

1 **BILL NO. S-24-05-03**

2 **SPECIAL ORDINANCE NO. S-67-24**

3
4 **AN ORDINANCE** approving the awarding of ITB #2023065 -
5 SERVICE AGREEMENT – LAWTON PARK TRESTLE
6 BRIDGE CONSTRUCTION PROJECT - (\$673,510.00)
7 between R.L. MCCOY, INC. and the City of Fort Wayne,
8 Indiana, for the PARKS AND RECREATION
9 DEPARTMENT, by and through its Board of Park
10 Commissioners.

11 **NOW, THEREFORE, BE IT ORDAINED BY THE COMMON COUNCIL OF THE**
12 **CITY OF FORT WAYNE, INDIANA;**

13 **SECTION 1.** That ITB #2023065 - SERVICE AGREEMENT – LAWTON PARK
14 TRESTLE BRIDGE CONSTRUCTION PROJECT between R.L. MCCOY, INC. and the
15 City of Fort Wayne, Indiana, for the PARKS AND RECREATION DEPARTMENT, by and
16 through its Board of Park Commissioners, respectfully for:

17 DEMOLITION OF EXISTING BRIDGE STRUCTURE AND
18 CONSTRUCTION OF A NEW BRIDGE AND ASSOCIATED SITE
19 IMPROVEMENTS;

20 involving a total cost of SIX HUNDRED SEVENTY-THREE THOUSAND FIVE HUNDRED
21 TEN AND 00/100 DOLLARS – (\$673,510.00) all as more particularly set forth in said ITB
22 #2023065 - SERVICE AGREEMENT – LAWTON PARK TRESTLE BRIDGE
23 CONSTRUCTION PROJECT - which is on file in the Office of the City Clerk, and is by
24 reference incorporated herein, made a part hereof, and is hereby in all things ratified,
25 confirmed and approved.

26 **SECTION 2.** That this Ordinance shall be in full force and effect from and
27 after its passage and any and all necessary approval by the Mayor.

28 
29 _____
30 Council Member

31 APPROVED AS TO FORM AND LEGALITY

32 
33 _____
34 Malak Heiny, City Attorney

Quote Tabulation

Project Name: Fort Wayne Parks Lawton Trestle Bridge

QuestCDN: 9005016

Project No.: 2023065

Quotes Due: 3/29/2024

CONTRACTOR:	R.L. McCoy, Inc.	Jutte Excavating	Milestone Contractors	Hamilton Hunter Builders
Base Bid:	\$648,510.00	\$933,750.00	\$954,529.91	\$1,184,239.00
Contingency allowance:	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00
TOTAL	\$673,510.00	\$958,750.00	\$979,529.91	\$1,209,239.00



CITY OF FORT WAYNE
AFFIRMATIVE ACTION PROGRAM

This Document may be completed electronically at the following website address
<https://tinyurl.com/COFWAffirmativeAction>

NAME OF COMPANY R.L. McCoy, Inc.

ADDRESS 7898 E. Lincolnway CITY, ZIP CODE Columbia City, Indiana 46725

E-MAIL ADDRESS markmccoy@rlmccoy.net PHONE # 260-625-3443

FAX # 260-625-3813

Identify by title and name the highest official within the facility who has the overall responsibility for the implementation of the Equal Employment Opportunity and Affirmative Action Program.

Mark W. McCoy
Name: (please print)

President
Title:

3/29/24
Date:

Mark W. McCoy
Signature:

1. Does your firm have a written Affirmative Action Program? Yes No
- A. **If so**, and it contains answers to the questions asked in this program, attach a copy and sign the Written Statement of Company Policy.
- B. **If not**, do you accept the following program in meeting the requirements of the City of Fort Wayne? Yes No

PLEASE KEEP IN MIND THAT FAILURE TO COMPLETE ALL SECTIONS OF THIS DOCUMENT WILL RESULT IN YOUR PROGRAM BEING REJECTED.

SECTION 004581
AFFIRMATIVE ACTION

2. Will your firm make every effort to increase employment of minorities at all levels of its workforce with particular emphasis to categories where few, if any, minority people are employed? Yes No

3. Current number of employees 69

Number of employees in **January of this Year** 53

4. If total minority employment is less than 20% give reasons why. (Do not include Females when you figure minority employment percentages.)

5. List minority recruitment sources below:

<u>Agency</u>	<u>Contact Person</u>	<u>Date</u>
Laborers International Union	Chris Guerrero	2023
Fort Wayne Urban League	Leory Jackson	NA
Employee Referrals	Employees	2023

6. Does this company anticipate an increase in employment this year? Yes No

Approximately how many? 46

7. What specific goals can you achieve for the employment of minorities in the following labor classifications during 2013:

A. Officials and Managers	<u>0</u>	%
B. Professionals	<u>0</u>	%
C. Technicians	<u>0</u>	%
D. Sales	<u>0</u>	%
E. Office and Clerical	<u>0</u>	%
F. Skilled Craftsman	<u>40</u>	%

G. Other 60 %

8. **WRITTEN STATEMENT OF COMPANY POLICY**

It is the policy of R.L. McCoy, Inc. that Equal Employment Opportunity is afforded to all qualified persons without regard to race, sex, religion, color, national origin, disability, age or veteran status.

