegan
118 S. Main St, Ste #3
Goshen, IN 46526
adeegan@ryansplace.org

2. ARP FUNDING AWARDED TO RECIPIENT (the "Funding" or "Grant")

A. PURPOSE. The purpose of this Agreement is to enable the City to award ARP Funding, in the amount of Twenty-Five Thousand Dollars (\$25,000), to the Recipient for eligible costs of the proposed projects or programs described in Recipient's ARP Nonprofit Fund Grant Application for Program Year 2022 dated March 9, 2022 (hereafter the "Grant Application"), a copy of which is attached hereto attached as EXHIBIT "A" and incorporated by reference herein (the "Project").

3. EFFECTIVE DATE & PERIOD OF PERFORMANCE

A. EFFECTIVE DATE. This Agreement shall commence when last executed by all parties and remain in effect no later than December 31, 2024, unless terminated by the City in writing (the "Effective Date").

B. PERIOD OF PERFORMANCE. The period of performance for this award begins on the date hereof and ends consistent with the project/program timeline set forth in ¶5 of the Recipient's Grant Application.

4. SCOPE OF FUNDED ACTIVITIES (the "Project")

A. LIMITATIONS ON USE OF ARP FUNDS. The Recipient shall ensure that all expenditures utilizing ARP Funding received in accordance with this Agreement may only be used in compliance with section 602(c) of the Act and shall be limited to only those eligible services outlined in Section 2.8 of the U.S. Treasury ARP FAQ, which states that recipients must demonstrate that funding uses directly address a negative economic impact of the COVID-19 public health emergency. Recipient must use ARP Funding for the Project described in Recipient's Grant Application to the City.

5. SYSTEM FOR AWARD MANAGEMENT PROFILE (“SAM.gov”)

A. SAM.GOV PROFILE. Recipient shall register and maintain an updated profile on the U.S. Government’s official website and System for Award Management (SAM.gov).

6. FUNDING DISBURSEMENT, PAYMENT OF COSTS & CANCELLATION

A. DISBURSEMENT OF FUNDING. The disbursement of ARP Funding awarded to the Recipient shall not be made until forty-five (45) days after this Agreement has been fully approved by the City and executed by the parties. If advance or lump payment of all or a portion of the funds is not prohibited by statute or regulation, and the City agrees to provide such advance payment, advance payment shall be made only upon submission of a proper claim setting out the intended purposes of those funds. Otherwise, all payments shall be made forty-five (45) days in arrears in conformance with applicable fiscal policies and procedures.

B. SEPARATE FUND REQUIRED. ARP Funding must be received into its own separate fund and not comingled with funding from any other source. Recipient is required to have sufficient internal controls over all transactions in place by establishing separate funds and maintaining records with detailed comments that provide audit trails, appropriate approvals, etc.

C. PRE-AWARD & ADMINISTRATIVE COSTS. Pre-award costs, as defined in 2 C.F.R. § 200.458, may not be paid with funding from this Grant. Recipient may use the Funding to cover both direct and indirect costs.

D. FUNDING CANCELLATION. When a written determination is made that funds are not appropriated or otherwise available to support continuation of performance of this Agreement, it shall be canceled.

E. LOSS OR REDUCTION OF FUNDING. The City, at its sole discretion upon written notice to the Recipient, may terminate or reduce the scope of this Agreement if any funding sources are eliminated or reduced for any reason or the Project is not eligible for ARP Funding.

7. PROJECT MONITORING & REPORTING

A. PROJECT MONITORING BY THE CITY. The City may conduct on-site or off-site monitoring reviews of the Project during the term of this Agreement and for up to ninety (90) days after it expires or is otherwise terminated. The Recipient shall extend its full cooperation and give full access to the Project site and to relevant documentation to the City or its authorized designees for the purpose of determining, among other things:

1. whether Project activities are consistent with those set forth in the Recipient’s Grant Application;
2. the actual expenditure of funds to date on the Project is in conformity with the amounts for each budget line item as contained in Recipient’s Grant Application and that unpaid costs have been properly accrued; and
3. that Recipient is making timely progress with the Project, and that its project management, financial management and control systems, procurement systems and

methods, and overall performance are in conformance with the requirements set forth in this Agreement and are fully and accurately reflected in Project reports submitted to the City.

B. REPORTING REQUIREMENTS. Recipient agrees to cooperate with the City and comply with any reporting obligations established by Treasury as they relate to this award. Recipient also agrees to comply with any reporting requirements established by the State of Indiana.

8. MAINTENANCE OF AND ACCESS TO RECORDS

A. MAINTENANCE OF RECORDS. The Recipient shall maintain records, books, documents, and other materials relevant to its performance under this Agreement. Recipient shall maintain records and financial documents sufficient to evidence compliance with section 602(c), Treasury's regulations implementing that section, and guidance issued by Treasury regarding the foregoing. Records shall be maintained by Recipient for a period of five (5) years after all funds have been expended or returned to Treasury, whichever is later.

B. AUDITS AND ACCESS TO RECORDS. Records maintained pursuant to this Agreement shall be subject to inspection, review, and audit by the City or its designees, and the US Treasury for five (5) years following termination of this Agreement. Recipient may be required to submit to an audit of funds paid pursuant to this Agreement, and shall make all books, accounting records, and other documents available at all reasonable times during the term of this Agreement and for a period of five (5) years after final payment for inspection by the City or its authorized designee. Copies shall be furnished to the City at no cost.

C. REIMBURSEMENT OF UNALLOWABLE COSTS. If it is determined during the course of the audit that the Recipient was reimbursed for unallowable costs under this Agreement or any, the Recipient agrees to promptly reimburse the City for such payments upon request.

9. BREACH, DEFAULT & TERMINATION

A. TERMINATION FOR CAUSE. The City may terminate this Agreement for cause. Cause may include misuse of funds, fraud, lack of compliance with applicable rules, laws and regulations, failure to perform on time, or failure to comply with any of the requirements of this Agreement. Failure to complete the Project and expend funds in accordance with this Agreement may be considered a material breach, and shall entitle the City to suspend payments under this Agreement until such time as all material breaches are cured to the City's satisfaction.

B. TERMINATION FOR CONVENIENCE. Unless prohibited by a statute or regulation relating to the Grant under this Agreement, this Agreement may be terminated, in whole or in part, by the City whenever, for any reason, the City determines that such termination is in the best interest of the City. Termination shall be affected by delivery to the Recipient of a Termination Notice, specifying effective date of termination and extent of termination. The Recipient shall be compensated for completion of the Project properly done prior to the effective date of termination. The City will not be liable for work on the Project performed after the effective date of termination.

10. COMPLIANCE WITH APPLICABLE LAWS & REGULATIONS

A. EVOLUTION OF ARP GUIDANCE FROM THE U.S. TREASURY. The City may request additional information from the Recipient, as needed, to meet any additional guidelines regarding the use of ARP Funding that may be established by the U.S. Treasury during the scope of this Agreement.

B. COMPLIANCE WITH APPLICABLE LAWS AND REGULATIONS. The Recipient shall comply with all federal, state, and local laws and all requirements and published guidance set forth regarding the usage of any and all monies appropriated under the ARPA. Specifically, but not limited to, Recipient shall with the requirements of section 602 of the Act, regulations adopted by Treasury pursuant to section 602(f) of the Act, and guidance issued by Treasury regarding the foregoing. Recipient also agrees to comply with all other applicable state and federal statutes, regulations, and executive orders, and Recipient shall provide for such compliance by other parties in any agreements it enters into with other parties relating to this Grant.

1. The Recipient warrants that the Recipient and any contractors performing work in connection with the Project shall obtain and maintain all required permits, licenses, registrations, and approvals, and shall comply with all health, safety, and environmental statutes, rules, or regulations in the performance of any work activities. Failure to do so may be deemed a material breach of this Agreement and grounds for immediate termination and denial of further opportunities with the City under this program.
2. The Recipient affirms that, if it is an entity described in Indiana Code Title 23, it is properly registered, and owes no outstanding reports to the Indiana Secretary of State.
3. As required by Ind. Code §5-22-3-7: The Recipient and any principals of the Recipient certify that:
 - a. the Recipient, except for *de minimis* and nonsystematic violations, has not violated the terms of:
 - i. Ind. Code §24-4.7 [Telephone Solicitation Of Consumers];
 - ii. Ind. Code §24-5-12 [Telephone Solicitations]; or
 - iii. Ind. Code §24-5-14 [Regulation of Automatic Dialing Machines];in the previous **three hundred sixty-five (365) days**, even if Ind. Code §24-4.7 is preempted by federal law; and
 - b. the Recipient will not violate the terms of Ind. Code §24-4.7 for the duration of this Agreement, even if Ind. Code §24-4.7 is preempted by federal law.
 - c. The Recipient and any principals of the Recipient certify that an affiliate or principal of the Recipient and any agent acting on behalf of the Recipient or on behalf of an affiliate or principal of the Recipient, except for *de minimis* and nonsystematic violations,
 - i. has not violated the terms of Ind. Code §24-4.7 in the previous three hundred sixty-five (365) days, even if Ind. Code §24-4.7 is preempted by federal law; and

- ii. will not violate the terms of Ind. Code §24-4.7 for the duration of this Agreement even if Ind. Code §24-4.7 is preempted by federal law.

C. EMPLOYMENT ELIGIBILITY VERIFICATION. As required by Ind. Code §22-5-1.7, Recipient hereby swears or affirms under the penalties of perjury that:

1. The Recipient has enrolled and is participating in the E-Verify program;
2. The Recipient has provided documentation to the City that it has enrolled and is participating in the E-Verify program;
3. The Recipient does not knowingly employ an unauthorized alien.
4. The Recipient shall require its contractors who perform work under this Agreement to certify to Recipient that the contractor does not knowingly employ or contract with an unauthorized alien and that the contractor has enrolled and is participating in the E-Verify program. The Recipient shall maintain this certification throughout the duration of the term of a contract with a contractor.

The City may terminate for default if the Recipient fails to cure a breach of this provision no later than thirty (30) days after being notified by the City.

D. NONDISCRIMINATION. Pursuant to the Indiana Civil Rights Law, specifically including Ind. Code §22-9-1-10, and in keeping with the purposes of the federal Civil Rights Act of 1964, the Age Discrimination in Employment Act, and the Americans with Disabilities Act, the Recipient covenants that it shall not discriminate against any employee or applicant for employment relating to this Agreement with respect to the hire, tenure, terms, conditions or privileges of employment or any matter directly or indirectly related to employment, because of the employee or applicant's: race, color, national origin, religion, sex, sexual orientation or identity, age, disability, ancestry, status as a veteran, or any other characteristic protected by federal, state, or local law ("Protected Characteristics"). Furthermore, Recipient certifies compliance with applicable federal laws, regulations, and executive orders prohibiting discrimination based on the Protected Characteristics in the provision of services.

11. DEFENSE & INDEMNIFICATION

A. DUTY TO DEFEND. The Recipient, at its sole cost and expense, shall defend the City of Goshen, their officials, employees, and agents (collectively, Indemnitees) from and against all claims/demands, allegations, lawsuits, or any other action (Claim or Claims) arising or allegedly arising from the Recipient's or its contractor's, subcontractor's: (1) use of Grant funds; (2) negligence; (3) wrongful act or omission; (4) breach/default of this Agreement; and/or (5) any other failure to follow the terms and conditions of this Agreement.

B. DUTY TO INDEMNIFY. The Recipient shall indemnify the Indemnitees against losses, liabilities, damages, judgments, settlements, penalties, fines, attorney/expert fees, expenses, interest, or fees, including the reasonable cost of investigation, defense, settlement, accounting, reporting and any advance of an expense or fee arising from the Claims.

C. NOTICE OF CLAIM. The City shall give the Recipient prompt notice of any Claim, and at Recipient's expense, the City shall cooperate in the defense of the matter. The Recipient acknowledges that the Goshen City Attorney may participate in an action involving the City of Goshen.

D. SURVIVAL. The duties to defend and indemnify survive termination or expiration of this Agreement.

12. REPRESENTATIONS AND WARRANTIES

A. ELIGIBILITY. The Recipient expressly represents and warrants to the City that it is statutorily eligible to receive these funds and that the information set forth in its Grant Application to the City is true, complete, and accurate.

B. REPAYMENT. The Recipient expressly agrees to promptly repay all funds paid to it under this Agreement should it be determined either that it was ineligible to receive the funds, or it made any material misrepresentation on its application to the City.

C. DEBARMENT. By entering into this Agreement, Recipient certifies that neither it nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible or voluntarily excluded from entering into this Agreement by any federal or state department or agency. The term "principal" for purposes of this Agreement is defined as an officer, director, owner, partner, key employee, other person with primary management or supervisory responsibilities, or a person who has a critical influence on or substantive control over the operations of the Recipient.

D. AUTHORIZATION. Recipient signing below warrants to the City that they have the full power and authority to execute this Agreement on behalf of the Recipient for whom they sign.

13. GENERAL CONDITIONS

A. CONFLICTS OF INTEREST. Recipient understands and agrees it must maintain a conflict-of-interest policy consistent with 2 C.F.R. § 200.318(c) and that such conflict-of-interest policy is applicable to each activity funded under this award. Recipient and subrecipients must disclose in writing to Treasury or the pass-through entity, as appropriate, any potential conflict of interest affecting the awarded funds in accordance with 2 C.F.R. § 200.112.

B. HATCH ACT. Recipient agrees to comply, as applicable, with requirements of the Hatch Act (5 U.S.C. §§ 1501-1508 and 7324-7328), which limit certain political activities of State or local government employees whose principal employment is in connection with an activity financed in whole or in part by this federal assistance.

C. FALSE STATEMENTS. Recipient understands that making false statements or claims in connection with this award is a violation of federal law and may result in criminal, civil, or administrative sanctions, including fines, imprisonment, civil damages and penalties, debarment from participating in federal awards or Agreements, and/or any other remedy available by law.

D. GOVERNING LAW. This Agreement shall be governed, construed, and enforced in accordance with the laws of the State of Indiana, without regard to its conflict of laws rules. Suit, if any, must be brought in Elkhart City, State of Indiana.

E. **CONTRACTING WITH RELATIVES.** Pursuant to Ind. Code §36-1-21, if Recipient is wholly or partially owned by a relative of an elected official of the City Recipient certifies that Recipient has notified in writing both the elected official of the City and the City's legal department prior to entering into this contract that an elected official of the City is a relative of an owner of Recipient.

F. **ORDER OF PRECEDENCE.** Any inconsistency or ambiguity in this Agreement shall be resolved by giving precedence in the following order: (1) requirements imposed by applicable federal or State law; (2) this Agreement; (3) the Recipient's application to the City.

G. **NON-COLLUSION, ACCEPTANCE.** The undersigned individual signing on behalf of the Recipient attests, subject to the penalties for perjury, that the undersigned is the Recipient or a properly authorized representative, agent, member, or officer of the Recipient. To the undersigned's knowledge, neither the undersigned nor any other member, employee, representative, agent, or officer of the Recipient, directly or indirectly, has entered into or been offered any sum of money or other consideration for the execution of this Agreement other than that which appears upon the face hereof.

H. **FORCE MAJEURE.** Neither party will be liable for any failure or delay in performing its duties in this agreement due to Force Majeure Events. "Force Majeure Event" means an event or circumstance beyond a party's reasonable control, such as natural catastrophes and acts of terrorism or war, and the consequences of that event or circumstance. Force Majeure Events do not include labor unrest, price increases, or changes in general economic conditions. If a Force Majeure Event continues for 30 days, the other party may terminate this agreement or suspend payments while the event continues.

I. **SEVERABILITY.** If any portion of this Grant Agreement is held invalid, the remainder hereof shall not be affected thereby if such remainder would then continue to conform to the terms and requirements of the applicable law.

J. **NO WAIVER OF BREACH.** No failure on the part of the City to exercise, and no delay in exercising, any right hereunder shall operate as a waiver thereof, nor shall any single or partial exercise by the City of any right hereunder preclude any other or further exercise thereof or the exercise of any other right. The remedies herein provided are cumulative and not exclusive of any remedy available to the City at law or in equity.

K. **ENTIRE AGREEMENT.** This Agreement constitutes the entire agreement between the City and the Recipient for the use of funds received under this Agreement and it supersedes all prior or contemporaneous communications and proposals, whether electronic, oral, or written between the parties with respect to this Agreement.

L. **AMENDMENTS.** No amendment or modification to the Agreement shall be effective without prior written consent of the authorized representatives of the parties.

M. **NO ASSIGNMENT, TRANSFER, OR SUBCONTRACTING.** The Recipient shall not assign or transfer any of its interests in or delegate any of its obligations under this Agreement without the prior written consent of the City.

IN WITNESS WHEREOF, Recipient and the City have, through their duly authorized representatives, entered into this Agreement. The parties, having read and understood the foregoing terms of this Agreement, do by their respective signatures dated below agree to the terms thereof.

CITY OF GOSHEN
(the "City")

Ryan's Place, Inc.
("Recipient")

By: _____

By: _____

Jeremy P. Stutsman

Name: _____

Mayor, City of Goshen, Indiana

Title: _____

Date: _____

Date: _____

EXHIBITS:

EXHIBIT "A" - Application & Corresponding Documents



**American Rescue Plan (ARP): Nonprofit Fund
Grant Application for Program Year 2022**
(Attach additional sheets if space provided is not adequate.)

Applications available: Tuesday, February 15, 2022 **Applications due: Thursday, March 15, 2022**
Please submit application by email or hard copy one signed original, with attachments to:

Gregory Imbur, 202 S. Fifth, Goshen, IN 46528 gregoryimbur@goshencity.com Call 537-3828 with questions.

American Rescue Plan: Nonprofit Fund Grant Priorities

Each investment proposal of \$25,000 or less must meet one of the following priorities:

1. Relates to ARP public health services, negative economic impacts, services to disproportionately impacted communities, and possibly other expenditure categories identified by the U.S. Treasury.
2. Meets an urgent community need, especially food insecurity, homelessness, or health-related needs.
3. Addresses public health services, negative economic impacts, or some other urgent community need.

If a grant is awarded, ARP funds for nonprofits may be dispersed after July 1, 2022. If a grant is awarded, claims will be paid only after a signed grant agreements has been formally approved by the Board of Public Works. Money must be spent by 12/31/2024, and annual grant reporting is required as well.

Organization: Ryan's Place

Organization Address: 118 S. Main St. Ste#3, Goshen, IN 46526

Mailing Address: P.O. Box 73, Goshen, IN 46527

Contact Person: Aileac Deegan

Phone Number: (574) 535-1000 or Cell (574) 202-1688

Email address: adeegan@ryansplace.org

Project Title: Children's Grief Support Programs

ARP Fund, grant amount requested: \$ 20,000

Expected number of individuals to benefit from this project: 1500 over 2 years

1. Briefly describe the proposed project. Include the need or problem to be addressed, the population (or area) to be served, a description of the work, including who will carry it out, and the proposed schedule of work, including the proposed timing of requests for ARP Nonprofit Fund awards.

One in 12 children in Indiana will grieve the death of a parent or sibling by age 18, this represents 8.5% (125K) of children in IN. Retrieved from www.judishouse.org/CBEM.

Ryan's Place (RP) believes healing isn't just important for the bereaved, it's important for the entire community. Unresolved grief, when acted out through negative behaviors, becomes a community problem. RP assists children and their families to identify, use their coping, personal strengths, and support systems to process their grief. RP provides the family the opportunity to work through their feelings of grief and to connect these feelings with personal behaviors and choices. Children learn to respect and validate their feelings in the grief process and see the possibility of reinvesting back into life. Facing the death of a loved one is particularly overwhelming and although RP cannot erase their grief, we can help them write the next chapter.

Ryan's Place (RP) provides services to individuals and families who are grieving the death of a loved one. Services are provided in grief support programs at rented accommodation at Silverwood Mennonite Church in Goshen. This program is designed to work with the whole family ages three up to adult. Groups are provided, depending on age or school grade of the children, and up to six adult groups. A meal is provided for all of the clients before groups start. Participants can join the groups at any time.

Ryan's Place also provides grief support groups in area schools. So far in 2022, Ryan's Place is providing 26 grief groups in area schools. Using a curriculum designed by Ryan's Place, the school programs run for 10 weeks. Ryan's Place provides individual grief therapy to children and adults at our offices in downtown Goshen. We currently run a virtual grief group for adults through Zoom. In recent weeks we began a creative art group, which meets at space rented from LaCasa at Arbor Ridge, north of Goshen. Ryan's Place also provide a crisis support program to area businesses and schools after the death of a student, teacher or staff. All services are provided at no cost to the client.

The programs will be carried out under the supervision of four Program staff, three of whom are licensed social workers, and one who is currently studying for her license, 40 trained volunteer facilitators, and twenty-four students' interns, per year. The timing of the programs will be August 1, 2022 to July 31 2023. We expect that a total of 1200 clients over two years will be served in that time.

2. Complete the line item budget for the proposed project and provide details on how reimbursed costs will be calculated.

Item Description	Total Amount	ARP Nonprofit Funds Sought	Other Funding Sought or Secured
a.	80,000	20,000	35,000
b.	90,000		In the works
c.	36,575		\$20K secured - Working on the rest
d.	\$189,958		Going off past numbers
e.			
f.			
TOTALS			

3. List the source and amount of other sources of funding, including matching funds and in-kind contributions, expected to be used to support this project. For in-kind contributions, such as volunteer labor, please include the number of hours and dollar value of the volunteer hours.

New York Life Foundation- Grief Reach grant - \$50,000 for two years	
One Year Contributions:	
Well Foundation	-\$16,000
Bontrager Family Foundation	-\$10,000
Crossroads United Way	-\$20,000
Misc. Grants total	-\$14,000
In-Kind donations for program supplies - \$10,000	
Annual Ryan's Place Gala & Gold Outing	-\$90,000
Donations from Individuals	-\$36,576
In-Kind 7400 volunteer hours @\$25.67 p/h	-\$189,958

In 2021 Ryan's Place had its best financial year to date. In order for the organization to continue to employ its great team, the Board of Directors made the decision to reinvest some of the profits into staff development and making salaries more competitive with the current market for social workers/counselors.

4. Describe how project relates to ARP public health services, negative economic impacts, services to disproportionately impacted communities, or meets an urgent community development need.

So many children and families experienced the death of a loved one over the past year. Despite the lock-down we saw a lot of participation in the grief groups in area schools. What we have found is that many of the children are struggling to come to terms with the grief they are feeling. A common theme in our grief groups with both adults and children is that they did not get to say goodbye to their loved ones before they died. Visiting restrictions that were in place over the past two years in hospitals, nursing homes and senior centers have meant that children have a hard time knowing what is real and imagined. Some of the children have told us it feels like there loved one is away somewhere and are coming back soon. They have been told their loved one has died but the reality of the situation is hard for them to come to terms with. Parents too are struggling to help their children due to the circumstances of their bereavement. Under "normal" circumstances children can have a hard time grasping the permanence of death, and our programs help children to work through their feelings and to come to terms with the death of their loved one. One thing that has always been true for families who are grieving is that the death of a family member can often bring financial stress, some of the issues that arrive for the people we serve are loss of income, loss of health insurance, medical bills, not having access to services etc. in 2020, of the families who self-report their household income and size, 48% meet the guidelines of 250% of poverty or lower; in reality we know that more clients meet these criteria.

