

**Topics Tentatively Scheduled for Study Session Discussion  
and**

**Topics Requested for Action at Future Business Meetings of the Twenty-Ninth  
Town Council of Highland**

This meeting will be convened as an electronic meeting, pursuant to Governor Holcomb's Executive Orders 20-04 and 20-09, extended by 20-25 through 4 June 2020 allowing such meetings, pursuant to IC 5-14-1.5-3.6 for the duration of the emergency.

People may observe and record the meeting for live streaming by joining the meeting on the Zoom platform

<https://zoom.us/j/95180290571?pwd=c1AxZGtmOTRGVDU1K1jXOWIGcGhTUT09>

**Monday, June 01, 2020:  
Study Session 6:30 p.m.  
Virtual/Electronic meeting**

*This meeting contributes to Agenda building for the plenary meeting. Please, also be aware of the running enrolled list of matters that are likely for the plenary meeting, subject to review by the municipal executive.*

X. Discussion with Jennifer Hudson of London Witte Group regarding financial analysis regarding possible refunding bonds for First Mortgage Bonds of the Lincoln Community Center Building Corporation; Sanitary District Bonds (BABS)

X. Discussion possibly with organizer / promoter of special interest festival.

X. Discussion of revised enrolled draft transition plans for the Opening certain municipal facilities: *Indiana Governor Executive Order No. 2020-26 Section 4 (a) set forth a requirement for a written plan describing measures and safeguards to ensure a safe environment for the employees, customers, clients and members. The plan shall be provided to each employee or staff and posted publicly. It expressly requires the following four elements be included:*

- i) Instituting an employee health screening process;*
- ii) Employing enhanced cleaning and disinfecting protocols for the workplace, including regularly cleaning high-touch surfaces;*
- iii) Enhancing the ability of employees, customers and clients to wash hands or take other personal hygiene measures such as use of hand sanitizer;*
- iv) Complying with social distancing requirements established by the CDC, including maintaining six-foot social distancing for both employees and members of the general public when possible and/ or employing other separation measures such as wearing face coverings or using barriers; and*

- It is conceived presently that a general policy (town wide) would attain for workers performing administrative and clerical functions.
- X. Possible new Town Executive Order outlining new protocols regarding extension of waiver of late charges for utilities through September 30, 2020. Current waiver will end May 22.
- X. Discussion regarding Resolution 2020-23 Temporary loans for Debt Service Funds. (See the worksheet supplied)
- X. Discussion and review of cash flows in certain operating funds. (See Cash flow sheets)
- X. If ready, mark-up of Ordinance to amend the municipal code establishing an honorific display policy for the Town. (Still being drafted)
- X. Discussion of setting an executive session to discuss whether to join a lawsuit challenging legal basis of IC 6-9-2 et seq, the Innkeeper Tax Law for Lake County.

THE TOWN of HIGHLAND TOWN COUNCIL is offering NOTICE of a MEETING to be CONVENED ELECTRONICALLY ON Zoom.

Topic: HIGHLAND TOWN COUNCIL STUDY SESSION  
Time: May 18, 2020 06:30 PM Central Time (US and Canada)  
May 18, 2020 06:30 PM  
Jun 1, 2020 06:30 PM  
Jun 15, 2020 06:30 PM  
Jul 6, 2020 06:30 PM

Please download and import the following iCalendar (.ics) files to your calendar system.

Weekly: [https://zoom.us/meeting/tjEsf-mqpzsvHdU4SbEriwOXR2SmGuxgQz\\_Z/ics?icsToken=98tyKuCtrzMqGN2VtR6GRowMBYqgc-rxmGJYgqdoyCznJjJadSzOBLBxP5VqCN\\_h](https://zoom.us/meeting/tjEsf-mqpzsvHdU4SbEriwOXR2SmGuxgQz_Z/ics?icsToken=98tyKuCtrzMqGN2VtR6GRowMBYqgc-rxmGJYgqdoyCznJjJadSzOBLBxP5VqCN_h)

**Click here to Join Zoom Meeting**

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Meeting ID: 951 8029 0571

Password: 592261

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Find your local number: <https://zoom.us/u/akBjoc0Fh>

II.

• **Plenary Business Meeting of Monday, JUNE 8, 2020 Likely matters**

X. Accounts payable vouchers Docket for the period of May 13, 2020 to JUNE 08, 2020 in the amount of \$\_\_\_\_\_.

X. Payroll Dockets for the paydays of \_\_\_\_\_ in the amount of \$\_\_\_\_\_.

Agenda Building Status Report

- 3 -

*The Town of Highland acknowledges its responsibility to comply with the American with Disabilities Act of 1990. In order to assist individuals with disabilities who require special services (i.e. sign interpretative services, alternative audio/visual devices, etc.) for participation in or access to Municipal sponsored public programs, services and or meetings, the Town of Highland requests that individuals make requests for these services forty-eight (48) hours ahead of the scheduled program, service and or meeting. To make arrangements, contact the ADA Coordinator for the Town of Highland at (219) 972-7595.*

- X. Minutes of the Meeting of Monday May 12, 2020.
- X. June 08 report from the Census Complete Count Committee for the Packet.
- X. Building, Fire Department and Workplace Safety Reports.
- X. **PUBLIC HEARING:** Considering Proposed additional appropriations in addition to those already approved as suggested in the meeting of April 13, 2020. Allow the proper officer to publish legal notice of a public hearing to consider proposed additional appropriations in the Redevelopment General Fund in the amount of \$292,000; in the Corporation General Fund Works Board Department in the amount of \$350,000; the Gaming Revenue Sharing Fund in the amount of \$ 84,500; the Economic Development Local Income Tax Fund in the amount of \$5,000; in the Public Safety Local Income Tax Fund in the amount of \$2,000; and in the Innkeeper Tax Fund in the amount of \$2,000.
- X. Resolution 2020-24 Transfers from funds to meet the local match.
- X. Executive Order to Transfer from MCCC in the amount of \$50k for the emergency.
- X. Resolution 2020-23 Temporary loans for Debt Service Funds.

• **Statutory Boards and Commissions**

*Executive Appointments (May be made in meeting or at another time)  
(Appointments have been placed on agenda in case there is readiness to act. These represent remaining that could be executed)*

*Legislative Appointments*

Home Rule Commissions

- 1. **Community Events Commission:**  
(1) appointment to be made by the Town Council. **Term: 4 years.** (Note: vacancy of which term expires January 2022)
- X. Proposed Ordinance to Amend the Highland municipal Code establishing a Banner policy for the Town of Highland. (This might not be ready yet)

**LINCOLN COMMUNITY BUILDING CORPORATION**  
**TRUST INDENTURE**

31-May-20

Section			
3.01	CONSTRUCTION FUND	\$	-
3.02	SINKING FUND	\$	648.15
3.03	OPERATION AND RESERVE FUND	\$	96,138.66
3.04	DISCRETIONARY FUND	\$	<u>1,152,143.09</u>
	<b>TOTAL</b>	\$	<b>1,248,929.90</b>

**LINCOLN COMMUNITY BUILDING CORPORATION**  
**TRUST INDENTURE**

30-Apr-20

Section			
3.01	CONSTRUCTION FUND	\$	-
3.02	SINKING FUND	\$	648.07
3.03	OPERATION AND RESERVE FUND	\$	96,126.48
3.04	DISCRETIONARY FUND	\$	<u>1,153,495.92</u>
	<b>TOTAL</b>	\$	<b>1,250,270.47</b>

**TOWN OF HIGHLAND, INDIANA**

Comparison of Scenarios

	<u>Scenario A</u>	<u>Scenario B</u>
Estimated Max Annual Lease Rental Payment	\$684,000.00	\$842,000.00
Estimated Tax Rate	(\$0.0975)	(\$0.1116)
Estimated Reduction to Park Debt Service Tax Rate	(\$0.0238)	(\$0.0097)
Trust Account Balances after Refunding	\$0.00	\$1,211,943.36
Divided by: Number of Remaining Levy Years	<u>10.00</u>	<u>10.00</u>
Estimated Annual Amount Available to Offset Levy	\$0.00	\$121,194.34
Estimated Max Annual Lease Rental Payment	\$684,000.00	\$842,000.00
Less: Estimated Annual Amount Available to Offset Levy	<u>0.00</u>	<u>(121,194.34)</u>
Estimated Net Max Annual Lease Rental Payment	<u>\$684,000.00</u>	<u>\$720,805.66</u>

**TOWN OF HIGHLAND, INDIANA**  
Outstanding Park District Debt

Date	Outstanding Direct Debt and Lease Obligations of the Highland Park District					Proposed Property Tax Levy Impact of Refunding 2010 Bonds					Pay Year
	Total Debt Service Obligations					Total Net Debt Service Obligations					
	2010 Bonds (1)	2012B Bonds (2)	2016 Bonds (3)	Semi-Annual	Annual	Less: 2010 Bonds (1)	Semi-Annual	Annual	Semi-Annual	Annual	
8/1/2019	\$510,000.00	\$92,437.50	\$16,000.00	\$618,437.50	\$1,435,812.50	(\$510,000.00)	\$506,500.00	\$506,500.00	\$618,437.50	\$1,432,312.50	2019
2/1/2020	510,000.00	91,375.00	216,000.00	817,375.00	1,435,812.50	(510,000.00)	342,000.00	813,875.00	813,875.00	1,091,562.50	2020
8/1/2020	510,000.00	90,312.50	14,000.00	614,312.50	1,427,562.50	(510,000.00)	342,000.00	684,000.00	446,312.50	1,091,562.50	2020
2/1/2021	510,000.00	89,250.00	214,000.00	813,250.00	1,427,562.50	(510,000.00)	333,000.00	645,250.00	433,187.50	1,065,312.50	2021
8/1/2021	510,000.00	88,187.50	12,000.00	610,187.50	1,419,312.50	(510,000.00)	333,000.00	666,000.00	419,562.50	1,065,312.50	2021
2/1/2022	510,000.00	87,125.00	212,000.00	809,125.00	1,419,312.50	(510,000.00)	323,500.00	666,000.00	419,562.50	953,062.50	2022
8/1/2022	510,000.00	86,062.50	10,000.00	606,062.50	1,326,062.50	(510,000.00)	323,500.00	647,000.00	322,500.00	953,062.50	2022
2/1/2023	510,000.00		210,000.00	720,000.00	1,326,062.50	(510,000.00)	314,500.00	647,000.00	322,500.00	845,000.00	2023
8/1/2023	510,000.00		8,000.00	518,000.00	1,326,062.50	(510,000.00)	314,500.00	629,000.00	322,500.00	845,000.00	2023
2/1/2024	510,000.00		208,000.00	718,000.00	1,236,000.00	(510,000.00)	303,500.00	629,000.00	309,500.00	819,000.00	2024
8/1/2024	510,000.00		6,000.00	516,000.00	1,236,000.00	(510,000.00)	303,500.00	607,000.00	309,500.00	819,000.00	2024
2/1/2025	510,000.00		206,000.00	716,000.00	1,232,000.00	(510,000.00)	292,000.00	607,000.00	296,000.00	792,000.00	2025
8/1/2025	510,000.00		4,000.00	514,000.00	1,232,000.00	(510,000.00)	292,000.00	584,000.00	296,000.00	792,000.00	2025
2/1/2026	510,000.00		204,000.00	714,000.00	1,228,000.00	(510,000.00)	280,500.00	584,000.00	282,500.00	765,000.00	2026
8/1/2026	510,000.00		2,000.00	512,000.00	1,228,000.00	(510,000.00)	280,500.00	561,000.00	282,500.00	765,000.00	2026
2/1/2027	510,000.00		202,000.00	712,000.00	1,224,000.00	(510,000.00)	269,000.00	561,000.00	269,000.00	538,000.00	2027
8/1/2027	510,000.00			510,000.00	1,224,000.00	(510,000.00)	269,000.00	538,000.00	269,000.00	538,000.00	2027
2/1/2028	510,000.00			510,000.00	1,020,000.00	(510,000.00)	255,000.00	538,000.00	255,000.00	510,000.00	2028
8/1/2028	510,000.00			510,000.00	1,020,000.00	(510,000.00)	255,000.00	510,000.00	255,000.00	510,000.00	2028
2/1/2029	510,000.00			510,000.00	1,020,000.00	(510,000.00)	241,000.00	510,000.00	241,000.00	482,000.00	2029
8/1/2029	510,000.00			510,000.00	1,020,000.00	(510,000.00)	241,000.00	482,000.00	241,000.00	482,000.00	2029
2/1/2030	\$11,220,000.00	\$624,750.00	\$1,744,000.00	\$13,588,750.00	\$13,588,750.00	(\$10,710,000.00)	\$6,414,500.00	\$6,414,500.00	\$9,293,250.00	\$9,293,250.00	

(1) See Schedule A-1.  
 (2) See Schedule A-2.  
 (3) See Schedule A-3.  
 (4) See Schedule A-4.