In support of this policy, R.L. McCoy, Inc. will not discriminate against any employee or applicant for employment because of race, religion, sex, national origin, sex, age, disability or veteran status.

The R.L. McCoy, Inc. will take affirmative action to insure that applicants are employed and that employees are treated during employment without regard to their race, religion, color, sex, national origin, disability, age or veteran status. Such action will include but not be limited to: Recruitment, advertising or solicitation for employment hiring, placement, upgrading transfer or demotion, selection for training including apprenticeship rates of pay or other forms of compensation, layoffs or termination.

R.L. McCoy, Inc.
Name of Company or Firm

3/29/24
Date

Mark W. McCoy Pres.
Signature of Highest Company Official

Mark W. McCoy, President
Name and Title of Signer

Please type or print

STATISTICAL INFORMATION FOR
AFFIRMATIVE ACTION / VENDOR COMPLIANCE

R.L. McCoy, Inc.
Name of Contractor or Supplier

Teresa McCoy
(Information Given By)

7898 E. Lincolnway Columbia City, IN 46725 (260)-625-3443
Address and Telephone Number

Teresa McCoy
Person Filling Out This Form and Data

EEOC CATAGORY	EMPLOYEES BY RACE/ETHNICITY/SEX									DISABLED EMPLOYEES									TOTAL EMPLOYEES		
	W		BLK		H		OTHER			(Designate)	W		BLK		H		OTHER			(Designate)	
	M	F	M	F	M	F	M	F			M	F	M	F	M	F	M	F			
1. OFFICIAL & ADMINISTRATORS	1	1																			2
2. PROFESSIONALS	2						1													American Indian	3
3. TECHNICIANS	5						1													American Indian	6
4. OPERATIVES																					0
5. LABORER	6				2																8
6. OFFICE AND CLERICAL	1	4																			5
7. SKILLED CRAFT WORKERS	20		2				1													American Indian	23
8. SERVICE - MAINTENANCE WORKERS	5						1													American Indian	6
9. SALES WORKERS																					0
TOTALS	40	5	2	0	2	0	4				0	0	0	0	0	0	0	0			53
PERCENTAGES																					



CITY OF FORT WAYNE
AFFIRMATIVE ACTION PROGRAM

NAME OF COMPANY R.L. McCoy, Inc.
ADDRESS 7898 E. Lincolnway CITY Columbia City ZIP 46725
EMAIL markmccoy@rlmccoy.net PHONE (260) 625-3443 FAX (260) 625-3813

Identify by title and name the highest official within the facility who has the overall responsibility for the implementation of the Equal Employment Opportunity and Affirmative Action Program.

Name of Official Mark W. McCoy Title President

I agree that my electronic signature will be as valid as an actual signature.

Date 03/01/2024 Signature Mark W. McCoy

- 1. Does your firm have a written Affirmative Action Yes No
 - A. If so, and it contains answers to the questions asked in this program, attach a copy and sign the Written Statement of Company Policy.
 - B. If not, do you accept the following program in meeting the requirements of the City of Fort Wayne?

Yes No

- 2. Will your firm make every effort to increase employment of minorities at all levels of its workforce with particular emphasis to categories where few, if any, minority people are employed?

Yes No

- 3. Current number of employees 69

Number of employees in January, 2024 53

- 4. If total minority employment is less than 20% give reasons why. (Do not include Females when you figure minority employment percentages.)

PLEASE KEEP IN MIND THAT FAILURE TO COMPLETE ALL SECTIONS OF THIS DOCUMENT WILL RESULT IN YOUR PROGRAM BEING REJECTED.

5. List minority recruitment sources below.

<u>Agency</u>	<u>Contact Person</u>	<u>Date</u>
Laborers International Union	Chris Guerrero	/ /
Fort Wayne Urban League	Leory Jackson	/ /
Employee Referrals	Employees	/ /

6. Does this company anticipate an increase in employment this year? Yes No
Approximately how many? 46

7. What specific goals can you achieve for the employment of minorities in the following labor classifications during 2024 :

- A. Officials and Managers 0 %
- B. Professionals 0 %
- C. Technicians 0 %
- D. Sales 0 %
- E. Official and Clerical 0 %
- F. Skilled Craftsman 40 %
- G. Other 60 %

8. It is the policy of R.L. McCoy, Inc. that Equal Employment Opportunity is afforded to all qualified persons without regard to race, sex, religion, color, origin, disability, age or veteran status.

In support of this policy, R.L. McCoy, Inc. will not discriminate against any employee or applicant for employment because of race, religion, sex, national origin, sex, disability or veteran status.