We expect that our grief supports programs will help students to understand what has happened, and are able to express their feelings about their grief. From our experience working with people who are grieving is that they will be given the opportunity to grieve for their loved one and learn hope to cope when they are feeling stressed and upset about their grief.

5. What are the measurable goals and timeline for this project or program? How will you define and measure success?

The wellness goal of Ryan's Place grief support programs is to help the bereaved to: accept the reality of the death of their loved one, experience the emotions, thoughts and behaviors associated with the death, and adjust to life without their loved one. Evaluations are given at the beginning and the end of the program and success is measure by at least 75% of participants recognizing that they can identify the feelings associated with the death and to be able to talk about their grief. All data collected in the evaluations is inputted into Survey Monkey for great accessibility. Some of the findings in the 2021 Fall semester evaluations include the following:
 The percentage of 6-12th graders who felt that they had healthy coping skills improved from 61% at the start of the group to 92% by the end of group.
 94% stated that attending group and hearing other share their feelings was helpful.
 95% percentage would recommend Ryan's Place groups to others who are grieving.
 87% of parent surveyed stated that their family was more stable than when they first started attending Ryan's Place
 87% of parents surveyed have seen improvement in the way their child copes with their grief since attending the group.

6. Please describe the population who will benefit from this project or program. Include demographic information in this description (age, income, ethnicity, race, etc.)

Ryan's Place is open to anyone ages 3 and up, who is grieving the death of a loved one. As part of the intake process families are asked to provide demographic information that include number in the family, and annual household income, however clients are not mandated to provide this information. Of the families who self-report their household income and size, 58% meet the guidelines of 250% of poverty or lower; in reality we know that more clients meet these criteria.

After a death many families find that their income is affected by medical bills and funeral expenses; this can cause a stress on a family who is already stretched to capacity. Some families have lost their health insurance when one of the adults in the family dies and without Ryan's Place would not have access to any grief related services.

The demographic information for all of our clients (children and adults) for racial/ethnicity breakdown is as follows: Caucasian 62%, African-American 16%, Hispanic 19% and others 3%.

Briefly describe the organization's structure, mission statement and services provided

Ryan's Place is a 501(c)3 organization. We currently have 13 board members, with a wide range of talents and experience – I am attaching a list of board members with this grant.

We have five staff, 4 FTE:

Aileac Deegan MSW LSW, CEO.
 Lindsey Diener-Locke MSW LSW Program Director, (P/T 25 hours per week)
 Chris Seminario, MSW, Outreach Coordinator
 Erin Thompson, Development Coordinator
 Courtney Ropp, MSW LSW, Program Coordinator (P/T 20 hours per week).

Mission: The mission of Ryan's Place is to provide support in a safe environment where grieving children, teens and their families can share their experiences as they move through the grieving process.

Vision: We believe that no child or family should grieve the death of a loved one alone.

Ryan's Place Inc. is a not-for-profit 501(c)(3) corporation established in 2002 that provides support services for children, teens, young adults, and their families who have experienced the terminal illness or death of a loved one. Services are provided at no cost to families and without consideration of race, religion, sexual orientation, or geographic boundaries.

Organizational Characteristics

IRS nonprofit status 501(c)3

Years in operation 20

Number of full-time paid staff 3

Number of part-time paid staff 2

Number of volunteer staff 64

Number of Board members 13

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 Erin Thompson, Development Coordinator
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We expect that Ms. Diener-Locke's position will change to full-time in the coming months.

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Please attach copies of the following documents to the original application. If any of the requested documents are not available, please attach an explanation. If you have previously submitted the requested documents, and there have been no changes, new copies are not required, but please indicate which documents have been previously submitted.

- a. Most recent Annual Report and Audit
- b. Current fiscal year budget
- c. Current list of Board of Directors

Certification Of Authorization To Submit This Application


I (We) certify to the City of Goshen that the Board of Directors of the organization identified on page 1 of this application authorized the submission of this application.

Agency Director (Signature)


Printed Name: AILEAC DEEGAN

Date: 03/09/2022

Chairperson, Board of Directors (Signature)


Printed Name: DOUG VONKANTEN

Date: 3-9-22

Projected Income	Budget 2022
Father's Day Campaign	
Christmas Campaign 2021	
Christmas Campaign 2022	\$25,000
Community Events	
Golf Outing	\$24,000
Gala 2020	\$200,000
Misc. Fundraising events*	\$4,500
Contributions	
Contributions - gifts	\$75,000
Donated Services and Goods	
Honorariums/Memorials	\$6,000
Grant Income	\$100,000
Seminar Income	\$11,000
Misc. Income	150
Speaking Engagements	150
Interest Income	400
Endowment Income	\$3,500
PPP Grant Income	
Total Revenues	\$449,700
Cost of Sales	
Cost of Christmas Campaign	\$1,500
Community Events:	
Cost of Golf Outing	5500
Cost of Gala 2022	25000
Cost of Program Services	
Goshen	\$12,000
Schools	\$5,000
Misc. Programs	\$1,200
Grief Camp Goshen	\$1,200
Grief Camp Warsaw	\$10,000
Admin Costs	
Staff Salaries	\$211,529
Cost of Retirement Plan	\$5,878
Health stipend	\$14,400
Proposed Development Direc	\$30,000
Total Cost of Sales	\$323,207
Expenses	
Accounting, Prof Exp	8000
Audit	7000
Website, internet	2500
Bank Charges	120
Board Expense	100

Computer Expense	1000
Conference & Training Expense	2500
Dues and Memberships	1000
Gifts	120
Insurance - Directors Liability	5300
Insurance-Life	310
Insurance-Work Comp	2000
Insurance - Professional Liab	400
Internet Expense	200
Intern expense	100
Marketing/Development (M&D)	9000
Mileage Reimbursement	6000
Misc. Expense, Petty Cash Exp	300
Office Supply	2800
Paypal processing fee	400
Payroll Tax Expense	16182
Program Committee Expense	25
Rent Expense	36800
Training Expense	600
Telephone & Internet Expense	2600
Unrealized gain/loss- ED Jones	
Utilities	4000
Volunteer Expense (incl. Appreciatio	2500
Total Expense	111857
Balance	14636
Capital Campaign Income	1,836,600

Ryan's Place 2021/2022 SCHOOL YEAR
Budget for Grief Support Programs

Expenditures:

Item	Amount per Year	
Training for 28 Volunteers/Interns to deliver programs @\$300 per person	\$ 8,400	
Materials for programs*	\$22,000	
Mileage cost for delivery of programs outside of agency building	\$ 4,500	
Cost of salaries & benefits for 2 F/T and 1 P/T MSW staff to administer all grief support programs	\$126,176	
Rent	\$ 38,000	
Insurance	\$ 4,500	
Marketing	\$ 3,000	
In-Kind Volunteer hours 7400 per hour as per www.independentsector.org	\$ 189,958	
Total	\$396,534	
Income:		
Grants	\$80,000	
Events	\$90,000	
Donations	\$36,576	
In-Kind	\$189,958	
Total	\$ 396,534	

***As in past years we expect to receive approximately \$10,000 of donated supplies from organizations and individuals who purchase items from our wish list.**

**Ryan's Place
Board Member Contact List
2022**

Name & Address	Business	Contact Info	Start Date
Officers:			
Board Chairperson: Doug VonGunten 58664 St. Mary's Lane Goshen, IN 46528	Project Manager Ancon Construction	Cell Phone: (574) 238 8770 Email: doug@anconstruction.com	January 2016
Board Vice-Chair: Glenn Peterson 105 N. Lamport St. Osceola, IN 46561	Branch Manager Centier Bank	Cellphone: (269) 487-7937 Email: gpeterson@centier.com	November 2018
Board Finance Chair: Paul Gardner 50841 Stonebridge Drive Granger, IN 46530	Tax Advisor RSM	Cellphone: (317) 513-4797 Email: paul.gardner@rsmus.com	January 2019
Board Secretary: Natalie Bickel 1138 Golf Drive Nappanee, IN 46550	Supervisor of Student Services/Attendance Officer Elkhart Community Schools	Cellphone: (574) 849 5899 Email: nbickel@elkhart.k12.in.us	January 2013
Members at Large:			
Michelle Blough 57643 CR 31 Goshen, IN 46528	Retired Educator	Cellphone: (574) 606 9444 Email: michelleann.blough@gmail.com	March 2018 Became full member
Ashley Bowen 1530 Pine Ridge Ct. Elkhart, IN 46514	Director of Financial Empowerment La Casa	Cellphone: (574) 327-8845 Email: abowengg@yahoo.com	September 2018
Susan Corwin-Cripe 3125 Elkhart Street Wakarusa, IN 46573	Attorney BPS & Associates	Cellphone: (574) 850-6988 Email: susan@bspandassociates.com	December 2019

Brian Edwards 28929 CR 52 Nappanee, IN 46550	General Manager Lippert Components Inc.	Cellphone: (574) 971 1261 Email: bedwards@lci1.com	September 2017
Evan Estep 2723 E. Jackson Blvd Elkhart, IN 46516	Sales Excel Electronics, Elkhart	Cellphone: (574) 217 6340 Email: evan.estep@excelelectronicsinc.com	July 2019
Stephanie Everts 52315 Country Ct. Elkhart, IN 46514	Corporate Human Resource Leader Lippert Components Inc.	Cellphone: (574) 238 1746 Email: scook@lci1.com	March 2017
Ron Gardner 2035 Stratford Ct. Goshen, IN 46526	Retired Edward Jones Advisor	Cellphone: (574) 361-2966 Email: rrgardner1@frontier.com	July 2016
Dave O'Connor 54380 Mystic Drive Mishawaka, IN 46545	Program Manager Federated Media	Cellphone: (574) 340 1990 Email: davidjamesconor@gmail.com	January 2021
Justin Whitaker 143 Orange Ave Mishawaka, IN 46544	Commodities Manager Genesis Products	Cellphone: (574) 707 5057 Email: justinw@genesispductsinc.com	November 2016
Angelia Washington 2232 Compton Ave Elkhart, IN 46517	Executive Director Elkhart Housing Authority	Cellphone: (574) 606-0622	September 2021
Staff:			
Aileac Deegan	President/CEO	(574) 202-1688 Email: adeegan@ryansplace.org	April 2005
Lindsay Diener-Locke	Program Coordinator	Email: llocke@ryansplace.org	August 2019
Erin Thompson	Development Coordinator	Email: ethompson@ryansplace.org	October 2019
Chris Seminario	Outreach Coordinator	Email: cseminario@ryansplace.org	August 2021
Courtney Ropp	Program Coordinator	Email: cropp@ryansplace.org	October 2021

Board Meeting Dates 2021	Tuesday January 25 @ 5:30 pm	Tuesday March 22 @ 5:30 pm	Tuesday May 24 @ 5:30 pm
	Tuesday July 26 @ 5:30 pm	Tuesday September 27 @ 5:30 pm	Tuesday November 22 @ 5:30 pm



A Center for Grieving Children and Teens

P.O. Box 73, Goshen, IN 46527

Telephone: Office - 574.535.1000
Cell - 574.202.1688

March 8, 2021

Mr. Gregory Imbur
202. South 5th Street
Goshen, IN 46528

Dear Mr. Imbur,

Ryan's Place does not have an up-to-date Audit. Due to our small budget and the cost of having our accounts audited we have not had an audit. We have budgeted for an audit on the 2022 financials to be completed in the summer of 2023. I can follow up with you after the audit is done.

All of Ryan's Place financial accounts and payroll for the organization are maintained by an outside company. Our bookkeeping and tax returns are done by the following:

Dirk Wolfer
Loucks & Weaver, CPA
204 W. Lincoln Ave
Goshen, IN 46526
(574) 534-7325
Dirk@loucksepcas.com

Sincerely,

Aileac Deegan
Executive Director

www.ryansplace.org

CITY OF GOSHEN, INDIANA
ARP SUB-RECIPIENT AGREEMENT

With

ULEAD, Inc.

To Perform/Provide projects, programs, and/or services falling within one of the four enumerated eligible uses of ARP Funding that directly address a negative economic impact of the COVID-19 public health emergency.

This ARP Sub-Recipient Agreement (“Agreement”), entered into by and between the City of Goshen, Indiana (“the City”) and ULEAD, Inc. (“Recipient”), is executed pursuant to the terms and conditions set forth herein.

WHEREAS, on March 11, 2021, President Joseph R. Biden signed into law the American Rescue Plan Act of 2021 (“ARPA” or the “Act”), and established the Coronavirus State Fiscal Recovery Fund and Coronavirus Local Fiscal Recovery Fund, which together make up the Coronavirus State and Local Fiscal Recovery Funds program (hereafter the “ARP Funding”); and

WHEREAS, on May 10, 2021, the United States Department of the Treasury (“U.S. Treasury”) published guidance regarding the allowable usage of the ARP Funding to be disseminated to local governments in accordance with the Act; and

WHEREAS, the City has received a total allocation of ARP Funding, as published by the U.S. Treasury, in the amount of \$6,692,508; and

WHEREAS, the City receipted the first fifty percent (50%) of its ARP Funding allocation (\$3,346,254.00) on May 19, 2021; and

WHEREAS, the City receipted the second fifty percent (50%) of its ARP Funding allocation (\$3,346,254.00) on June 6, 2022; and

WHEREAS, on June, 10, 2022, Treasury released the updated Compliance and Reporting Guidance for the Funding Program. The guidance provides additional detail and clarification for each recipient’s compliance and reporting responsibilities, and should be read in concert with the Award Terms and Conditions, the authorizing statute, the final rule, and other regulatory and statutory requirements; and

WHEREAS, in an effort to provide additional guidance regarding the eligible uses of ARP Funding, the U.S. Treasury published a document containing answers to Frequently Asked Questions regarding Coronavirus State and Local Fiscal Recovery Funds as of July 19, 2021 (hereinafter “FAQ”); and

WHEREAS, Section 2.8 of the FAQ states that recipients must demonstrate that funding uses directly address a negative economic impact of the COVID-19 public health emergency, including funds used for economic or workforce development; and

WHEREAS, pursuant to §602(c) of the Act, ARP Funding may be used for projects or programs within the following categories, to the extent authorized by law:

1. To respond to the public health emergency or its negative economic impacts, including assistance to households, small businesses, and nonprofits, or aid to impacted industries such as tourism, travel, and hospitality;
2. To respond to workers performing essential work during the COVID–19 public health emergency by providing premium pay to eligible workers;
3. For the provision of government services to the extent of the reduction in revenue due to the COVID–19 public health emergency relative to revenues collected in the most recent full fiscal year prior to the emergency; and
4. To make necessary investments in water, sewer, or broadband infrastructure.

WHEREAS, the City intends to allocate a portion of its ARP Funding to assist non-profit organizations within the City that have suffered negative economic impacts as a result of the COVID-19 pandemic in accordance with all federal, state, and local guidelines regarding the usage of ARP Funding; and

WHEREAS, the Recipient, a non-profit entity, submitted a written request to the City for Twenty-Two Thousand Five Hundred (\$22,500) in ARP Funding to support a project and/or program related to the economic recovery from the COVID-19 public health crisis; and

WHEREAS, the City and Recipient desire to enter into this Agreement.

NOW, THEREFORE, in consideration of those mutual undertakings and covenants, the parties agree as follows:

1. OVERVIEW

A. DEFINITIONS. The definitions in 2 CFR §200.1 are hereby incorporated into this Agreement.

B. ROLES. For the purposes this Agreement, the City serves as the pass-through entity for a Federal award and the Recipient serves as the subrecipient of a sub award. 2 C.F.R. §200.1

C. SOURCE OF GRANT FUNDING. This Agreement is funded by a portion of the \$6,692,508 in ARP Funding allocated to the City pursuant to ARP §603.

D. AUTHORITY. This Agreement is issued under section 602(c)(3) of the Act and subject to the provisions of the federal Uniform Grant Guidance, 2 CFR Part 200 (UG).

E. NOTICES. Whenever any notice, statement or other communication is required under this Agreement, it shall be sent by first class mail or via an established courier/delivery service to the following addresses, unless otherwise specifically advised.

Notices to the City shall be sent to:

City of Goshen
Attn: Legal City
204 E. Jefferson Street
Goshen, IN 46526
bodiestegelmann@goshencity.com

Notices to the Recipient shall be sent to:

ULEAD, Inc
Attn: Ben Rheinheimer
212 Main Street
Goshen, IN 46526
bsrheinheimer@gmail.com

2. ARP FUNDING AWARDED TO RECIPIENT (the “Funding” or “Grant”)

A. PURPOSE. The purpose of this Agreement is to enable the City to award ARP Funding, in the amount of Eleven Thousand Five Hundred Dollars (\$11,500), to the Recipient for eligible costs of the proposed projects or programs described in Recipient’s ARP Nonprofit Fund Grant Application for Program Year 2022 dated **March 14, 2022** (hereafter the “Grant Application”), a copy of which is attached hereto attached as EXHIBIT “A” and incorporated by reference herein (the “Project”).

3. EFFECTIVE DATE & PERIOD OF PERFORMANCE

A. EFFECTIVE DATE. This Agreement shall commence when last executed by all parties and remain in effect no later than December 31, 2024, unless terminated by the City in writing (the “Effective Date”).

B. PERIOD OF PERFORMANCE. The period of performance for this award begins on the date hereof and ends consistent with the project/program timeline set forth in ¶5 of the Recipient’s Grant Application.

4. SCOPE OF FUNDED ACTIVITIES (the “Project”)

A. LIMITATIONS ON USE OF ARP FUNDS. The Recipient shall ensure that all expenditures utilizing ARP Funding received in accordance with this Agreement may only be used in compliance with section 602(c) of the Act and shall be limited to only those eligible services outlined in Section 2.8 of the U.S. Treasury ARP FAQ, which states that recipients must demonstrate that funding uses directly address a negative economic impact of the COVID-19 public health emergency. Recipient must use ARP Funding for the Project described in Recipient’s Grant Application to the City.

5. SYSTEM FOR AWARD MANAGEMENT PROFILE (“SAM.gov”)

A. SAM.GOV PROFILE. Recipient shall register and maintain an updated profile on the U.S. Government’s official website and System for Award Management (SAM.gov).

6. FUNDING DISBURSEMENT, PAYMENT OF COSTS & CANCELLATION

A. DISBURSEMENT OF FUNDING. The disbursement of ARP Funding awarded to the Recipient shall not be made until forty-five (45) days after this Agreement has been fully approved by the City and executed by the parties. If advance or lump payment of all or a portion of the funds is not prohibited by statute or regulation, and the City agrees to provide such advance payment, advance payment shall be made only upon submission of a proper claim setting out the intended purposes of those funds. Otherwise, all payments shall be made forty-five (45) days in arrears in conformance with applicable fiscal policies and procedures.

B. SEPARATE FUND REQUIRED. ARP Funding must be received into its own separate fund and not comingled with funding from any other source. Recipient is required to have sufficient internal controls over all transactions in place by establishing separate funds and maintaining records with detailed comments that provide audit trails, appropriate approvals, etc.

C. PRE-AWARD & ADMINISTRATIVE COSTS. Pre-award costs, as defined in 2 C.F.R. § 200.458, may not be paid with funding from this Grant. Recipient may use the Funding to cover both direct and indirect costs.

D. FUNDING CANCELLATION. When a written determination is made that funds are not appropriated or otherwise available to support continuation of performance of this Agreement, it shall be canceled.

E. LOSS OR REDUCTION OF FUNDING. The City, at its sole discretion upon written notice to the Recipient, may terminate or reduce the scope of this Agreement if any funding sources are eliminated or reduced for any reason or the Project is not eligible for ARP Funding.

7. PROJECT MONITORING & REPORTING

A. PROJECT MONITORING BY THE CITY. The City may conduct on-site or off-site monitoring reviews of the Project during the term of this Agreement and for up to ninety (90) days after it expires or is otherwise terminated. The Recipient shall extend its full cooperation and give full access to the Project site and to relevant documentation to the City or its authorized designees for the purpose of determining, among other things:

1. whether Project activities are consistent with those set forth in the Recipient’s Grant Application;
2. the actual expenditure of funds to date on the Project is in conformity with the amounts for each budget line item as contained in Recipient’s Grant Application and that unpaid costs have been properly accrued; and
3. that Recipient is making timely progress with the Project, and that its project management, financial management and control systems, procurement systems and

methods, and overall performance are in conformance with the requirements set forth in this Agreement and are fully and accurately reflected in Project reports submitted to the City.

B. REPORTING REQUIREMENTS. Recipient agrees to cooperate with the City and comply with any reporting obligations established by Treasury as they relate to this award. Recipient also agrees to comply with any reporting requirements established by the State of Indiana.

8. MAINTENANCE OF AND ACCESS TO RECORDS

A. MAINTENANCE OF RECORDS. The Recipient shall maintain records, books, documents, and other materials relevant to its performance under this Agreement. Recipient shall maintain records and financial documents sufficient to evidence compliance with section 602(c), Treasury's regulations implementing that section, and guidance issued by Treasury regarding the foregoing. Records shall be maintained by Recipient for a period of five (5) years after all funds have been expended or returned to Treasury, whichever is later.

B. AUDITS AND ACCESS TO RECORDS. Records maintained pursuant to this Agreement shall be subject to inspection, review, and audit by the City or its designees, and the US Treasury for five (5) years following termination of this Agreement. Recipient may be required to submit to an audit of funds paid pursuant to this Agreement, and shall make all books, accounting records, and other documents available at all reasonable times during the term of this Agreement and for a period of five (5) years after final payment for inspection by the City or its authorized designee. Copies shall be furnished to the City at no cost.

C. REIMBURSEMENT OF UNALLOWABLE COSTS. If it is determined during the course of the audit that the Recipient was reimbursed for unallowable costs under this Agreement or any, the Recipient agrees to promptly reimburse the City for such payments upon request.

9. BREACH, DEFAULT & TERMINATION

A. TERMINATION FOR CAUSE. The City may terminate this Agreement for cause. Cause may include misuse of funds, fraud, lack of compliance with applicable rules, laws and regulations, failure to perform on time, or failure to comply with any of the requirements of this Agreement. Failure to complete the Project and expend funds in accordance with this Agreement may be considered a material breach, and shall entitle the City to suspend payments under this Agreement until such time as all material breaches are cured to the City's satisfaction.

B. TERMINATION FOR CONVENIENCE. Unless prohibited by a statute or regulation relating to the Grant under this Agreement, this Agreement may be terminated, in whole or in part, by the City whenever, for any reason, the City determines that such termination is in the best interest of the City. Termination shall be affected by delivery to the Recipient of a Termination Notice, specifying effective date of termination and extent of termination. The Recipient shall be compensated for completion of the Project properly done prior to the effective date of termination. The City will not be liable for work on the Project performed after the effective date of termination.

10. COMPLIANCE WITH APPLICABLE LAWS & REGULATIONS

A. EVOLUTION OF ARP GUIDANCE FROM THE U.S. TREASURY. The City may request additional information from the Recipient, as needed, to meet any additional guidelines regarding the use of ARP Funding that may be established by the U.S. Treasury during the scope of this Agreement.