**LINCOLN CENTER BUILDING CORP.**

Taxable Ad Valorem Property Tax First Mortgage Bonds, Series 2010  
 (Build America Bonds - Direct Payment Option)  
 Debt Service and Lease Rental Payments Schedule

Date	Principal	Rate	Interest	Debt Service		Lease Rental Payments		Estimated Net Credit (1)	Pay Year
				Semi-Annual	Annual	Annual	Semi-Annual		
8/1/2019	\$315,000.00	4.60%	\$189,450.00	\$504,450.00			\$510,000.00	\$60,018.33	2019
2/1/2020	315,000.00	4.60%	182,205.00	497,205.00	\$1,001,655.00	\$1,020,000.00	510,000.00	57,631.82	2020
8/1/2020	320,000.00	4.60%	174,960.00	494,960.00			510,000.00	55,207.44	2020
2/1/2021	320,000.00	5.00%	167,600.00	487,600.00	982,560.00	1,020,000.00	510,000.00	52,572.24	2021
8/1/2021	320,000.00	5.00%	159,600.00	479,600.00			510,000.00	49,937.04	2021
2/1/2022	320,000.00	5.00%	151,600.00	471,600.00	951,200.00	1,020,000.00	510,000.00	47,301.84	2022
8/1/2022	320,000.00	5.00%	143,600.00	463,600.00			510,000.00	44,666.64	2022
2/1/2023	320,000.00	5.50%	135,600.00	455,600.00	919,200.00	1,020,000.00	510,000.00	41,767.92	2023
8/1/2023	320,000.00	5.50%	126,800.00	446,800.00			510,000.00	38,869.20	2023
2/1/2024	320,000.00	5.50%	118,000.00	438,000.00	884,800.00	1,020,000.00	510,000.00	35,970.48	2024
8/1/2024	320,000.00	5.50%	109,200.00	429,200.00			510,000.00	33,071.76	2024
2/1/2025	320,000.00	5.50%	100,400.00	420,400.00	849,600.00	1,020,000.00	510,000.00	30,173.04	2025
8/1/2025	320,000.00	5.50%	91,600.00	411,600.00			510,000.00	27,274.32	2025
2/1/2026	320,000.00	5.75%	82,800.00	402,800.00	814,400.00	1,020,000.00	510,000.00	24,243.84	2026
8/1/2026	320,000.00	5.75%	73,600.00	393,600.00			510,000.00	21,213.36	2026
2/1/2027	320,000.00	5.75%	64,400.00	384,400.00	778,000.00	1,020,000.00	510,000.00	18,182.88	2027
8/1/2027	320,000.00	5.75%	55,200.00	375,200.00			510,000.00	15,152.40	2027
2/1/2028	320,000.00	5.75%	46,000.00	366,000.00	741,200.00	1,020,000.00	510,000.00	12,121.92	2028
8/1/2028	320,000.00	5.75%	36,800.00	356,800.00			510,000.00	9,091.44	2028
2/1/2029	320,000.00	5.75%	27,600.00	347,600.00	704,400.00	1,020,000.00	510,000.00	6,060.96	2029
8/1/2029	320,000.00	5.75%	18,400.00	338,400.00			510,000.00	3,030.48	2029
2/1/2030	320,000.00	5.75%	9,200.00	329,200.00	667,600.00	1,020,000.00	510,000.00		
<b>Total</b>	<b>\$7,030,000.00</b>		<b>\$2,264,615.00</b>	<b>\$9,294,615.00</b>	<b>\$9,294,615.00</b>	<b>\$11,220,000.00</b>	<b>\$11,220,000.00</b>	<b>\$683,559.35</b>	

(1) Assumes 35% direct payment credit is reduced by 5.9% sequestration rate.

\$1,925,385.00

**TOWN OF HIGHLAND, INDIANA**

General Obligation Park Bonds, Series 2012B  
Debt Service Schedule

Date	Principal	Rate	Interest	Debt Service		Pay Year
				Semi-Annual	Annual	
8/1/2019	\$85,000.00	2.50%	\$7,437.50	\$92,437.50		
2/1/2020	85,000.00	2.50%	6,375.00	91,375.00	\$183,812.50	2019
8/1/2020	85,000.00	2.50%	5,312.50	90,312.50		
2/1/2021	85,000.00	2.50%	4,250.00	89,250.00	179,562.50	2020
8/1/2021	85,000.00	2.50%	3,187.50	88,187.50		
2/1/2022	85,000.00	2.50%	2,125.00	87,125.00	175,312.50	2021
8/1/2022	85,000.00	2.50%	1,062.50	86,062.50	86,062.50	2022
Total	\$595,000.00		\$29,750.00	\$624,750.00	\$624,750.00	

**TOWN OF HIGHLAND, INDIANA**

General Obligation Park Bonds, Series 2016  
Debt Service Schedule

Date	Principal	Rate	Interest	Debt Service		Pay Year
				Semi-Annual	Annual	
8/1/2019			\$16,000.00	\$16,000.00		
2/1/2020	\$200,000.00	2.00%	16,000.00	216,000.00	\$232,000.00	2019
8/1/2020			14,000.00	14,000.00		
2/1/2021	200,000.00	2.00%	14,000.00	214,000.00	228,000.00	2020
8/1/2021			12,000.00	12,000.00		
2/1/2022	200,000.00	2.00%	12,000.00	212,000.00	224,000.00	2021
8/1/2022			10,000.00	10,000.00		
2/1/2023	200,000.00	2.00%	10,000.00	210,000.00	220,000.00	2022
8/1/2023			8,000.00	8,000.00		
2/1/2024	200,000.00	2.00%	8,000.00	208,000.00	216,000.00	2023
8/1/2024			6,000.00	6,000.00		
2/1/2025	200,000.00	2.00%	6,000.00	206,000.00	212,000.00	2024
8/1/2025			4,000.00	4,000.00		
2/1/2026	200,000.00	2.00%	4,000.00	204,000.00	208,000.00	2025
8/1/2026			2,000.00	2,000.00		
2/1/2027	200,000.00	2.00%	2,000.00	202,000.00	204,000.00	2026
<b>Total</b>	<b>\$1,600,000.00</b>		<b>\$144,000.00</b>	<b>\$1,744,000.00</b>	<b>\$1,744,000.00</b>	

**LINCOLN CENTER BUILDING CORP.**

Ad Valorem Property Tax First Mortgage Refunding Bonds, Series 2019  
 Estimated Debt Service, Lease Rental Payments and Gross Savings Schedule

Date	Principal (1)	Rate (1)	Interest (1)	Debt Service (1)		Lease Rental Payments (1)		2010 Bonds	Gross Savings	Pay Year
				Semi-Annual	Annual	Annual	Semi-Annual			
2/1/2020	\$465,000.00	4.00%	\$33,475.00	\$498,475.00	\$506,500.00	\$506,500.00	\$510,000.00	\$3,500.00	2019	
8/1/2020	230,000.00	4.00%	106,575.00	336,575.00	342,000.00	342,000.00	510,000.00	168,000.00	2020	
2/1/2021	230,000.00	4.00%	101,975.00	331,975.00	684,000.00	342,000.00	510,000.00	168,000.00	2020	
8/1/2021	230,000.00	4.00%	97,375.00	327,375.00	666,000.00	333,000.00	510,000.00	177,000.00	2021	
2/1/2022	230,000.00	4.00%	92,775.00	322,775.00	650,150.00	333,000.00	510,000.00	177,000.00	2021	
8/1/2022	230,000.00	4.00%	88,175.00	318,175.00	647,000.00	323,500.00	510,000.00	186,500.00	2022	
2/1/2023	230,000.00	4.00%	83,575.00	313,575.00	631,750.00	323,500.00	510,000.00	186,500.00	2022	
8/1/2023	230,000.00	4.00%	78,975.00	308,975.00	629,000.00	314,500.00	510,000.00	195,500.00	2023	
2/1/2024	230,000.00	5.00%	74,375.00	304,375.00	613,350.00	314,500.00	510,000.00	195,500.00	2023	
8/1/2024	230,000.00	5.00%	68,625.00	298,625.00	607,000.00	303,500.00	510,000.00	206,500.00	2024	
2/1/2025	230,000.00	5.00%	62,875.00	292,875.00	591,500.00	303,500.00	510,000.00	206,500.00	2024	
8/1/2025	230,000.00	5.00%	57,125.00	287,125.00	568,500.00	292,000.00	510,000.00	218,000.00	2025	
2/1/2026	230,000.00	5.00%	51,375.00	281,375.00	584,000.00	292,000.00	510,000.00	218,000.00	2025	
8/1/2026	230,000.00	5.00%	45,625.00	275,625.00	561,000.00	280,500.00	510,000.00	229,500.00	2026	
2/1/2027	230,000.00	5.00%	39,875.00	269,875.00	545,500.00	280,500.00	510,000.00	229,500.00	2026	
8/1/2027	230,000.00	5.00%	34,125.00	264,125.00	538,000.00	269,000.00	510,000.00	241,000.00	2027	
2/1/2028	230,000.00	5.00%	28,375.00	258,375.00	522,500.00	269,000.00	510,000.00	241,000.00	2027	
8/1/2028	230,000.00	5.00%	22,625.00	252,625.00	510,000.00	255,000.00	510,000.00	255,000.00	2028	
2/1/2029	225,000.00	5.00%	16,875.00	241,875.00	494,500.00	255,000.00	510,000.00	255,000.00	2028	
8/1/2029	225,000.00	5.00%	11,250.00	236,250.00	482,000.00	241,000.00	510,000.00	269,000.00	2029	
2/1/2030	225,000.00	5.00%	5,625.00	230,625.00	466,875.00	241,000.00	510,000.00	269,000.00	2029	
	<u>\$5,050,000.00</u>		<u>\$1,201,650.00</u>	<u>\$6,251,650.00</u>	<u>\$6,414,500.00</u>	<u>\$6,414,500.00</u>	<u>\$10,710,000.00</u>	<u>\$4,295,500.00</u>		

Maximum Annual Lease Rental Payment \$684,000.00

(1) Estimated. Subject to change.

(2) Calculated as annual debt service rounded up to the nearest thousand, plus \$15,000 for annual fees.

**LINCOLN CENTER BUILDING CORP.**

Ad Valorem Property Tax First Mortgage Refunding Bonds, Series 2019  
Estimated Sources and Uses of Funds

<u>Estimated Sources of Funds</u>		<u>Footnotes</u>
Par Amount of Bonds	\$5,050,000.00	(1)
Premium	784,212.95	
Transfer from 2010 Bonds' Trust Accounts	1,211,943.36	(2)
Total Estimated Sources of Funds	<u>\$7,046,156.31</u>	
<u>Estimated Uses of Funds</u>		
Refunding Escrow Deposit	\$6,882,279.08	(3)
Underwriter's Discount	30,047.50	(4)
Cost of Issuance	130,000.00	(5)
Rounding	3,829.73	
Total Estimated Uses of Funds	<u>\$7,046,156.31</u>	
<u>Analysis of Savings</u>		
Gross Savings	\$4,295,500.00	(1)
Less: 2010 Bonds' Excess Lease Rental Payment	(1,919,835.00)	(6)
Plus: 2019 Bonds' Excess Lease Rental Payment	162,850.00	(7)
Less: Elimination of Future Credits	(683,559.35)	(8)
Less: Transfer from 2010 Bonds' Trust Accounts	(1,211,943.36)	
Net Savings	<u>\$643,012.29</u>	
<u>Estimated Tax Rate Impact</u>		
Estimated Max Annual Lease Rental	\$1,091,563	(9)
Divided by Pay Year 2019 Assessed Valuation	<u>1,119,218,657</u>	(10)
Estimated Park District Debt Service Levy	\$0.0975	
Less: PY 2019 Park District Debt Service Levy	<u>\$0.1213</u>	(10)
Difference	<u>(\$0.0238)</u>	

(1) See Schedule A-4.

(2) Per the August 2019 trust statements for the Discretionary Fund, O&R Fund and the Sinking Fund. For this scenario, the funds are not contributed to fund the refunding escrow.

(3) Per the October 2, 2019 schedules provided by Fifth Third Securities, Inc. Assumes the February 1, 2020 payment is made from the escrow account.

(4) Estimated to be \$5.95 per \$1,000 of par amount of bonds.

(5) Estimated. Subject to change.

(6) Difference between the total lease rental payments and the debt service for the 2010 Bonds, excluding the August 1, 2019 payment. See Schedule A-1.

(7) Difference between the total lease rental payments and debt service for the 2019 Bonds. See Schedule A-4.

(8) See Schedule A-1.

(9) See Exhibit B.

(10) Per the State of Indiana Department of Local Government Finance 2019 Budget Order.