The President will take affirmative action to insure that applicants are employed and that employees are treated during employment without regard to their race, religion, color, sex, national origin, disability, age or veteran status. Such action will include but not be limited to: Recruitment, advertising or solicitation for employment hiring, placement, upgrading transfer or demotion, selection for training including apprenticeship rates of pay or other forms of compensation, layoffs or termination.

R.L. McCoy, Inc. 03/01/2024
Name of Company or Firm Date

I agree that my electronic signature will be as valid as an actual signature.

Mark W. McCoy
Signature of Highest Company Official

Mark W. McCoy President
Name of Signer Title of Signer

**STATISTICAL INFORMATION FOR
AFFIRMATIVE ACTION / VENDOR COMPLIANCE**

R.L. McCoy, Inc. Teresa McCoy
 Name of Contractor or Supplier (Information Given By)
 7898 E. Lincolnway Columbia City IN 46725
 Address of Contractor or Supplier City State Zip
Abbrev
 (260) 625-3443 Teresa McCoy
 Phone Number of Contractor or Supplier Person Filling Out This Form and Data

EEOC CATEGORY	EMPLOYEES BY RACE/ETHNICITY/SEX								DISABLED EMPLOYEES								TOTAL	
	White		Black		Hispanic		* OTHER		White		Black		Hispanic		* OTHER			
	M	F	M	F	M	F	M	F	M	F	M	F	M	F	M	F		
1. OFFICIALS & ADMINISTRATORS	1	1																2
2. PROFESSIONALS	2						1											3
3. TECHNICIANS	5						1											6
4. OPERATIVES																		0
5. LABORER	6				2													8
6. OFFICE AND CLERICAL	1	4																5
7. SKILLED CRAFT WORKERS	20		2				1											23
8. SERVICE MAINTENANCE WORKERS	5						1											6
9. SALES WORKERS																		0
TOTALS	40	5	2	0	2	0	4	0	0	0	0	0	0	0	0	0	0	53
PERCENTAGES %	4000	500	200	0	200	0	400	0	0	0	0	0	0	0	0	0	0	5300

*** Designates EMPLOYEES BY RACE/ETHNICITY/SEX**

1. American Indian or Alaska Native
2. _____
3. _____
4. _____
5. _____
6. _____
7. _____
8. _____
9. _____

*** Designates DISABLED EMPLOYEES**

1. _____
2. _____
3. _____
4. _____
5. _____
6. _____
7. _____
8. _____
9. _____

CERTIFICATION OF NON-SEGREGATED FACILITIES

Each Bidder is required to file a fully executed Certificate of Non-Segregated Facilities once a year, The bidder certifies further that he will not maintain or provide for his employees any segregated facilities at any of his establishments and he will not permit his employees to perform their services at any location under his control where segregated facilities are maintained. The Bidder agrees that a breach of this certification will be a violation of the Equal Opportunity clause in any contract resulting from acceptance of this bid. As used in this certification, the term "segregated facilities" means any waiting room, work area, restrooms and washrooms, restaurant or dress areas, parking lots, drinking fountains, recreation or entertainment areas, transportation and housing facilities provided for employees which are segregated by explicit directive or are in fact segregated on the basis of race, color, religion, national origin, sex, age, disability or veteran status because of habit, local custom, or otherwise. The Bidder agrees that (except where the Bidder has obtained identical certification from proposed subcontractors for specific time periods) he will obtain identical certification from proposed subcontractors prior to the award of subcontracts exceeding \$10,000 which are not exempt from the provisions of the Equal Opportunity clause and that he will retain such certification in his files.

Note: THE PENALTY FOR MAKING FALSE STATEMENTS IN OFFERS IS PRESCRIBED IN 18 U.S.C. 1001.

Date: March 01, 2024 **Name of Bidder:** R.L. McCoy, Inc.

By: Mark W. McCoy **Title:** President

7898 E. Lincolnway Columbia City, IN 46725

Official Address & Zip Code

Submission Number 1405080

Affirmative Action Plan

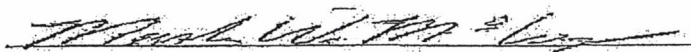
R.L. McCoy, Inc. shall continue to base decisions on employment to further the principles of Equal Employment Opportunity by hiring and employing qualified, reliable, productive employees without regard to age, race, color, religion, sex, sexual orientation, gender identity, age, national origin, veteran's status, and mental or disability. To implement this policy, the Company has adopted an Affirmative Action Program. R.L. McCoy, Inc. will cooperate with Federal, State, or Local Government Agencies that have the responsibility of observing our actual compliance with various laws relating to employment.

The Company will furnish such reports, records, and other matters as requested to foster the program of Equal Opportunity for all persons regardless of race, color, religion, sex, sexual orientation, gender identity, age, national origin, disabled or Vietnam Era veteran status, or physical or mental disability.