B. COMPLIANCE WITH APPLICABLE LAWS AND REGULATIONS. The Recipient shall comply with all federal, state, and local laws and all requirements and published guidance set forth regarding the usage of any and all monies appropriated under the ARPA. Specifically, but not limited to, Recipient shall with the requirements of section 602 of the Act, regulations adopted by Treasury pursuant to section 602(f) of the Act, and guidance issued by Treasury regarding the foregoing. Recipient also agrees to comply with all other applicable state and federal statutes, regulations, and executive orders, and Recipient shall provide for such compliance by other parties in any agreements it enters into with other parties relating to this Grant.

1. The Recipient warrants that the Recipient and any contractors performing work in connection with the Project shall obtain and maintain all required permits, licenses, registrations, and approvals, and shall comply with all health, safety, and environmental statutes, rules, or regulations in the performance of any work activities. Failure to do so may be deemed a material breach of this Agreement and grounds for immediate termination and denial of further opportunities with the City under this program.
2. The Recipient affirms that, if it is an entity described in Indiana Code Title 23, it is properly registered, and owes no outstanding reports to the Indiana Secretary of State.
3. As required by Ind. Code §5-22-3-7: The Recipient and any principals of the Recipient certify that:
 - a. the Recipient, except for *de minimis* and nonsystematic violations, has not violated the terms of:
 - i. Ind. Code §24-4.7 [Telephone Solicitation Of Consumers];
 - ii. Ind. Code §24-5-12 [Telephone Solicitations]; or
 - iii. Ind. Code §24-5-14 [Regulation of Automatic Dialing Machines];in the previous **three hundred sixty-five (365) days**, even if Ind. Code §24-4.7 is preempted by federal law; and
 - b. the Recipient will not violate the terms of Ind. Code §24-4.7 for the duration of this Agreement, even if Ind. Code §24-4.7 is preempted by federal law.
 - c. The Recipient and any principals of the Recipient certify that an affiliate or principal of the Recipient and any agent acting on behalf of the Recipient or on behalf of an affiliate or principal of the Recipient, except for *de minimis* and nonsystematic violations,
 - i. has not violated the terms of Ind. Code §24-4.7 in the previous three hundred sixty-five (365) days, even if Ind. Code §24-4.7 is preempted by federal law; and

- ii. will not violate the terms of Ind. Code §24-4.7 for the duration of this Agreement even if Ind. Code §24-4.7 is preempted by federal law.

C. EMPLOYMENT ELIGIBILITY VERIFICATION. As required by Ind. Code §22-5-1.7, Recipient hereby swears or affirms under the penalties of perjury that:

1. The Recipient has enrolled and is participating in the E-Verify program;
2. The Recipient has provided documentation to the City that it has enrolled and is participating in the E-Verify program;
3. The Recipient does not knowingly employ an unauthorized alien.
4. The Recipient shall require its contractors who perform work under this Agreement to certify to Recipient that the contractor does not knowingly employ or contract with an unauthorized alien and that the contractor has enrolled and is participating in the E-Verify program. The Recipient shall maintain this certification throughout the duration of the term of a contract with a contractor.

The City may terminate for default if the Recipient fails to cure a breach of this provision no later than thirty (30) days after being notified by the City.

D. NONDISCRIMINATION. Pursuant to the Indiana Civil Rights Law, specifically including Ind. Code §22-9-1-10, and in keeping with the purposes of the federal Civil Rights Act of 1964, the Age Discrimination in Employment Act, and the Americans with Disabilities Act, the Recipient covenants that it shall not discriminate against any employee or applicant for employment relating to this Agreement with respect to the hire, tenure, terms, conditions or privileges of employment or any matter directly or indirectly related to employment, because of the employee or applicant's: race, color, national origin, religion, sex, sexual orientation or identity, age, disability, ancestry, status as a veteran, or any other characteristic protected by federal, state, or local law ("Protected Characteristics"). Furthermore, Recipient certifies compliance with applicable federal laws, regulations, and executive orders prohibiting discrimination based on the Protected Characteristics in the provision of services.

11. DEFENSE & INDEMNIFICATION

A. DUTY TO DEFEND. The Recipient, at its sole cost and expense, shall defend the City of Goshen, their officials, employees, and agents (collectively, Indemnitees) from and against all claims/demands, allegations, lawsuits, or any other action (Claim or Claims) arising or allegedly arising from the Recipient's or its contractor's, subcontractor's: (1) use of Grant funds; (2) negligence; (3) wrongful act or omission; (4) breach/default of this Agreement; and/or (5) any other failure to follow the terms and conditions of this Agreement.

B. DUTY TO INDEMNIFY. The Recipient shall indemnify the Indemnitees against losses, liabilities, damages, judgments, settlements, penalties, fines, attorney/expert fees, expenses, interest, or fees, including the reasonable cost of investigation, defense, settlement, accounting, reporting and any advance of an expense or fee arising from the Claims.

C. NOTICE OF CLAIM. The City shall give the Recipient prompt notice of any Claim, and at Recipient's expense, the City shall cooperate in the defense of the matter. The Recipient acknowledges that the Goshen City Attorney may participate in an action involving the City of Goshen.

D. SURVIVAL. The duties to defend and indemnify survive termination or expiration of this Agreement.

12. REPRESENTATIONS AND WARRANTIES

A. ELIGIBILITY. The Recipient expressly represents and warrants to the City that it is statutorily eligible to receive these funds and that the information set forth in its Grant Application to the City is true, complete, and accurate.

B. REPAYMENT. The Recipient expressly agrees to promptly repay all funds paid to it under this Agreement should it be determined either that it was ineligible to receive the funds, or it made any material misrepresentation on its application to the City.

C. DEBARMENT. By entering into this Agreement, Recipient certifies that neither it nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible or voluntarily excluded from entering into this Agreement by any federal or state department or agency. The term "principal" for purposes of this Agreement is defined as an officer, director, owner, partner, key employee, other person with primary management or supervisory responsibilities, or a person who has a critical influence on or substantive control over the operations of the Recipient.

D. AUTHORIZATION. Recipient signing below warrants to the City that they have the full power and authority to execute this Agreement on behalf of the Recipient for whom they sign.

13. GENERAL CONDITIONS

A. CONFLICTS OF INTEREST. Recipient understands and agrees it must maintain a conflict-of-interest policy consistent with 2 C.F.R. § 200.318(c) and that such conflict-of-interest policy is applicable to each activity funded under this award. Recipient and subrecipients must disclose in writing to Treasury or the pass-through entity, as appropriate, any potential conflict of interest affecting the awarded funds in accordance with 2 C.F.R. § 200.112.

B. HATCH ACT. Recipient agrees to comply, as applicable, with requirements of the Hatch Act (5 U.S.C. §§ 1501-1508 and 7324-7328), which limit certain political activities of State or local government employees whose principal employment is in connection with an activity financed in whole or in part by this federal assistance.

C. FALSE STATEMENTS. Recipient understands that making false statements or claims in connection with this award is a violation of federal law and may result in criminal, civil, or administrative sanctions, including fines, imprisonment, civil damages and penalties, debarment from participating in federal awards or Agreements, and/or any other remedy available by law.

D. GOVERNING LAW. This Agreement shall be governed, construed, and enforced in accordance with the laws of the State of Indiana, without regard to its conflict of laws rules. Suit, if any, must be brought in Elkhart City, State of Indiana.

E. CONTRACTING WITH RELATIVES. Pursuant to Ind. Code §36-1-21, if Recipient is wholly or partially owned by a relative of an elected official of the City Recipient certifies that Recipient has notified in writing both the elected official of the City and the City's legal department prior to entering into this contract that an elected official of the City is a relative of an owner of Recipient.

F. ORDER OF PRECEDENCE. Any inconsistency or ambiguity in this Agreement shall be resolved by giving precedence in the following order: (1) requirements imposed by applicable federal or State law; (2) this Agreement; (3) the Recipient's application to the City.

G. NON-COLLUSION, ACCEPTANCE. The undersigned individual signing on behalf of the Recipient attests, subject to the penalties for perjury, that the undersigned is the Recipient or a properly authorized representative, agent, member, or officer of the Recipient. To the undersigned's knowledge, neither the undersigned nor any other member, employee, representative, agent, or officer of the Recipient, directly or indirectly, has entered into or been offered any sum of money or other consideration for the execution of this Agreement other than that which appears upon the face hereof.

H. FORCE MAJEURE. Neither party will be liable for any failure or delay in performing its duties in this agreement due to Force Majeure Events. "Force Majeure Event" means an event or circumstance beyond a party's reasonable control, such as natural catastrophes and acts of terrorism or war, and the consequences of that event or circumstance. Force Majeure Events do not include labor unrest, price increases, or changes in general economic conditions. If a Force Majeure Event continues for 30 days, the other party may terminate this agreement or suspend payments while the event continues.

I. SEVERABILITY. If any portion of this Grant Agreement is held invalid, the remainder hereof shall not be affected thereby if such remainder would then continue to conform to the terms and requirements of the applicable law.

J. NO WAIVER OF BREACH. No failure on the part of the City to exercise, and no delay in exercising, any right hereunder shall operate as a waiver thereof, nor shall any single or partial exercise by the City of any right hereunder preclude any other or further exercise thereof or the exercise of any other right. The remedies herein provided are cumulative and not exclusive of any remedy available to the City at law or in equity.

K. ENTIRE AGREEMENT. This Agreement constitutes the entire agreement between the City and the Recipient for the use of funds received under this Agreement and it supersedes all prior or contemporaneous communications and proposals, whether electronic, oral, or written between the parties with respect to this Agreement.

L. AMENDMENTS. No amendment or modification to the Agreement shall be effective without prior written consent of the authorized representatives of the parties.

M. NO ASSIGNMENT, TRANSFER, OR SUBCONTRACTING. The Recipient shall not assign or transfer any of its interests in or delegate any of its obligations under this Agreement without the prior written consent of the City.

IN WITNESS WHEREOF, Recipient and the City have, through their duly authorized representatives, entered into this Agreement. The parties, having read and understood the foregoing terms of this Agreement, do by their respective signatures dated below agree to the terms thereof.

CITY OF GOSHEN
(the "City")

ULEAD, INC
("Recipient")

By: _____

By: _____

Jeremy P. Stutsman

Name: _____

Mayor, City of Goshen, Indiana

Title: _____

Date: _____

Date: _____

EXHIBITS:

EXHIBIT "A" - Application & Corresponding Documents



**American Rescue Plan (ARP): Nonprofit Fund
Grant Application for Program Year 2022**
(Attach additional sheets if space provided is not adequate.)

Applications available: Tuesday, February 15, 2022 **Applications due: Thursday, March 15, 2022**
Please submit application by email or hard copy one signed original, with attachments to:

Gregory Imbur, 202 S. Fifth, Goshen, IN 46528 gregoryimbur@goshencity.com Call 537-3828 with questions.

American Rescue Plan: Nonprofit Fund Grant Priorities

Each investment proposal of \$25,000 or less must meet one of the following priorities:

1. Relates to ARP public health services, negative economic impacts, services to disproportionately impacted communities, and possibly other expenditure categories identified by the U.S. Treasury.
2. Meets an urgent community need, especially food insecurity, homelessness, or health-related needs.
3. Addresses public health services, negative economic impacts, or some other urgent community need.

If a grant is awarded, ARP funds for nonprofits may be dispersed after July 1, 2022. If a grant is awarded, claims will be paid only after a signed grant agreements has been formally approved by the Board of Public Works. Money must be spent by 12/31/2024, and annual grant reporting is required as well.

ULEAD, Inc.

Organization: _____

212 Main St.

Organization Address: _____

Goshen, IN, 46526

Mailing Address: _____

Ben Rheinheimer

Contact Person: _____

574-696-1085

Phone Number: _____

bsrheinheimer@gmail.com

Email address: _____

Kindness Week Events

Project Title: _____

22,500

ARP Fund, grant amount requested: \$ _____

250+

Expected number of individuals to benefit from **this project**: _____

1. Briefly describe the proposed project. Include the need or problem to be addressed, the population (or area) to be served, a description of the work, including who will carry it out, and the proposed schedule of work, including the proposed timing of requests for ARP Nonprofit Fund awards.

Mr. Rogers once said, "There are three ways to ultimate success: the first way is to be kind. The second way is to be kind. The third way is to be kind."

Beyond social and political differences, our communities have the power to provide healthy opportunities for renewed relationships. Covid, the economy, and experiences of trauma often create attitudes and behaviors that don't reflect the best of who we are. Instead of building connection and inclusion, children and adults are struggling to relate to each other with respect, civility, or kindness. The need is clear: a transformation of kindness. Leading up to World Kindness Day, ULEAD is inviting the community to return to an infusion of kindness through renewed relationships in people, in neighborhoods, and in our community organizations. This is an opportunity for our community to come together to learn, grow, and discover how they can become leaders who have the power to transform their communities through kindness.

An important part of this weekend focus will be hosting two key learning events here in Goshen. The first is a variety of workshops and talks by the director of the Fred Rogers Center, Dr. Dana Winters. While her themes are not yet finalized, she will most likely have a session for school and organization leaders as well as a working session for child care providers, educators, and youth serving professionals. The second is an event with the authors of the book "When You Wonder, You're Learning". Funding will help go towards, speaker fees, travel, venue, food needs, and other support costs and will be needed no later than August.

2. Complete the line item budget for the proposed project and provide details on how reimbursed costs will be calculated.

Item Description	Total Amount	ARP Nonprofit Funds Sought	Other Funding Sought or Secured
a. Speaker's Fees	15,000	11,250	3,750
b. Speaker's Travel	3,500	2,625	875
c. Venue	5,000	3,750	1,250
d. Food	5,000	3,750	1,250
e. Marketing & Misc. Supplies	1,500	1,125	375
f.			
TOTALS	\$30,000	\$22,500	\$7,500

3. List the source and amount of other sources of funding, including matching funds and in-kind contributions, expected to be used to support this project. For in-kind contributions, such as volunteer labor, please include the number of hours and dollar value of the volunteer hours.

ULEAD is currently in the process of securing additional grantors and sponsors for these Goshen events. It is expected that this will be secured through small local grants, organizational sponsorships, in-kind donations, and individual contributions.

Volunteer Labor will include support at the events but also the work of the planning committee as it is made up of several volunteers from the community. It is expected that the events will take up approximately 30 volunteer hours and the planning committee time will be about 100 hours.

4. Describe how project relates to ARP public health services, negative economic impacts, services to disproportionately impacted communities, or meets an urgent community development need.

One of the biggest needs that we see throughout our community is a call for a renewed commitment to kindness. Relationships or lack there-of take a large toll on mental health as well as community wholeness, so this event is geared at helping us remember how to come back together out of the pandemic through kindness. The funds for this specific event will directly go towards helping the helpers of our youth and children. Continued support and encouragement is needed to help re-energize our educators, out-of-school time professionals, mental health caregivers, as well as the many the others that care for our children and youth. These targeted learning events directly speak to that need.

5. What are the measurable goals and timeline for this project or program? How will you define and measure success?

Success will be primarily determined in two ways.

1. Feedback opportunities will be available at each events to see if and how it met the potential need. Each of these forms will happen directly at the end of the events and will be used to help direct future support for our schools and youth serving organizations.
2. We are inviting many organizations and individuals that we currently work with, so our plan is to do follow-up to hear stories of how the experiences impacted the people and organizations in our community.

6. Please describe the population who will benefit from this project or program. Include demographic information in this description (age, income, ethnicity, race, etc.)

The overall weekend will have events geared towards members of our entire county, but these specific events are targeted towards our community educators, out-of-school professionals, mental-health care providers, and youth serving leaders. This group is a highly diverse group that also serve an extremely diverse community of children and youth. The greatest value for these events will be for individuals who work with Pre-K through High School but will also potentially hold value for families, churches, and even organizational leaders. All resource materials will be available in both English and Spanish.

Organizational Characteristics

IRS nonprofit status 501c3
Years in operation 23
Number of full-time paid staff 5
Number of part-time paid staff 3
Number of volunteer staff N/A
Number of Board members 9

Briefly describe the organization's structure, mission statement and services provided.

ULEAD is a nonprofit located in Goshen, Indiana focused on serving schools and youth serving organizations. We are a servant leadership training organization that utilizes experiential practices to bring about change in the youth, educators, and youth workers we serve.

ULEAD's mission, grounded in the life and teachings of Jesus, is to provide inclusive, dynamic leadership training filled with play, laughter, and celebration by inviting each individual to discover their why, grow their skills, and inspire others.

Please attach copies of the following documents to the original application. If any of the requested documents are not available, please attach an explanation. If you have previously submitted the requested documents, and there have been no changes, new copies are not required, but please indicate which documents have been previously submitted.

- a. Most recent Annual Report and Audit
- b. Current fiscal year budget
- c. Current list of Board of Directors

Certification Of Authorization To Submit This Application

I (We) certify to the City of Goshen that the Board of Directors of the organization identified on page 1 of this application authorized the submission of this application.

Agency Director (Signature)
Ritch Hochstetler

Printed Name:

3/14/22

Date: _____

Chairperson, Board of Directors (Signature)
Josh Finch

Printed Name:

3/14/22

Date: _____

ULEAD, Inc
 Budget Summary
 2022

	Actual 2020	Budget 2021	Budget 2022
Income			
Endowment draws	362,112	362,112	362,112
Contributions Income	3,250	500	500
Board Fundraising	1,950	-	-
Grants	22,429	-	25,000
ULEAD Cards	12,476	24,000	29,050
Program Fees	81,068	85,000	156,418
Total Income	483,285	471,612	573,080
Expenses			
Card Cost	5,385	11040	17,450
Direct Program Expenses	13,521	17850	37,382
Wage&Employee Expense	329,879	417723.77	511,364
G&A	49,289	76120.4	62,323
Marketing	12,796	13875.72	20,224
Excise Taxes	4,243	4500	4,500
Total Expenses	415,113	541,110	653,243
Fixed Assets Expenditures			
2020 Copier	5,241		
2020 New Computer	1,768		
2021 2 New Computers		3600	
2021 Van Upgrades		3000	
2021 Faciliation tools		2670	
3 New computers			6,000
ipods and speakers*		1200	1,200
video/studio equipment**		1000	1,000
Total Fixed Assets	7,009	11,470	8,200
Expenses & Fixed Assets	422,122	552,580	661,443
Surplus (Deficit)	61,163	(80,968)	(88,363)

*we budgeted but didn't purchase in 2021

**we ended up purchasing a video camera in 2021, see the need for another one in 2022, dic

ipods 200/each 100
speaker for each
facilitator
sit/stand desk or
platform, possible
additional camera

don't purchase the sit/stand

ULEAD, INC.
FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019

* * * * *

A REVIEW SERVICE

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ULEAD, INC.

INDEPENDENT ACCOUNTANT'S REVIEW REPORT

DECEMBER 31, 2020 AND 2019

To the Board of Directors
ULEAD, Inc.
Goshen, Indiana

We have reviewed the accompanying financial statements of ULEAD, Inc. (a nonprofit organization), which comprise the statements of financial position as of December 31, 2020 and 2019, and the related statements of activities and change in net assets, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

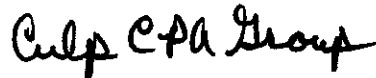
Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and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

Accountant's Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

Accountant's Conclusion

Based on our reviews, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.



Culp CPA Group
Certified Public Accountants

Huntington, Indiana
May 6, 2021

ULEAD, INC.

STATEMENTS OF FINANCIAL POSITION

DECEMBER 31, 2020 AND 2019

ASSETS

	<u>2020</u>	<u>2019</u>
<u>Current Assets:</u>		
Cash and cash equivalents - Note 1	\$ 211,557	\$ 82,105
Accounts receivable	6,341	16,777
Inventory - Note 1	3,885	5,700
Prepaid excise tax	2,011	157
Prepaid expenses	<u>1,524</u>	<u>2,398</u>
Total current assets	<u>225,318</u>	<u>107,137</u>
<u>Fixed Assets - Note 1:</u>		
Office equipment	24,012	28,936
Software/Website Development	1,000	1,000
Equipment	13,972	8,731
Vehicles	37,546	37,546
Leasehold improvements	<u>950</u>	<u>950</u>
	77,480	77,163
<u>Less: Accumulated depreciation</u>	<u>53,407</u>	<u>49,898</u>
Total fixed assets	<u>24,073</u>	<u>27,265</u>
<u>Other Assets:</u>		
Beneficial interest in Community Foundation - Notes 3 and 4	<u>5,121,866</u>	<u>4,723,909</u>
Total assets	<u>\$5,371,257</u>	<u>\$4,858,311</u>

LIABILITIES AND NET ASSETS

<u>Current Liabilities:</u>		
Accounts payable	\$ 3,553	\$ 2,844
Accrued payroll	12,085	6,329
Unearned revenue	13,722	6,447
Accrued absences	<u>24,988</u>	<u>17,381</u>
Total current liabilities	<u>54,348</u>	<u>33,001</u>
Total liabilities	54,348	33,001
<u>Net Assets:</u>		
Without donor restrictions	<u>5,316,909</u>	<u>4,825,310</u>
Total liabilities and net assets	<u>\$5,371,257</u>	<u>\$4,858,311</u>

See accompanying notes and independent accountant's review report

ULEAD, INC.

STATEMENTS OF ACTIVITIES AND CHANGE IN NET ASSETS
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
<u>Revenue -</u>		
Contributions special event income	\$ 4,650	\$ 4,620
Grants	75,649	51,820
Program fees	<u>92,633</u>	<u>85,946</u>
Total revenue	<u>172,932</u>	<u>142,386</u>
<u>Expenses -</u>		
Program services	346,935	370,615
Supporting services	<u>92,553</u>	<u>91,780</u>
Total expenses	<u>439,488</u>	<u>462,395</u>
<u>(Decrease) in net assets without donor re-</u> <u>strictions before other income (expense)</u>	<u>(266,556)</u>	<u>(320,009)</u>
<u>Other income (expense) -</u>		
Federal excise tax - Note 8	(2,189)	(4,243)
Investment income	101,938	103,280
Realized gain on investments	69,193	120,500
PPP loan forgiveness - Note 6	<u>42,000</u>	<u>-</u>
Total other income (expense)	<u>210,942</u>	<u>219,537</u>
<u>Change in net assets without donor</u> <u>restrictions</u>	<u>(55,614)</u>	<u>(100,472)</u>
<u>Net assets, beginning of year</u>	4,825,310	4,512,708
Unrealized gain	<u>547,213</u>	<u>413,074</u>
<u>Net assets, end of year</u>	<u>\$5,316,909</u>	<u>\$4,825,310</u>

See accompanying notes and independent accountant's review report

ULEAD, INC.

STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Program Services</u>	<u>Supporting Services</u>	<u>Total</u>
Salaries and wages	\$219,502	\$ 54,875	\$274,377
Payroll tax expense	16,418	4,105	20,523
Employee benefits - Note 7	<u>33,181</u>	<u>8,295</u>	<u>41,476</u>
Total salaries, payroll taxes and employee benefits	269,101	67,275	336,376
Cost of program supplies	8,112	-	8,112
Automobile expense	871	-	871
Bank and credit card fees	839	148	987
Board expense	-	1,033	1,033
Depreciation - Note 1	9,183	1,020	10,203
Donations	-	650	650
Dues and subscriptions	1,316	-	1,316
Foreign taxes	-	533	533
Fundraising expense	636	112	748
Investment fees - Note 4	-	11,457	11,457
Licenses and permits	299	-	299
Maintenance - Office equipment	1,649	291	1,940
Marketing expense	11,443	1,272	12,715
Office expense and supplies	4,252	750	5,002
Payroll service expense	1,470	368	1,838
Postage and delivery	412	73	485
Professional fees	2,430	270	2,700
Rent - Note 9	8,014	3,434	11,448
Staff expenses	2,970	743	3,713
Telephone	2,913	1,248	4,161
Training expense	13,521	-	13,521
Workers comp. and liability insurance	<u>7,504</u>	<u>1,876</u>	<u>9,380</u>
Total expenses	<u>\$346,935</u>	<u>\$ 92,553</u>	<u>\$439,488</u>

See accompanying notes and independent accountant's review report

ULEAD, INC.

STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Program Services</u>	<u>Supporting Services</u>	<u>Total</u>
Salaries and wages	\$206,041	\$ 51,511	\$257,552
Payroll tax expense	15,523	3,881	19,404
Employee benefits - Note 7	<u>35,016</u>	<u>8,754</u>	<u>43,770</u>
Total salaries, payroll taxes and employee benefits	256,580	64,146	320,726
Cost of program supplies	9,287	-	9,287
Automobile expense	1,176	-	1,176
Auxilliary equipment - Supplies	371	66	437
Bank and credit card fees	665	118	783
Board expense	-	1,615	1,615
Depreciation - Note 1	9,354	1,039	10,393
Dues and subscriptions	5,415	-	5,415
Fundraising expense	2,466	435	2,901
Investment fees - Note 4	-	11,446	11,446
Licenses and permits	340	-	340
Maintenance - Office equipment	444	78	522
Marketing expense	18,025	2,003	20,028
Office expense and supplies	1,808	319	2,127
Payroll service expense	1,330	333	1,663
Postage and delivery	525	93	618
Professional fees	5,769	641	6,410
Rent - Note 9	7,752	3,322	11,074
Staff expenses	8,398	2,100	10,498
Telephone	1,920	823	2,743
Training expense	26,166	-	26,166
Workers comp. and liability insurance	<u>12,824</u>	<u>3,203</u>	<u>16,027</u>
Total expenses	<u>\$370,615</u>	<u>\$ 91,780</u>	<u>\$462,395</u>

See accompanying notes and independent accountant's review report

ULEAD, INC.STATEMENTS OF CASH FLOWSFOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
<u>Cash flows from operating activities:</u>		
Change in net assets	\$ (55,695)	\$(100,472)
Adjustments to reconcile change in net assets to net cash provided by operating activities -		
Depreciation	10,203	10,393
Change in beneficial interest	149,256	90,702
(Increase) Decrease in -		
Accounts receivable	10,436	2,174
Inventory	1,815	(3,093)
Prepaid excise tax	(1,854)	(157)
Prepaid expenses	955	6,058
Increase (Decrease) in -		
Accounts payable	709	(6,854)
Accrued payroll	5,756	342
Unearned revenue	7,275	4,145
Accrued absences	7,607	5,395
Excise taxes payable	-	(2,028)
	<u>136,463</u>	<u>6,605</u>
Net cash provided by operating activities		
<u>Cash flows from investing activities:</u>		
Purchases of fixed assets	<u>(7,011)</u>	<u>(1,589)</u>
Net cash (used in) investing activities	<u>(7,011)</u>	<u>(1,589)</u>
<u>Net increase in cash and cash equivalents</u>	129,452	5,016
<u>Cash and cash equivalents at beginning of year</u>	<u>82,105</u>	<u>77,089</u>
<u>Cash and cash equivalents at end of year</u>	<u>\$ 211,557</u>	<u>\$ 82,105</u>

See accompanying notes and independent accountant's review report

ULEAD, INC.

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2020 AND 2019

Note 1: Summary of significant accounting policies -

Nature of operations - The Organization is a not-for-profit private foundation established for the purpose of providing young adults with nondenominational instruction for building a dynamic Christian-based life.

The Organization changed its name from Oakwood Christian Leadership Academy to ULEAD, Inc. The State of Indiana approved the name change on July 1, 2011.

Federal and state income taxes - The Organization is exempt from income taxes and is classified as a private foundation under Section 501 of the Internal Revenue Code (IRC). It is subject to a 2% (1% if certain criteria are met) federal excise tax on net investment income, including realized gains, as defined by the IRC.

Basis of presentation - Financial statement presentation follows Financial Accounting Standards Board Accounting Standards Update (ASU) No. 2016-14, *Presentation of Financial Statements of Not-for-Profit Entities*. Under ASU No. 2016-14, the Organization is required to report information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

Without donor restrictions - Net assets that are not subject to donor-imposed stipulations. Net assets without donor restrictions may be designated for specific purposes by action of the Board of Directors or may otherwise be limited by contractual agreements with outside parties. Donor-imposed stipulations are reported as net assets without donor restrictions if the stipulations expire in the reporting period in which the revenue is recognized.

With donor restrictions - Net assets whose use by the Organization is subject to donor-imposed stipulations that can be fulfilled by actions of the Organization pursuant to those stipulations or that expire by passage of time. Also, net assets include amounts whose use is limited by donor-imposed restrictions which stipulate that resources be maintained permanently, but permits the Organization to expend part or all of the income derived from the donated assets. Resources arising from the results of operations or assets set aside by the Board of Directors are not considered to be donor restricted.

ULEAD, INC.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 2020 AND 2019

Note 1: Summary of significant accounting policies (Continued) -

Cash and cash equivalents - For purposes of the statement of cash flows, the Organization considers all highly liquid investments with an original maturity of three months or less to be cash equivalents. Cash and investments which have permanent restrictions placed upon them are included in other current assets.

The Organization has cash on deposit in various financial institutions, which, at times, may be in excess of FDIC insurance limits.

Inventory - Quantities are determined by physical count and are valued at the lower of cost or market. Cost is determined by using the first-in, first-out method. Inventory consists of facilitation cards.

Depreciation - Depreciation of equipment and software is computed by the straight-line method over estimated useful lives. Depreciation of leasehold improvements is computed by the straight-line method over the lesser of the term of the underlying lease or estimated useful lives.

Depreciation expense for the years ended December 31, 2020 and 2019 was \$10,203 and \$10,393, respectively.

Contributions - Unrestricted gifts are included in revenue collected (contributions) in the period the gifts are received.

Use of estimates - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities as of the date of the financial statements and the reported amounts of revenues and expenses during the period. Actual results could differ from those estimates.

Classification of net assets - Funds established by an unrelated not-for-profit organization using its own funds and for its own benefit are classified by the Organization as a liability, rather than as a net asset. The Organization refers to such funds as agency funds. The Organization maintains variance power and legal ownership of agency funds and as such continues to report the funds as assets of the Organization. The changes in such agency funds are summarized in Note 4 "Transactions in Funds Held for Agencies".

Note 2: Investment income - Investment income as of December 31, 2020 and 2019 is summarized as follows:

	<u>2020</u>	<u>2019</u>
Interest and dividends	\$101,938	\$103,280
Realized gain on investments	<u>69,193</u>	<u>120,500</u>
Total investment income	<u>\$171,131</u>	<u>\$223,780</u>

ULEAD, INC.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 2020 AND 2019

Note 3: Fair value measurements - FASC 820 defines fair value as the price that would be received by the Organization for an asset or paid by the Organization to transfer a liability (an exit price) in an orderly transaction between market participants on the measurement date in the Organization's principal or most advantageous market for the asset or liability. The effect of a change in valuation technique or its application on a fair value estimate is accounted for prospectively as a change in accounting estimate. When evaluating indications of fair value resulting from the use of multiple valuation techniques, the Organization is to select the point within the resulting range of reasonable estimates of fair value that is most representative of fair value under current market conditions. FASC 820 establishes a fair value hierarchy which requires the Organization to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. The hierarchy places the highest priority on unadjusted quoted market prices in active market for identical assets or liabilities (level 1 measurements) and gives the lowest priority to unobservable inputs (level 3 measurements). The three levels of inputs within the fair value hierarchy are defined as follows:

Level 1 Inputs: Quoted prices (unadjusted) for identical assets or liabilities in active markets that the Organization has the ability to access as of the measurement date.

Level 2 Inputs: Significant other observable inputs other than level 1 prices such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data.

Level 3 Inputs: Significant unobservable inputs that reflect the Organization's own assumptions about the assumptions that market participants would use in pricing an asset or liability.

In many cases, a valuation technique used to measure fair value includes inputs from multiple levels of the fair value hierarchy. The lowest level of significant input determines the placement of the entire fair value measurement in the hierarchy.

The following table sets forth by level, within the fair value hierarchy, the Organization's assets at fair value as of December 31, 2020 and 2019:

	Fair Value Measurements at December 31, 2020		
	Quotes Prices In Active Markets For Identical Assets (Level 1)	Signifi- cant Other Observable Inputs (Level 2)	Signifi- cant Un- observable Inputs (Level 3)
ECCF - Non-endowed	\$ -	\$ -	\$5,121,866
Total	\$ -	\$ -	\$5,121,866

ULEAD, INC.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 2020 AND 2019

Note 3: Fair value measurements (Continued) -

	<u>Fair Value Measurements at December 31, 2019</u>		
	<u>Quotes Prices In Active Markets For Identifi- cal Assets (Level 1)</u>	<u>Signifi- cant Other Observable Inputs (Level 2)</u>	<u>Signifi- cant Un- observable Inputs (Level 3)</u>
ECCF - Non-endowed	\$ -	\$ -	\$ 4,723,909
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,723,909</u>

Note 4: Transactions in funds held for agencies -

The financial effects of transactions related to agency funds are recorded as changes in the funds held for agencies liability and are not included in the statements of activities and change in net assets. The changes in that liability are summarized as follows:

	<u>2020</u>	<u>2019</u>
<u>Additions -</u>		
Contributions	\$ 53,220	\$ 51,820
Investment income	101,900	103,248
Net unrealized and realized gains	<u>616,406</u>	<u>533,574</u>
Total addition	<u>771,526</u>	<u>688,642</u>
<u>Deductions -</u>		
Distributions	362,112	354,824
Investment expenses	<u>11,457</u>	<u>11,446</u>
Total deductions	<u>373,569</u>	<u>366,270</u>
Change in balance	397,957	322,372
<u>Balance in agency funds, beginning of year</u>	<u>4,723,909</u>	<u>4,401,537</u>
<u>Balance in agency funds, end of year</u>	<u>\$5,121,866</u>	<u>\$4,723,909</u>

Note 5: Community Foundation funds - The Elkhart County Community Foundation holds funds donated on behalf of ULEAD, Inc. totaling \$1,225,851 and \$1,104,480 at December 31, 2020 and 2019, respectively. This balance has not been recorded as an asset of the Organization because the Community Foundation has maintained variance power over these funds. A portion of the earnings from these funds is made available to the Organization each year. At December 31, 2020 and 2019, \$58,258 and \$53,220 was available for distribution, respectively.

ULEAD, INC.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 2020 AND 2019

Note 6: PPP loan forgiveness - On April 20, 2020, the Organization received loan proceeds in the amount of \$42,000 under the Paycheck Protection Program ("PPP"). The PPP, established as part of the Coronavirus Aid, Relief and Economic Security Act ("CARES Act"), provides for loans to qualifying organizations for amounts up to 2.5 times of the average monthly payroll expenses of the qualifying organization. The loans and accrued interest are forgivable after 8 to 24 weeks as long as the borrower uses the loan proceeds for eligible purposes, including payroll, benefits, rent and utilities, and maintains its payroll levels. The amount of loan forgiveness will be reduced if the borrower terminates employees or reduces salaries during the 8 to 24 week period. The Organization used the proceeds for purposes consistent with the PPP. On November 27, 2020, the PPP loan was forgiven.

Note 7: Employee benefits - The Organization has established a Simplified Employee Pension Plan for its employees and makes a quarterly match of up to a 3% employee contribution. Contributions for the years ended December 31, 2020 and 2019 were \$5,392 and \$5,268, respectively.

The Organization has a group health insurance plan available to all full-time employees. Under this plan, the Organization pays all premium costs for the employee and the employee pays 100% of the premium costs for any additional family coverage. Payments under this plan for the years ended December 31, 2020 and 2019 were \$36,084 and \$38,502, respectively.

Note 8: Federal excise taxes - Provisions for federal excise taxes have been recognized in the amounts of \$2,189 and \$4,162 for the years ended December 31, 2020 and 2019, respectively. The calculation of the current excise tax provisions is as follows:

	<u>2020</u>	<u>2019</u>
<u>Current provision</u> -		
Interest and dividends	\$101,938	\$103,280
Realized capital gains	69,193	120,500
Investment fees and taxes	<u>(13,646)</u>	<u>(15,689)</u>
Net taxable investment income	157,485	208,091
Tax rate	<u>1.390%</u>	<u>2.000%</u>
Current provision for excise tax	<u>\$ 2,189</u>	<u>\$ 4,162</u>

A deferred tax asset and liability was not needed for 2020 to reflect any potential excise tax due on the Organization's unrealized capital gain.

Note 9: Operating lease - The Organization leases office space in Goshen, Indiana under a noncancelable operating lease that commenced June 1, 2017 and expired May 31, 2020. On June 1, 2020, the Organization continued the lease as a month-to-month lease. Monthly lease payments are \$800. In June 2019, the Organization signed a month-to-month lease for a storage facility. Monthly lease payments are \$179. Total rent expense for the years ended December 31, 2020 and 2019 was \$11,448 and \$11,074, respectively.

ULEAD, INC.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 2020 AND 2019

Note 10: Subsequent events - Management has evaluated the activities and transactions subsequent to December 31, 2020 for potential recognition and/or disclosure within the financial statements for the year ended December 31, 2020. This analysis was performed through May 6, 2021, the date the financial statements were available to be issued.

ULEAD, Inc. Board Members as of March 1, 2022

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Sales Manager
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jkfinch14@gmail.com

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Treasurer
Vice President, Finance
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Jacob Paleic
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CITY OF GOSHEN LEGAL DEPARTMENT

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July 11, 2022

To: Board of Public Works and Safety

From: Carla Newcomer

Subject: Agreement for the installation of GraniteNet Software for TVI Camera -Water and Sewer Department

Attached for the Board's approval and execution is an agreement with BEC Enterprises, LLC d/b/a Brown Equipment Company for GraniteNet Software for the TVI Camera. BEC Enterprises, LLC will be paid \$60,505.00 for the software and \$4,250.00 for the annual support.

Suggested Motion:

Approve and execute the agreement with BEC Enterprises, LLC d/b/a Brown Equipment Company, for the installation of GraniteNet Software for the TVI Camera and for an annual support plan.

AGREEMENT

GraniteNet Software Quote

THIS AGREEMENT is entered into on _____, 2022, which is the last signature date set forth below, by and between **BEC ENTERPRISES, LLC, d/b/a Brown Equipment Company** (“Contractor”), whose mailing address is 2501 S. Kentucky Avenue, Evansville, IN 47714, and **City of Goshen, Indiana**, a municipal corporation and political subdivision of the State of Indiana acting through the Goshen Board of Public Works and Safety (“City”).

In consideration of the terms, conditions and mutual covenants contained in this agreement, the parties agree as follows:

Section 1. Contractor Duties

Contractor shall provide City the services for the GraniteNet Software and Annual Service, which services are more particularly described in Contractor’s June 8, 2022 proposal attached as Exhibit A (hereinafter referred to as “Duties”).

In the event of any conflict between the terms of this agreement and the terms contained in the proposal attached as Exhibit A, the terms set forth in this agreement shall prevail.

Section 2. Effective Date; Term

(A) The agreement shall become effective on the day of execution and approval by both parties.

Section 3. Compensation

(A) City agrees to compensate Contractor the sum of Sixty Thousand Five Hundred Five Dollars (\$60,505.00) for the GraniteNet Software, Installation and transfer of current software to the new TVI Camera Equipment.

(B) City agrees to compensate Contractor as follows for annual support:

GN567 GraniteNet WebOffice Server Annual Support Plan	\$2,500.00
GN597 GraniteNet WebSync Server Annual Support Plan.....	\$500.00
GN537 GraniteNet Basic Inspection Annual Support Plan	\$900.00
GN 538 GraniteNet Office Annual Support Plan.....	\$350.00
Estimated Total Annual (Recurring) Costs:	\$4,250.00

Section 4. Payment.

Payment shall be upon City's receipt of a detailed invoice from Contractor. The invoice shall be sent to the following address, or at such other address as City may designate in writing.

City of Goshen
c/o Goshen Water and Sewer Department
308 5th Street
Goshen, IN 46528

- (C) Payment will be made within forty-five (45) days following City's receipt of the invoice. If any dispute arises, the undisputed amount will be paid. Payment is deemed to be made on the date of mailing the check.
- (D) Contractor is required to have a current W-9 form on file with the Goshen Clerk-Treasurer's Office before City will issue payment.

Section 5. Ownership of Documents

All documents, records, applications, plans, drawings, specifications, reports, and other materials, regardless of the medium in which they are fixed, (collectively "Documents") prepared by Contractor or Contractor's employees, agents or subcontractors under this agreement, shall become and remain the property of and may be used by City. Contractor may retain a copy of the Documents for its records, including electronic files, as instruments of professional service. Nevertheless, the final documents prepared under this agreement shall become the property of City upon completion of the services and payment in full of all monies due to Contractor.

Section 6. Licensing/Certification Standards

Contractor certifies that Contractor possesses and agrees to maintain any and all licenses, certifications, or accreditations as required for the services provided by Contractor pursuant to this agreement.

Section 7. Independent Contractor

- (A) Contractor shall operate as a separate entity and independent contractor of the City of Goshen. Any employees, agents or subcontractors of Contractor shall be under the sole and exclusive direction and control of Contractor and shall not be considered employees, agents or subcontractors of City. City shall not be responsible for injury, including death, to any persons or damages to any property arising out of the acts or omissions of Contractor and/or Contractor's employees, agents or subcontractors.
- (B) Contractor understands that City will not carry worker's compensation or any other insurance on Contractor and/or Contractor's employees or subcontractors. Prior to commencing work under this agreement, and if Contractor utilizes employees or subcontractors to perform work under this agreement, Contractor agrees to provide City a certificate(s) of insurance showing Contractor's and any subcontractor's compliance with workers' compensation statutory requirements.

- (C) Contractor is solely responsible for compliance with all federal, state and local laws regarding reporting of compensation earned and payment of taxes. City will not withhold federal, state or local income taxes or any other payroll taxes.

Section 8. Non-Discrimination

Contractor agrees to comply with all federal and Indiana civil rights laws, including, but not limited to Indiana Code 22-9-1-10. Contractor or any subcontractors, or any other person acting on behalf of Contractor or a subcontractor, shall not discriminate against any employee or applicant for employment to be employed in the performance of this agreement, with respect to the employee's hire, tenure, terms, conditions, or privileges of employment or any other matter directly or indirectly related to employment, because of the employee's or applicant's race, religion, color, sex, disability, national origin, or ancestry. Breach of this covenant may be regarded as a material breach of contract.

Section 9. Employment Eligibility Verification

- (A) Contractor shall enroll in and verify the work eligibility status of all Contractor's newly hired employees through the E-Verify program as defined in Indiana Code § 22-5-1.7-3. Contractor is not required to participate in the E-Verify program should the program cease to exist. Contractor is not required to participate in the E-Verify program if Contractor is self-employed and does not employ any employees.
- (B) Contractor shall not knowingly employ or contract with an unauthorized alien, and contractor shall not retain an employee or continue to contract with a person that the Contractor subsequently learns is an unauthorized alien.
- (C) Contractor shall require their subcontractors, who perform work under this contract, to certify to the Contractor that the subcontractor does not knowingly employ or contract with an unauthorized alien and that the subcontractor has enrolled and is participating in the E-Verify program. Contractor agrees to maintain this certification throughout the duration of the term of a contract with a subcontractor.
- (D) City may terminate the contract if Contractor fails to cure a breach of this provision no later than thirty (30) days after being notified by City of a breach.

Section 10. Contracting with Relatives

Pursuant to Indiana Code § 36-1-21, if the Contractor is a relative of a City of Goshen elected official or a business entity that is wholly or partially owned by a relative of a City of Goshen elected official, the Contractor certifies that Contractor has notified both the City of Goshen elected official and the City of Goshen Legal Department of the relationship prior to entering into this agreement.

Section 11. No Investment Activities in Iran

In accordance with Indiana Code § 5-22-16.5, Contractor certifies that Contractor does not engage in investment activities in Iran as defined by Indiana Code § 5-22-16.5-8.

Section 12. Indemnification

Contractor shall indemnify and hold harmless the City of Goshen and City's agents, officers, and employees from and against any and all liability, obligations, claims, actions, causes of action, judgments, liens, damages, penalties or injuries arising out of any intentional, reckless or negligent act or omission by Contractor or any of Contractor's agents, officers and employees during the performance of services under this agreement. Such indemnity shall include reasonable attorney's fees and all reasonable litigation costs and other expenses incurred by City only if Contractor is determined liable to the City for any intentional, reckless or negligent act or omission in a judicial proceeding, and shall not be limited by the amount of insurance coverage required under this agreement.

Section 13. Force Majeure

- (A) Except for payment of sums due, neither party shall be liable to the other or deemed in default under this contract if and to the extent that such party's performance under this contract is prevented by reason of force majeure. The term "force majeure" means an occurrence that is beyond the control of the party and could not have been avoided by exercising reasonable diligence. Examples of force majeure are natural disasters or decrees of governmental bodies not the fault of the affected party.
- (B) If either party is delayed by force majeure, the party affected shall provide written notice to the other party immediately. The notice shall provide evidence of the force majeure event to the satisfaction of the other party. The party shall do everything possible to resume performance. If the period of non-performance exceeds thirty (30) calendar days, the party whose ability to perform has not been affected may, by giving written notice, terminate the contract and the other party shall have no recourse.

Section 14. Default

- (A) If Contractor fails to perform the services work or comply with the provisions of this agreement, then Contractor may be considered in default.
- (B) It shall be mutually agreed that if Contractor fails to perform the services or comply with the provisions of this contract, City may issue a written notice of default and provide a period of time that shall not be less than fifteen (15) days in which Contractor shall have the opportunity to cure. If the default is not cured within the time period allowed, the contract may be terminated by the City. In the event of default and failure to satisfactorily remedy the default after receipt of written notice, the City may otherwise secure similar services in any manner deemed proper by the City, and Contractor shall be liable to the City for any excess costs incurred
- (C) Contractor may also be considered in default by the City if any of the following occur:
 - (1) There is a substantive breach by Contractor of any obligation or duty owed under the provisions of this contract.
 - (2) Contractor is adjudged bankrupt or makes an assignment for the benefit of creditors.
 - (3) Contractor becomes insolvent or in an unsound financial condition so as to endanger performance under the contract.

- (4) Contractor becomes the subject of any proceeding under law relating to bankruptcy, insolvency or reorganization, or relief from creditors and/or debtors.
- (5) A receiver, trustee, or similar official is appointed for Contractor or any of Contractor's property.
- (6) Contractor is determined to be in violation of federal, state, or local laws or regulations and that such determination renders Contractor unable to perform the services described under these Specification Documents.
- (7) The contract or any right, monies or claims are assigned by Contractor without the consent of the City.