TOWN OF HIGHLAND, INDIANA

Outstanding Park District Debt

Date	Outstanding Direct Debt and Lease Obligations of the Highland Park District				Proposed Property Tax Levy Impact of Refunding 2010 Bonds				Pay Year
	Total Debt Service Obligations		Less:		2019 Bonds (4)		Total Net Debt Service Obligations		
	2010 Bonds (1)	2012B Bonds (2)	2016 Bonds (3)	2010 Bonds (1)	Semi-Annual	Annual	Semi-Annual	Annual	
8/1/2019	\$510,000.00	\$92,437.50	\$16,000.00	(\$510,000.00)	\$503,500.00	\$503,500.00	\$618,437.50	\$1,429,312.50	2019
2/1/2020	510,000.00	91,375.00	216,000.00	(510,000.00)	421,000.00	842,000.00	525,312.50	1,249,562.50	2020
8/1/2020	510,000.00	90,312.50	14,000.00	(510,000.00)	409,500.00	819,000.00	509,687.50		
2/1/2021	510,000.00	89,250.00	214,000.00	(510,000.00)	409,500.00	819,000.00	708,625.00		
8/1/2021	510,000.00	88,187.50	12,000.00	(510,000.00)	398,000.00	796,000.00	494,062.50		
2/1/2022	510,000.00	87,125.00	212,000.00	(510,000.00)	384,000.00	768,000.00	392,000.00		
8/1/2022	510,000.00	86,062.50	10,000.00	(510,000.00)	368,000.00	736,000.00	358,000.00		
2/1/2023	510,000.00		210,000.00	(510,000.00)	354,000.00	708,000.00	342,000.00		
8/1/2023	510,000.00		8,000.00	(510,000.00)	340,000.00	680,000.00	326,000.00		
2/1/2024	510,000.00		208,000.00	(510,000.00)	326,000.00	652,000.00	312,000.00		
8/1/2024	510,000.00		6,000.00	(510,000.00)	312,000.00	624,000.00	298,000.00		
2/1/2025	510,000.00		206,000.00	(510,000.00)	298,000.00	596,000.00	298,000.00		
8/1/2025	510,000.00		4,000.00	(510,000.00)	298,000.00	596,000.00	298,000.00		
2/1/2026	510,000.00		204,000.00	(510,000.00)	298,000.00	596,000.00	298,000.00		
8/1/2026	510,000.00		2,000.00	(510,000.00)	298,000.00	596,000.00	298,000.00		
2/1/2027	510,000.00		202,000.00	(510,000.00)	298,000.00	596,000.00	298,000.00		
8/1/2027	510,000.00			(510,000.00)	298,000.00	596,000.00	298,000.00		
2/1/2028	510,000.00			(510,000.00)	298,000.00	596,000.00	298,000.00		
8/1/2028	510,000.00			(510,000.00)	298,000.00	596,000.00	298,000.00		
2/1/2029	510,000.00			(510,000.00)	298,000.00	596,000.00	298,000.00		
8/1/2029	510,000.00			(510,000.00)	298,000.00	596,000.00	298,000.00		
2/1/2030	510,000.00			(510,000.00)	298,000.00	596,000.00	298,000.00		
	<u>\$11,220,000.00</u>	<u>\$624,750.00</u>	<u>\$1,744,000.00</u>	<u>(\$10,710,000.00)</u>	<u>\$7,724,500.00</u>	<u>\$7,724,500.00</u>	<u>\$10,603,250.00</u>	<u>\$10,603,250.00</u>	2029

(1) See Schedule B-1.  
 (2) See Schedule B-2.  
 (3) See Schedule B-3.  
 (4) See Schedule B-4.

**LINCOLN CENTER BUILDING CORP.**

Taxable Ad Valorem Property Tax First Mortgage Bonds, Series 2010  
 (Build America Bonds - Direct Payment Option)  
 Debt Service and Lease Rental Payments Schedule

Date	Principal	Rate	Interest	Debt Service		Lease Rental Payments		Estimated Net Credit (1)	Pay Year
				Semi-Annual	Annual	Annual	Semi-Annual		
8/1/2019	\$315,000.00	4.60%	\$189,450.00	\$504,450.00		\$510,000.00		\$60,018.33	2019
2/1/2020	315,000.00	4.60%	182,205.00	497,205.00	\$1,001,655.00	\$1,020,000.00		57,631.82	
8/1/2020	320,000.00	4.60%	174,960.00	494,960.00					
2/1/2021	320,000.00	5.00%	167,600.00	487,600.00	982,560.00	1,020,000.00		55,207.44	2020
8/1/2021	320,000.00	5.00%	159,600.00	479,600.00				52,572.24	
2/1/2022	320,000.00	5.00%	151,600.00	471,600.00	951,200.00	1,020,000.00		49,937.04	2021
8/1/2022	320,000.00	5.00%	143,600.00	463,600.00				47,301.84	
2/1/2023	320,000.00	5.50%	135,600.00	455,600.00	919,200.00	1,020,000.00		44,666.64	2022
8/1/2023	320,000.00	5.50%	126,800.00	446,800.00				41,767.92	
2/1/2024	320,000.00	5.50%	118,000.00	438,000.00	884,800.00	1,020,000.00		38,869.20	2023
8/1/2024	320,000.00	5.50%	109,200.00	429,200.00				35,970.48	
2/1/2025	320,000.00	5.50%	100,400.00	420,400.00	849,600.00	1,020,000.00		33,071.76	2024
8/1/2025	320,000.00	5.50%	91,600.00	411,600.00				30,173.04	
2/1/2026	320,000.00	5.75%	82,800.00	402,800.00	814,400.00	1,020,000.00		27,274.32	2025
8/1/2026	320,000.00	5.75%	73,600.00	393,600.00				24,243.84	
2/1/2027	320,000.00	5.75%	64,400.00	384,400.00	778,000.00	1,020,000.00		21,213.36	2026
8/1/2027	320,000.00	5.75%	55,200.00	375,200.00				18,182.88	
2/1/2028	320,000.00	5.75%	46,000.00	366,000.00	741,200.00	1,020,000.00		15,152.40	2027
8/1/2028	320,000.00	5.75%	36,800.00	356,800.00				12,121.92	
2/1/2029	320,000.00	5.75%	27,600.00	347,600.00	704,400.00	1,020,000.00		9,091.44	2028
8/1/2029	320,000.00	5.75%	18,400.00	338,400.00				6,060.96	
2/1/2030	320,000.00	5.75%	9,200.00	329,200.00	667,600.00	1,020,000.00		3,030.48	2029
<b>Total</b>	<b>\$7,030,000.00</b>		<b>\$2,264,615.00</b>	<b>\$9,294,615.00</b>	<b>\$9,294,615.00</b>	<b>\$11,220,000.00</b>	<b>\$11,220,000.00</b>	<b>\$683,559.35</b>	

(1) Assumes 35% direct payment credit is reduced by 5.9% sequestration rate.

\$1,925,385.00

**TOWN OF HIGHLAND, INDIANA**

General Obligation Park Bonds, Series 2012B  
Debt Service Schedule

Date	Principal	Rate	Interest	Debt Service		Pay Year
				Semi-Annual	Annual	
8/1/2019	\$85,000.00	2.50%	\$7,437.50	\$92,437.50		
2/1/2020	85,000.00	2.50%	6,375.00	91,375.00	\$183,812.50	2019
8/1/2020	85,000.00	2.50%	5,312.50	90,312.50		
2/1/2021	85,000.00	2.50%	4,250.00	89,250.00	179,562.50	2020
8/1/2021	85,000.00	2.50%	3,187.50	88,187.50		
2/1/2022	85,000.00	2.50%	2,125.00	87,125.00	175,312.50	2021
8/1/2022	85,000.00	2.50%	1,062.50	86,062.50	86,062.50	2022
Total	\$595,000.00		\$29,750.00	\$624,750.00	\$624,750.00	



**TOWN OF HIGHLAND, INDIANA**

General Obligation Park Bonds, Series 2016  
Debt Service Schedule

Date	Principal	Rate	Interest	Debt Service		Pay Year
				Semi-Annual	Annual	
8/1/2019			\$16,000.00	\$16,000.00		
2/1/2020	\$200,000.00	2.00%	16,000.00	216,000.00	\$232,000.00	2019
8/1/2020			14,000.00	14,000.00		
2/1/2021	200,000.00	2.00%	14,000.00	214,000.00	228,000.00	2020
8/1/2021			12,000.00	12,000.00		
2/1/2022	200,000.00	2.00%	12,000.00	212,000.00	224,000.00	2021
8/1/2022			10,000.00	10,000.00		
2/1/2023	200,000.00	2.00%	10,000.00	210,000.00	220,000.00	2022
8/1/2023			8,000.00	8,000.00		
2/1/2024	200,000.00	2.00%	8,000.00	208,000.00	216,000.00	2023
8/1/2024			6,000.00	6,000.00		
2/1/2025	200,000.00	2.00%	6,000.00	206,000.00	212,000.00	2024
8/1/2025			4,000.00	4,000.00		
2/1/2026	200,000.00	2.00%	4,000.00	204,000.00	208,000.00	2025
8/1/2026			2,000.00	2,000.00		
2/1/2027	200,000.00	2.00%	2,000.00	202,000.00	204,000.00	2026
Total	\$1,600,000.00		\$144,000.00	\$1,744,000.00	\$1,744,000.00	

LINCOLN CENTER BUILDING CORP.

Ad Valorem Property Tax First Mortgage Refunding Bonds, Series 2019  
 Estimated Debt Service, Lease Rental Payments and Gross Savings Schedule

Date	Principal (1)	Rate (1)	Interest (1)	Debt Service (1)		Lease Rental Payments (1)		2010 Bonds	Gross Savings	Pay Year
				Semi-Annual	Annual	Annual	Semi-Annual			
2/1/2020	\$455,000.00	4.00%	\$40,444.44	\$495,444.44	\$503,500.00	\$503,500.00	\$510,000.00	\$6,500.00	2019	
8/1/2020	285,000.00	4.00%	130,900.00	415,900.00	421,000.00	421,000.00	510,000.00	89,000.00	2020	
2/1/2021	285,000.00	4.00%	125,200.00	826,100.00	842,000.00	409,500.00	510,000.00	89,000.00	2020	
8/1/2021	285,000.00	4.00%	119,500.00	404,500.00	819,000.00	409,500.00	510,000.00	100,500.00	2021	
2/1/2022	285,000.00	4.00%	113,800.00	398,800.00	803,300.00	398,000.00	510,000.00	100,500.00	2021	
8/1/2022	285,000.00	4.00%	108,100.00	393,100.00	796,000.00	398,000.00	510,000.00	112,000.00	2022	
2/1/2023	285,000.00	4.00%	102,400.00	387,400.00	780,500.00	398,000.00	510,000.00	112,000.00	2022	
8/1/2023	285,000.00	4.00%	96,700.00	381,700.00	768,000.00	384,000.00	510,000.00	126,000.00	2023	
2/1/2024	280,000.00	5.00%	91,000.00	371,000.00	752,700.00	384,000.00	510,000.00	126,000.00	2023	
8/1/2024	280,000.00	5.00%	84,000.00	364,000.00	736,000.00	368,000.00	510,000.00	142,000.00	2024	
2/1/2025	280,000.00	5.00%	77,000.00	357,000.00	721,000.00	368,000.00	510,000.00	142,000.00	2024	
8/1/2025	280,000.00	5.00%	70,000.00	350,000.00	708,000.00	354,000.00	510,000.00	156,000.00	2025	
2/1/2026	280,000.00	5.00%	63,000.00	343,000.00	693,000.00	354,000.00	510,000.00	156,000.00	2025	
8/1/2026	280,000.00	5.00%	56,000.00	336,000.00	680,000.00	340,000.00	510,000.00	170,000.00	2026	
2/1/2027	280,000.00	5.00%	49,000.00	329,000.00	665,000.00	340,000.00	510,000.00	170,000.00	2026	
8/1/2027	280,000.00	5.00%	42,000.00	322,000.00	652,000.00	326,000.00	510,000.00	184,000.00	2027	
2/1/2028	280,000.00	5.00%	35,000.00	315,000.00	637,000.00	326,000.00	510,000.00	184,000.00	2027	
8/1/2028	280,000.00	5.00%	28,000.00	308,000.00	624,000.00	312,000.00	510,000.00	198,000.00	2028	
2/1/2029	280,000.00	5.00%	21,000.00	301,000.00	609,000.00	312,000.00	510,000.00	198,000.00	2028	
8/1/2029	280,000.00	5.00%	14,000.00	294,000.00	596,000.00	298,000.00	510,000.00	212,000.00	2029	
2/1/2030	280,000.00	5.00%	7,000.00	287,000.00	581,000.00	298,000.00	510,000.00	212,000.00	2029	
	<u>\$6,090,000.00</u>		<u>\$1,474,044.44</u>	<u>\$7,564,044.44</u>	<u>\$7,724,500.00</u>	<u>\$7,724,500.00</u>	<u>\$10,710,000.00</u>	<u>\$2,985,500.00</u>		

Maximum Annual Lease Rental Payment \$842,000.00

(1) Estimated. Subject to change.

(2) Calculated as annual debt service rounded up to the nearest thousand, plus \$15,000 for annual fees.

**LINCOLN CENTER BUILDING CORP.**

Ad Valorem Property Tax First Mortgage Refunding Bonds, Series 2019  
Estimated Sources and Uses of Funds

<u>Estimated Sources of Funds</u>		<u>Footnotes</u>
Par Amount of Bonds	\$6,090,000.00	(1)
Premium	961,594.40	
Transfer from 2010 Bonds' Trust Accounts	0.00	(2)
Total Estimated Sources of Funds	<u>\$7,051,594.40</u>	
<u>Estimated Uses of Funds</u>		
Refunding Escrow Deposit	\$6,882,279.08	(3)
Underwriter's Discount	36,235.50	(4)
Cost of Issuance	130,000.00	(5)
Rounding	3,079.82	
Total Estimated Uses of Funds	<u>\$7,051,594.40</u>	
<u>Analysis of Savings</u>		
Gross Savings	\$2,985,500.00	(1)
Less: 2010 Bonds' Excess Lease Rental Payment	(1,919,835.00)	(6)
Plus: 2019 Bonds' Excess Lease Rental Payment	160,455.56	(7)
Less: Elimination of Future Credits	(683,559.35)	(8)
Net Savings	<u>\$542,561.21</u>	
<u>Estimated Tax Rate Impact</u>		
Estimated Max Annual Lease Rental	\$1,249,563	(9)
Divided by Pay Year 2019 Assessed Valuation	<u>1,119,218,657</u>	(10)
Estimated Park District Debt Service Levy	\$0.1116	
Less: PY 2019 Park District Debt Service Levy	<u>\$0.1213</u>	(10)
Difference	<u>(\$0.0097)</u>	

- (1) See Schedule B-4.
- (2) Per the August 2019 trust statements for the Discretionary Fund, O&R Fund and the Sinking Fund. For this scenario, the funds are not contributed to fund the refunding escrow.
- (3) Per the October 2, 2019 schedules provided by Fifth Third Securities, Inc. Assumes the February 1, 2020 payment is made from the escrow account.
- (4) Estimated to be \$5.95 per \$1,000 of par amount of bonds.
- (5) Estimated. Subject to change.
- (6) Difference between the total lease rental payments and the debt service for the 2010 Bonds, excluding the August 1, 2019 payment. See Schedule B-1.
- (7) Difference between the total lease rental payments and debt service for the 2019 Bonds. See Schedule B-4.
- (8) See Schedule B-1.
- (9) See Exhibit B.
- (10) Per the State of Indiana Department of Local Government Finance 2019 Budget Order.