We shall notify community organizations when we have employment opportunities available and will maintain records of the organizations' response. Such organizations may include but shall not be limited to local women's organizations, minority employment agencies, minority construction workers, and contractor's associations. Local human rights councils or organizations, Local Urban League Chapters, Local High Schools and Colleges Job Placement counselors, Local Spanish Speaking organizations along with, Local minority churches. Also, local Indian Tribal Councils, and Indiana Centers, Local National Association of the Advancement of Colored People Chapters, Local organizations of Industrial Centers and Oriental Community Centers.

We shall maintain a file of the names and addresses of each minority worker referred to us and what action was taken with respect to each such referred worker. Also, if the worker was not employed the reasons, therefore. If such worker was not sent to the union hiring hall for referral, or if we did not employ such worker, our file shall document this and the reasons, therefore. We will notify the contract compliance agency when the union or unions with whom we have Collective Bargaining Agreement have not referred minority workers sent by us or we have other information that the union referral process has impeded us in our efforts to our goals.

We have and will continue to participate in training programs in this area. We will disseminate our EEO Policy within our own organization, by conducting staff and employee meetings to explain and discuss Policy. We will also, disseminate our EEO policy externally with all recruitment sources and shall refer to it in all advertising, especially in minority news media. We will notify all Sub Contractors and Suppliers and will include the EEO Provisions per our Contract with the Owner, in all Subcontracts.



CERTIFICATION OF NON-SEGREGATED FACILITIES

Each Bidder is required to file a fully executed Certificate of Non-Segregated Facilities once a year.

The bidder certifies further that he will not maintain or provide for his employees any segregated facilities at any of his establishments and he will not permit his employees to perform their services at any location under his control where segregated facilities are maintained. The Bidder agrees that a breach of this certification will be a violation of the Equal Opportunity clause in any contract resulting from acceptance of this bid. As used in this certification, the term "segregated facilities" means any waiting room, work area, restrooms and washrooms, restaurant or dress areas, parking lots, drinking fountains, recreation or entertainment areas, transportation and housing facilities provided for employees which are segregated by explicit directive or are in fact segregated on the basis of race, color, religion, national origin, sex, age, disability or veteran status because of habit, local custom, or otherwise. The Bidder agrees that (except where the Bidder has obtained identical certification from proposed subcontractors for specific time periods) he will obtain identical certification from proposed subcontractors prior to the award of subcontracts exceeding \$10,000 which are not exempt from the provisions of the Equal Opportunity clause and that he will retain such certification in his files.

Note: THE PENALTY FOR MAKING FALSE STATEMENTS IN OFFERS IS PRESCRIBED IN 18 U.S.C. 1001.

Date: MAR 29, 2024
month, day year

R.L. McCoy, Inc.

Name of Bidder

By: Mark W. McCoy

Title: President 7898 E. Lincolnway Columbia City, IN 46725
Official Address & Zip Code

END OF SECTION 004581

CERTIFICATE IN LIEU OF FINANCIAL STATEMENT

I, Mark W. McCoy, the _____
Name

President, of R.L. McCoy, Inc.
Position Company

HEREBY CERTIFY THAT:

1. The Financial Statement of said Company, dated the 31 day of March, 2023, now on file in the office of Parks and Recreation Department of Fort Wayne, Indiana, made a part hereof, is a true and correct statement, and, accurately reflects the financial condition of said Company, as of the date hereof; and,
2. I am familiar with the books of said Company, showing its financial condition and am authorized to make this certificate on its belief.

DATE: 3/29/24

Mark W. McCoy
Signatory

Mark W. McCoy, President
Printed Name of Signatory

ACKNOWLEDGED

SUBSCRIBED AND SWORN to before me, a Notary Public, in and for said County and State, this
29 day of March, 2024.

Lisa J. Van Allen
NOTARY PUBLIC

Lisa J. Van Allen
Notary Public Printed Name

LISA J. VAN ALLEN
NOTARY PUBLIC
SEAL

State of Indiana, County of Allen
Commission# NPO714997
My Commission Expires July 24, 2026

A Resident of Allen County.
My Commission Expires 7/24/2026

END OF SECTION 004582

EBE/MBE/WBE WAIVER/REDUCTION APPLICATION

Type of Waiver Requested: _____ EBE _____ MBE _____ WBE

Project Resolution Number: _____

Project Name: _____

Submitted By: _____

Address: _____

City, State Zip Code: _____

Phone: _____ Email: _____

Each of the following elements must be present in order to determine whether or not a reduction or waiver is appropriate. Please provide adequate documentation and information to show why a reduction or waiver of the goal is being sought. (If the space given is not sufficient, please attach additional pages as needed.)

