

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

SUPPLEMENTAL COMPLIANCE REPORT

OF

CITY OF GOSHEN

ELKHART COUNTY, INDIANA

January 1, 2014 to December 31, 2014



FILED
02/02/2017

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Transmittal Letter	3
Clerk-Treasurer:	
Federal Findings:	
Finding 2014-001 - Internal Controls over Financial Transactions and Reporting	6-7
Finding 2014-002 - Preparation of the Schedule of Expenditures of Federal Awards	7-9
Corrective Action Plan	10-11
Audit Result and Comment:	
Overdrawn Cash	12
Exit Conference	13
Community Development:	
Federal Findings:	
Finding 2014-003 - Internal Control over Community Development Block Grants/Entitlement Grants	16-17
Finding 2014-004 - Suspension and Debarment	17-18
Corrective Action Plan	19-22
Exit Conference	23

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Tina M. Bontrager Angela McKee	01-01-12 to 12-31-16 01-01-17 to 12-31-19
Mayor	Allan J. Kauffman Jeremy P. Stutsman	01-01-12 to 12-31-15 01-01-16 to 12-31-19
President of the Board of Public Works and Safety	Allan J. Kauffman Jeremy P. Stutsman	01-01-12 to 12-31-15 01-01-16 to 12-31-19
President Pro Tempore of the Common Council	Jim McKee	01-01-14 to 12-31-17
Superintendent of Water Utility	Kent A. Holdren	01-01-14 to 12-31-17
Superintendent of Wastewater Utility	James D. Kerezman	01-01-14 to 12-31-17



STATE OF INDIANA
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TO: THE OFFICIALS OF THE CITY OF GOSHEN, ELKHART COUNTY, INDIANA

This report is supplemental to our audit report of the City of Goshen (City), for the period from January 1, 2014 to December 31, 2014. It has been provided as a separate report so that the reader may easily identify any Federal Findings that pertain to the City. It should be read in conjunction with our Financial Statement and Federal Single Audit Report of the City, which provides our opinions on the City's financial statement and federal program compliance. This report may be found at www.in.gov/sboa/.

The Federal Findings, identified in the above referenced audit report, are included in this report and should be viewed in conjunction with the Audit Results and comments as described below:

As authorized under Indiana Code 5-11-1, we performed procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts. The Audit Result and Comment contained herein describe the identified reportable instance of noncompliance found as a result of these procedures. Our tests were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

Any Corrective Action Plan for the Federal Finding and Official Response to the Audit Result and Comment, incorporated within this report, were not verified for accuracy.

Paul D. Joyce
Paul D. Joyce, CPA
State Examiner

December 29, 2016

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CLERK-TREASURER
CITY OF GOSHEN

CLERK-TREASURER
CITY OF GOSHEN
FEDERAL FINDINGS

FINDING 2014-001 - INTERNAL CONTROLS OVER FINANCIAL TRANSACTIONS AND REPORTING

Condition

There were several deficiencies in the internal control system of the City related to financial transactions and reporting.

1. Lack of Segregation of Duties: The City had not separated incompatible activities related to receipt processing, the preparation of the Annual Financial Report (AFR), or approval of Community Development Block Grants/Entitlement Grants disbursements.
 - (a) There were multiple employees involved in the receipt and deposit process but there was no written evidence that a second employee was performing oversight of the process.
 - (b) One person was responsible for preparing and submitting the AFR without sufficient evidence that supporting documentation was reviewed and approved prior to submission.
 - (c) There was no evidence of sufficient review of the Community Development Block Grants/Entitlement Grants invoices prior to disbursement of funds.
2. Monitoring of Controls: The City had no process to identify or communicate corrective actions to improve controls. Effective internal control over financial reporting required the City to monitor and assess the quality of the system of internal control.
 - (a) There was no process in place to ensure that a comprehensive reconciliation of all funds of the City to all bank accounts and investments of the City was completed.

Criteria

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets, and all forms of information processing are necessary for proper internal control.

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

Cause

Management of the City had not established a proper system of internal control that would have ensured proper reporting on the AFR. An evaluation of the City's system of internal control had not been conducted and management had not conducted a risk assessment related to the City's financial reporting and transactions.