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SOURCES AND USES OF FUNDS

Sanitary District of the Town of Highland, Indiana  
Sanitary District Refunding Bonds, Series 2020

Dated Date                    08/20/2020  
Delivery Date                08/20/2020

Sources:

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Bond Proceeds:	
Par Amount	4,330,000.00
Premium	424,097.30
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	4,754,097.30

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Uses:

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Refunding Escrow Deposits:	
Cash Deposit	4,574,702.44
Delivery Date Expenses:	
Cost of Issuance	150,000.00
Underwriter's Discount	25,763.50
	<hr/>
	175,763.50
Other Uses of Funds:	
Additional Proceeds	3,631.36
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	4,754,097.30

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### BOND SUMMARY STATISTICS

Sanitary District of the Town of Highland, Indiana  
 Sanitary District Refunding Bonds, Series 2020

Dated Date	08/20/2020
Delivery Date	08/20/2020
Last Maturity	02/01/2029
Arbitrage Yield	1.595873%
True Interest Cost (TIC)	1.732608%
Net Interest Cost (NIC)	1.849631%
All-In TIC	2.551537%
Average Coupon	4.000000%
Average Life (years)	4.278
Weighted Average Maturity (years)	4.396
Duration of Issue (years)	4.003
Par Amount	4,330,000.00
Bond Proceeds	4,754,097.30
Total Interest	740,958.89
Net Interest	342,625.09
Total Debt Service	5,070,958.89
Maximum Annual Debt Service	836,200.00
Average Annual Debt Service	600,310.82
Underwriter's Fees (per \$1000)	
Average Takedown	
Other Fee	5.950000
Total Underwriter's Discount	5.950000
Bid Price	109.199395

Bond Component	Par Value	Price	Average Coupon	Average Life	PV of 1 bp change
Serial bonds	4,330,000.00	109.794	4.000%	4.278	1,883.90
	4,330,000.00			4.278	1,883.90

	TIC	All-In TIC	Arbitrage Yield
Par Value	4,330,000.00	4,330,000.00	4,330,000.00
+ Accrued Interest			
+ Premium (Discount)	424,097.30	424,097.30	424,097.30
- Underwriter's Discount	-25,763.50	-25,763.50	
- Cost of Issuance Expense		-150,000.00	
- Other Amounts			
Target Value	4,728,333.80	4,578,333.80	4,754,097.30
Target Date	08/20/2020	08/20/2020	08/20/2020
Yield	1.732608%	2.551537%	1.595873%

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SUMMARY OF REFUNDING RESULTS

Sanitary District of the Town of Highland, Indiana  
Sanitary District Refunding Bonds, Series 2020

Dated Date	08/20/2020
Delivery Date	08/20/2020
Arbitrage yield	1.595873%
Escrow yield	0.000000%
Value of Negative Arbitrage	
Bond Par Amount	4,330,000.00
True Interest Cost	1.732608%
Net Interest Cost	1.849631%
Average Coupon	4.000000%
Average Life	4.278
Par amount of refunded bonds	4,560,000.00
Average coupon of refunded bonds	6.221581%
Average life of refunded bonds	4.311
PV of prior debt to 08/20/2020 @ 1.595873%	5,053,013.81
Net PV Savings	302,547.87
Percentage savings of refunded bonds	6.634822%
Percentage savings of refunding bonds	6.987249%

## SAVINGS

### Sanitary District of the Town of Highland, Indiana Sanitary District Refunding Bonds, Series 2020

Date	Prior Debt Service	Refunding Debt Service	Savings	Annual Savings	Present Value to 08/20/2020 @ 1.5958729%
02/01/2021	349,558.57	332,458.89	17,099.68	17,099.68	16,978.55
08/01/2021	441,541.81	421,500.00	20,041.81		19,742.31
02/01/2022	434,529.69	414,700.00	19,829.69	39,871.50	19,378.73
08/01/2022	331,517.55	312,900.00	18,617.55		18,050.13
02/01/2023	326,480.23	308,000.00	18,480.23	37,097.78	17,775.16
08/01/2023	321,387.48	303,100.00	18,287.48		17,450.52
02/01/2024	316,294.74	298,200.00	18,094.74	36,382.22	17,129.91
08/01/2024	311,201.99	288,300.00	22,901.99		21,509.21
02/01/2025	306,109.25	288,500.00	17,609.25	40,511.24	16,407.43
08/01/2025	300,695.77	278,600.00	22,095.77		20,424.76
02/01/2026	295,282.29	278,800.00	16,482.29	38,578.06	15,115.20
08/01/2026	289,813.38	273,900.00	15,913.38		14,477.95
02/01/2027	284,344.49	264,000.00	20,344.49	36,257.87	18,362.84
08/01/2027	278,875.59	259,200.00	19,675.59		17,618.51
02/01/2028	273,406.70	254,400.00	19,006.70	38,682.29	16,884.82
08/01/2028	267,937.79	249,600.00	18,337.79		16,161.63
02/01/2029	262,468.91	244,800.00	17,668.91	36,006.70	15,448.85
	5,391,446.23	5,070,958.89	320,487.34	320,487.34	298,916.51

#### Savings Summary

PV of savings from cash flow	298,916.51
Plus: Refunding funds on hand	3,631.36
Net PV Savings	302,547.87

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**BOND DEBT SERVICE**

Sanitary District of the Town of Highland, Indiana  
 Sanitary District Refunding Bonds, Series 2020

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/01/2021	255,000	4.000%	77,458.89	332,458.89	332,458.89
08/01/2021	340,000	4.000%	81,500.00	421,500.00	
02/01/2022	340,000	4.000%	74,700.00	414,700.00	836,200.00
08/01/2022	245,000	4.000%	67,900.00	312,900.00	
02/01/2023	245,000	4.000%	63,000.00	308,000.00	620,900.00
08/01/2023	245,000	4.000%	58,100.00	303,100.00	
02/01/2024	245,000	4.000%	53,200.00	298,200.00	601,300.00
08/01/2024	240,000	4.000%	48,300.00	288,300.00	
02/01/2025	245,000	4.000%	43,500.00	288,500.00	576,800.00
08/01/2025	240,000	4.000%	38,600.00	278,600.00	
02/01/2026	245,000	4.000%	33,800.00	278,800.00	557,400.00
08/01/2026	245,000	4.000%	28,900.00	273,900.00	
02/01/2027	240,000	4.000%	24,000.00	264,000.00	537,900.00
08/01/2027	240,000	4.000%	19,200.00	259,200.00	
02/01/2028	240,000	4.000%	14,400.00	254,400.00	513,600.00
08/01/2028	240,000	4.000%	9,600.00	249,600.00	
02/01/2029	240,000	4.000%	4,800.00	244,800.00	494,400.00
	4,330,000		740,958.89	5,070,958.89	5,070,958.89

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 BOND PRICING

 Sanitary District of the Town of Highland, Indiana  
 Sanitary District Refunding Bonds, Series 2020

Bond Component	Maturity Date	Amount	Rate	Yield	Price
Serial bonds:					
	02/01/2021	255,000	4.000%	1.320%	101.190
	08/01/2021	340,000	4.000%	1.320%	102.513
	02/01/2022	340,000	4.000%	1.400%	103.711
	08/01/2022	245,000	4.000%	1.400%	104.976
	02/01/2023	245,000	4.000%	1.460%	106.083
	08/01/2023	245,000	4.000%	1.460%	107.300
	02/01/2024	245,000	4.000%	1.510%	108.332
	08/01/2024	240,000	4.000%	1.510%	109.505
	02/01/2025	245,000	4.000%	1.550%	110.488
	08/01/2025	240,000	4.000%	1.560%	111.573
	02/01/2026	245,000	4.000%	1.580%	112.582
	08/01/2026	245,000	4.000%	1.590%	113.623
	02/01/2027	240,000	4.000%	1.630%	114.447
	08/01/2027	240,000	4.000%	1.640%	115.435
	02/01/2028	240,000	4.000%	1.670%	116.251
	08/01/2028	240,000	4.000%	1.700%	117.029
	02/01/2029	240,000	4.000%	1.740%	117.681
		4,330,000			

Dated Date	08/20/2020	
Delivery Date	08/20/2020	
First Coupon	02/01/2021	
Par Amount	4,330,000.00	
Premium	424,097.30	
Production	4,754,097.30	109.794395%
Underwriter's Discount	-25,763.50	-0.595000%
Purchase Price	4,728,333.80	109.199395%
Accrued Interest		
Net Proceeds	4,728,333.80	

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ESCROW COST

Sanitary District of the Town of Highland, Indiana  
Sanitary District Refunding Bonds, Series 2020

Purchase Date	Cost of Securities	Cash Deposit	Total Escrow Cost
08/20/2020		4,574,702.44	4,574,702.44
	0	4,574,702.44	4,574,702.44

PRIOR BOND DEBT SERVICE

Sanitary District of the Town of Highland, Indiana  
 Sanitary District Refunding Bonds, Series 2020

Sanitary District Build America Bonds Series 2009B (2009B)

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service	Other Cash Flow	Total
02/01/2021	190,000	6.125%	109,586.25	299,586.25	299,586.25	-35,977.17	263,609.08
08/01/2021	287,000	6.125%	103,767.50	390,767.50		-34,066.87	356,700.63
02/01/2022	287,000	6.125%	94,978.13	381,978.13	772,745.63	-31,181.32	350,796.81
08/01/2022	191,000	6.125%	86,188.75	277,188.75		-28,295.77	248,892.98
02/01/2023	191,000	6.125%	80,339.38	271,339.38	548,528.13	-26,375.42	244,963.96
08/01/2023	191,000	6.125%	74,490.00	265,490.00		-24,455.07	241,034.93
02/01/2024	191,000	6.125%	68,640.63	259,640.63	525,130.63	-22,534.72	237,105.91
08/01/2024	191,000	6.125%	62,791.25	253,791.25		-20,614.37	233,176.88
02/01/2025	191,000	6.625%	56,941.88	247,941.88	501,733.13	-18,694.02	229,247.86
08/01/2025	191,000	6.625%	50,615.00	241,615.00		-16,616.90	224,998.10
02/01/2026	191,000	6.625%	44,288.13	235,288.13	476,903.13	-14,539.79	220,748.34
08/01/2026	191,000	6.625%	37,961.25	228,961.25		-12,462.68	216,498.57
02/01/2027	191,000	6.625%	31,634.38	222,634.38	451,595.63	-10,385.57	212,248.81
08/01/2027	191,000	6.625%	25,307.50	216,307.50		-8,308.45	207,999.05
02/01/2028	191,000	6.625%	18,980.63	209,980.63	426,288.13	-6,231.34	203,749.29
08/01/2028	191,000	6.625%	12,653.75	203,653.75		-4,154.23	199,499.52
02/01/2029	191,000	6.625%	6,326.88	197,326.88	400,980.63	-2,077.11	195,249.77
	3,438,000		965,491.29	4,403,491.29	4,403,491.29	-316,970.80	4,086,520.49

PRIOR BOND DEBT SERVICE

Sanitary District of the Town of Highland, Indiana  
 Sanitary District Refunding Bonds, Series 2020

Sanitary District Taxable Build America Bonds, Series 2010 (2010)