1. Please give detailed statement of efforts to identify and select portions of the project to sub contract.

2. Please provide a list of your contact with EBE/M/WBE firms.

Name of firm contacted: _____

Address: _____

Phone: _____

Contact Date & Time: _____

Method: Phone Fax Written Other (explain): _____

Name of firm contacted: _____

Address: _____

Phone: _____

Contact Date & Time: _____

Method: Phone Fax Written Other (explain): _____

Name of firm contacted: _____

Address: _____

Phone: _____

Contact Date & Time: _____

Method: Phone Fax Written Other (explain): _____

[If more contacts were attempted, please attach additional pages of documentation]

COPIES OF ALL WRITTEN OR FAX SOLITIFICATIONS MUST BE ATTACHED

3. If a reduction or waiver is being sought because of reasons other than prices, the contractor must provide the following information:

a. Detailed statement of WHY no EBE/M/WBE firm was subcontracted:

4. If a reduction or waiver is being sought because prices quoted by EBE/M/WBE firms were higher than non-EBE/M/WBE firms, the contractor must provide the following information:

a. Price Quoted:

<u>Contractor</u>	<u>Price Quoted</u>
1.	1.
2.	2.
3.	3.
4.	4.

b. Detailed statement of the work identified for EBE/M/WBE participation for which the contractor asserts the EBE/M/WBE quote(s) was higher than non-EBE/M/WBE firms. Please summarize direct negotiations with EBE/M/WBE firms for specific portions of the work (and document the dates and time when negotiations occurred), and please indicate why negotiations were unsuccessful:

c. Please include other documentations that demonstrate that the EBE/M/WBE quotes were higher than non-EBE/M/WBE firms.

5. Summary:

I, _____ of _____ (company) hereby

request a reduction of _____ % from the EBE/M/WBE participation goal. This request is being sought for the reason explained above.

(If the contractor desires to state further reason why the waiver should be accepted, please attach additional pages.)

Signed: _____ Date: _____

Title: _____

END OF SECTION 004583

ACCEPTANCE

The above bid is accepted this _____ day of _____, _____, subject to the following conditions: _____

Contracting Authority Members:

PART II

(For projects of \$150,000 or more – IC 36-1-12-4)

Governmental Unit: Lawton Park Trestle Bridge Replacement

Bidder (Firm) R.L. McCoy, Inc.

Date (month, day, year): March 29, 2024

These statements to be submitted under oath by each bidder with and as a part of his bid. Attach additional pages for each section as needed.

SECTION I EXPERIENCE QUESTIONNAIRE

1. What public works projects has your organization completed for the period of one (1) year prior to the date of the current bid?

Contract Amount	Class of Work	Completion Date	Name and Address of Owner
840,000.00	Bridge Rehabilitation	November 2022	Whitley County VanBuren St Columbia City, IN
3,441,518.26	Bridge Deck Overlay	February 2022	INDOT 100 N Senate Indianapolis, IN
546,788.92	Bridge Rehabilitation	November 2022	City of Fort Wayne Berry St., IN
368,081.08	Bridge Rehabilitation	November 2022	City of Fort Wayne Berry St., IN

2. What public works projects are now in process of construction by your organization?

Contract Amount	Class of Work	Expected Completion Date	Name and Address of Owner
1,498,281.35	Bridge Deck Rehabilitation	July 2024	City of Fort Wayne Berry St., IN
299,885.00	Pedestrian Bridge	January 2024	API Laotto, IN
1,736,256.86	Bridge Deck Overlay	December 2024	INDOT 100 N Senate Indianapolis, IN
2,522,950.06	Bridge Deck Overlay	November 2024	INDOT 100 N Senate Indianapolis, IN

3. Have you ever failed to complete any work awarded to you? No If so, where and why?

4. List references from private firms for which you have performed work.

Graber & Graber Contractors

Weddle Brothers Construction

Commerical Contracting

Weigand Construction Co., Inc.

Lithko Contracting Inc.

SECTION II PLAN AND EQUIPMENT QUESTIONNAIRE

1. Explain your plan or layout for performing proposed work. *(Examples could include a narrative of when you could begin work, complete the project, number of workers, etc. and any other information which you believe would enable the governmental unit to consider your bid.)*

If R.L. McCoy, Inc. is awarded the job; we would begin after we receive the notice to proceed.

The job would be completed within the owner requirements as long as there is no unseen problems that would cause a delay.

R.L. McCoy, Inc. will have as many employees on the job as the job requires.

2. Please list the names and addresses of all subcontractors *(i.e. persons or firms outside your own firm who have performed part of the work)* that you have used on public works projects during the past five (5) years along with a brief description of the work done by each subcontractor.

Please see attached list of subcontractors.

3. If you intend to sublet any portion of the work, state the name and address of each subcontractor, equipment to be used by the subcontractor, and whether you will require a bond. However, if you are unable to currently provide a listing, please understand a listing must be provided prior to contract approval. Until the completion of the proposed project, you are under a continuing obligation to immediately notify the governmental unit in the event that you subsequently determine that you will use a subcontractor on the proposed project.

R.L. McCoy, Inc. takes quotes during the bidding process, if the job is awarded to R.L. McCoy, Inc. then the decision on subcontractors, leases, and suppliers will be made. R.L. McCoy, Inc. does not normally require a bond from subcontractors or leases. R.L. McCoy, Inc. does require a Certificate of Insurance, a signed subcontract-lease along with abiding by our safety requirements and any other owner requirements.

4. What equipment do you have available to use for the proposed project? Any equipment to be used by subcontractors may also be required to be listed by the governmental unit.