CLERK-TREASURER
CITY OF GOSHEN
FEDERAL FINDINGS
(Continued)

Effect

The failure to establish controls could have enabled material misstatements or irregularities to remain undetected. The failure to monitor the internal control system placed the City at risk that controls may not be either designed properly or operating effectively to provide reasonable assurance that controls would have prevented, or detected and corrected, material misstatements in a timely manner.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

FINDING 2014-002 - PREPARATION OF THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Condition

The City did not have a proper system of internal control in place to prevent, or detect and correct, errors on the Schedule of Expenditures of Federal Awards (SEFA). One individual gathered information to prepare the SEFA and then also submitted and certified the SEFA. The SEFA included incorrect amounts which were not identified as such by the officials.

There were the following errors:

1. The following Catalog of Federal Domestic Assistance (CFDA) numbers were overstated by these respective amounts:
 - a. Community Development Block Grants/Entitlement Grants, \$20,586;
 - b. Highway Planning and Construction, \$9,011;
 - c. Airport Improvement Program, \$403.
2. Capitalization Grants for Clean Water State Revolving Funds was understated by \$328,512.
3. Two grants listed the wrong program name, and one grant listed an incorrect CFDA number.

The combined net effect of these over and understatements is a material adjustment to the SEFA of \$298,512.

Audit adjustments were proposed, accepted by the City, and made to the SEFA.

Criteria

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets, and all forms of information processing are necessary for proper internal control.

CLERK-TREASURER
CITY OF GOSHEN
FEDERAL FINDINGS
(Continued)

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

OMB Circular A-133, Subpart C, section .300 states in part: "The auditee shall: . . . (d) Prepare appropriate financial statements, including the schedule of expenditures of Federal awards in accordance with section .310. . . ."

OMB Circular A-133, Subpart C, section .310(b) states:

"Schedule of expenditures of Federal awards. The auditee shall also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements. While not required, the auditee may choose to provide information requested by Federal awarding agencies and pass-through entities to make the schedule easier to use. For example, when a Federal program has multiple award years, the auditee may list the amount of Federal awards expended for each award year separately. At a minimum, the schedule shall:

- (1) List individual Federal programs by Federal agency. For Federal programs included in a cluster of programs, list individual Federal programs within a cluster of programs. For R&D, total Federal awards expended shall be shown either by individual award or by Federal agency and major subdivision within the Federal agency. For example, the National Institutes of Health is a major subdivision in the Department of Health and Human Services.
- (2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity shall be included.
- (3) Provide total Federal awards expended for each individual Federal program and the CFDA number or other identifying number when the CFDA information is not available.
- (4) Include notes that describe the significant accounting policies used in preparing the schedule.
- (5) To the extent practical, pass-through entities should identify in the schedule the total amount provided to subrecipients from each Federal program.
- (6) Include, in either the schedule or a note to the schedule, the value of the Federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end. While not required, it is preferable to present this information in the schedule."

Cause

Management had not established a system of internal control that would have ensured proper reporting of the SEFA.

CLERK-TREASURER
CITY OF GOSHEN
FEDERAL FINDINGS
(Continued)

Effect

Without a proper system of internal control in place that operated effectively, material misstatements of the SEFA remained undetected. The SEFA contained the errors identified in the *Condition*.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.



Tina M. Bontrager, City Clerk-Treasurer
CITY OF GOSHEN

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CORRECTIVE ACTION PLAN

FINDING 2014-001

Contact Person Responsible for Corrective Action: Tina M. Bontrager through 12/31/16
Contact Person Responsible for Corrective Action: Angie McKee on or after 1/1/17
Contact Phone Number: 574-533-8625

Description of Corrective Action Plan:

1. **Segregation of Duties:** The City concurs with the conditions, criteria, cause and effect of finding 2014-001. The City will separate incompatible activities related to receipt processing and the preparation of the Annual Report.
 - a.) The City will require written evidence that a second employee is performing oversight of the process by initialing the deposit slip after double checking the balancing of the paperwork, checks and cash for the daily deposit.
 - b.) The person(s) responsible for preparing and submitting the Annual Financial Report will have sufficient evidence and supporting documentation that is reviewed and approved prior to submission. On this point, the information existed but was not documented in yearend workpapers. Going forward, supporting documentation for the Annual Report will be captured and saved by the City. In addition, the extended time between the end of the audited year and the performance of the audit required additional allowances of time to research and answer questions.
2. **Monitoring of Controls:** The City will continue to develop a process to identify and communicate corrective actions to improve controls. Effective internal control over financial reporting requires the City to continuously monitor and assess the quality of the system of internal control.
 - a.) The Clerk-Treasurer's Office completes individual reconciliations of all funds of the City to all bank accounts and investments of the City as of December 31 of each year. The reconciliations are kept either in archived electronic form or hardcopy in a reconciliation binder. However, no master reconciliation is performed to tie to the Annual Report. While totals can be derived and tied out with audit workpapers, the City realizes the benefit of doing such work proactively.