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service	Other Cash Flow	Total
02/01/2021	66,000	5.000%	29,700.00	95,700.00	95,700.00	-9,750.51	85,949.49
08/01/2021	66,000	5.000%	28,050.00	94,050.00		-9,208.82	84,841.18
02/01/2022	66,000	5.000%	26,400.00	92,400.00	186,450.00	-8,667.12	83,732.88
08/01/2022	66,000	5.000%	24,750.00	90,750.00		-8,125.43	82,624.57
02/01/2023	66,000	5.250%	23,100.00	89,100.00	179,850.00	-7,583.73	81,516.27
08/01/2023	66,000	5.250%	21,367.50	87,367.50		-7,014.95	80,352.55
02/01/2024	66,000	5.250%	19,635.00	85,635.00	173,002.50	-6,446.17	79,188.83
08/01/2024	66,000	5.250%	17,902.50	83,902.50		-5,877.39	78,025.11
02/01/2025	66,000	5.250%	16,170.00	82,170.00	166,072.50	-5,308.61	76,861.39
08/01/2025	66,000	5.250%	14,437.50	80,437.50		-4,739.83	75,697.67
02/01/2026	66,000	5.500%	12,705.00	78,705.00	159,142.50	-4,171.05	74,533.95
08/01/2026	66,000	5.500%	10,890.00	76,890.00		-3,575.19	73,314.81
02/01/2027	66,000	5.500%	9,075.00	75,075.00	151,965.00	-2,979.32	72,095.68
08/01/2027	66,000	5.500%	7,260.00	73,260.00		-2,383.46	70,876.54
02/01/2028	66,000	5.500%	5,445.00	71,445.00	144,705.00	-1,787.59	69,657.41
08/01/2028	66,000	5.500%	3,630.00	69,630.00		-1,191.73	68,438.27
02/01/2029	66,000	5.500%	1,815.00	67,815.00	137,445.00	-595.86	67,219.14
	1,122,000		272,332.50	1,394,332.50	1,394,332.50	-89,406.76	1,304,925.74

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SUMMARY OF BONDS REFUNDED

Sanitary District of the Town of Highland, Indiana  
 Sanitary District Refunding Bonds, Series 2020

Bond	Maturity Date	Interest Rate	Par Amount	Call Date	Call Price
Sanitary District Build America Bonds Series 2009B, 2009B, TERM24:	08/01/2024	6.125%	1,719,000.00	08/20/2020	100.000
Sanitary District Build America Bonds Series 2009B, 2009B, TERM29:	02/01/2029	6.625%	1,719,000.00	08/20/2020	100.000
Sanitary District Taxable Build America Bonds, Series 2010, 2010, TERM22:	08/01/2022	5.000%	264,000.00	08/20/2020	100.000
Sanitary District Taxable Build America Bonds, Series 2010, 2010, TERM25:	08/01/2025	5.250%	396,000.00	08/20/2020	100.000
Sanitary District Taxable Build America Bonds, Series 2010, 2010, TERM29:	02/01/2029	5.500%	462,000.00	08/20/2020	100.000
			4,560,000.00		

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**TRACKING EMERGENCY AUTHORITY FOR TOWN COUNCIL PRESIDENT**

Authority	Date	Days of Authorization	Total	Expiration Date	Days Remaining*	Subject matter
Proclamation 2020-02	16-Mar-20	7	7	23-Mar-20	See Enactment 2020-21	IC 10-14-3-29
<del>Enactment No. 2020-20</del>	<del>16-Mar-20</del>	<del>21</del>	<del>28</del>	<del>13-Apr-20</del>		Confers Executive three more 7 day periods plus the original to make 28 days/Defines executive authority as IC 36-4 and IC 36-5;
Order No. 2020-12	23-Mar-20	60	60	22-May-20	-7	Waiver of utility late charges and moratorium cessation of service for non payment
<del>Order No. 2020-16</del>	<del>26-Mar-20</del>			<del>3-May-20</del>	-26	Waiver of fees to dump compactible solid waste
Order No. 2020-17	07-Apr-20			05-May-20	-24	Ratified closing of public buildings; allowed limited exceptions. Required CT and Exec Departments to take steps to reduce worker exposure. It also promotes social distancing with scheduling etc.
Enactment No. 2020-21 (Extends Proclamation 2020-02)	13-Apr-20	42	42	25-May-20	-4	Confers upon Executive six more 7 day periods to make 49 days more. It also promotes social distancing with scheduling etc. Limits boards and commissions to only essential meetings and urges electronic meetings

**Current Date**  
29-May-20

\* Days remaining is based upon the current date shown

~~Enactment 2020-20 Section 4 requires the CT to inform the Town Council of duration of authority remaining~~  
Enactment 2020-21 Section 5 requires the CT to inform the Town Council of duration of authority remaining

1 **TOWN of HIGHLAND WORKPLACE SAFETY MEASURES**

2

3 A workplace plan that is in force when a national, state or regional public  
4 emergency is in effect involving a public health contagion. (A plan to safely  
5 transition from closed campus and physical plant to incrementally opened.)

6

7 This plan is constructed to at once preserves a safe work environment, foster and  
8 protect continuity of government, protect critical functions and optimize in the  
9 context of these objectives, quality service to residents of the Town.

10

11 The Corona Virus COVID 19 is highly contagious and has particularly adverse  
12 impacts on human beings.

13

14 While gradually relaxing the municipal building closure, the following steps will  
15 be taken to ensure the plan and extend and continue services. The following is  
16 policy for workers in all municipal facilities of the Town of Highland, performing  
17 administrative, clerical and support services. Except for those departments with  
18 discretely described additional requirements, these practices shall be observed  
19 by all employees:

20

21 **1. Employee screening process**

22

23 (a) All employees are required to monitor their own health conditions.  
24 It is mandatory that employees perform a self - check of any symptoms of  
25 illness. This includes but is not limited to symptoms of fever, shortness of  
26 breath, sore throat, body aches, loss of smell to list a few. (If you  
27 experience any signs of illness, stay home and contact your Supervisor or  
28 their designee). A checklist will be provided to assist with the monitoring.

29

30 ~~(b) (Alt. 1) Workers at entrance will be screened for temperatures. 100 or~~  
31 ~~greater, segregate the worker, directing the worker to return home and to~~  
32 ~~seek medical attention.~~

33

34 (b) (Alt 2) All employees will be required to perform daily body  
35 temperature checks before coming to work. Employees are expected to  
36 take their temperature and ensure they are within normal range. Once  
37 employees arrive at work, you will be required to acknowledge you took  
38 your temperature and it was less than 100 degrees Fahrenheit. **Employees**  
39 **will sign off on a brief survey of condition as part of screening. (See**  
40 **sample provided)**

41

1 (c) A daily log will be maintained by each department that lists the  
2 employee by name, the employee's temperature before coming to work  
3 and the time of taking the temperature. The employee will sign the log.  
4

5 2. ***Enhanced cleaning and protective practices***  
6

7 (a) At the end of each work-day, all surfaces will be wiped down with  
8 appropriate cleaning anti-viral wipes. Doorknobs, telephones, computer  
9 keypads, copiers and light switches too will be cleaned. *A Checklist will  
10 be provided to verify the tasks are completed.*  
11

12 (b) A record or log of cleaning will be maintained by department or  
13 office.  
14

15 (c) After every customer interaction, surface where customer was  
16 served shall be wiped down.  
17

18 (d) If an employee has a temperature more than 100 degrees  
19 Fahrenheit, the employee shall remain stay at home and contact your  
20 Supervisor or designee. Your Doctor or Health Care Provider should also  
21 be contacted for further direction.  
22

23 (e) High Risk employees will be encouraged to remain at home and  
24 work remotely, if possible. *(High Risk employees are employees 65 years  
25 of age or older and those with pre-existing conditions, such as COPD,  
26 asthma or any condition that affects immune response.)*  
27

28 (f) If an employee has been in close contact with others while off from  
29 work (at home or in the Community) and they have symptoms of COVID  
30 - 19, contact your Supervisor or their designee prior to returning to work,  
31 as you may be subject to self-quarantine. If there has been contact, worker  
32 may be asked to monitor for up to seven days, with the final three days  
33 being symptom free including no fever without using any anti-fever  
34 medication.  
35

36 (g) If a worker has symptoms of COVID – 19 , the worker will be  
37 required to self-quarantine for a least (14) days and the last (3) days with  
38 zero symptoms, unless you have a negative test result, then you might  
39 return after (7) days, with the final three days with days with zero  
40 symptoms and or in accordance with CDC guidelines.  
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(h) Wipe and wash always. Hand sanitizers dispensers shall be at the primary entrances and near the access points for major offices at conference room (upper chamber).

(i) For Town Hall: Hand sanitizers at entrance to redevelopment, entrance to building and inspection and inspectors rooms, and for Office of Clerk-Treasurer.

(ii) For Police Station: \_\_\_\_\_

(iii) For Central Fire Station: \_\_\_\_\_

(iv) For Public Works Facility: \_\_\_\_\_

(v) For Lincoln Community Center: \_\_\_\_\_

(vi) For Fire Station 2: None

(vii) For Meadows Park Office: \_\_\_\_\_

(viii) All workers are highly encouraged to wash hands with soap and water for at least 20 seconds at each break and as frequently as possible.

(ix) If soap and water are not available, use hand sanitizer that contains at least 60% alcohol, as provided by the workplace.

(x) Other important workplace practices that employees are highly encouraged to observe include: • Avoid touching your face (Eyes, nose, mouth, etc.) with unwashed hands • Cover your mouth and nose with a cloth face cover (mask) while around others • Employees shall not congregate around another's work area and to continue to observe social distancing of at least 6 feet of distance.

(i) Workers who count or receive cash or checks shall use appropriate latex, or high-tactile surgical gloves.

(j) If a client or meeting is necessary, all will be convened in a large room as identified below, always, observing the social distancing guidelines, including maintaining six feet or more distance.

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- (i) For Town Hall: Plenary meeting room.
- (ii) For Police Station:
- (iii) For Central Fire Station:
- (iv) For Public Works Facility:
- (v) For Lincoln Community Center:
- (vi) For Fire Station 2: No meetings to be convened
- (vii) For Meadows Park Office: no meetings to be convened

- (k) Employer will take steps to install sneeze guards and pedestrian routing measures from the front door to the referenced greeting counter.
- (l) For all bathrooms, **appropriate touchless soap dispensers** shall be installed that can be regularly refilled; Appropriate ~~hand-dryers that are~~ touchless **towel dispensers** will be installed as well. These will be permanent.

**3. Visitor and guest management and safety**

- (a) All departments should have conspicuously identified pedestrian routing that designates increments of six feet for social distancing paths for residents and guests to observe as they move through a facility.
- (b) As much as is possible, should public access be restored for administrative meetings or customer transactions, as much as possible try to have meetings by appointment.
- (c) Where meetings by appointment are not practicable, **and in all other cases**, all public buildings must have a designated staging area, for no more persons than three (3) or less always segregated by six feet social distance guidelines.
- (d) In all cases whether by appointment or not, the parking lots shall serve as a waiting room. Visitors and guests will be instructed to call when they have arrived providing a contact number for the employee to call back. As a service queue becomes available, the resident, guest or visitor will be called to come in greeted by a specified worker.

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(e) When dealing with guests, residents, and visitors, ~~both~~ employees and the visitors shall be provided appropriate face mask to wear for the extent of the visit. **Employees are required to wear facial masks while serving customers, and while moving in office. While at desk, masks may be removed.** Facial masks if possible, should be disposable and discarded in a special canister or collection bin.

(f) **Guests, residents, and visitors will be (required/highly encouraged) to wear a mask when interacting in any public building.**

(g) **Signage be conspicuously displayed reminding all to practice social distancing of 6 feet or more, and wear masks, avoid touching face, and frequent hand-washing (as directed by CDC guidance and OSHA.)**

(h) **Any part of this policy that is in conflict with CDC guidelines or OSHA requirements is void.**

In addition to the foregoing, the following discrete department or functional practices are made policy:

- Public works Street/water/sanitation
- Fire Fighters
- Police
- Parks and Recreation
- Code Enforcement and Inspections

*Pursuant to the Indiana Governor's Order No, 20-26, Section 4 through Section 5, this plan is developed to be posted and issued to all workers of the Town of Highland.*



HIGHLAND \_\_\_\_\_ DEPARTMENT  
**DAILY SANITIZING CHECKLIST**  
**PROCEDURES FOR USE DURING THE COVID-19 PANDEMIC**

WEEK OF:

<u>OBJECT(S) TO BE CLEANED</u>	<u>MONDAY</u>	<u>TUESDAY</u>	<u>WEDNESDAY</u>	<u>THURSDAY</u>	<u>FRIDAY</u>
	AM/PM	AM/PM	AM/PM	AM/PM	AM/PM
	Office and storage room doorknobs	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Office light switches	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Flat surfaces of desks and tables	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Desk and filing cabinet drawer handles	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Lateral file cabinet opening grips	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Desk telephone handset and dial pad	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Workstation keyboard and mouse	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Desk calculator key pad	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Copier and printer surfaces including keypad, paper drawer handles, inkjet panels;	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Any additional surface that the employee may come into contact with throughout the course of the workday	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Check the surrounding area for any other necessary surfaces to sanitize.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

### Temporary Loans for FY 2020

	LOANS PAYABLE	LOANS RECEIVABLE	Maturity
<b>WATER DISTRICT BOND &amp; INTEREST</b>	\$ -	\$ -	
	\$ -		
<b>SANITARY BOND &amp; INTEREST *</b>	\$ 745,564.00		
TC Res. 2020-08 * Econ Dev LIT Fund	\$ 207,482.00		
TC Res. 2020-23 * Econ Dev LIT Fund	\$ -	\$ 989,503.00	31-Dec-20
	\$ -		
<b>CORPORATION BOND &amp; INTEREST</b>	\$ 723,412.00		
TC Res. 2020-23 * General Fund	\$ -		
	\$ -		
<b>REDEVELOPMENT DIST BOND &amp; INTEREST</b>	\$ 8,698.00		
TC Res. 2020-08 * General Fund	\$ 36,457.00		
TC Res. 2020-23 * Econ Dev LIT Fund	\$ -	\$ 1,059,313.00	31-Dec-20
	\$ -		
<b>PARK DISTRICT BOND &amp; INTEREST</b>	\$ 327,203.00		
TC Res. 2020-08 * General Fund	\$ -		
	\$ -		
	<b>\$2,048,816.00</b>	<b>\$2,048,816.00</b>	
Loans Payable	* REGULAR NOT EXEMPT	Loans Receivable	AS OF June 08 2020
SANITARY BOND & INTEREST *	\$ 953,046.00	ECON DEV LIT	\$ 989,503.00
CORPORATION BOND & INTEREST	\$ 723,412.00	RAINY DAY FUND	\$ -
WATER DISTRICT BOND & INTEREST	\$ -	GENERAL FUND	\$ 1,059,313.00