All equipment of R.L. McCoy, Inc. will be available as needed.

Please see attached list.

5. Have you entered into contracts or received offers for all materials which substantiate the prices used in preparing your proposal? If not, please explain the rationale used which would corroborate the prices listed.

Quotations and prices are taken during the bidding process, no contracts and/or agreements are signed unless we are awarded the job. R.L. McCoy, Inc. decides who will be a subcontractor, lease, and supplier based on price, dependability, quality of work and dbmbe/wbe/vbe status if required on job.

SECTION III CONTRACTOR'S FINANCIAL STATEMENT

Attachment of bidder's financial statement is mandatory. Any bid submitted without said financial statement as required by statute shall thereby be rendered invalid. The financial statement provided hereunder to the governing body awarding the contract must be specific enough in detail so that said governing body can make a proper determination of the bidder's capability for completing the project if awarded.

R.L. McCoy, Inc. Subcontractor & Lease List

LAST UPDATE 12/18/23

Subcontractor or Lease	Address	City, State, Zipcode	Work Code
ABC Cutting Contractors, Inc.	5230 Commerence Circle	Indianapolis, IN 46237	07
Aries Building Systems LLC	PO Box 95507	Chicago, IL 60694	07
Apex Consulting & Surveying	1313 Broadway	Fort Wayne, IN 46802	07
Bertsch-Frank & Associates, LLC	4630 W. Jefferson Blvd. #6	Fort Wayne, IN 46804	11
B & B Contracting	850 S Keystone Ave	Indianapolis, IN 46202	06
Blakley Corporation	412 North Tremont Street	Indianapolis, IN 46222	07
Boca Construction Inc	380 Eastpark Drive	Norwalk, OH 444857	12
Bridgesmith Inc.	4149 SR 43	Spencer, IN 47460	03
Brooks Construction Co.,Inc..	PO Box 9560	Fort Wayne, IN 46899	01
CE Hughes Milling	PO Box 578	Jeffersonville, IN 47130	12
Central Painting, Inc.	PO Box 606	Saint John, IN 46373	03
C-Tech Corporation	5300 W. 100 North	Boggstown, IN 46110	04
CRI Construction Service	7285 W 600 N	Larwill, IN 46350	04
Concrete Cutting & Breaking Company	4500 Airwest Dr SE	Grand Rapids, MI 49512	07
Diamond Companies	11800 South Ewing Ave	Chicago, IL 60617	07
James Drew Corporation	PO Box 68935	Indianapolis, IN 46268	04
Dynamic Surface Applications	373 Village Road	Pennsdale, PA 17756	07
E & B Paving, Inc.	286 W 300 N	Anderson, IN 46012	01
Fort Wayne Reinforcing, Inc.	4483 CR 19	Auburn, IN 46706	02
Fox Contractors	5430 W Ferguson Rd	Fort Wayne, IN 46809	01
GME Testing	3517 Focus Dr	Fort Wayne, IN 46898	07
Harlow Enterprises Inc.	11321 Thiele Road	Fort Wayne, IN 46819	05
Harmon Steel Inc.	1002 W. Troy Street	Indianapolis, IN 46225	07
Hydro-Technologies, Inc.	6200 E Hwy 62	Jeffersonville, IN 47130	07
Illini Drilled Foundations	11321 Thiele Road	Fort Wayne, IN 46819	07
Infrastructure Systems Inc	PO Box 148	Orleans, IN 47452	07
IVS Hydro Demolition Service	PO Box 245	Waverly, WV 26184	07
Javelina Construction	13376 Britteon Park Rd	Fishers, IN 46038	12
KT Trucking, Inc.	3601 W 200 N	Huntington, IN 46750	07
LaPorte Construction Company Inc.	South 4999 US-35	Laporte, IN 46350	04
McCrite Milling & Construction	810 Industrial Blvd.	New Albany, IN 47150	12
Mid-America Milling	6200 E Hwy 62	Jeffersonville, IN 47131	12
Olympus Painting	415 Scarborough Road	Valparaiso, IN 46385	03
Primera Engineers, Ltd.	5281 Fountain Drive, Unit H	Crown Point, IN 46307	11
Professional Concrete Cutting	14124 E SR 46	Columbus, IN 47203	07
Ram Construction Services	13800 Eckles Rd	Livonia, MI 48150	03
Shambaugh & Son, L.P.	PO Box 1287	Fort Wayne, IN 46825	10
Slusser's Green Thumb, Inc.	PO Box 33	Logansport, IN 46947	05
SJG Enterprises DBA Graycraft Signs	3304 Lake City Highway	Warsaw, IN 46580	06
Specialties Company, LLC	9350 East 30th Street	Indianapolis, IN 46229	04
Surface Preparation Technologies, Inc.	81 Texaco Rd.	Mechanicsburg, PA 17050	12
Statewide Trucking Inc.	PO Box 9029	Fort Wayne, IN 46899	07
Shoshone Trucking LLC	3115 W 300 S	Peru, IN 46970	07
Tatman Sims & Pedigo Corporation	8311 N Lee Paul Road	Bloomington, IN 47404	03
Tough Cut Concrete Services	PO Box 1536	Frankfort, IL 60423	07
Traffic Control Specialists	1810 W Pacific Ave	Knox, IN 46534	06
Victory Trucking & Supply, Dba 3RB	3330 Taylor Street	Fort Wayne, IN 46802	06
Whitehead Construction Inc.	1655 E. Schug Road	Columbia City, IN 46725	07