Section 15. Termination

- (A) The agreement may be terminated in whole or in part, at any time, by mutual written consent of both parties. Contractor shall be paid for all services performed and expenses reasonably incurred prior to notice of termination.
- (B) City may terminate this agreement, in whole or in part, in the event of default by Contractor.
- (C) The rights and remedies of the parties under this section shall not be exclusive and are in addition to any other rights and remedies provided by law or under this agreement.

Section 16. Notice

Any notice required or desired to be given under this agreement shall be deemed sufficient if it is made in writing and delivered personally or sent by regular first-class mail to the parties at the following addresses, or at such other place as either party may designate in writing from time to time. Notice will be considered given three (3) days after the notice is deposited in the US mail or when received at the appropriate address.

City: City of Goshen, Indiana
Attention: Goshen Legal Department
204 East Jefferson St., Suite 2
Goshen, IN 46528

Contractor: BEC Enterprises, LLC dba Brown Equipment Company
Attention: Steve Lacy, Registered Agent
2501 S. Kentucky Avenue
Evansville, IN 47714

Section 17. Subcontracting or Assignment

Contractor shall not subcontract or assign any right or interest under the agreement, including the right to payment, without having prior written approval from City. Any attempt by Contractor to subcontract or assign any portion of the agreement shall not be construed to relieve Contractor from any responsibility to fulfill all contractual obligations.

Section 18. Amendments

Any modification or amendment to the terms and conditions of the agreement shall not be binding unless made in writing and signed by both parties. Any verbal representations or modifications concerning the agreement shall be of no force and effect.

Section 19. Waiver of Rights

No right conferred on either party under this agreement shall be deemed waived and no breach of this agreement excused unless such waiver or excuse shall be in writing and signed by the party claimed to have waived such right.

Section 20. Applicable Laws

- (A) Contractor agrees to comply with all applicable federal, state, and local laws, rules, regulations, or ordinances. All contractual provisions legally required to be included are incorporated by reference.
- (B) Contractor agrees to obtain and maintain all required permits, licenses, registrations, and approvals, and shall comply with all health, safety, and environmental rules or regulations in the performance of the services. Failure to do so may be deemed a material breach of agreement.

Section 21. Miscellaneous

- (A) Any provision of this agreement or incorporated documents shall be interpreted in such a way that they are consistent with all provisions required by law to be inserted into the agreement. In the event of a conflict between these documents and applicable laws, rules, regulations or ordinances, the most stringent or legally binding requirement shall govern.
- (B) This agreement shall be construed in accordance with and governed by the laws of the State of Indiana and any suit must be brought in a court of competent jurisdiction in Elkhart County, Indiana.
- (C) In the event legal action is brought to enforce or interpret the terms and conditions of this agreement, the prevailing party of such action shall be entitled to recover all costs of that action, including reasonable attorneys' fees.

Section 22. Severability

In the event that any provision of the agreement is found to be invalid or unenforceable, then such provision shall be reformed in accordance with applicable law. The invalidity or unenforceability of any provision of the agreement shall not affect the validity or enforceability of any other provision of the agreement.

Section 23. Binding Effect

All provisions, covenants, terms and conditions of this agreement apply to and bind the parties and their legal heirs, representatives, successors and assigns.

Section 24. Entire Agreement

This agreement constitutes the entire agreement between the parties and supersedes all other agreements or understandings between City and Contractor.

Section 25. Authority to Bind Contractor

The undersigned affirm that all steps have been taken to authorize execution of this agreement, and upon the undersigned's execution, bind their respective organizations to the terms of the agreement.

IN WITNESS WHEREOF, the parties have executed this agreement on the dates as set forth below.

City of Goshen, Indiana
Goshen Board of Public Works and Safety

BEC Enterprises, LLC
dba Brown Equipment Company

Jeremy P. Stutsman, Mayor

Printed: _____

Michael A. Landis, Member

Title: _____

Mary Nichols, Member

Date Signed: _____

DeWayne Riouse, Member

Barb Swartley, Member

Date Signed: _____



June 08th, 2022
Quote#QUO6357

Mr. Kent Holdren
City of Goshen
308 Fifth Street
Goshen, IN 46528
Office: 574-534-5306
kentholdren@goshencity.com

RE: GraniteNet Software Quote

Mr. Kent Holdren:

Thank you for the opportunity to quote the GraniteNet Asset Inspection and Decision Support software platform from CUES, the most trusted brand in North America for pipeline inspection technology.

For more than a decade, CUES has supplied the industry with the most innovative and extensible software platform available to help utilities and contractors alike achieve their regulatory and productivity goals. Our clients demand software that is able to be customized to meet their needs while supporting the process flows unique to their organization. GraniteNet offers unmatched flexibility to create many different types of inspections in addition to CCTV assessments such as cleaning inspections, smoke test inspections, GPS surveys, inclination surveys, hydrant inspections, light pole inspections etc. Additionally, this new software platform offers a very simple User Interface to allow people to quickly become proficient users, often in a matter of minutes.

For those organizations that desire more advanced capabilities such as GIS map (ESRI/Cartegraph) integration, CMMS integration (Cityworks, Maximo, Infor Hansen), User Management controls, enterprise database support (Oracle & SQL), a Web-based Portal, custom Scoring formulas, etc., the CUES GraniteNet software platform can meet the needs of the City of Goshen now or in the future as the requirements evolve.

The following is a short description of each GraniteNet software package and the suggested modules to be included in the software package for the City of Goshen.

Please feel free to contact me with any questions, comments, or concerns.

Jay Freeman

Technical Sales Consultant

Mobile: 407.615.0357

jfreeman@cuesinc.com

GraniteNet Inspection Basic Package

GraniteNet Basic captures a wide array of data and video from robotic transporters deployed in pipelines. It is highly specialized and customizable, yet simple enough for users to learn to operate quickly.

GraniteNet has many advantages which are critical to deploying a comprehensive Capacity Assurance, Management, Operation, and Maintenance program (CMOM) that is aligned with Federal regulations. Below are some of the key features offered by the software:

- Asset based architecture
- Dynamic pipe graphs are navigable to any observation within the inspection
- CD/DVD burning
- Synchronization
- Out-of-the-box Reporting
- Reports available in HTML, ASCII and PDF formats along with the standard printed reports
- Built-in functionality to email reports
- Unlimited still images can be captured (dependent upon hard drive space)
- User customizable forms and mandatory fields can be specified to meet client specifications
- Built in synchronization mechanism to allow precise data aggregation
- The ability to take additional still images (snapshots) during playback in the truck or the office
- Tasks can be assigned and managed throughout the system

The Basic Inspection Package includes the following components: GraniteNet Basic, Main Inspection Module, Analog Video Recording Module Mainline, Video Indexing Module, Titling, Distance Acquisition, Still Image Capture Module, and Data Transfer.

GraniteNet Lateral Inspection Module

The Lateral Inspection Module is used to capture, view, edit, and/or create new lateral inspections. A user can create mainline/lateral inspections with the following capabilities:

- Capture automatic footage and titling
- Perform certified NASSCO LACP standard inspections
- Display the Mainline Asset data associated with the Lateral Asset
- Create new lateral inspections on-the-fly or a new lateral inspection based on an existing asset
- Display lateral asset information as well as edit and/or create a new lateral asset ID
- Save and create a new lateral inspection directly from the new lateral asset
- View, edit, or create new lateral inspections while performing a mainline TV inspection
- Display the mainline TV inspection from which the lateral inspection was initiated
- Initiate a lateral inspection in the downstream or upstream direction, depending on requirements
- Display a graphical representation of the inspection details along with the lateral observations

GraniteNet PACP Module

A GraniteNet NASSCO 7.x certified module is available which follows the NASSCO PACP business rules and uses the PACP codes. The module also includes import and export functionality as defined by NASSCO to exchange PACP data. Entries in the GraniteNet NASSCO Standard must follow the guidelines established by NASSCO in relation to mandatory entry and format of values. The Mainline Inspection Module, included in the GraniteNet Premium Inspection Package, is required for use with the PACP Module.

Features:

- All PACP defect codes
- Code validation — required fields must have entries
- Import any PACP (version 6 or 7) certified database
- Export to PACP database standard (version 6 or 7) in which it was collected
- NASSCO's ten (10) custom fields available
- Evaluation reports including the PACP Grading

The latest NASSCO certification requirements can be found on the NASSCO web site,

<http://www.nassco.org/>.

GraniteNet Node Inspection Module

The CUES Node Inspection Module captures structure information for manholes, catch basins, pumping stations, nodes, etc. and records inspection data, video and images, to identify problem areas. NASSCO MACP level 1 and level 2 inspections can also be performed with this module.

GraniteNet CUES Pipescore for NASSCO Module

The CUES Total Pipe Score for NASSCO Module calculates a supplemental pipe score using a proprietary CUES algorithm for inspections that use NASSCO's PACP, LACP, or MACP codes. The Total Pipe Score rating is calculated using a specialized formula that weighs the number (or density) of defects relative to either the entire length of the pipe or a specific segment length of the pipe to calculate an overall pipe score value from 0 to 100, with 0 being a perfect pipe and 100 the worst pipe.

GraniteNet H.264 Module

The CUES GraniteNet H.264 Module is an optional video capture codec that allows for inspection video capture in H.264 format. This results in significant video file size reduction. The H.264 coding format is currently one of the most commonly used formats for the recording, compression, and distribution of video content via the web. This patented format is capable of providing impressive video quality at substantially lower bit rates (less storage) than previous standards (i.e., half or less the bit rate of MPEG-2, H.263, or MPEG-4 Part 2), without increasing the burden on a wide variety of networks and systems.

To stream video via the GraniteNet WebOffice Server, the video format must be in the H.264 (.mp4) format. CUES provides the necessary coding libraries and pays the royalties for each GraniteNet Inspection license which is activated with the H.264 module.

GraniteNet ESRI Interface Module

Developed by CUES as a registered business partner with ESRI, this optional module for GraniteNet allows users to be able to point and click on an asset from within the GraniteNet integrated map. After clicking on the asset, the asset and inspection panes are automatically populated with the asset's attribute information. The operator may initiate an inspection by simply selecting the asset on the map and right-clicking. The GraniteNet ESRI Interface also provides the ability to create a new asset in the field. The system is able to collect, store, display, manipulate and analyze data, and then link the information to the ESRI ArcGIS map file. The software provides a chronological record of every inspection completed on the asset.

GraniteNet Basic Inspection Annual Support Plan

The annual Support Plan provides the following technical support services to ensure continuous productivity and up time in the field:

- Perpetual, free upgrades available online for download for the most current versions of your GraniteNet Software to match the latest Microsoft Windows version you may have as well as including the latest technical documentation
- Professional telephone support Monday through Friday 8:00 AM to 5:00 PM ET
- Remote Online Technical Support**
- Access to online support services including FAQ's, the CUES knowledge base, User Forums and Video Tutorial
- Online review sessions with support specialists at pre-scheduled, mutually convenient times to review the proper use of the software including advanced administration and best practices

**Additional charges not covered by the Support Plan may apply such as hardware upgrades, data conversion services and re-implementation fees*

***Certain elements of the support plan requires internet access*

GraniteNet Office Software License

Used primarily by engineers and supervisors, the Office Edition allows CCTV inspection records to be edited and changed upon subsequent review. This edition has the ability to generate reports, allow users to modify inspections and observations gathered in the field, synchronize inspections, capture images from playback, view mapped data, and import/export map data.

GraniteNet ESRI Import Module

This optional module for GraniteNet provides a bi-directional interface between ESRI ARCGIS 10.X and the GraniteNet software. This module enables GIS features to be imported directly into GraniteNet where they can be used to verify and validate the location of utility assets.

GraniteNet ESRI Implementation

The implementation service of ESRI maps and map data within CCTV operations includes integration consultation, documentation, and training with the client's office staff by a CUES software division implementation specialist in accordance with the unique business requirements of the organization. An ESRI Implementation service with GraniteNet is required for any organization that has not defined, or has changed, their GIS mapping profiles which allow for the seamless import and export of GIS data. CUES shall provide integration consultation, documentation, and training with the client's office staff through a series of guided instruction sessions performed via a remote virtual meeting tool called Zoom. CUES will work with an appointed resource/project manager from the organization to define the goals and then collaboratively create the standard operating procedures desired by the organization. As a best practice, initiating the Implementation Service well in advance of receiving a vehicle/field equipment is critical to ensure a smooth deployment, often with basic field training, that leverages the integration. Before a CUES technical resource is assigned to the implementation project, a GraniteNet ESRI Pre-Implementation Checklist must be completed by the client and submitted to CUES. Once it is received by CUES and verified that all prerequisites are met to begin the work, the client's Implementation Service request will be placed into a queue where CUES will assign the appropriate implementation specialist Project Manager based on the order in which the Checklist was received. Due to the fluctuating availability of resources needed by both parties to complete the implementation, the actual start date for the project may vary.

Generally, CUES is able to start implementations within a reasonable period of time from the date of receipt of a completed Pre-Implementation Checklist, but there can be high-demand periods of the year and no guarantee can be made as to the exact date for when the project will kick off. CUES, however, will provide visibility into estimated start dates and make every effort to quickly and efficiently initiate the implementation services as soon as possible.

GraniteNet Office Annual Support Plan

The annual Support Plan provides the following technical support services to ensure continuous productivity and up time in the field:

- Perpetual, free upgrades available online for download for the most current versions of your GraniteNet Software to match the latest Microsoft Windows version you may have including the latest technical documentation
- Professional telephone support Monday through Friday 8:00 AM to 5:00 PM ET
- Remote Online Technical Support**
- Access to online support services including FAQ's, the CUES knowledge base, User Forums and Video Tutorial
- Online review sessions with support specialists at pre-scheduled, mutually convenient times to review the proper use of the software including advanced administration and best practices

**Additional charges not covered by the Support Plan may apply such as hardware upgrades, data conversion services and re-implementation fees*

***Certain elements of the support plan requires internet access*

GraniteNet WebOffice Server

The GraniteNet WebOffice (Viewer) solution is a browser-based, read only Web Application built for assessing infrastructure, videos and statuses about assets from virtually any portable device (iPad, Android, Chrome Book, Surface Pro, smart phone, etc.) with an internet connection. It streamlines operations by enabling real time, map-driven views into the condition of utility infrastructure as well as the status of tasks assigned to crews for greater efficiency and productivity. No software needs to be installed by end users. Simply log in and view productivity dashboards, plan and assign tasks to crews, review inspections, run filtered reports, and generate PDF's to share to others from virtually any internet-connected device.

GraniteNet WebOffice Server Annual Support Plan

The GraniteNet WebOffice Server Support Plan includes access to the following services:

- Free ongoing software maintenance and enhancement Release Updates (available online for download including the latest technical documentation and the most current version of the WebOffice Server)
- Telephone support Monday through Friday, 8:00 AM to 5:00 PM ET
- Email support via GraniteSupport@cuesinc.com
- Remote Online Technical Support, Analysis, and Best-Practice Recommendations via scheduled / unscheduled web sessions
- Access to online support materials / services

GraniteNet WebSync Server

The GraniteNet WebSync Server allows users to transfer inspection data, asset information, and media back and forth between the field and the GraniteNet office database via the internet. The WebSync Server also allows administrators to create user accounts for GraniteNet and define access permissions to specific features and functions of the WebSync Server.

Stop intrusion threats that can happen from connecting portable media devices to the network. WebSync is highly secure because it uses Web API's that provide Secure Sockets Layers (SSL). Data exchange happens quickly so that QA/QC reviewers in the Office do not have to wait for inspections to physically return to the office. WebSync can be set to transmit inspection data automatically when inspections are completed.

GraniteNet WebSync Server Annual Support Plan

The GraniteNet WebSync Server Support Plan includes access to the following services:

- Free ongoing software maintenance and enhancement Release Updates (available online for download including the latest technical documentation and the most current version of the Web Sync Server)
- Telephone support Monday through Friday, 8:00 AM to 5:00 PM ET
- Email support via GraniteSupport@cuesinc.com
- Remote Online Technical Support, Analysis, and Best-Practice Recommendations via scheduled / unscheduled web sessions
- Access to online support materials / services

GraniteNet WebSync Module

The GraniteNet WebSync Module allows users to transfer inspection data, asset information, and media, via the internet, back and forth between a GraniteNet license in the field and the office.

GraniteNet Web Server Implementation

The GraniteNet Web Server Implementation Includes the following provided by a CUES Web Software Implementation Specialist:

- Dedicated project management for installation and configuration of Web Server
- Remote web sessions to plan, execute, and test implementation of Web Server into GraniteNet Office Environment and GIS maps (if available)
- Office training and access to follow-up sessions as needed

Pricing follows on next page.

Part#	GraniteNet Software & Services	Price	Qty.	Subtotal	Discount	Actual
New Asset(s) or Existing Asset(s) are shown in <i>blue italic</i> below for reference						
GN902	GraniteNet Inspection Basic Package including: Core Basic Features, Main Inspection Module, Distance Acquisition, Video Indexing Module, Video Recording Module, Still Image Capture Module, GraniteNet Titrer Module, Data Transfer Module, Management Console, CUES Standard Module <i>NEW</i>	\$8,900	1	\$8,900		\$8,900
GN512	GraniteNet Lateral Inspection Module <i>NEW</i>	\$2,950	1	\$2,950		\$2,950
GN507	GraniteNet PACP Module <i>NEW</i>	\$2,450	1	\$2,450		\$2,450
GN511	GraniteNet Node Inspection Module <i>NEW</i>	\$2,950	1	\$2,950		\$2,950
GN506	GraniteNet CUES Pipescore for NASSCO Module <i>NEW</i>	\$995	1	\$995		\$995
GN560	GraniteNet H.264 Module <i>NEW</i>	\$380	1	\$380		\$380
GN521	GraniteNet ESRI Interface Module <i>NEW</i>	\$7,895	1	\$7,895		\$7,895
GN537	GraniteNet Basic Inspection Annual Support Plan <i>NEW</i>	\$900	1	\$900		\$900
GN904	GraniteNet Office Software License including: Core Advanced, Core Advanced Features, Core Basic Features, Main Inspection Module, Video Indexing Module, Still Image Capture Module, Data Transfer Module, Management Console, CUES Standard Module <i>NEW</i>	\$1,250	1	\$1,250		\$1,250
GN523	GraniteNet ESRI Import Module <i>NEW</i>	\$2,005	1	\$2,005		\$2,005
GN576	GraniteNet ESRI Implementation <i>NEW</i>	\$4,500	1	\$4,500		\$4,500
GN538	GraniteNet Office Annual Support Plan <i>NEW</i>	\$350	1	\$350		\$350
GN613	GraniteNet WebOffice Server including: User location module <i>NEW</i>	\$8,995	1	\$8,995		\$8,995
GN567	GraniteNet WebOffice Server Annual Support Plan <i>NEW</i>	\$2,500	1	\$2,500		\$2,500
GN917	GraniteNet WebSync Server including: WebSync Server Features, User Management Module <i>NEW</i>	\$5,990	1	\$5,990		\$5,990
GN597	GraniteNet WebSync Server Annual Support Plan <i>NEW</i>	\$500	1	\$500		\$500
GN600	GraniteNet WebSync Module <i>NEW</i>	\$995	1	\$995		\$995
GN579	GraniteNet Web Server Implementation <i>NEW</i>	\$6,000	1	\$6,000		\$6,000
GN??X	WebGPS Module <i>NEW</i>	\$0	1	\$0		\$0
Grand Total						\$60,505
Estimated Total Annual (Recurring) Costs: \$4,250/yr						
Includes:						
GN567: GraniteNet WebOffice Server Annual Support Plan x 1 (\$2,500)						
GN597: GraniteNet WebSync Server Annual Support Plan x 1 (\$500)						
GN537: GraniteNet Basic Inspection Annual Support Plan x 1 (\$900)						
GN538: GraniteNet Office Annual Support Plan x 1 (\$350)						

This Quotation is valid for 90 days for the itemized products and services listed herein and is subject to the following **Terms and Conditions**. Delivery of a purchase order by Buyer pursuant to this quotation shall be deemed to be an acceptance by Buyer of these Terms and Conditions. Pro-rata payments shall become due upon the shipment of goods and/or delivery of services. Seller shall not be liable or penalized for any delays beyond its reasonable control, including but not limited to acts of God, acts of Buyer, carrier delays, accidents, etc. In the event of any such delay, delivery or performance shall be extended accordingly and shall not relieve Buyer of its obligation to accept and make payment net 30 days from the date deliverables are provided. Past due invoices are subject to 1.5% per month (18% APR) charge or as permitted by applicable law. Payments made by credit card may be subject to an additional 3% finance fee at the time of processing. No merchandise will be acceptable for return without a Material Return Authorization Number written on the outside of the package. No returns will be accepted on used electrical parts.



CITY OF GOSHEN LEGAL DEPARTMENT

City Annex
204 East Jefferson Street, Suite 2
Goshen, Indiana 46528-3405

Phone (574) 537-3820 • Fax (574) 537-3817 • TDD (574) 534-3185
www.goshenindiana.org

July 11, 2022

To: Board of Public Works and Safety

From: Shannon Marks

Subject: Resolution 2022-20 - Declaring Surplus and Authorizing the Disposal of Personal Property

The city wishes to dispose of the personal property that is no longer needed or is unfit for the purpose for which it was intended. Resolution 2022-20 is to declare the property as surplus and authorize its disposal in accordance with the provisions of Indiana Code § 5-22-22-8 by demolishing or junking property that is worthless or of no market value. The surplus property, or components of the property, for recycling where possible.

Suggested Motion:

Move to pass and adopt Resolution 2022-20 - Declaring Surplus and Authorizing the Disposal of Personal Property.

**Goshen Board of Public Works and Safety
Resolution 2022-20**

Declaring Surplus and Authorizing the Disposal of Personal Property

WHEREAS the Information Technology Department has personal property that is no longer needed or is unfit for the purpose for which it was intended and wishes to dispose of the personal property.

NOW, THEREFORE, BE IT RESOLVED by the Goshen Board of Public Works and Safety that:

1. The personal property set forth in Exhibit A is declared as surplus property.
2. Authorization is given to dispose of the surplus property in accordance with the provisions of Indiana Code § 5-22-22-8 by demolishing or junking property that is worthless or of no market value. Further, the Information Technology Department shall donate the surplus property, or components of the property, for recycling where possible.

PASSED by the Goshen Board of Public Works and Safety on July _____, 2022.