FINDING 2014-002

Contact Person Responsible for Corrective Action: Tina M. Bontrager through 12/31/16



Tina M. Bontrager, City Clerk-Treasurer
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Contact Person Responsible for Corrective Action: Angie McKee on or after 1/1/17
Contact Phone Number: 574-533-8625

Description of Corrective Action Plan:

Preparation of the Schedule of Expenditures of Federal Awards: The City of Goshen concurs with the conditions, criteria, cause and effect of finding 2014-002.

The City wishes to eliminate future errors with such actions as auditing each and every dollar that is receipted into and expensed from the City's Grant Fund. When any funds are received or spent the Clerk-Treasurer will check her file/binder and ensure that a copy of the grant paperwork is in the possession of the Clerk-Treasurer's office and that the paperwork includes the CFDA number and the Program Name. If the information is not in the Clerk-Treasurer's office, the Clerk-Treasurer will contact the department and hold any future expenses until the information/paperwork is supplied. The Clerk-Treasurer will continue to work closely with the departments of the City that receive and spend grant dollars to ensure proper reporting of the dollar amounts received and expensed.

Anticipated Completion Date: Internal Controls are an ongoing process and as such there is not stated completion date. However, the specific items addressed above related to government wide cash reconciliation has been added to the work process for the yearend Annual report effective with the 2016 Annual Report. In addition, effective with the 2016 Annual Report, workpapers supporting each section of the annual report will be kept and presented to auditors upon request by the Clerk-Treasurer.

A handwritten signature in cursive script that reads "Tina M. Bontrager".

Tina M. Bontrager
Clerk-Treasurer
12/29/2016

CLERK-TREASURER
CITY OF GOSHEN
AUDIT RESULT AND COMMENT

OVERDRAWN CASH BALANCE

The financial statement presented for audit included the Health Insurance Fund with an overdrawn cash balance of \$236,281 at December 31, 2014.

The cash balance of any fund may not be reduced below zero. Routinely overdrawn funds could be an indicator of serious financial problems which should be investigated by the governmental unit. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

CLERK-TREASURER
CITY OF GOSHEN
EXIT CONFERENCE

The contents of this report were discussed on December 29, 2016, with Tina M. Bontrager, Clerk-Treasurer; Jeremy P. Stutsman, Mayor; and Jim McKee, President Pro Tempore of the Common Council.

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COMMUNITY DEVELOPMENT
CITY OF GOSHEN

COMMUNITY DEVELOPMENT
CITY OF GOSHEN
FEDERAL FINDINGS

**FINDING 2014-003 - INTERNAL CONTROL OVER COMMUNITY
DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS**

Federal Agency: Department of Housing and Urban Development
Federal Program: Community Development Block Grants/Entitlement Grants
CFDA Number: 14.218
Federal Award Numbers and Years (or Other Identifying Numbers): B-13-MC-18-0019,
B-14-MC-18-0019

Condition

An effective internal control system was not in place at the City in order to ensure compliance with requirements related to the grant agreement and the following compliance requirements: Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Cash Management, Earmarking, and Period of Availability.

Activities Allowed or Unallowed, Allowable Cost/Cost Principles, Earmarking

The claims presented for audit were prepared by the CDBG Grant Administrator, but there was no evidence available to document that the claims were being approved by someone knowledgeable about the program ensuring costs were for allowable activities and allowable costs and were properly used.

Cash Management

There was no evidence to indicate that the disbursements were being monitored by anyone to determine if they were being disbursed shortly after the funds were received or within a reasonable amount of time. The transactions were being monitored by the CDBG Grant Administrator to ensure the transactions had been processed by the Clerk-Treasurer's office and to ensure that the funds were actually deposited in the bank.

Period of Availability

There was no evidence to indicate that the disbursements were being monitored by anyone else other than the CDBG Grant Administrator. There was no evidence that a control was in place to ensure costs had been incurred within the period of availability.

Context

This is a systemic problem due to the size of the CDBG office. There is only one individual that is mainly responsible for ensuring all requirements related to the program are being met.

Criteria

OMB Circular A-133, Subpart C, section .300 states in part:

"The auditee shall: . . . (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs. . . ."