Work Codes:

01 Bituminous/HMA	06 Signs/Lines	11 Construction Engineering
02 Resteel	07 Miscellaneous	12 Milling/Scarifying
03 Surface Seal/Painting	08 Excavating	13 Structure Steel
04 Guardrail	09 Concrete	14 Steel Studs
05 Seeding/Sodding	10 Electrical/Electrical Signals	15 Peen Weld

R.L. McCoy, Inc. Equipment List

Equipment ID #

Arctic Cat Utility Prowler	A-RC08
Air Line 50LF	AI-0001
Air Impact Wrench 3/4"	AI-0002
Air Line Heater	AI-0003
Air Impact Wrench 1"	AI-0004
Air Compressor Indy @ 2	AC-58, 68
Air Compressor CC Shop Attached to wall	AC-0059
Air Compressor Sullair 375 CFM Large's @ 5	AC-60,61,62,65,66
Air Compressor Sullair 375 CFM Medium @ 2	AC-63A, 64
Air Compressor Sullair 375 CFM	AC-0067
Air Compressor Doosan @ 2	AC-69,70
Air Compressor Sullair 375DPQ	AC-0601
Air Compressor Doosan 375	AC-0071
Air Compressor Atlas 750	AC-0072
Air Compressor Doosan HP750 Towable	AC-0073
Air Compressor Doosan P425	AC-0074
Air Compressor Sullair 400HDPQ-CU	A-C602
Air Compressor Ingersoll-Rand Indy	AC-0076
Arrow Board WTSP @ 2	AR-0001, 2
Arrow Board	AR-0003
Arrow Board Vorteq TMA w/15 light @ 2	AR-TMA4, 5
Arrow Board Vorteq TMA w/25 light @ 2	AR-TMA6, 7
Broom Power attachment	PO-0000
Broom Laymor	BR-O147
SandBlaster	SA-0000
SandBlaster w/cabinet Indy	SA-0001
Bobcat Clark Skidsteer	BC-0825
Bobcat Melroe Skidsteer	BC-0873
Backhoe John Deere 310 @ 3	BH-0071, 72,73
Backhoe Concrete Breaker on 310	CO-0001
Boat 99AEL TrackerGrizzly Pontoon	B-T001
Boat 73 Smoker CraftB Pontoon 20 Ft	B-T002
Boat Sea Ray Sundancer	BT-0003
Boat Express w/ trailer	BT-0002
Barrier Lift SF810 @ 2	BL-1801, 1802
Buggy Cart	BU-1111
Bucket Clam	CL-0001
Broom Attachmnt for Skid Loaders	BR-0021
Concrete Pulverisor Shear Tramat	CP-0100
Concrete Boom Pump 42M	BP-218
Concrete Boom Pump 32M @ 4	BP-219,223,235,238
Concrete Boom Pump 52M	BP-0221
Concrete Boom Pump 28M @ 2	BP-222,228
Concrete Boom Pump 39M @ 3	BP-225,226,251

R.L. McCoy, Inc. Equipment List

Equipment ID #

Concrete Boom Pump 61M	BP-0230
Concrete Boom Pump 55M	BP-0231
Concrete Boom Pump 31M @ 2	BP-232,248
Concrete Boom Pump 31M HT	BP-0233
Concrete Boom Pump 31EZ @ 2	BP-234,243
Concrete Boom Pump 34M @ 2	BP-239,242
Concrete Boom Pump 43M	BP-0240
Concrete Boom Pump 55M	BP-0241
Concrete Boom Pump 38M	BP-0244
Concrete Boom Pump 46M	BP-0247
Concrete Boom Pump 20M	BP-0250
Concrete Tele-Belt @ 3	TB-0001, BB212, LB212
Concrete Line Putzmeister	CP-0270
Concrete Loopbelt	LB-0213
Concrete Line Dragon Dragger @ 3	CP-212,215,216
Concrete Line Dragon Placer @ 7	CP-213,214,217,223,220,221,225
Concrete Line Dragon Puller @ 4	CP-218,219,222,224
Concrete Line Pump Indy	CP-1412
Concrete Boom Pump 36X	BP-0245
Concrete Boom Pump 58M	BP-0246
Concrete Buggy	BG-1001
Concrete Pump 20M	BP-0249
Crane 75ton 5530 American	CR-0002
Crane 125ton Crawler	CR-0005
Crane 165 ton 9299 Crawler	CR-0007
Crane RT530E Rough Terrain	CR-0008
Crane Terex Rough Terrian	CR-0009
Crane GR-1000XL RT	CR-1000
Crane 75 Ton Tadano	CR-0750
Crane 150 Ton Lattice-Boom Crawler Crane	CR-0150
Crane HC275 Lattice-Boom Crawler Crane	CR-0275
Container 30 yd @ 2	C-ON10,11
Container Flatbed	C-ON12
Container Washout Tub @ 4	C-ON13,14,15,16
Rollback Truck	TK-0101
Dump Truck @ 2	TK-0028, 29
Dump Truck Clown Truck Chevy	TK-0030
Dump Truck 39 Kodiak Chevy	TK-0039
Dump Truck Mack Triaxle @ 3	TK-0981, 982, 983
Dozer JD450C Small Crawler	DZ-0080
Dozer JD450G Small	DZ-0081
Dozer D5M Large Cat	DZ-0082
Dozer D6N LargeP Crawler	DZ-0083
Digger Drive DG25 DDS	DG-1925