Fiscal Year Begins: Jan-20

**Twelve-Month Cash Flow**  
 TOWN of HIGHLAND  
 333 Ridge Road • Highland, Indiana 46322  
**CORPORATION GENERAL FUND**

	Beginning	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Monthly Averages	Overview
		9	9	7	7	6	6	6	6	6	6	6	6		
<b>Cash Summary</b>															
Required Reserve	\$ 3,208,139														
Cash on Hand (beginning of month)	\$ 6,527,870	\$ 6,527,870	\$ 5,950,256	\$ 5,621,808	\$ 4,943,122	\$ 4,463,852	\$ 4,184,679	\$ 4,184,679	\$ 4,184,679	\$ 4,184,679	\$ 4,184,679	\$ 4,184,679	\$ 4,184,679	\$ 4,733,305	
Cash Available on hand + receipts	\$ 6,527,870	\$ 6,527,870	\$ 6,188,658	\$ 5,797,569	\$ 5,025,708	\$ 4,463,852	\$ 4,184,679	\$ 4,184,679	\$ 4,184,679	\$ 4,184,679	\$ 4,184,679	\$ 4,184,679	\$ 4,184,679	\$ 4,785,928	
Cash Position (end of month)	\$ 6,527,870	\$ 5,950,256	\$ 5,621,808	\$ 4,943,122	\$ 4,463,852	\$ 4,184,679	\$ 4,184,679	\$ 4,184,679	\$ 4,184,679	\$ 4,184,679	\$ 4,184,679	\$ 4,184,679	\$ 4,184,679	\$ 4,538,039	
					4,461,568									4,461,568	
<b>Cash Receipts</b>															
Property Tax	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous Revenues	0	134,731	238,401	175,760	82,585	0	0	0	0	0	0	0	0	105,246	
Loan/ other cash	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total Cash Receipts</b>	0	134,731	238,401	175,760	82,585	0	0	0	0	0	0	0	0	105,246	
<b>Cash Paid Out</b>															
Purchases (specify)	\$ 261,944	\$ 287,464	\$ 287,464	\$ 225,490	\$ 249,097	\$ 279,173	\$ 279,173	\$ 279,173	\$ 279,173	\$ 279,173	\$ 279,173	\$ 279,173	\$ 279,173	204,799	
Gross wages (exact withdrawal)	\$ 450,400	\$ 279,385	\$ 279,385	\$ 293,055	\$ 312,759	\$ 279,173	\$ 279,173	\$ 279,173	\$ 279,173	\$ 279,173	\$ 279,173	\$ 279,173	\$ 279,173	322,954	
Non Appropriation Expenditures TEMP LOAN)	\$ 0	\$ 0	\$ 0	\$ 335,901	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	67,480	
<b>Total Cash Paid Out</b>	\$ 712,344	\$ 566,850	\$ 566,850	\$ 854,446	\$ 561,856	\$ 279,173	\$ 279,173	\$ 279,173	\$ 279,173	\$ 279,173	\$ 279,173	\$ 279,173	\$ 279,173	247,889	

<b>Essential Operating Data (non cash flow information)</b>															
Accounts Receivable	\$ (577,634)	\$ (328,448)	\$ (678,686)	\$ (479,270)	\$ (479,270)	\$ (279,173)	\$ (279,173)	\$ (279,173)	\$ (279,173)	\$ (279,173)	\$ (279,173)	\$ (279,173)	\$ (279,173)	\$ (195,266)	
Bad Debt (end of month)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Inventory on hand (eom)	839,558	615,912	615,912	904,176	728,367	279,173	279,173	279,173	279,173	279,173	279,173	279,173	279,173	280,599	
Accounts Payable (eom)	450,400	279,385	279,385	293,055	312,759	279,173	279,173	279,173	279,173	279,173	279,173	279,173	279,173	134,564	





## Twelve-Month Cash Flow

TOWN of HIGHLAND  
1133 84th Road • Highland, Indiana 46132

### MOTOR VEHICLE HIGHWAY FUND

	Beginning	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Monthly Average	Overview
<b>Cash Summary</b>	\$ 524,022	68%	51%	50%	56%	51%	51%	51%	51%	51%	51%	51%	51%	289,646	█
Cash on Hand (beginning of month)	\$ 437,559	\$ 358,117	\$ 268,536	\$ 261,864	\$ 295,310	\$ 264,910	\$ 264,910	\$ 264,910	\$ 264,910	\$ 264,910	\$ 264,910	\$ 264,910	\$ 264,910	317,715	█
Cash Available (on hand + receipts)	\$ 437,559	\$ 515,756	\$ 433,274	\$ 362,334	\$ 351,535	\$ 295,310	\$ 264,910	\$ 264,910	\$ 264,910	\$ 264,910	\$ 264,910	\$ 264,910	\$ 264,910	275,259	█
Cash Position (end of month)	\$ 437,559	\$ 358,117	\$ 268,536	\$ 261,864	\$ 295,310	\$ 264,910	\$ 264,910	\$ 264,910	\$ 264,910	\$ 264,910	\$ 264,910	\$ 264,910	\$ 264,910	275,259	█
<b>Cash Receipts</b>															
MVH Distribution	0	\$ 78,197	\$ 75,142	\$ 89,646	\$ 89,666	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	66,530	█
Miscellaneous Revenues	0	\$ -	\$ 15	\$ 4,151	\$ 5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	834	█
Loan/ other cash	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0	█
<b>Total Cash Receipts</b>	0	\$ 78,197	\$ 75,157	\$ 93,798	\$ 89,671	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	28,069	█
<b>Cash Paid Out</b>															
Purchases (specify)	\$ 73,496	\$ 103,872	\$ 61,391	\$ 24,607	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	52,673	█
Gross wages (exact withdrawal)	\$ 84,143	\$ 60,865	\$ 39,079	\$ 31,619	\$ 30,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	49,221	█
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	█
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	█
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	█
<b>Total Cash Paid Out</b>	\$ 157,639	\$ 164,737	\$ 100,470	\$ 56,225	\$ 30,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	42,456	█
<b>Essential Operating Data (non cash flow information)</b>															
NET INCOME	\$ (79,442)	\$ (89,581)	\$ (6,672)	\$ 33,446	\$ (30,400)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(34,530)	█
Accounts Receivable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	█
Bad Debt (end of month)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	█
Inventory on hand (eom)	\$ 152,938	\$ 193,453	\$ 68,063	\$ (8,839)	\$ 30,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	87,203	█
Accounts Payable (eom)	\$ 84,143	\$ 60,865	\$ 39,079	\$ 31,619	\$ 30,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	49,221	█
Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	█
	\$ (152,938)	\$ (193,453)	\$ (68,063)	\$ 8,839	\$ (30,400)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(87,203)	█

\* There is no official reserve. This number is 5 months

STATE OF INDIANA  
EXECUTIVE DEPARTMENT  
INDIANAPOLIS

EXECUTIVE ORDER 20-28

FOR: **BACK ON TRACK: REOPENING INDIANA IN STAGE THREE**

TO ALL WHOM THESE PRESENTS MAY COME, GREETINGS:

**WHEREAS,** on March 6, 2020, I issued Executive Order 20-02 which declared that a public health emergency exists throughout the State of Indiana as result of the coronavirus disease 2019 (COVID-19) outbreak in the United States and a confirmed report of the disease in our State and this initial declaration has been extended by me in Executive Orders 20-17 & 20-25;

**WHEREAS,** on March 11, 2020, the World Health Organization declared COVID-19 to be a global pandemic and, on March 13, 2020, the President of the United States declared a national emergency with respect to this dangerous virus;

**WHEREAS,** as of the date of this Executive Order, the virus has now spread to every county in our State, with over 29,000 confirmed cases and over 1,700 deaths;

**WHEREAS,** as Governor, under Indiana's Emergency Management and Disaster Law, Ind. Code ch. 10-14-3 ("Emergency Disaster Law"), I have authority to take actions necessary to prepare for, respond to and address a public health disaster emergency including the following:

- making, amending and rescinding the necessary orders, rules and regulations to carry out the response to a public health disaster emergency;
- suspending the provisions of any regulatory statute prescribing the procedures for conduct of state business, including the orders, rules or regulations of any state agency if strict compliance with any of these provisions would in any way prevent, hinder, or delay necessary action in coping with the emergency;
- transferring the direction, personnel, or functions of state departments and agencies or units for performing or facilitating emergency services; and
- using any and all available resources of state government and of each political subdivision of our State as reasonably necessary to cope with the public health disaster emergency;

**WHEREAS,** in addition to the authority granted to me by the Indiana General Assembly, the Indiana State Department of Health (ISDH) has been granted authority under Title 16 of the Indiana Code to take measures in connection with prevention and suppression of disease and epidemics;

**WHEREAS,** the Indiana Occupational Safety and Health Agency (IOSHA) has authority under Title 22 of the Indiana Code to inspect and take steps to ensure businesses are operating a workplace free from recognized hazards that are causing or likely to cause death or serious physical harm to employees;

**WHEREAS,** to reduce and slow the spread of COVID-19, the Centers for Disease Control and Prevention (CDC) and the ISDH recommended implementation of mitigation strategies to contain this virus including limitations on large gatherings and social distancing measures;

**WHEREAS,** in order to take all necessary steps to increase containment of this virus, I have issued various Executive Orders including the following:

- I issued Executive Order 20-08 on March 23, 2020, which required all persons residing in Indiana to stay at home except for, among other things, conducting essential travel and activities, and participating in the operation of essential businesses or the operation of essential governmental functions, and these general provisions have been extended or modified by Executive Orders 20-18, 20-22 & 20-26;
- I issued Executive Order 20-09 on March 23, 2020, which prohibited access to all state government buildings, offices and facilities by the public, restricting access only to those members of the public needing to conduct services essential to public health and safety and which cannot otherwise be conducted electronically, telephonically and/or delayed. This restriction extends to the Indiana Government Center, Indianapolis office locations, and other offices throughout our State and this directive has been extended or modified by Executive Orders 20-18, 20-22 & 20-26; and
- I issued Executive Orders 20-04, 20-10, 20-11, 20-14, 20-18, & 20-22 which, among other things, initially prohibited restaurants, bars, nightclubs and other establishments from providing in-dining services and established compliance and enforcement actions to be taken against dining establishments failing to prohibit in-person dining;

**WHEREAS,** following the stay-at-home order, we began to plan to reopen our Hoosier economy while prioritizing Hoosiers' health by continuing to work with experts utilizing a data-driven approach to make decisions based on facts, science, and recommendations from experts in health care, business, labor, and education in reopening our economy;

**WHEREAS,** to continue mitigation of COVID-19 and to lower the risk of a resurgence, a measured and staggered approach to reopening businesses and entities has been instituted. Five stages have been outlined with each ensuing stage being subject to fewer restrictions and limitations than the previous stage;

**WHEREAS,** Stage 1 began with the stay-at-home directive issued on March 23, 2020, and continued until May 4, 2020 when Stage 2 began

**WHEREAS,** as the impact of COVID-19 for each county has varied, the impact in each county will be continually assessed to determine which stage applies to a particular county at the end of each time period. If the impact of COVID-19 is minimal or has significantly lessened, the county may be permitted to advance to the next stage. However, if the impact of COVID-19 has increased or failed to lessen, the county may be required to stay at the current stage or return to a prior stage;

**WHEREAS,** for a county to advance to the next stage or be required to stay at a current stage or return to a prior stage, the following factors will be considered: i) the number of hospitalized COVID-19 patients; ii) the capacity for critical care beds and ventilators; iii) the ability to test for COVID-19; and iv) the capacity for contact tracing;

**WHEREAS,** since May 4, 2020, the number of hospitalized COVID-19 patients has decreased; our capacity for critical care beds and ventilators is stable; our testing for COVID-19 is increasing; and our ability to contact trace is available in all 92 counties; and

**WHEREAS,** based on all of the above, Indiana may cautiously move into Stage 3 to further reopen our Hoosier economy while continuing to take measures to protect Hoosiers from the spread of this dangerous virus.

**NOW, THEREFORE, I, Eric J. Holcomb,** by virtue of the authority vested in me as Governor by the Indiana Constitution and the laws of the State of Indiana, do hereby order:

**1. Duration**

This Executive Order shall become effective at 12:00 a.m. on Friday, May 22, 2020, and continues until 11:59 p.m. on June 13, 2020, unless I rescind, modify or extend it.

All counties designated at, or transitioning into, Stage 3 shall follow the directives in this Executive Order. Executive Order 20-26 is extended and remains in full force and effect for any county remaining at Stage 2.

Subject to the modifications in this Executive Order, Executive Orders 20-04, 20-09, 20-10, 20-11, 20-14 & 20-18 pertaining to Restaurants, Alcoholic Beverage laws, Enforcement, and Continuity of State Government will remain in full force and effect until 11:59 p.m. on June 13, 2020, unless I further rescind, modify or extend them.