Jeremy P. Stutsman, Mayor

Mary Nichols, Member

DeWayne Riouse, Member

Michael A. Landis, Member

Barb Swartley, Member

EXHIBIT A

Surplus Property (Resolution 2022-20)

Item Description	Brand	Model	Serial
TV	Magnavox	MWC13D6	V51690524
Camcorder	Panasonic	AG-180	F1HB00853
Camcorder	Hitachi	VM-5000A	61124572
Surveillance Camera	Fine	CDV-3VM800-H	Q14111146
Surveillance Camera	LTS	CMIP7843W-SZ	8401805215X00228
Surveillance Camera	Fine	CDV-3VM800-H	Q14111124
Surveillance Camera	Pelco	IS90-CWV9	AAQ-AXC9
Surveillance Camera	Pelco	IS90-CWV9	AAQ-AXC3
Surveillance Camera	American Dynamics	ADCTDN2412N	7648996
Surveillance Camera	American Dynamics	ADCTDN2412N	14641770
Surveillance Camera	American Dynamics	ADCTDN2412N	7649327
Surveillance Camera	Pelco	CC3500H-2	1M5484D
Surveillance Camera	Pelco	CC3701H-2	694-5805
Surveillance Camera	American Dynamics	ADCTDN2412N	7547822
DVR	Nightowl		112A-CA-020308
TV	Ultrak	KR7496U	20903
TV	RCA	14F514T	I167E6P39
VCR/DVD	Panasonic	DMR-EZ48V	VN9GR006339
TV	RCA	14F514T	I206E7C77
TV	RCA	14F514T	I206E7E96
VCR/DVD	Panasonic	DMR-EZ485V	VN8BA010965
Surveillance Camera	OVS	C-OVH-4DVIR-28Z	C36349513
Computer	HP	Pro3500 Series	MXL34822F4
Computer	HP	Pro3500 Series	MXL42106HX
Computer	HP	Pro3500 Series	MXL34822H8
Computer	HP	Pro3500 Series	MXL42106HC
Computer	HP	Pro3500 Series	MXL42106H9
Computer	SYX	DH67BL	107334958
Eight 500 GB Hard Drives			



CITY OF GOSHEN LEGAL DEPARTMENT

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www.goshenindiana.org

July 11, 2022

To: Board of Public Works and Safety
From: Shannon Marks
Subject: Resolution 2022-21, 2023 City Holiday Schedule

The Common Council has delegated to the Board of Public Works and Safety the responsibility to determine on an annual basis a holiday schedule and designate the date to be observed for a holiday should an actual holiday fall on a Saturday or a Sunday.

Resolution 2022-21 approves the holiday schedule for 2023, and specifically designates the following dates to be observed for holidays that actually fall on a Saturday or Sunday:

- New Year's Day, Monday, January 2, 2023 (in lieu of January 1)
- Veterans Day, Friday, November 10, 2023 (in lieu of November 11)
- Christmas Eve, Tuesday, December 26, 2023 (in lieu of December 24; Christmas Day falls on Monday, December 25, 2023)

Suggested Motion:

Move to adopt Resolution 2022-21, 2023 City Holiday Schedule.

**Goshen Board of Public Works and Safety
Resolution 2022-21**

2023 City Holiday Schedule

WHEREAS, pursuant to City Ordinance, the Board of Public Works and Safety shall determine on an annual basis a holiday schedule and designate the date to be observed for a holiday should an actual holiday fall on a Saturday or a Sunday.

NOW, THEREFORE, BE IT RESOLVED that the Goshen Board of Public Works and Safety approves the dates on which the specified holidays will be observed by the City of Goshen in 2023:

Holiday (Actual Day)	Date Observed
New Year's Day (January 1)	Monday, January 2, 2023
Martin Luther King, Jr.'s Birthday (Third Monday in January)	Monday, January 16, 2023
Memorial Day (Last Monday in May)	Monday, May 29, 2023
Juneteenth National Independence Day (June 19)	Monday, June 19, 2023
Independence Day (July 4)	Tuesday, July 4, 2023
Labor Day (First Monday in September)	Monday, September 4, 2023
Veterans Day (November 11)	Friday, November 10, 2023
Thanksgiving Day (Fourth Thursday in November)	Thursday, November 23, 2023
Thanksgiving Holiday (Friday following Thanksgiving Day)	Friday, November 24, 2023
Christmas Eve (December 24)	Tuesday, December 26, 2023
Christmas Day (December 25)	Monday, December 25, 2023

BE IT FURTHER RESOLVED that City of Goshen offices and departments, excluding the Police and Fire Departments, will be closed on the above dates.

PASSED and ADOPTED by the Goshen Board of Public Works and Safety on July _____,
2022.

Jeremy P. Stutsman, Mayor

Mary Nichols, Member

DeWayne Riouse, Member

Michael A. Landis, Member

Barb Swartley, Member



**Engineering Department
CITY OF GOSHEN**

204 East Jefferson Street, Suite 1 • Goshen, IN 46528-3405

Phone (574) 534-2201 • Fax (574) 533-8626 • TDD (574) 534-3185
engineering@goshencity.com • www.goshenindiana.org

MEMORANDUM

TO: Board of Works and Safety and Stormwater Board
FROM: Dustin Sailor, P.E., Director of Public Works
RE: **DRAINAGE PLAN APPROVAL – EAST COLLEGE AVENUE INDUSTRIAL PARK
(JN: 2020-0036)**
DATE: July 11, 2022

Pursuant to Ordinance No. 3196, Section 512 of the Goshen Subdivision Control Ordinance, Goshen Engineering has reviewed the drainage plan for the East College Avenue Industrial Park Subdivision on behalf of the Board of Works and Safety. The Goshen Engineering Department finds the proposed drainage plan adequately detains on-site and offsite runoff in accordance with Elkhart County's intensity-duration curve as found in the 2017 Elkhart County Highway Guidelines and Standards for Design of Public Improvements. The plan goes one step further and has incorporated improvements that can safely pass stormwater runoff through the drainage system in accordance with the precipitation frequency estimates published in NOAA Atlas 14.

Goshen Engineering recommends the Board's acceptance of the plan with the understanding that Goshen Engineering reviewed the drainage plan for general adherence to good engineering practice. The Board should note in their drainage approval that acceptance of the development's drainage plan in no way guarantees the drainage plan and drainage improvements will work as intended, and the City accepts no liability for any design shortcomings. All concerns related to the development's drainage improvement are to be referred back to the development's licensed professional(s).

Suggested Motion: *Move to accept the drainage plan for the East College Avenue Industrial Park Subdivision, which was prepared by the developer's Indiana licensed professional engineer. The City does not warrant the drainage plan will function as intended and accepts no liability for the drainage design.*

**BOARD OF PUBLIC WORKS & SAFETY
CITY OF GOSHEN, INDIANA**

Jeremy Stutsman, Mayor

Mike Landis, Member

Mary Nichols, Member

Barb Swartley, Member

DeWayne Riouse, Member



**Engineering Department
CITY OF GOSHEN**

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MEMORANDUM

TO: Board of Public Works & Safety

FROM: Engineering

RE: **TRAFFIC STUDY AGREEMENT
CR 40, KERCHER, DIERDORFF, PLYMOUTH CORRIDORS
JN: 2022-024**

DATE: July 11, 2022

In order to support future projects, the engineering department is requesting to commission a traffic study along major traffic corridors in the southeast portion of the city. LaCroix Traffic Engineering has submitted a proposal to complete the study for a lump sum fee of \$45,350.

Requested Motion: Approve the agreement with LaCroix Traffic Engineering to complete the traffic study for a lump sum fee of \$45,350.

**APPROVED:
BOARD OF PUBLIC WORKS & SAFETY
CITY OF GOSHEN, INDIANA**

Jeremy Stutsman, Mayor

Barb Swartley, Member

Mary Nichols, Member

DeWayne Riouse, Member

Michael Landis, Member

AGREEMENT

CR 40, Dierdorff Road, and Plymouth Avenue Corridor Studies

THIS AGREEMENT is entered into on _____, 2022, which is the last signature date set forth below, by and between **LaCroix Traffic Engineering, PLLC** (“Consultant”), whose mailing address is 344 Williamson Ave NW, Grand Rapids, MI 49525, and **City of Goshen, Indiana**, a municipal corporation and political subdivision of the State of Indiana acting through the Goshen Board of Public Works and Safety (“City”).

In consideration of the terms, conditions and mutual covenants contained in this agreement, the parties agree as follows:

Section 1. Contractor Duties

Consultant shall provide the City services for the CR 40, Dierdorff Road, and Plymouth Avenue Corridor Studies, which services are more particularly described in Consultant’s June 9, 2022 proposal attached as Exhibit A (hereinafter referred to as “Duties”).

In the event of any conflict between the terms of this agreement and the terms contained in the proposal attached as Exhibit A, the terms set forth in this agreement shall prevail.

Section 2. Effective Date; Term

- (A) The agreement shall become effective on the day of execution and approval by both parties.
- (B) Consultant acknowledges that time is of the essence and that the timely performance of its Duties is an important element of this agreement. Consultant shall perform all Duties as expeditiously as is consistent with professional skill and care in the orderly progress of the Duties.
- (C) Consultant anticipates the draft reports can be completed within a two- to three-month timeframe once authorization to proceed has been received. Final reports will be completed within two weeks of receiving comments on the draft reports.

Section 3. Compensation

- (A) City agrees to compensate Consultant the sum of Forty-Five Thousand, Three Hundred Fifty Dollars \$45,350 for performing all Duties.

Section 4. Payment

- (A) City shall pay Consultant for each phase of Duties satisfactorily completed under this agreement as Duties progress.
- (B) Payment shall be upon City’s receipt of a detailed invoice from Consultant. The invoice shall be sent to the following address, or at such other address as City may designate in writing.

City of Goshen
c/o Goshen Engineering Department
204 East Jefferson Street, Suite 1
Goshen, IN 46528

- (C) Payment will be made within forty-five (45) days following City's receipt of the invoice. If any dispute arises, the undisputed amount will be paid. Payment is deemed to be made on the date of mailing the check.
- (D) Consultant is required to have a current W-9 form on file with the Goshen Clerk-Treasurer's Office before City will issue payment.

Section 5. Ownership of Documents

All documents, records, applications, plans, drawings, specifications, reports, and other materials, regardless of the medium in which they are fixed, (collectively "Documents") prepared by Contractor or Contractor's employees, agents or subcontractors under this agreement, shall become and remain the property of and may be used by City. Contractor may retain a copy of the Documents for its records.

Section 6. Licensing/Certification Standards

Contractor certifies that Contractor possesses and agrees to maintain any and all licenses, certifications, or accreditations as required for the services provided by Contractor pursuant to this agreement.

Section 7. Independent Contractor

- (A) Contractor shall operate as a separate entity and independent contractor of the City of Goshen. Any employees, agents or subcontractors of Contractor shall be under the sole and exclusive direction and control of Contractor and shall not be considered employees, agents or subcontractors of City. City shall not be responsible for injury, including death, to any persons or damages to any property arising out of the acts or omissions of Contractor and/or Contractor's employees, agents or subcontractors.
- (B) Contractor understands that City will not carry worker's compensation or any other insurance on Contractor and/or Contractor's employees or subcontractors. Prior to commencing work under this agreement, and if Contractor utilizes employees or subcontractors to perform work under this agreement, Contractor agrees to provide City a certificate(s) of insurance showing Contractor's and any subcontractor's compliance with workers' compensation statutory requirements.
- (C) Contractor is solely responsible for compliance with all federal, state and local laws regarding reporting of compensation earned and payment of taxes. City will not withhold federal, state or local income taxes or any other payroll taxes.

Section 8. Non-Discrimination

Contractor agrees to comply with all federal and Indiana civil rights laws, including, but not limited to Indiana Code 22-9-1-10. Contractor or any subcontractors, or any other person acting on behalf of Contractor or a subcontractor, shall not discriminate against any employee or applicant for employment to be employed in the performance of this agreement, with respect to the employee's hire, tenure, terms,

conditions, or privileges of employment or any other matter directly or indirectly related to employment, because of the employee's or applicant's race, religion, color, sex, disability, national origin, or ancestry. Breach of this covenant may be regarded as a material breach of contract.

Section 9. Employment Eligibility Verification

- (A) Contractor shall enroll in and verify the work eligibility status of all Contractor's newly hired employees through the E-Verify program as defined in Indiana Code § 22-5-1.7-3. Contractor is not required to participate in the E-Verify program should the program cease to exist. Contractor is not required to participate in the E-Verify program if Contractor is self-employed and does not employ any employees.
- (B) Contractor shall not knowingly employ or contract with an unauthorized alien, and contractor shall not retain an employee or continue to contract with a person that the Contractor subsequently learns is an unauthorized alien.
- (C) Contractor shall require their subcontractors, who perform work under this contract, to certify to the Contractor that the subcontractor does not knowingly employ or contract with an unauthorized alien and that the subcontractor has enrolled and is participating in the E-Verify program. Contractor agrees to maintain this certification throughout the duration of the term of a contract with a subcontractor.
- (D) City may terminate the contract if Contractor fails to cure a breach of this provision no later than thirty (30) days after being notified by City of a breach.

Section 10. Contracting with Relatives

Pursuant to Indiana Code § 36-1-21, if the Contractor is a relative of a City of Goshen elected official or a business entity that is wholly or partially owned by a relative of a City of Goshen elected official, the Contractor certifies that Contractor has notified both the City of Goshen elected official and the City of Goshen Legal Department of the relationship prior to entering into this agreement.

Section 11. No Investment Activities in Iran

In accordance with Indiana Code § 5-22-16.5, Contractor certifies that Contractor does not engage in investment activities in Iran as defined by Indiana Code § 5-22-16.5-8.

Section 12. Indemnification

Contractor shall indemnify and hold harmless the City of Goshen and City's agents, officers, and employees from and against any and all liability, obligations, claims, actions, causes of action, judgments, liens, damages, penalties or injuries arising out of any intentional, reckless or negligent act or omission by Contractor or any of Contractor's agents, officers and employees during the performance of services under this agreement. Such indemnity shall include reasonable attorney's fees and all reasonable litigation costs and other expenses incurred by City only if Contractor is determined liable to the City for any intentional, reckless or negligent act or omission in a judicial proceeding, and shall not be limited by the amount of insurance coverage required under this agreement.

Section 13. Force Majeure

- (A) Except for payment of sums due, neither party shall be liable to the other or deemed in default under this contract if and to the extent that such party's performance under this contract is prevented by reason of force majeure. The term "force majeure" means an occurrence that is beyond the control of the party and could not have been avoided by exercising reasonable diligence. Examples of force majeure are natural disasters or decrees of governmental bodies not the fault of the affected party.
- (B) If either party is delayed by force majeure, the party affected shall provide written notice to the other party immediately. The notice shall provide evidence of the force majeure event to the satisfaction of the other party. The party shall do everything possible to resume performance. If the period of non-performance exceeds thirty (30) calendar days, the party whose ability to perform has not been affected may, by giving written notice, terminate the contract and the other party shall have no recourse.

Section 14. Default

- (A) If Contractor fails to perform the services or comply with the provisions of this agreement, then Contractor may be considered in default.
- (B) It shall be mutually agreed that if Contractor fails to perform the services or comply with the provisions of this contract, City may issue a written notice of default and provide a period of time that shall not be less than fifteen (15) days in which Contractor shall have the opportunity to cure. If the default is not cured within the time period allowed, the contract may be terminated by the City. In the event of default and failure to satisfactorily remedy the default after receipt of written notice, the City may otherwise secure similar services in any manner deemed proper by the City, and Contractor shall be liable to the City for any excess costs incurred
- (C) Contractor may also be considered in default by the City if any of the following occur:
 - (1) There is a substantive breach by Contractor of any obligation or duty owed under the provisions of this contract.
 - (2) Contractor is adjudged bankrupt or makes an assignment for the benefit of creditors.
 - (3) Contractor becomes insolvent or in an unsound financial condition so as to endanger performance under the contract.
 - (4) Contractor becomes the subject of any proceeding under law relating to bankruptcy, insolvency or reorganization, or relief from creditors and/or debtors.
 - (5) A receiver, trustee, or similar official is appointed for Contractor or any of Contractor's property.
 - (6) Contractor is determined to be in violation of federal, state, or local laws or regulations and that such determination renders Contractor unable to perform the services described under these Specification Documents.
 - (7) The contract or any right, monies or claims are assigned by Contractor without the consent of the City.

Section 15. Termination

- (A) The agreement may be terminated in whole or in part, at any time, by mutual written consent of both parties. Contractor shall be paid for all services performed and expenses reasonably incurred prior to notice of termination.
- (B) City may terminate this agreement, in whole or in part, in the event of default by Contractor.
- (C) The rights and remedies of the parties under this section shall not be exclusive and are in addition to any other rights and remedies provided by law or under this agreement.

Section 16. Notice

Any notice required or desired to be given under this agreement shall be deemed sufficient if it is made in writing and delivered personally or sent by regular first-class mail to the parties at the following addresses, or at such other place as either party may designate in writing from time to time. Notice will be considered given three (3) days after the notice is deposited in the US mail or when received at the appropriate address.

City: City of Goshen, Indiana
Attention: Goshen Legal Department
204 East Jefferson St., Suite 2
Goshen, IN 46528

Contractor: LaCroix Traffic Engineering, PLLC
Attn: Niek LaCroix, PE PTOE
3455 Williamson Ave NE
Grand Rapids, MI 49525

Section 17. Subcontracting or Assignment

Contractor shall not subcontract or assign any right or interest under the agreement, including the right to payment, without having prior written approval from City. Any attempt by Contractor to subcontract or assign any portion of the agreement shall not be construed to relieve Contractor from any responsibility to fulfill all contractual obligations.

Section 18. Amendments

Any modification or amendment to the terms and conditions of the agreement shall not be binding unless made in writing and signed by both parties. Any verbal representations or modifications concerning the agreement shall be of no force and effect.

Section 19. Waiver of Rights

No right conferred on either party under this agreement shall be deemed waived and no breach of this agreement excused unless such waiver or excuse shall be in writing and signed by the party claimed to have waived such right.

Section 20. Applicable Laws

- (A) Contractor agrees to comply with all applicable federal, state, and local laws, rules, regulations, or ordinances. All contractual provisions legally required to be included are incorporated by reference.
- (B) Contractor agrees to obtain and maintain all required permits, licenses, registrations, and approvals, and shall comply with all health, safety, and environmental rules or regulations in the performance of the services. Failure to do so may be deemed a material breach of agreement.

Section 21. Miscellaneous

- (A) Any provision of this agreement or incorporated documents shall be interpreted in such a way that they are consistent with all provisions required by law to be inserted into the agreement. In the event of a conflict between these documents and applicable laws, rules, regulations or ordinances, the most stringent or legally binding requirement shall govern.
- (B) This agreement shall be construed in accordance with and governed by the laws of the State of Indiana and any suit must be brought in a court of competent jurisdiction in Elkhart County, Indiana.
- (C) In the event legal action is brought to enforce or interpret the terms and conditions of this agreement, the prevailing party of such action shall be entitled to recover all costs of that action, including reasonable attorneys' fees.

Section 22. Severability

In the event that any provision of the agreement is found to be invalid or unenforceable, then such provision shall be reformed in accordance with applicable law. The invalidity or unenforceability of any provision of the agreement shall not affect the validity or enforceability of any other provision of the agreement.

Section 23. Binding Effect

All provisions, covenants, terms and conditions of this agreement apply to and bind the parties and their legal heirs, representatives, successors and assigns.

Section 24. Entire Agreement

This agreement constitutes the entire agreement between the parties and supersedes all other agreements or understandings between City and Consultant.

Section 25. Authority to Bind Contractor

The undersigned affirm that all steps have been taken to authorize execution of this agreement, and upon the undersigned's execution, bind their respective organizations to the terms of the agreement.

IN WITNESS WHEREOF, the parties have executed this agreement on the dates as set forth below.

City of Goshen, Indiana
Goshen Board of Public Works and Safety

LaCroix Traffic Engineering, PLLC

Jeremy P. Stutsman, Mayor

Mary Nichols, Member

Michael A. Landis, Member

Barb Swartley, Member

DeWayne Riouse, Member

Date Signed: _____

Printed: _____

Title: _____

Date Signed: _____



PROJECT UNDERSTANDING

The City of Goshen is requesting two corridor studies on the south side of the city. The first is along Dierdorff Road and County Road 40 and the second is along Plymouth Avenue. Our understanding of these projects is outlined below.

For both of the planned studies, LTE plans to subcontract with Progressive AE to perform data collection services. In addition, Progressive AE will provide QA/QC review of the analyses performed, recommendations, and the reports developed as part of these studies.

Dierdorff Road & County Road 40

The City of Goshen is planning reconstruction projects along Dierdorff Road and County Road 40 on the south side of the city. This area of the city is heavily industrialized and sees a significant amount of traffic, particularly during shift changes at the various industrial facilities. There is also a need for the industrial users to move product safely and efficiently throughout the day within the study area.

The study area generally consists of Dierdorff Road from College Avenue to County Road 40, and County Road 40 from Dierdorff Road to US Highway 33. Several additional intersections along County Road 38 and State Road 15 have been included in the study area to collect existing traffic data and to optimize the signal timings based on the existing traffic volumes.

The reconstruction plans call for widening the existing roadways from a two-lane cross-section to a three-lane cross-section. The purpose of this study is to analyze the future traffic conditions along Dierdorff Road and County Road 40 and provide recommendations to improve traffic operations. In particular, the study will identify intersections where auxiliary turning lanes should be provided and the type of intersection control that should be implemented (i.e. two-way stop, multi-way stop, or traffic signal).

In addition, the study will provide short-term interim improvements that could be completed prior to the reconstruction projects, including auxiliary turn lanes and/or modifications to existing intersection control. This also includes optimizing the signal timings along the County Road 38 (Kercher Road) and State Road 15 corridors.

Plymouth Avenue

The City of Goshen is requesting a corridor study of an approximate 0.85 mile segment of the Plymouth Avenue corridor from State Road 15 to US Highway 33.

The goal of this study will be to identify the existing traffic operations along the corridor and identify areas where improvements would reduce delay and congestion within the study area. Intersection treatments such as auxiliary turning lanes and/or control type (signal, multi-way stop, etc.) will be reviewed to determine recommendations to improve traffic operations at intersections within the study area.



WORK PLAN – DIERDORFF ROAD & COUNTY ROAD 40

Based upon the above understanding for the Dierdorff Road & County Road 40 Corridor Study, LTE will provide the following scope of services.

Task 1 - Data Collection

LTE will collect 24-hour turning-movement counts on a typical weekday at the 14 intersections listed below and shown on the attached Figure 1. These data will include separate classifications for passenger vehicles, single unit trucks, and semi-trucks. Pedestrian volumes will also be included at each intersection.

1. Dierdorff Road at College Avenue
2. Dierdorff Road at Eisenhower North
3. Dierdorff Road at Eisenhower South
4. Dierdorff Road at County Road 38 (Kercher Road)
5. Dierdorff Road at Regent Street (Davis Drive)
6. Dierdorff Road at County Road 40 (Waterford Mills Parkway)
7. County Road 40 at Corrie Drive
8. County Road 40 at US 33
9. County Road 38 at State Road 15
10. County Road 38 at Weymouth Blvd
11. County Road 38 at US 33
12. State Road 15 at County Road 40
13. State Road 15 at Waterford Mills Parkway
14. Waterford Mills Parkway at Regent Street

LTE will complete an on-site review of the current study area roadway system to confirm pertinent information at/near the study area intersections including intersection lane configurations, control devices, signal timings, speed limits and related information.

Recently completed traffic data, existing signal timings, and/or reports/plans within or near the study area will be obtained through the City of Goshen and INDOT.

Task 2 –Traffic Analyses

LTE will complete traffic analyses for the existing, future (2027), and future (2047) conditions as outlined below.

Existing Conditions

Using the data collected in Task 1, LTE will develop a base traffic model for the study area intersections to define how well they are currently operating as listed below.