COMMUNITY DEVELOPMENT
CITY OF GOSHEN
FEDERAL FINDINGS
(Continued)

Cause

Management had not developed a system of internal controls that segregated key functions.

Effect

The failure to establish an effective internal control system placed the City at risk of noncompliance with the grant agreement and the compliance requirements. A lack of segregation of duties within an internal control system could have also allowed noncompliance with compliance requirements and allowed the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the program.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the City's management establish controls, including segregation of duties, related to the grant agreement and compliance requirements listed above.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

FINDING 2014-004 - SUSPENSION AND DEBARMENT

Federal Agency: Department of Housing and Urban Development
Federal Program: Community Development Block Grants/Entitlement Grants
CFDA Number: 14.218
Federal Award Number and Years (or Other Identifying Numbers): B-13-MC-18-0019, B-14-MC-18-0019

Condition

An effective internal control system was not in place at the City in order to ensure compliance with the Suspension and Debarment requirement related to the grant agreement. The internal controls over Suspension and Debarment did not include the testing of sub-recipients, which are considered to be covered transactions, to determine if they were suspended or debarred from conducting business with the federal government.

Context

Each program year, the City signs agreements with the same seven sub-recipients. Searches in the Debarred list (SAMS) or HUD's limited Denial List were not performed for any of these sub-recipients in 2014.

COMMUNITY DEVELOPMENT
CITY OF GOSHEN
FEDERAL FINDINGS
(Continued)

Criteria

OMB Circular A-133, Subpart C, section .300 states in part:

"The auditee shall: . . . (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs. . . ."

2 CFR 180.300 states:

"When you enter into a covered transaction with another person at the next lower tier, you must verify that the person with whom you intend to do business is not excluded or disqualified. You do this by:

- (a) Checking SAM Exclusions; or
- (b) Collecting a certification from that person; or
- (c) Adding a clause or condition to the covered transaction with that person."

Cause

Management had not developed a system of internal controls that segregated key functions.

Effect

The failure to establish internal controls enabled material noncompliance to go undetected which could have resulted in the loss of federal funds to the City.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the City's management establish controls to ensure compliance and to comply with the Suspension and Debarment requirements of the program.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.



Rhonda L. Yoder, AICP
CDBG Program, CITY OF GOSHEN

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CORRECTIVE ACTION PLAN

FINDING 2014-003 -- INTERNAL CONTROL OVER COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS

Contact Person Responsible for Corrective Action: Rhonda Yoder

Contact Phone Number: 574-537-3815

We concur with the finding and propose the following corrective action.

Description of Corrective Action Plan:

1. Prior to the beginning of each CDBG fiscal year, the CDBG Administrator will provide the Clerk Treasurer's office with the list of approved activities and the budget for each activity. This has been done in the past for each CDBG program year.
2. The CDBG Administrator will meet with staff of the Clerk Treasurer's office as needed to explain the approved activities and budget for each program year.
3. Additional disbursement approval tracking details have been added to the CDBG Administrator's CDBG IDIS Voucher Record spreadsheet, as follows (copy attached):
 - Date Voucher Signed (by CDBG Administrator)
 - Bank Deposit Date (HUD funds)
 - Check Date
4. The CDBG Administrator has requested that a CDBG detailed revenue and expenditure report be provided each month by the Clerk Treasurer's office to assist in tracking. Previously, these were received only on a quarterly basis. As a response to the request, detailed reports have been provided for October and November 2016.

Anticipated Completion Date:

All of the proposed actions are underway and will be ongoing.

Rhonda Yoder
(Signature)

CDBG Administrator
(Title)

12/16/16
(Date)