## 2. Current Assessment of the Impact of COVID-19 for the Reopening of Indiana

Hoosier counties are designated into the following stages, unless I further rescind, modify or extend this directive:

- a. On May 22, 2020, at 12:00 a.m. through June 13, 2020, at 11:59 p.m., all Indiana counties except Cass, Lake & Marion, will be permitted to transition into Stage 3 and at such time, must adhere to the directives in this Executive Order.
- b. Cass, Lake & Marion counties will remain in Stage 2 until 12:00 a.m. on Monday, June 1, 2020, when each of these counties will be permitted to advance to Stage 3. Once transitioned into Stage 3, each county must adhere to the directives in this Executive Order through June 13, 2020, at 11:59 p.m.
- c. Unless otherwise specified, nothing in this Executive Order prohibits a county or political subdivision from imposing more stringent requirements than this Executive Order requires as set forth in ¶¶ 22 & 23.

## 3. Requirements for All Hoosiers

- a. **Rescinding Extensions for Financial Obligations:** The following provisions are extended until 11:59 p.m. on June 30, 2020, after which time they shall expire:

- i) *Motor Vehicle Transactions:* The extension of deadlines to acquire or renew drivers licenses, identification cards, vehicle registrations, title transactions, salvage titles, and off-road or snowmobile titles by suspension of the imposition of administrative penalty fees as provided for in Executive Order 20-05 and extended by other Executive Orders.
- ii) *Prohibition on Discontinuing Utility Services:* The prohibition on discontinuing utility services as provided for in Executive Order 20-05 and extended by other Executive Orders. Utility companies and municipalities are encouraged to continue service and work with customers to establish reasonable payment plans for past due accounts.
- iii) *Prohibition on Filing Evictions and Foreclosures:* Except as specified in subsection 3.b. below pertaining to emergency evictions or foreclosures, the prohibition on filing eviction and foreclosure actions or proceedings involving residential real estate or property, whether rental or otherwise as provided for in Executive Order 20-06 and extended by other Executive Orders. Landlords and lending institutions are encouraged to work with tenants and property owners to establish reasonable payment plans for past due rent or mortgage payments.

- b. **Emergency Evictions or Foreclosures:**

- i) *Emergency Evictions:* Notwithstanding the prohibition on filing evictions and foreclosures, a landlord is no longer prohibited from instituting an emergency eviction or possessory claim under the limited circumstances set forth in Indiana Code ch. 32-31-6 which permits evictions where there is specific immediate and serious injury, loss or damage to the property, however, evictions for nonpayment of rent are not permitted until on or after July 1, 2020.
- ii) *Emergency Foreclosures:* Notwithstanding the prohibition on filing evictions and foreclosures and unless prohibited by federal law, a lending institution is no longer prohibited from instituting a foreclosure action where the property is vacant or abandoned or where there is a specific immediate and serious injury, loss or damage to the property, however, foreclosures for nonpayment of mortgages are not permitted until on or after July 1, 2020.

- c. **Staying at Home or Place of Residence:** In Stages 2 and 3, all individuals are encouraged to stay at home or their place of residence as much as practicable to mitigate the spread of COVID-19. Individuals should, to the extent practicable, limit trips out of their home. Trips outside of the home are expected for travel to employment, to purchase necessities of life and to care for a family member, friend, or pet in another household, and to transport family members, friends, or pets. When outside the home, individuals should, as much as reasonably practicable, maintain social distancing of at least six (6) feet from any other person, with the exception of family or household members. Additionally, when outside of homes or residences, individuals are strongly encouraged to wear face coverings.
- d. **Retail Purchases:** In conducting retail purchases of goods or services individuals are encouraged to follow these best practices:
  - i) All individuals in the State should postpone making in-person purchases of goods and services unless and until such items are needed for sustenance, health, education, or employment;
  - ii) All individuals in the State should use online or call-in ordering of goods and services with either delivery or curbside pickup to the greatest extent practicable;
  - iii) In instances where an individual must visit a retail business, an individual should limit the number and frequency of retail businesses visited to purchase goods and services; and
  - iv) All individuals in the State should limit the number of household members who travel to and enter stores for the purpose of making necessary purchases to the minimum necessary.
- e. **High Risk and Vulnerable Individuals:** People at high risk of severe illness from COVID-19, including those 65 and above and those who are sick or have underlying medical issues, are urged to stay in their residence to the extent possible, except as necessary to seek medical care.
- f. **Homeless Populations:** Individuals experiencing homelessness are strongly urged to obtain shelter, and governmental and other entities are strongly urged to make such shelter available as soon as reasonably possible and to the maximum extent practicable (and to use, in their operation, COVID-19 risk mitigation practices recommended by the CDC and the ISDH).
- g. **Unsafe Homes:** With respect to individuals whose residences are unsafe or become unsafe, such as victims of domestic violence, they are expressly permitted and urged to leave their home and stay at a safe alternative location.
- h. **Definitions:** The terms “homes” and “residences” shall include houses, apartments, hotels, motels, shared rental units, shelters, and other similar buildings.
- i. **Travel:** In Stages 2 and 3, travel is permitted. People riding on public transit must comply with social distancing to the greatest extent feasible and are strongly encouraged to wear face coverings.
- j. **Isolation & Quarantine Orders:** Nothing in this Executive Order prevents the ISDH or local health departments from issuing and enforcing isolation and quarantine orders.

4. General Provisions Governing the Reopening of Indiana Businesses and Entities

For purposes of this Executive Order, all businesses or entities situated or operating in the State of Indiana are covered by directives in this Executive Order and include any for-profit, non-profit or educational entity, regardless of the nature of the service, the function it performs, or its corporate or entity structure.

5. Requirements for All Businesses and Entities in Indiana

- a. **Scope:** Subject to the requirements, restrictions, and prohibitions specified in this Executive Order, the following businesses are allowed to be open and operate: retail, restaurants, professional services, personal services, cultural and entertainment, public amusement, gyms, exercise and fitness centers, sports and athletic activities, outdoor activities, child care, day camps, adult care, education, health care providers and

operations, financial and insurance, social services, charitable and religious, laundry, hotels and motels, manufacturing and production, trades, shipping and delivery, transportation, industrial, labor infrastructure, media, and governmental.

- b. **Safeguards:** All businesses continuing operations or being allowed to reopen are required to develop a plan to implement measures and institute safeguards to ensure a safe environment for their employees, customers, clients, and members. Plans are required for all open businesses. The plan must be provided to each employee or staff and posted publicly. The plan shall address, at a minimum, the following points:
  - i) Instituting an employee health screening process;
  - ii) Employing enhanced cleaning and disinfecting protocols for the workplace, including regularly cleaning high-touch surfaces;
  - iii) Enhancing the ability of employees, customers and clients to wash hands or take other personal hygiene measures such as use of hand sanitizer; and
  - iv) Complying with social distancing requirements established by the CDC, including maintaining six-foot social distancing for both employees and members of the general public when possible and/or employing other separation measures such as wearing face coverings or using barriers.
- c. **IOSHA Standards:** All employers, whether manufacturers, distributors, professional offices, retailers or others, must comply with safety and health standards established and enforced by IOSHA. Employers are subject to specific standards to prevent the exposure or spread of a disease. Additionally, the General Duty Clause requires employers to provide their employees with a workplace free from recognized hazards likely to cause death or serious physical harm.

#### 6. Guidance for all Businesses/Employers

All businesses and employers are encouraged to adopt and/or take the following actions:

- a. Allow as many employees as reasonably practicable to work from home by implementing policies regarding teleworking and video conferencing.
- b. Ensure sick leave policies are up to date, flexible, and non-punitive in order to allow sick employees to stay home to care for themselves, children or other family members. Consider encouraging employees to do a self-assessment each day in order to check if they have any COVID-19 type symptoms (fever, cough or shortness of breath).
- c. Actively encourage sick employees to stay home until they are free of fever and symptoms for the requisite time periods recommended by the CDC as set forth here: <https://www.cdc.gov/coronavirus/2019-ncov/if-you-are-sick/steps-when-sick.html>. Suspend any policies and do not require a healthcare provider's note to validate the illness or return to work of employees who are sick with acute respiratory illness.
- d. Promptly separate employees who appear to have acute respiratory illness symptoms from other employees and send them home immediately. Restrict their access to the business until they have recovered.
- e. Reinforce key messages to all employees regularly (including stay home when sick, use cough and sneeze etiquette, and practice hand hygiene), and place posters in areas where they are most likely to be seen. Provide protection supplies such as soap and water, hand sanitizer, tissues, and no-touch disposal receptacles for use by employees.
- f. Frequently perform enhanced environmental cleaning of commonly touched surfaces, such as workstations, countertops, railings, door handles, and doorknobs. Use the cleaning agents that are usually used in these areas and follow the directions on the label. Provide disposable wipes so commonly used surfaces can be wiped down by employees before each use.
- g. Be prepared to change business practices, if needed, in order to maintain critical operations (e.g., identify alternative suppliers, prioritize customers or temporarily suspend some of your operations).

## 7. Social Distancing and Other Requirements

The phrase “social distancing” includes maintaining at least six feet of social distancing from other individuals. The phrase “sanitation requirements” or “sanitation measures” includes washing hands with soap and water for at least twenty seconds as frequently as possible or using hand sanitizer, covering coughs or sneezes (into the sleeve or elbow, not hands), regularly cleaning high-touch surfaces, and not shaking hands. All businesses and entities must take proactive measures to ensure compliance with the social distancing and sanitation requirements, including, where possible, the following:

- a. **Designate Six-Foot Distances:** Designating with signage, tape or by other means, six feet of spacing for employees, customers, clients or members to maintain appropriate distance.
- b. **Hand Sanitizer and Sanitizing Products:** Having hand sanitizer, and sanitizing products, readily available for employees and customers. Frequent cleaning and disinfecting of work areas, and even more frequent cleaning of high-touch areas.
- c. **Separate Operating Hours for Vulnerable Populations:** Implementing separate operating hours for the elderly and vulnerable customers.
- d. **Online and Remote Access:** Posting online whether a facility is open and how best to reach the facility and to continue services by phone or remotely.

## 8. Retail Businesses

### a. Reopening or Continuation of Retail Businesses

If a county remains in Stage 2, all retail businesses within the county must adhere to the directives in Executive Order 20-26.

Once a county is permitted to advance to Stage 3, all retail businesses within the county may open to the public under the following conditions and restrictions:

- i) Retail businesses shall limit the number of customers in their facility at any given time to no more than 75% of occupational capacity;
  - ii) Retail businesses are encouraged to limit their hours of operation and consider implementing separate operating hours for the elderly and other vulnerable customers;
  - iii) It is recommended employees and customers wear face coverings while in retail businesses;
  - iv) Retail businesses shall comply with social distancing or other separation measures, sanitation of applicable areas and take other mitigation measures to protect its employees and the public; and
  - v) Malls shall limit the number of individuals in common areas around retail businesses to no more than 50% of occupancy capacity.
- b. Retail businesses are encouraged to promote and continue online or call-in ordering with delivery or curbside pickup.
  - c. Retail businesses are strongly encouraged to consult and implement industry best practices.

## 9. Sale of Firearms and Ammunition

Pursuant to Ind. Code § 10-14-3-33.5, neither the state nor a political subdivision may prohibit or restrict the lawful possession, transfer, sale, transportation, storage, display or use of firearms or ammunition during a disaster emergency; however, firearms and ammunition dealers are encouraged to follow the requirements for retail businesses.

## 10. Restaurants and Other Retail Food Establishments

- a. **Restaurants:** Restaurants, including country clubs, social clubs & wineries which provide in-person full dining service, shall be subject to the requirements in ¶ 5, and are permitted to open, reopen or expand services as follows:
- i) *Capacity Limits:* In-person or on-premises dining is limited to no more than 50% of seating capacity in any segregated or separate dining area of the facility to ensure social distancing requirements are met and with reservations being required when practicable.
  - ii) *Social Distancing and Other Sanitation Mitigation Measures:*
    - 1) Tables or available booths should be spaced at least 6 feet apart and parties should be 6 persons or fewer;
    - 2) Self-service food stations (buffets, salad bars, etc.) are not permitted and self-service beverage stations are permitted provided cups, lids and straws are supplied by waitstaff, patrons may not use or fill their own cup, mug or glass and refills are not permitted;
    - 3) All employees and staff shall be screened for COVID-19 symptoms before being allowed to work; and
    - 4) All employees and staff shall wear face coverings.
  - iii) *Bar Areas:* Bar areas shall be closed.
  - iv) *Live Music:* Live music or live entertainment is not permitted.
- b. **Bars & Taverns:** Bars and taverns shall remain closed.
- c. **Other Retail Food Establishments:** Retail food establishments other than restaurants, such as convenience stores, gas stations and grocery stores which provide self-service beverages stations must provide cups, lids and straws to customers by an employee, prohibit the use of a customer's own cup, mug or glass and prohibit refills. Any self-service food station offering food items not prepackaged, such as a salad bar, olive bar, bulk items, or hot dog roller/grill, must be accessed by a customer using a disposable tissue or other single-use serving item in these establishments. This does not apply to general produce sections or stands.
- d. **Food Delivery:** Schools and other entities that typically provide food services to students or members of the public may continue to do so under this Executive Order on the condition that the food is provided to students or members of the public on a pick-up and takeaway basis only. Schools and other entities that provide food services under this exemption shall not permit the food to be eaten at the site where it is provided, or at any other gathering site due to the virus's propensity to physically impact surfaces and personal property.