- Review the collected traffic data to determine the appropriate morning and afternoon peak-hours to be analyzed as part of the study.
- Develop and calibrate a Synchro[®] model to reflect existing traffic conditions.
- Complete a capacity analysis of existing conditions at the study area intersections for the typical weekday morning and afternoon peak-hours.
- Determine any current operational deficiencies at the study area intersections.



- Recommend short-term interim improvements that could be implemented by the City of Goshen prior to the full reconstruction project to improve traffic operations within the study area.
 - Signal timing optimization along County Road 38 (Kercher Road) and State Road 15.
 - Intersection control modifications such as multi-way stop or signal operation
 - Auxiliary turning lanes

Future Conditions

The future conditions analyses will be completed to determine the future operating conditions of the Dierdorff Road and County Road 40 corridors. These analyses will include the planned College Avenue reconstruction project and the planned traffic signal at the US 33/County Road 40 intersection.

Future Traffic Volumes

The future traffic volumes within the study area will be based on an annual background growth rate and the future anticipated development in the area. The annual background traffic growth rate will be determined based on information provided by the Michiana Area Council of Governments (MACOG), the Indiana Department of Transportation (INDOT), and/or the City of Goshen.

There is a significant amount of future development planned within the study area, including three residential sites and four industrial sites as shown in Figure 1. For each of the future development sites, the following tasks will be completed:

- Trips anticipated to be generated by each of the future development sites will be determined based on the applicable land use within the ITE Trip Generation Manual and/or local data.
 - The density of future residential areas will need to be reviewed with the City of Goshen to determine how many housing units may be constructed in the future.
 - The acreages and potential land use assumptions for the industrial park areas will need to be determined. Past studies have used an average trip rate per acre for industrial park type developments.
 - Likely access points to the roadway network will also need to be identified for each future development.
- New trips from the future development sites will be assigned to the study area intersections based on the distribution of existing traffic in the study area, location of the site, likely access points, and engineering judgment. This distribution model will be applied separately to the individual future development sites to assign future generated trips to the study area intersections.
- The generated trips from the future development sites will be added to the background traffic volumes to determine the total future traffic volumes at the study area intersections.

Future Conditions Analysis

The future conditions analysis will focus on the Dierdorff Road and County Road 40 corridors, and the study area intersections along these corridors, and include two scenarios as follows:

Future (2027) Conditions – This scenario represents traffic conditions at the completion of the Dierdorff Road and County Road 40 corridor projects. This scenario will include some percentage of the future development being completed along with the background traffic growth rate.



The future (2027) conditions analyses will aid in determining the appropriate roadway cross-section, the need for auxiliary turning lanes at intersections, and the type of traffic control at each intersection. For the future (2027) future conditions scenarios, the following analyses will be performed:

- Review existing traffic patterns to determine if some traffic should be redistributed from County Road 38 to County Road 40 assuming the improvements to the study area are implemented.
- Synchro® models will be updated with the future (2027) traffic volume projections.
- Utilizing the Indiana Manual of Uniform Traffic Control Devices (IMUTCD), multi-way stop and/or signal warrants will be performed at the following intersections:
 - Dierdorff Road at Eisenhower North
 - Dierdorff Road at Regent Street
 - Dierdorff Road at County Road 40 (Waterford Mills Parkway)
 - County Road 40 at Corrie Drive
- Complete a capacity analysis of future (2027) conditions at the study area intersections for the typical weekday morning and afternoon peak-hours.
- Determine 95th percentile peak-hour queue lengths at study area intersections as appropriate.
- Turn lane warrants at the study area intersections will be performed based on INDOT standards as appropriate.

Future (2047) Conditions – This scenario represents traffic conditions 20 years after the completion of the Dierdorff Road and County Road 40 reconstruction projects. This scenario will assume full build out of the future development sites along with the background traffic growth rate.

The future (2047) conditions analysis will test the recommendations developed as part of the future (2027) conditions analysis to determine if additional improvements would be required to accommodate the full build out of the future development sites. For the future (2047) future conditions scenarios, the following analyses will be performed:

- Synchro® models will be updated with the future (2047) traffic volume projections.
- The multi-way stop and/or signal warrants performed as part of the future (2027) analysis will be updated with the future (2047) traffic volume projections.
- Complete a capacity analysis of future (2047) conditions at the study area intersections for the typical weekday morning and afternoon peak-hours.
- Determine 95th percentile peak-hour queue lengths at study area intersections as appropriate.
- Turn lane warrants at the study area intersections will be performed based on INDOT standards as appropriate.



Task 3 - Report

Data collection efforts, analyses findings and resulting recommendations will be summarized in text and graphic form. Graphics will include the standard traffic study illustrations including existing and projected future traffic volumes, and level-of-service for each intersection movement. The report will outline three sets of recommendations:

- Short-term interim improvements based on the results of the existing conditions analysis, including optimized signal timings along the County Road 38 (Kercher Road) and State Road 15 corridors.
- Future (2027) recommendations that should be included in the upcoming Dierdorff Road and County Road 40 reconstruction projects.
- Additional future (2047) recommendations that may be required at full build out of the future development sites.

A draft report will be submitted initially to the City of Goshen for review and comment. Upon receipt of comments and the results meeting, an electronic copy of the final report will be submitted. Synchro® model data will also be provided for review, if requested.

Task 4 - Meetings

The budget outlined below assumes LTE will not be requested to attend any in-person meetings with the city during or at the completion of the study process. Online meetings or conference calls with the city to discuss ongoing study efforts and the results of the analysis are included in the project budget. LTE anticipates the following meetings as part of the project:

- Kick-Off Meeting/Future Development Meeting – Discuss project schedule and confirm future development areas, land use assumptions, and access point locations
- Progress Meeting – Review results of existing conditions analysis and potential short-term improvements
- Results Meeting - Review the results of the overall study

WORK PLAN – PLYMOUTH AVENUE

Based upon the above understanding for the Plymouth Avenue Corridor Study, LTE will provide the following scope of services.

Task 1 - Data Collection

LTE will collect 24-hour turning-movement counts on a typical weekday at the 5 intersections listed below and shown on the attached Figure 2. Traffic data from the 10th Street Apartment TIS will be utilized at the Plymouth Avenue/10th Street intersection. These data will include separate classifications for passenger vehicles, single unit trucks, and semi-trucks. Pedestrian volumes will also be included at each intersection.

1. Plymouth Avenue at State Road 15
2. Plymouth Avenue at 7th Street
3. Plymouth Avenue at 8th Street
4. Plymouth Avenue at 15th Street
5. Plymouth Avenue at US Highway 33



LTE will complete an on-site review of the current study area roadway system to confirm pertinent information at/near the study area intersections including intersection lane configurations, control devices, signal timings, speed limits and related information.

Recently completed traffic data, existing signal timings, and/or reports/plans within or near the study area will be obtained through the City of Goshen and INDOT.

Task 2 – Traffic Analyses

LTE will complete traffic analyses for the existing and future (2032) conditions as outlined below.

Existing Conditions

Using the data collected in Task 1, LTE will develop a base traffic model for the study area intersections to define how well they are currently operating as listed below.

- Review the collected traffic data to determine the appropriate morning and afternoon peak-hours to be analyzed as part of the study.
- Develop and calibrate a Synchro[®] model to reflect existing traffic conditions.
- Complete a capacity analysis of existing conditions at the study area intersections for the typical weekday morning and afternoon peak-hours.
- Determine any current operational deficiencies at the study area intersections.

Future Conditions

The future conditions analyses will be completed to determine the future operating conditions of the Plymouth Avenue corridor and study area intersections. For the future conditions scenario, the following analyses will be performed:

- The horizon year (5 years, 10 years, etc.) for the future conditions analyses will be determined with the City of Goshen.
- An applicable annual background traffic growth rate will be determined and confirmed with the City and/or MACOG.
- The annual growth rate will be applied to the existing traffic volumes at the study area intersections.
- Traffic anticipated to be generated by adjacent developments (10th Street apartments and/or industrial area to the south) will be added to the roadway network.
- Synchro[®] models will be updated with the future traffic volume projections.
- Utilizing the Indiana Manual of Uniform Traffic Control Devices (IMUTCD), multi-way stop and/or signal warrants will be performed at the intersections within the study area as appropriate.
- Turn lane warrants at the study area intersections will be performed based on INDOT standards as appropriate.
- Determine recommended improvements at the study area intersections based on the future traffic volumes.



- Complete a capacity analysis of future conditions at the study area intersections for the typical weekday morning and afternoon peak-hours assuming the implementation of the recommended improvements.
- Determine 95th percentile peak-hour queue lengths at study area intersections as appropriate.

Task 3 - Report

Data collection efforts, analyses findings and resulting recommendations will be summarized in text and graphic form. Graphics will include the standard traffic study illustrations including existing and projected future traffic volumes, and level-of-service for each intersection movement. Recommendations at intersections within the study area will also be presented.

A draft report will be submitted initially to the City of Goshen for review and comment. Upon receipt of comments and the results meeting, an electronic copy of the final report will be submitted. Synchro® model data will also be provided for review, if requested.

Task 4 - Meetings

The budget outlined below assumes LTE will not be requested to attend any in-person meetings with the city during or at the completion of the study process. Online meetings or conference calls with the city to discuss ongoing study efforts and the results of the analysis are included in the project budget. LTE anticipates the following meetings as part of the project:

- Kick-Off Meeting – Discuss project schedule and confirm scope of the study
- Progress Meeting – Review results of existing conditions analysis and potential improvements
- Results Meeting - Review the results of the overall study

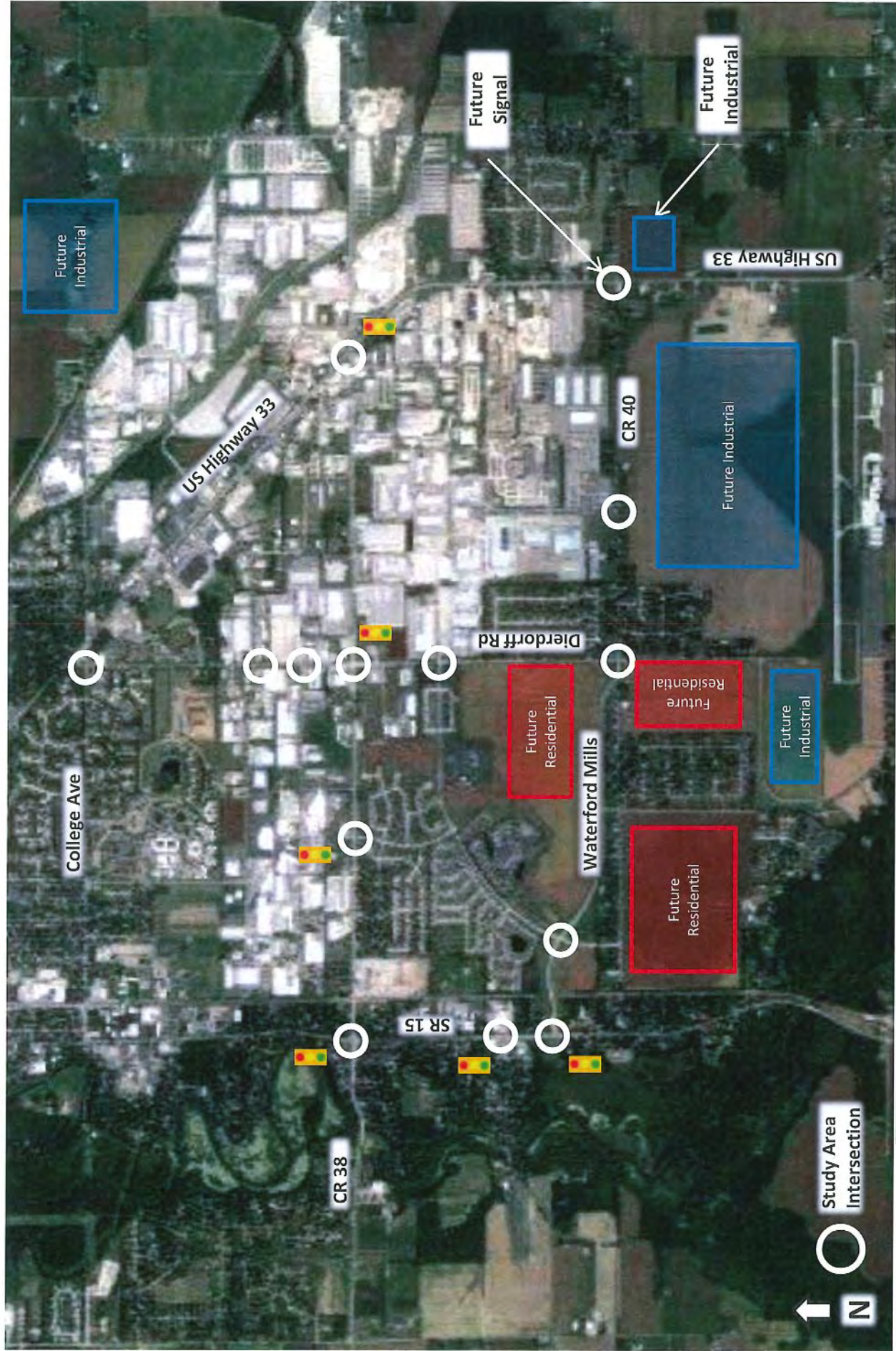
SCHEDULE

LTE will work with the City of Goshen to determine an acceptable schedule for both studies. In general, LTE envisions the draft reports can be completed within a 2–3 month timeframe once authorization to proceed has been received. Final reports will be completed within two weeks of receiving comments on the draft report.

FEES

LTE proposes to perform the scope of work described above for a lump sum fee of \$45,350. Reimbursable expenses estimated to be \$16,300 are included in the total fee.

FIGURE 1. CR 40 & DIERDORFF ROAD STUDY AREA



June 9, 2022

GOSHEN CR 40 AND DIERDORFF ROAD CORRIDOR STUDY

FIGURE 2. PLYMOUTH AVENUE STUDY AREA



June 9, 2022

GOSHEN PLYMOUTH AVENUE CORRIDOR STUDY



Exhibit B Agreement Terms and Conditions

Invoices & Payment

LTE shall submit invoices monthly or at project completion for services performed and expenses incurred under this Agreement. Payment is due upon Client's receipt of invoice and shall be considered past due if payment is not received within thirty (30) calendar days from date of invoice.

LTE retains the right to assess Client a finance charge of one and one-half percent (1.5%) per month, but not to exceed the maximum rate allowed by law, on invoices that are not paid within thirty (30) calendar days from date of invoice.

The Client's obligation to pay for services performed by LTE shall not be reduced due to the Client's inability to obtain financing, zoning, approval of regulatory agencies, or any other reason.

Acceptance

If Client gives LTE verbal, emailed, or written notification to proceed with services outlined in this Agreement, without providing a signed copy of this Agreement, it will be mutually understood that Client and LTE will be contractually bound by this Agreement, even in the absence of signed written authorization. Client's acceptance of services under this agreement will be deemed approval of the Agreement.

Additional Services

Additional services requested not specifically outlined in the Scope of Work shall require additional compensation. LTE will provide the Client with a fee amendment for approval prior to performing any additional services.

Schedule

LTE shall perform the services under this Agreement per the schedule outlined in the Scope of Work. The Client agrees LTE is not responsible for any loss or damages resulting from any delays for causes outside LTE's control, including, but not limited to inclement weather, governmental or reviewing agency delays, natural disasters, or acts of God.

Insurance

LTE agrees to procure and maintain, at its expense, Commercial General liability insurance, Professional Liability insurance, and Automobile Liability insurance for claims arising out of the performance of services under this Agreement caused by negligent acts, errors, or omissions for which LTE is legally liable.

Limitation of Liability

It is agreed that LTE's total liability to the Client, and all Contractors and Subcontractors on the project, due to LTE's negligent acts, errors, or omissions shall not exceed the total compensation received by LTE under this Agreement. LTE shall not be liable for Client's loss of profits, loss of business, delay damages, or any other special incidental or consequential loss or damage arising at any time or from any cause.

Ownership and Use of Documents

The Client agrees LTE owns all reports, documents, and work products, including all associated copyrights, produced as part of this Agreement. LTE grants to the Client a limited license to reproduce the project deliverables for use in the Client's project.

Standard of Care

The standard of care for all professional engineering and related services performed or furnished by LTE under this Agreement will be the care and skill ordinarily used by members of the subject profession practicing under similar circumstances at the same time and in the same locality.

LTE makes no warranties, express or implied, under this Agreement or otherwise, in connection with any services performed or furnished by LTE.

Dispute Resolution

LTE and Client shall resolve all claims and disputes arising out of or related to this Agreement in the following manner:

1. LTE and Client agree to negotiate all disputes in good faith for a period of ten (10) days from the date of notice, prior to invoking mediation.
2. LTE and Client agree that they shall first submit any and all unsettled claims, counterclaims, disputes, and other matters in question arising out of or relating to this Agreement or the breach thereof ("Disputes") to private mediation. LTE and Client agree to participate in the mediation process in good faith.
3. If the dispute cannot be settled through negotiation or mediation, then such dispute shall be decided by arbitration in accordance with the construction industry arbitration rules of the American Arbitration Association then in effect. The award rendered, if any, by the arbitrator(s) shall be final and binding and judgement may be entered upon it in accordance with the applicable law in any court having jurisdiction.

Demand for arbitration must be served in writing on the opposing party no later than one (1) year from the date of substantial completion of LTE's participation in the project.

All mediation or arbitration shall take place in the State of Michigan. Each party shall share equally the fees and expenses of the mediator or arbitrator(s) and other costs incurred by the mediator or arbitrator(s).

Environmental Conditions of Site

To the fullest extent permitted by law, the Client shall indemnify and hold harmless LTE from and against all claims, costs, losses, and damages (including but not limited to all fees and charges of engineers, architects, attorneys and other professionals and all court or arbitration or other dispute resolution costs) caused by, arising out of or relating to the presence, discharge, release, or escape of any Hazardous Substance at, on, under or from the project site.

Termination

The Client or LTE may terminate this Agreement, in whole or in part, by giving seven (7) days written notice if the other party substantially fails to fulfill its obligations under the Agreement through no fault of the terminating party. Upon termination, LTE shall be entitled to invoice Client and receive full payment for all services and reimbursable expenses incurred through the effective date of termination. Where the method of payment is "lump sum" or "fixed fee", the final invoice will be based on the number of hours billed to the project as of the date of termination, a standard hourly rate of \$150 per hour, and incurred reimbursable expenses. An equitable adjustment shall also be made to provide for termination settlement costs, if any, LTE incurs as a result of commitments finalized prior to termination.

Entire Agreement

The terms of this Agreement are final, and any and all prior written or oral agreements or understandings are superseded by this final signed written agreement. Any changes to the written agreement, the scope of services, or terms and conditions, must be made in writing and signed by both LTE and the Client.

Severability

If any provision of this Agreement is held invalid or unenforceable, the remaining provisions shall remain valid and binding upon the parties.

Controlling Law

This Agreement shall be governed by the laws of the State of Michigan.



**Engineering Department
CITY OF GOSHEN**

204 East Jefferson Street, Suite 1 • Goshen, IN 46528-3405

Phone (574) 534-2201 • Fax (574) 533-8626 • TDD (574) 534-3185
engineering@goshencity.com • www.goshenindiana.org

MEMORANDUM

TO: Board of Public Works & Safety

FROM: Engineering

RE: **ASPHALT MILLING CONTRACT
2022 ASPHALT PAVING
JN: 2022-0002**

DATE: July 11, 2022

Engineering has solicited quotes and selected McCrite Milling & Construction as the lowest responsible and responsive quote for 2022 asphalt milling contract. The selected contractor will mill the designated streets in advance of paving to be completed by the City of Goshen Street Department and be compensated in the contract amount of \$22,640.

Requested Motion: Approve Mayor Stutsman to execute the 2022 asphalt milling contract with McCrite Milling & Construction.

**APPROVED:
BOARD OF PUBLIC WORKS & SAFETY
CITY OF GOSHEN, INDIANA**

Jeremy Stutsman, Mayor

Barb Swartley, Member

Mary Nichols, Member

DeWayne Riouse, Member

Michael Landis, Member

AGREEMENT

FOR

2022 ASPHALT MILLING PROJECT

THIS AGREEMENT is entered into on _____, 2022, by and between **McCrite Milling & Construction Co., Inc.** ("Contractor"), whose mailing address is 810 Industrial Blvd., New Albany, IN 47150, and **City of Goshen, Indiana**, a municipal corporation and political subdivision of the State of Indiana acting through the Goshen Board of Public Works and Safety ("City").

In consideration of the terms, conditions and mutual covenants contained in this agreement, the parties agree as follows:

1. Scope of Services.

Contractor shall preform all work for the 2022 ASPHALT MILLING PROJECT, which shall include providing all labor, materials, tools, equipment, supplies, cost of insurance and bonds, and other miscellaneous costs necessary to complete the work in accordance with the Project Specifications attached as Exhibit A, and the current edition of INDOT's Standard Specifications which is incorporated into this agreement by reference. For the purposes of this agreement, all services shall be referred to as the "Project."

2. Effective Date; Project Completion

- (A) The contract shall become effective on the day of execution and approval by the Goshen Board of Public Works and Safety and Contractor.
- (B) Contractor shall begin work on the Project as soon as practical and in proper weather conditions. Once Contactor mobilizes, progressive work effort shall be maintained to complete the work as expeditiously as is consistent with professional skill and care in the orderly progress of the Project.
- (C) Contractor shall perform all work on this Project between the hours of 7:00 am and 7:00 pm on Monday through Friday. Contractor shall coordinate the work schedule for the Project with City's Street Commissioner at least 48 business hours prior to beginning work.
- (D) Contractor shall complete the Project by July 29, 2022.

3. Compensation

- (A) City shall pay Contractor the sum of Twenty-Two Thousand Six Hundred Forty Dollars (\$22,640) for all services to complete the Project.
- (B) The compensation shall cover and include all Contractor's costs necessary to provide for all supervision, labor, materials, equipment, services, permits and other components required to complete the Project, including any incidentals whether or not specifically called for in the Project Specifications.

4. Payment

- (A) Upon receipt of a detailed invoice, City shall pay Contractor for the work under this contract upon Contractor's completion of the Project, and the final inspection and acceptance by City.

- (B) Contractor shall submit to City the detailed invoice to the following address, or at such other address as City may designate in writing.

City of Goshen
c/o Goshen Street Department
475 Steury Avenue
Goshen, IN 46528

- (C) Provided there is no dispute on amounts due, payment will be made to Contractor within forty-five (45) days following City's receipt of the detailed invoice. If any dispute arises, the undisputed amount will be paid. Payment is deemed to be made on the date of mailing the check.
- (D) Contractor is required to have a current W-9 form on file with the Goshen Clerk-Treasurer's Office before City will issue payment.

5. Materials and Workmanship; Inspection

- (A) All products, materials, components, equipment, supplies or workmanship entering into the performance of this contract shall be as specified, free of defects, and subject to the City's inspection and testing.
- (B) City shall have the right to reject materials and/or workmanship and require the correction or replacement of products, materials, components, equipment, supplies or workmanship which are defective or do not conform to the requirements of the Specifications.