CDBG Program Year 2016											
IDIS Date	Activity #	Program Year	Amount	Activity		PI/Misc Income?	PI Amt	Misc Income	Date Voucher Signed	Bank Deposit Date	Ck Date
8/16/16	236	2015	\$38.00	Rehab					8/16/2016	8/19/2016	8/23/2016
8/24/16	247	2016	\$5,000.00	Neighborhood Outreach					8/18/2016	8/26/2016	8/30/2016
8/24/16	248	2016	\$41.92	Admin					8/18/2016	8/26/2016	8/30/2016
9/6/16	248	2016	\$15.32	Admin					9/1/2016	9/9/2016	9/13/2016
9/12/16	248	2016	\$10,000.00	Admin					9/12/2016	9/16/2016	9/20/2016
9/27/16	251	2016	\$1,420.00	COA					9/26/2016	10/3/2016	10/4/2016
9/27/16	250	2016	\$1,666.85	CHH					9/26/2016	10/3/2016	10/4/2016
10/17/16	236	2015	\$84,607.49	Rehab					10/17/2016	10/24/2016	10/25/2016
10/17/16	249	2016	\$7,500.00	BGC					10/3/2016	10/24/2016	10/25/2016
10/17/16	251	2016	\$760.00	COA	1 voucher = \$97,367.49				10/14/2016	10/24/2016	10/25/2016
10/17/16	253	2016	\$4,500.00	MCHCC					10/11/2016	10/24/2016	10/25/2016
10/17/16	254	2016	\$2,249.68	WH					10/5/2016	10/26/2016	10/25/2016
11/14/16	251	2016	\$640.00	COA					11/8/2016	11/22/2016	11/22/2016
12/12/16	248	2016	\$10,000.00	Admin	1 voucher =	PI	\$10,000.00		12/8/2016		
12/12/16	251	2016	\$800.00	COA	\$10,800.00				12/9/2016		



Rhonda L. Yoder, AICP
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CORRECTIVE ACTION PLAN

FINDING 2014-004 SUSPENSION AND DEBARMENT

Contact Person Responsible for Corrective Action: Rhonda Yoder

Contact Phone Number: 574-537-3815

We concur with the finding and propose the following corrective action.

Description of Corrective Action Plan:

1. Annual review of each sub-recipient in the SAM debarment list and HUD's exclusion list has been added to the CDBG Annual Tasks (copy attached).

Anticipated Completion Date: Added to annual task list as of 12/16/16, to be implemented when sub-recipient applications are received in February 2017.

Rhonda Yoder
(Signature)

CDBG Administrator
(Title)

12/16/16
(Date)

	begin environmental assessment & determine which projects require 106 review (use new HUD Enviro site)	
February	submit Section 106 reviews to SHPO	
mid-February	set up meeting with grant review committee, get on mayor's calendar first, send email to all when final date/time/location/reviewers are in place	
	Work with Engineering on bid schedule for infrastructure project	
last Thursday in February	Public Service applications due at 3 pm	
last Friday in Feb	Tabulate public service requests, calculate percentage of grant & distribute copies of applications to meeting members	
	Record A-133 info from each application in xls & note required audits	
	Check all sub-recipients in SAM debarred list & HUD's exclusion list-save to electronic file	
March 1-4	Meeting to review public service applications – invite two council members, mayor, Mark (mayor approves who is included in this meeting)	
	Have mayor finalize budget after allocation info has been received	
	After meeting, review budget & update plan and public notice	
	prepare public notice for public hearing & for mailing list	
	Work on environmental review record	
	Enter all enviro info in HEROS & print forms to sign (Rhonda sign) after budget is final	
	prepare environmental review ad & public notice schedule	
	finalize draft plan – get to Mayor & Mark for review	
	Council info to Tina for agenda	
	Public hearing notice to Goshen News (3 days prior to publication)	
1st Mon in March	Public hearing notice printed for draft plan & public service grants (make sure this is 14 days before public hearing at Council meeting)	
2nd Tues in March	Public hearing item to Tina for Council agenda, due Tues NOON week prior to Council mtg (email + original & 18 hard copies)	
	Copies of draft plan to Goshen Public Library, Mayor's Office & Planning Office & website	
	Email notice of public hearing & draft annual plan to contact list & Continuum of Care email list	
	Prepare summary handout for Council & CoC mtgs (run PR02 & update YTD spending)	
3rd Tues in March	Public hearing for draft document at Council, w/ 30-day comment period (2nd of 2 required)	
4th Thurs in March	CoC (Homeless Coalition) input for CDBG plans-Elkhart & Goshen-get on agenda/do handout	
mid-March	Quarterly admin invoice	
	Email tentative funding amounts to subrecipients	
	Work on sub-recipient monitoring schedule	
March 31	Davis-Bacon semi-annual report due (to Phyllis Bowman)	

-22-

COMMUNITY DEVELOPMENT
CITY OF GOSHEN
EXIT CONFERENCE

The contents of this report were discussed on December 29, 2016, with Tina M. Bontrager, Clerk-Treasurer; Jeremy P. Stutsman, Mayor; Jim McKee, President Pro Tempore of the Common Council; and Rhonda L. Yoder, CDBG Administrator.