## 11. Personal Services

Personal service businesses, including spas, salons, barber shops, tattoo parlors, massage salons and similar facilities, are subject to the requirements in ¶ 5 as well as the following:

- a. Workstations shall be restricted or spaced to achieve social distancing;
- b. Workstations must be cleaned after each customer or client;
- c. Services shall be provided by appointment only; and
- d. Employees must wear face coverings and customers or clients, to the extent practicable, should also wear face coverings.



## 12. Religious Entities and Places of Worship

- a. **Virtual Services Preferred:** Places of worship and faith communities are encouraged to continue livestream services or otherwise provide virtual services to safely serve their communities, or alternatively, conduct drive-in services.
- b. **In any Stage:** Religious services, including wedding ceremonies and funeral services, are not subject to limits on social gatherings set forth in ¶ 13. However, social distancing and other sanitation measures outlined in ¶ 7 will continue to apply. Wedding receptions and visitations before or after funerals remain subject to the limitations and restrictions for social gatherings as set forth in ¶ 13.

## 13. Gatherings & Meetings

- a. **Single Site Venue:** All public and private meetings or gatherings (outside a single household or living unit or religious service), whether familial, social, governmental, philanthropic or otherwise, **may have up to one hundred (100) people** provided social distancing requirements can be accomplished and other sanitation measures are implemented at the site where the meeting or gathering occurs. A host venue is encouraged to ensure a health screening process for attendees is instituted.
- b. **Multiple Site Venues:** For venues with multiple, clearly separate areas, such as separate banquet rooms or multiple sports fields, each separate area is permitted to have up to one hundred (100) people per gathering or meeting in each section or area, if the following can be accommodated:
  - i) Ensure separate gatherings or meeting attendees do not coningle;
  - ii) Within each segment/gathering, ensure 6 feet of social distancing between each table with no more than 6 individuals at any table, and for classroom, auditorium, bleacher or other style seating, ensure 6 feet of separation between individuals or household units;
  - iii) Ensure separate and designated restroom facilities for each site/gathering and designated facilities must be sufficient for the number of attendees in each section or segment;
  - iv) Provide hand sanitizer or other prevention supplies in each area; and
  - v) Message that attendance is prohibited if sick or recently exposed to COVID-19.
- c. Multi-day meetings or gatherings are strongly discouraged.

## 14. Places of Public Amusement and Entertainment Venues

- a. **Drive-in theaters:** Drive-in theaters are permitted to be open. Self-service food stations (including condiment areas) are not permitted, however, self-service beverage stations are permitted provided cups, lids and straws are supplied by employees, no refills are permitted, and patrons may not use or fill their own cup, mug or glass.
- b. **Cinemas, Theaters & Stages:** Cinemas/movie theaters, concert stages, music halls and live theaters and similar venues shall remain closed.
- c. **Mini-golf:** Mini-golf is permitted to open provided social distancing requirements are met and sanitation measures are implemented.
- d. **Other:** All other places of public amusement, whether indoors or outdoors, including locations with amusement rides, carnivals, amusement parks, water parks, aquariums, zoos, museums, arcades, fairs, festivals, parades, funplexes, theme parks and similar places of amusement shall remain closed.

## 15. Gyms, Exercise & Fitness Centers

- a. **Fitness Centers:** Exercise & workout facilities or gyms, including yoga studios, dance studios, karate studios, martial arts studios and other similar fitness centers whether located in a standalone facility, a community center or other place of business may open subject to the following conditions:

- i) Employees must wear face coverings and be screened before being allowed to work;
- ii) The number of customers/clients in a facility at any given time shall be limited to no more than 50% of occupancy;
- iii) Equipment shall be spaced or restricted to achieve social distancing requirements;
- iv) Equipment or areas touched after each use or class shall be cleaned before reuse;
- v) Class size shall be limited to no more than 50% of room occupancy provided social distancing requirements are also met;
- vi) No contact sports or workouts permitted; and
- vii) Saunas and steam rooms must be limited to one person or household unit at a time.

**16. Recreational Sports for Adults and Youth**

- a. **Bowling Alleys and Skating Rinks:** Bowling alleys and skating rinks remain closed.
- b. **Community Pools:** Community pools, public and private, may open provided they maintain proper operation, maintenance, and disinfection (with chlorine or bromine) of swimming pools disinfectant levels as recommended by CDC for COVID-19 and follow the CDC's Model Aquatic Health Code.
- c. **Community Sport Facilities:** Community sport facilities, public or private, including golf courses, driving ranges, baseball fields, batting cages, soccer fields, tennis courts, basketball courts, and similar venues are permitted to open and be used for non-contact sports. Social distancing requirements and sanitation measures shall be observed to the greatest extent possible when open and in use. Use of community drinking fountains is not permitted.
- d. **Community Recreational Sport Leagues:** Community recreational sport leagues or teams, public or private, may resume, subject to the following:
  - i) Non-contact sports such as baseball, softball, volleyball, tennis, golf, soccer, swim, and other similar sports, may conduct practices, drills and conditioning but may not compete with other teams in games, meets or tournaments;
  - ii) Contact sports, meaning sports where players typically come into contact with other players during play such as football, basketball, rugby or wrestling, are not permitted, however, conditioning and non-contact drills for such sports may take place; and
  - iii) The social gathering limits and requirements for players and spectators combined as set forth in ¶ 13 are followed.

**17. Other Activities**

- a. **Walking, Hiking & Running:** Walking, hiking & running are permitted provided social distancing requirements are met.
- b. **Playgrounds:** Playgrounds shall remain closed.
- c. **State Parks:** State Parks remain open to the general public with inns opening and restaurants opening subject to the requirements in this directive.
- d. **Campgrounds:** Campgrounds may open and overnight stays are permitted subject to social distancing requirements, sanitation measures and limits on the number of persons allowed at social gatherings set forth in ¶ 13. Restrooms must provide handwashing or sanitation stations for guests and employees. Other common facilities, such as shower facilities and drinking fountains must remain closed.
- e. **Boating:** Boating is permitted subject to compliance with CDC's guidelines on social gathering limits set forth in ¶ 13 and social distancing and sanitation requirements in ¶7.

- f. **Fishing:** Fishing, including charter fishing, is permitted subject to limits on gatherings set forth in ¶ 13 and social distancing requirements set forth in ¶ 7, however, fishing tournaments are not permitted.
- g. **Auto and Bike Racing:** Racing, including auto, motorsport, motocross, motorcycle, bicycle, BMX, All-terrain vehicle or ATV, Kart and boat, shall be subject to the following:
  - i) Competitors, teams and staff may attend by invitation only;
  - ii) Spectators may not be present and grandstands must be closed;
  - iii) Social distancing requirements and sanitation measures must be followed; and
  - iv) Masks are recommended to be worn.
- h. **Livestock Shows:** Indiana livestock shows, conferences, workshops, judging invitationals, competitions and other similar events are subject to limits on gatherings set forth in ¶ 13 and must ensure social distancing requirements are met and sanitation measures are employed.
- i. **Horse Racing:** Horses currently located in Indiana are allowed to move onto the backside of racetracks at Indiana's racinos. On or after May 24, 2020, horses currently located outside of Indiana will be allowed to begin moving onto the backside of racetracks. Qualifying races are permitted, however, pari-mutuel racing is not permitted at the racinos. Spectators may not be present.

#### 18. Child Care and Day Camps

- a. **Childcare:** Childcare programs in Indiana have been permitted to be open. Childcare programs are cautioned to continue to take measures and institute safeguards to ensure a safe environment for their employees, children and families.
- b. **Youth Day Camps:** Youth day camps may commence on June 1, 2020, subject to the following requirements:
  - i) *Employees:* There must be an employee screening procedure which must have and implement a daily health assessment for all employees and prohibit any employee presenting with symptoms from working;
  - ii) *Campers:* Establish and follow a screening procedure to determine whether a camper exhibits symptoms or has had contact with another who has had symptoms;
  - iii) *Face Coverings:* It is recommended adults and campers over the age of two wear face coverings; and
  - iv) *Adult to Child Ratio:* It is recommended to follow any applicable statute, rule or CDC guidance if no statute or rule applies on the ratio of adults to children.
- c. **Overnight Camps:** Youth overnight camps are not permitted.
- d. **Facilities:** School buildings and other school facilities have been permitted to be used, and continue to be permitted to be used, for the purpose of providing childcare which includes youth day camps.

#### 19. Adult Day Care Facilities

Day care facilities for adults with developmental disabilities may reopen on June 1, 2020, for day services and must take measures and institute safeguards to ensure a safe environment for their clients and employees by complying with guidelines set by the Bureau of Developmental Disability Services.

#### 20. Educational Institutions

Educational institutions (including public and private pre-K-12 schools, colleges, and universities) may be open for purposes of facilitating distance learning, performing critical research, or performing essential functions, provided that social distancing of six-feet per person is maintained to the greatest extent possible.

Educational institutions that were previously closed and are reopening for these purposes must perform enhanced environmental cleaning of commonly touched surfaces, such as workstations, countertops, railings, door handles, and doorknobs. Use the cleaning agents that are usually used in these areas and follow the directions on the label. Provide disposable wipes so commonly used surfaces can be wiped down by employees before each use.

All buildings, facilities, and grounds for K-12 educational institutions, public or private, will remain closed for education and school-sponsored activities through June 30, 2020, except for purposes allowed in this Executive Order and prior Executive Orders pertaining to this public health emergency.

The Indiana Department of Education, in consultation with the Indiana Department of Health, shall develop guidance for graduation ceremonies, including virtual graduation, drive-in ceremonies, and in-person ceremonies with the number of participants limited to the number allowed in this Executive Order and provided social distancing requirements are met.

## 21. Enforcement

### a. Workplace Safety

I direct the IOSHA to take all available administrative and enforcement actions against businesses or entities failing to comply with workplace safety conditions.

### b. Health & Law Enforcement Officials

- i) *Administrative Action:* The ISDH, local boards of health, the Enforcement Team, and other state and local law enforcement officers may take all available and permissible administrative and enforcement actions against businesses or entities failing to comply with restrictions and other public health requirements for businesses as set forth in this Executive Order. It is recommended that the following incremental steps be taken:
  - 1) Issuing a verbal order to cease the unsafe practice so an owner has an opportunity to comply;
  - 2) If a business entity fails to comply with a verbal order, ISDH shall issue an order to cease the unsafe practice;
  - 3) If a business entity continues operation in an unsafe manner despite an order to cease and desist, the ISDH shall issue an order to close the business entity;
  - 4) If an order to close a business is issued, the business shall be reported to the Secretary of State and to any relevant licensing, permitting, or certifying board, commission or other entity for consideration of revocation proceedings; and
  - 5) If an order to close a business is issued, the matter should be considered for referral to the local prosecuting attorney.
- ii) *Criminal Penalty:* This Executive Order additionally may be enforced by State and local law enforcement to the extent set forth in Indiana law, including the Emergency Disaster Law which provides a knowing violation of an Executive Order issued pursuant to Indiana's Emergency Disaster Law is a class B misdemeanor, punishable up to 180 days incarceration and a fine of up to \$1,000.
- iii) *Enforcement Team:* The Enforcement Team created in Executive Order 20-18 as extended in Executive Order 20-26 shall cease its specialized duties set forth in this and prior Executive Orders on June 13, 2020. The officers assigned to the Enforcement Team will return to their regularly assigned posts. As Indiana moves beyond Stage 3, restrictions will be further lessened and businesses will open more fully, and these officers will be needed to resume their regular duties as law enforcement officers assigned to excise, natural resource, racing and gaming matters.

**22. No Limitation on Authority**

Nothing in this Executive Order shall, in any way, alter or modify any existing legal authority allowing the State, any local health department, or any other proper entity from ordering: (a) any quarantine or isolation that may require an individual to remain inside a particular residential property or medical facility for a limited period of time, including the duration of this public health emergency; or (b) any closure of a specific location for a limited period of time, including the duration of this public health emergency.

**23. Local Declarations of Emergency**

- a. Pursuant to the Emergency Disaster Law, no local ordinance, directive, or order of any county, political subdivision, or other local government entity pertaining to this public health emergency, may contradict or impose less restrictive requirements than those set forth in this Executive Order, or else that ordinance, directive, or order will be void and of no force or effect. However, unless prohibited by an Executive Order, local ordinances, directives, and orders may be more restrictive.
- b. No local unit of government and/or political subdivision may restrict travel within their jurisdiction above a Travel Watch status.

**24. Savings Clause**

If any provision of this Executive Order, or its application to any person or circumstance, is held invalid by any court of competent jurisdiction, this invalidity does not affect any other provision or application of this Executive Order, which can be given effect without the invalid provision or application. To achieve this purpose, the provisions of this Executive Order are hereby declared to be severable.

IT IS SO ORDERED.



IN TESTIMONY WHEREOF, I, Eric J. Holcomb, have hereunto set my hand and caused to be affixed the Great Seal of the State of Indiana, on this 21<sup>st</sup> day of May, 2020.

Eric J. Holcomb  
Governor of Indiana

ATTEST: Connie Lawson  
Secretary of State