6. Independent Contractor

- (A) Contractor shall operate as a separate entity and independent contractor of the City of Goshen. Any employees, agents or subcontractors of Contractor shall be under the sole and exclusive direction and control of Contractor and shall not be considered employees, agents or subcontractors of City. City shall not be responsible for injury, including death, to any persons or damages to any property arising out of the acts or omissions of Contractor and/or Contractor's employees, agents or subcontractors.
- (B) Contractor understands that City will not carry worker's compensation or any other insurance on Contractor and/or Contractor's employees or subcontractors. Contractor is solely responsible for compliance with all federal, state and local laws regarding reporting of compensation earned and payment of taxes. City will not withhold federal, state or local income taxes or any other payroll taxes.

7. Non-Discrimination

Contractor and any subcontractors shall not discriminate against any employee or applicant for employment to be employed in the performance of this contract, with respect to the employee or applicant's hire, tenure, terms, conditions, or privileges of employment or any other matter directly or indirectly related to employment, because of the employee's or applicant's race, religion, color, sex, disability, national origin, or ancestry. Breach of this covenant may be regarded as a material breach of contract.

8. Employment Eligibility Verification

- (A) Contractor shall enroll in and verify the work eligibility status of all Contractor's newly hired employees through the E-Verify program as defined in Indiana Code § 22-5-1.7-3. Contractor is not required to participate in the E-Verify program should the program cease to exist. Contractor

is not required to participate in the E-Verify program if Contractor is self-employed and does not employ any employees.

- (B) Contractor shall not knowingly employ or contract with an unauthorized alien, and Contractor shall not retain an employee or continue to contract with a person that Contractor subsequently learns is an unauthorized alien.
- (C) Contractor shall require their subcontractors, who perform work under this contract, to certify to Contractor that the subcontractor does not knowingly employ or contract with an unauthorized alien and that the subcontractor has enrolled and is participating in the E-Verify program. Contractor agrees to maintain this certification throughout the duration of the term of a contract with a subcontractor.
- (D) City may terminate the contract if Contractor fails to cure a breach of this provision no later than thirty (30) days after being notified by City of a breach.

9. Indemnification

Contractor shall indemnify and hold harmless the City of Goshen and City's agents, officers, and employees from and against any and all liability, obligations, claims, actions, causes of action, judgments, liens, damages, penalties, injuries, or accidental deaths caused by any intentional, reckless, or negligent act or omission by Contractor or any of Contractor's agents, officers, and employees during the performance of this contract. Such indemnity shall include reasonable attorney's fees and other expenses incurred by City, and shall not be limited by reason of insurance coverage required by this contract.

10. Insurance

- (A) Prior to commencing work, Contractor shall furnish City a certificate of insurance in accordance with the following minimum requirements, shall maintain the insurance in full force and effect, and shall keep on deposit at all times during the term of the contract with City the certificates of proof issued by the insurance carrier that such insurance is in full force and effect. Contractor shall specifically include coverage for the City of Goshen as an additional insured for Employer's Liability, General Liability and Automobile Liability.
- (B) Each certificate shall require that written notice be given to the City at least thirty (30) days prior to the cancellation or a material change in the policy.
- (C) Contractor shall at least include the following types of insurance with the following minimum limits of liability:
 - (1) Workers Compensation and Employer's Liability - Statutory Limits
 - (2) General Liability - Combined Bodily Injury and Property Damage, \$1,000,000 each occurrence and \$2,000,000 aggregate
 - (3) Automobile Liability - Combined Bodily Injury and Property Damage, \$1,000,000 each occurrence and aggregate
 - (4) Excess Umbrella Coverage - \$1,000,000 each occurrence

11. Force Majeure

- (A) Except for payment of sums due, neither party shall be liable to the other or deemed in default under this contract if and to the extent that such party's performance under this contract is prevented by reason of force majeure. The term "force majeure" means an occurrence that is beyond the

control of the party and could not have been avoided by exercising reasonable diligence. Examples of force majeure are natural disasters or decrees of governmental bodies not the fault of the affected party.

- (B) If either party is delayed by force majeure, the party affected shall provide written notice to the other party immediately. The notice shall provide evidence of the force majeure event to the satisfaction of the other party. The party shall do everything possible to resume performance. If the period of non-performance exceeds fifteen (15) calendar days, the party whose ability to perform has not been affected may, by giving written notice, terminate the contract and the other party shall have no recourse.

12. Default

- (A) If Contractor fails to perform the work or comply with the provisions of this contract, then Contractor may be considered in default.
- (B) It shall be mutually agreed that if Contractor fails to perform the work or comply with the provisions of this contract, City may issue a written notice of default and provide a period of time that shall not be less than fifteen (15) days in which Contractor shall have the opportunity to cure. If the default is not cured within the time period allowed, the contract may be terminated by the City. In the event of default and failure to satisfactorily remedy the default after receipt of written notice, the City may otherwise secure similar work in any manner deemed proper by the City, and Contractor shall be liable to the City for any excess costs incurred.
- (C) Contractor may also be considered in default by the City if any of the following occur:
 - (1) There is a substantive breach by Contractor of any obligation or duty owed under the provisions of this contract.
 - (2) Contractor is adjudged bankrupt or makes an assignment for the benefit of creditors.
 - (3) Contractor becomes insolvent or in an unsound financial condition so as to endanger performance under the contract.
 - (4) Contractor becomes the subject of any proceeding under law relating to bankruptcy, insolvency or reorganization, or relief from creditors and/or debtors.
 - (5) A receiver, trustee, or similar official is appointed for Contractor or any of Contractor's property.
 - (6) Contractor is determined to be in violation of federal, state, or local laws or regulations and that such determination renders Contractor unable to perform the work described under these Specification Documents.
 - (7) The contract or any right, monies or claims are assigned by Contractor without the consent of the City.

13. Termination

- (A) The contract may be terminated in whole or in part, at any time, by mutual written consent of both parties. Contractor shall be paid for all work performed and expenses reasonably incurred prior to notice of termination.
- (B) City may terminate this contract, in whole or in part, in the event of default by Contractor.

- (C) The rights and remedies of the parties under this section shall not be exclusive and are in addition to any other rights and remedies provided by law or under this contract.

14. Subcontracting or Assignment of Contract

Contractor shall not subcontract or assign any right or interest under the contract, including the right to payment, without having prior written approval from City. Any attempt by Contractor to subcontract or assign any portion of the contract shall not be construed to relieve Contractor from any responsibility to fulfill all contractual obligations.

15. Amendments

Any modification or amendment to the terms and conditions of the contract, including a change order, shall not be binding unless made in writing and signed by both parties. Any verbal representations or modifications concerning the contract shall be of no force and effect.

16. Waiver of Rights

No right conferred on either party under this contract shall be deemed waived and no breach of this contract excused unless such waiver or excuse shall be in writing and signed by the party claimed to have waived such right.

17. Applicable Laws

- (A) Contractor agrees to comply with all applicable federal, state, and local laws, rules, regulations and ordinances, and all contractual provisions required to be included in this contract are incorporated by reference.
- (B) Contractor agrees to obtain and maintain all required permits, licenses, registrations, and approvals, and shall comply with all health, safety, and environmental rules or regulations in the performance of the Project. Failure to do so maybe deemed a material breach of contract.

18. Miscellaneous

- (A) Any provision of this contract or incorporated documents shall be interpreted in such a way that they are consistent with all provisions required by law to be inserted into the contract.
- (B) In the event of a conflict between these documents and applicable laws, rules, regulations or ordinances, the most stringent or legally binding requirement shall govern.
- (C) These documents shall be construed in accordance with and governed by the laws of the State of Indiana and any suit must be brought in a court of competent jurisdiction in Elkhart County, Indiana.
- (D) In the event legal action is brought to enforce or interpret the terms and conditions of these documents, the prevailing party of such action shall be entitled to recover all costs of that action, including reasonable attorneys' fees.

19. Severability

In the event that any provision of the contract is found to be invalid or unenforceable, then such provision shall be reformed in accordance with applicable law. The invalidity or unenforceability of any provision of the contract shall not affect the validity or enforceability of any other provision of the contract.

20. Binding Effect

All provisions, covenants, terms and conditions of this contract apply to and bind the parties and their legal heirs, representatives, successors and assigns.

21. Authority to Execute

The undersigned affirm that all steps have been taken to authorize execution of this agreement, and upon the undersigned's execution, bind their respective organizations to the terms of the agreement.

IN WITNESS WHEREOF, the parties have executed this agreement on the dates as set forth below.

City of Goshen, Indiana
Goshen Board of Public Works and Safety

McCrite Milling & Construction Co., Inc.

Jeremy P. Stutsman, Mayor

Date: _____

Printed: _____

Title: _____

Date: _____

EXHIBIT A - PROJECT SPECIFICATIONS

2022 ASPHALT MILLING PROJECT

GENERAL

The intent of these Project Specifications is to describe the work to be performed under this contract. The Project includes surface milling and preparing base for resurfacing of approximately 31,445 square yards as indicated in the location and quantity table included in Exhibit A. Exhibit B depicts location maps of the areas to be milled. Acceleration and deceleration lanes, as well as all parking and turn lanes shall be included within the limits of the Project.

City will maintain traffic while Contractor is providing services. City will provide trucking and water for the milling. Contractor shall coordinate the work schedule for the Project with City's Street Commissioner at least 48 business hours prior to beginning work.

Contractor shall remove existing pavement on all streets to a depth of two inches (2") as indicated on the location and quantity table included in Exhibit A with concrete patches milled to full depth.

All work shall be completed in accordance with these Project Specifications and the current edition of the Indiana Department of Transportation's (INDOT) Standard Specifications and current Standard Detail Drawings. If any provision of the Project Specifications conflict with the INDOT's Standard Specifications and current Standard Detail Drawings, the provision of the Project Specifications shall prevail. Anything not covered specifically by the Project Specifications shall be referred to the current edition of the INDOT's Standard Specifications and current Standard Detail Drawings.

Unless otherwise specified, Contractor shall maintain traffic in accordance with the Indiana Manual on Uniform Traffic Control Devices and shall have the traffic maintenance plan approved by the City prior to beginning work on the Project.

Contractor shall maintain access to all parcels during the Project.

All work on the Project shall be completed on or before July 29, 2022.

MOBILIZATION AND DEMOBILIZATION

Mobilization and demobilization shall consist of all work necessary for the movement of personnel and equipment to and from each project site as necessary for the performance of the Project.

Mobilization and demobilization shall be bid as a lump sum cost. If the Project is paid in more than one payment as work progresses, 50% of the lump sum amount will be paid with the first payment, and 50% will be paid with the final payment.

PAVEMENT REMOVAL

Pavement Removal

City will provide all labor and trucks for removal of the milled materials from the worksite.

All pavement removal limits shall be sawn and have a clean edge for pavement restoration unless otherwise directed by the City Engineer or Street Commissioner.

Bituminous Surface Milling

For preparing a foundation for resurfacing by removing the existing surface course or courses in place, at an average depth specified. This work shall conform to the limits as set forth in Section 202.13 of the most current edition of INDOT's Standard Specifications.

General Requirements for Public Safety

Where the milling operation in a partial-day closure results in a vertical or near vertical face exceeding 1.5-inches in height, the adjacent lane shall be milled during the same day, the milled lane resurfaced during the same day, or the vertical face tapered at a 45° angle or flatter. Where located within 3-inches of a curb, surface material that cannot be removed by the cold-milling machine shall be removed by other approved methods.

Transverse milled vertical faces greater than 1-inch that are exposed to traffic shall be transitioned in an approved manner.

Castings located in milling areas that are not to be adjusted may remain in place during the milling, or may be removed and replaced at Contractor's option.

Localized weak areas uncovered by the milling process shall be patched in accordance with INDOT Standard Specification Section 304 or 305.

Salvage Materials

The milled material shall become the property of the City, unless otherwise specified.

Power Brooming

Milled areas that have remaining pavement shall be power broomed and the loose material removed before reopened to traffic.

Asphalt Scarification and Profile Preparation

Asphalt scarification and profile preparation shall consist of preparing a base for resurfacing by removing existing asphalt material. The entire existing asphalt surface shall be roughened by the operation. The existing pavement shall be milled to the cross-slope as shown on the plans, and shall have a surface finish that does not vary longitudinally more than ¼-inch from a 16-foot straightedge. The cross-slope shall not vary more than ⅛-inch when measured with a 10-foot straightedge.

Approach Milling

In areas of the project where no asphalt milling is included, minimal amounts of milling will be required to accommodate a smooth transition to adjacent hard surfaces. These surfaces include, but are not limited to, sidewalks and curb ramps, driveways, and approaches. Approach milling shall consist of milling the surface and cutting a wedge at the adjacent hard surface. The existing approach pavement shall be cut to provide a vertical face of 1.5-inches for the termini of surface.

Asphalt Milling

Asphalt milling shall consist of preparing a base for resurfacing by removing the existing asphalt material at a specified average depth. The existing pavement shall be milled to the cross-slope and shall have a surface finish that does not vary longitudinally more than ¼-inch from a 16-foot straightedge. The cross-slope shall not vary more than ⅛-inch when measured with a 10-foot straightedge.

If shoulders or turn lanes are not milled and the overlay material is not placed in the milled areas within the same day, drainage slots shall be provided to eliminate ponding of water.

Concrete Patch Milling

Concrete patches within the roadway will need to be milled along with the asphalt sections at the same time and the mill must be able to mill concrete. Same conditions apply for the concrete milling as specified in the asphalt milling.

Transition Milling

Transition Milling shall consist of a wedge at the beginning and ending of projects, and paving exceptions. The existing pavement shall be cut to provide a vertical face of 1.5-inches for the termini of each overlay lift of base, intermediate, or surface. The existing pavement shall be milled at a rate of 720:1 or as directed to achieve the specified cut where the pavement transition overlay differs from the cut depth.

Basis of Payment

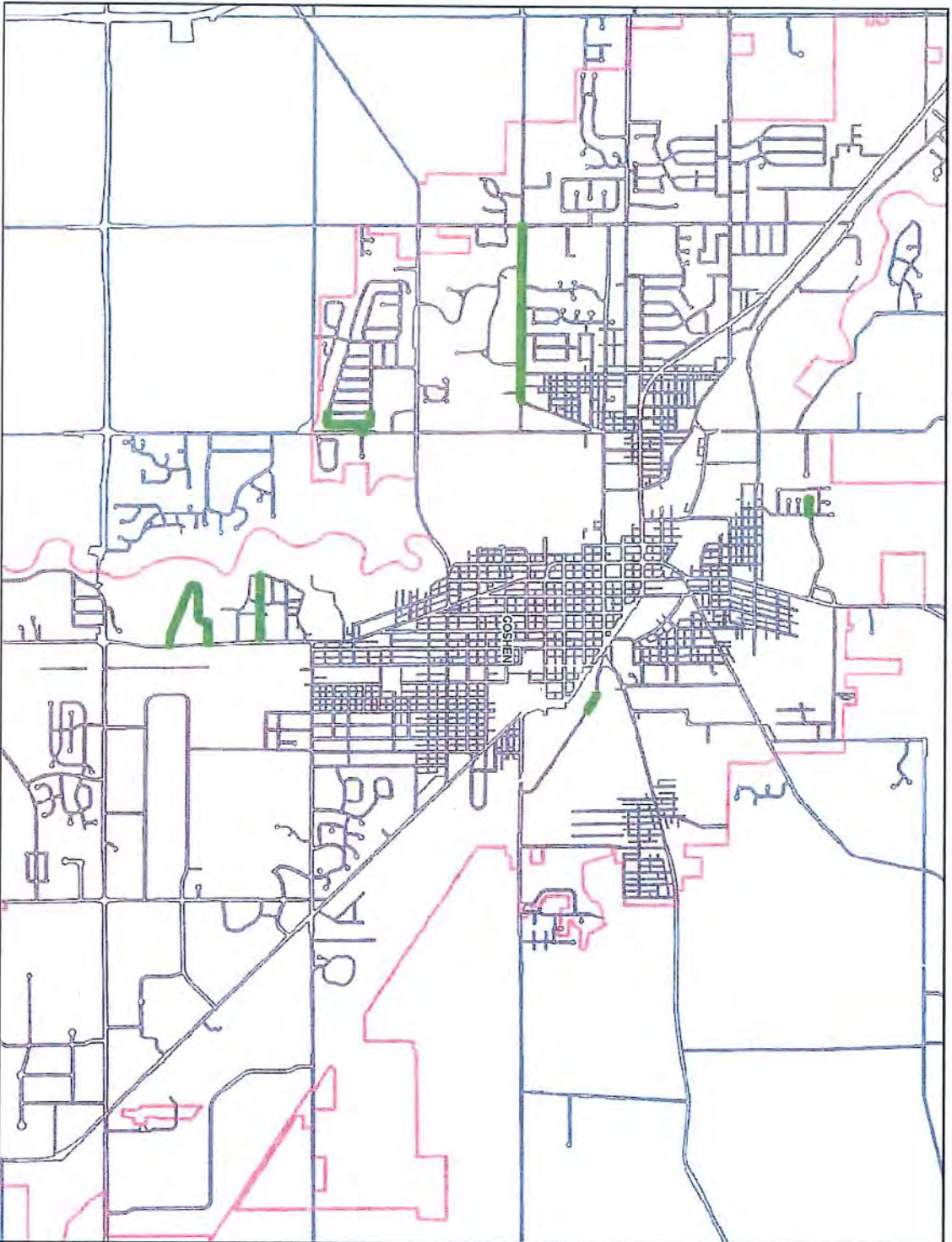
Approach milling, asphalt milling, scarification and profile milling, and transition milling will be paid at the contract price as indicated in the Contractor's quote documents included in Exhibit B.

Any portion of the pavement that is damaged or removed outside the milling limits shall be replaced with no additional payment.

The cost of the tapering of vertical faces and removal of milled material from the project site shall be included in the cost of milling.

2022 City of Goshen Milling Package

Location Map



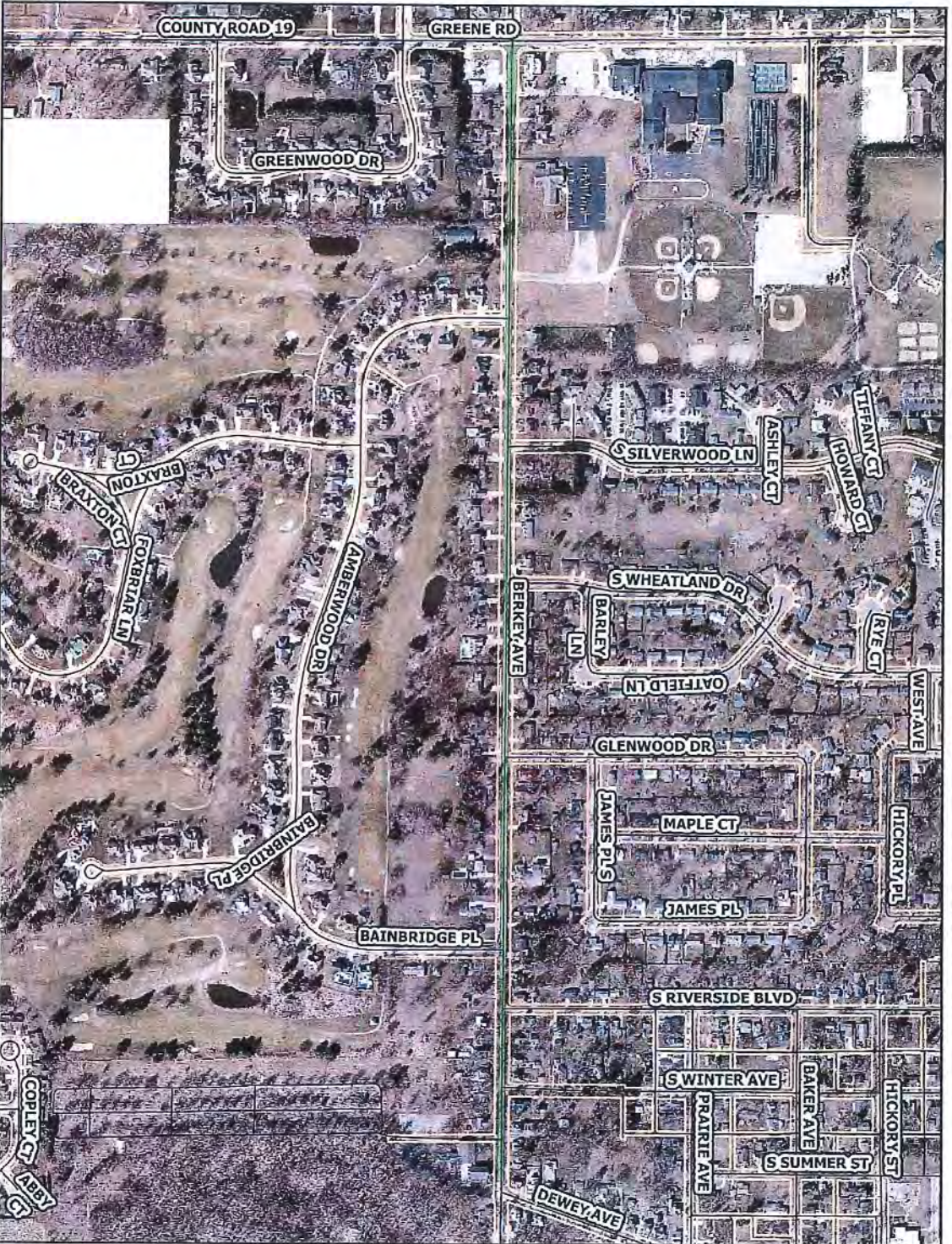
Legend

- Full Depth Replacement
- Full-Depth Redamation
- Mill and Pave
- Mill and Pave w/ Full Depth Patching
- Overlay
- Overlay w/ Full Depth Patching



2022 City of Goshen Milling Package

Berkey Ave. from Greene Rd. to Dewey Ave.



Street	From	To	Mill Depth	Area
Berkey Ave.	Greene Rd.	Dewey Ave.	2	11,325 sqYd



2022 City of Goshen Milling Package

Carter Rd. from Main St. to Main St.



Street	From	To	Mill Depth	Area
Carter Rd.	Main St.	Main St.	2	7,570 sqYd



2022 City of Goshen Milling Package

Fescue Ct. from Michigan Ave. to Cul-De-Sac



Street	From	To	Mill Depth	Area
Fescue Ct.	Michigan Ave.	Cul-De-Sac	2	1,542 sqYd



2022 City of Goshen Milling Package

Logan St. from Lincoln Ave. to RR Tracks



Street	From	To	Mill Depth	Area
Logan St.	Lincoln Ave.	RR Tracks	2	393 sqYd
Logan St.	RR Tracks	East	2	648 sqYd



2022 City of Goshen Milling Package

Sedgefield Way, Harvest Dr. and Clover Trails Blvd.



Street	From	To	Mill Depth	Area
Clover Trails Blvd.	Sedgefield Way	Indiana Ave.	2	1,032 sqYd
Sedgefield Way	Harvest Dr.	Twinflower Dr.	2	2,701 sqYd
Harvest Dr.	Sweet Clover Dr.	Sedgefield Way	2	1,081 sqYd
Twinflower Dr.	Sweet Clover Dr.	Sedgefield Way	2	853 sqYd

2022 City of Goshen Milling Package

Westwood Rd. from Gra Roy Dr. to Main St.



Street	From	To	Mill Depth	Area
Westwood Rd.	Gra Roy Dr.	Main St.	2	4,300 sq Yd