R.L. McCoy, Inc. Equipment List

Equipment ID #

Excavator 325L Cat	E1-EX31
Excavator 322B Cat @ 2	E2-EX32, 33
Excavator 790D JD	E6-EX36
Excavator 330C Cat	E7-EX37
Excavator 270D JD	E8-EX38
Excavator 302.7 Mini Cat w/Bucket BKT302-24	EX-3027
Excavator 305 Mini	E-X305
Excavator 305.5 E CR Hydraulic	EX-3055
Excavator 336EL Cat	EX-0034
Excavator 336EL Cat Bucket Attachment	N/A
Excavator 336EL Track	E1-EX35
Excavator 308E2 CR Mini	E-X308
Excavator 314C Track Cat	E-X314
Excavator 321D Track Cat	EX-0321
Engineering tools Robotic Package	EN-G004
Engineering tools Transit	EN-G005
Engineering PriSmall, Poles, Tripod, Receivers, TotalStation, GPS Rover	N/A
Engineering Utiliguard Classic Receiver	N/A
Excavator Platform 1 Attachment	PL-A001
Cat Attachment 326 for Mini Excavator's	N/A
Fuel Storage 10,000 Gallon Tank Indy	N/A
Forklift C5004-55 Indy	FL-0055
Forklift Hyster Indy H60C	FL-0056
Heater, Diesel Heater MH 1000 ALLMAND @ 5	HE-1701,2,3,4,5
Heater, Diesel Heater (Wacker) @ 2	HE-1706, 7
Heater, Air Heater (Flameless) MAC750F @ 2	HE-1708,9
Heater Thor LD3015 Frost Buster 90413 @ 2	HE-1710, 11
Generator @ 10	GE-0101 thru 10
Generator Wk GR5600A Honda	GN-0601
Generator GR5600A Honda	GN-0602
Honda Generator 14 @ 3	HO-0014,16,17
Honda Generator @ 5	HO-0018,20,21,22,23
Generator on PU Indy	GE-0000
Hilti Comihammer & Clipper Hand Held Core Drill	HD-0016
Hammer NPK H3XA Impact @ 2	IH-0002,3
Hammer NPK H10XA Impact @ 4	IH-0004,5,6,7
Hammer NPK H10XB Impact 8	IH-0008
Hammer NPK GH-9	IH-0009
Hammer NPK @ 2	IH-0010,11
Hammer NPK PH1/CA 302.7 Brck	IH-0012
Hammer Pile 558 180# Diesel 85	PH-0041
Hammer Pile Ice 42-S	PH-0042
Hammer Pile Link belt 180	PH-0043
Hammer Pile Pileco Diesel Large @ 2	PH-0044 @ 2

R.L. McCoy, Inc. Equipment List

Equipment ID #

Hammer Pile Leads @ 7	PH-0046,47,48,51,52,53
Auger Hydraulic on Excavator	PH-0050
Hammer Diesel D19	PH-0049
Hammer Vibro H&M	VB-0049
Hammer Drill under Pile Hammer	HD-0001-13
Hammer Drill Hilti Combination under Small Tools	HD-0014,16
Hammer Hydraulic Breaker Cat @ 2	IH-0014 @ 2
Core Drill @ 2	CD-0100,101
Pile Driver W/Equipment	MP-0050
Rivet Buster 30LB	RI-0000
Loader Skid Steer	TL-0259
Loader Track Cat289 Compact Skid	T-L289
Skid Steer 289C	T-L290
Skid Steer 289D Cat	TL-0291
Loader Cat 299D3XE Compact Track	TL-299
CAT A19B Skid Steer Auger Attachment	N/A
CAT 217-8229 Skid Steer Grapple Bucket Attachment	N/A
Cat Attachments Swlit 60" for LD58	N/A
Loader Medium 444C John Deere	LD-0050
Loader Smallallall 444D JD	LD-0051
Loader Medium 444G JD	LD-0052
Loader Large 544J2 JD	LD-0053
Loader Medium IT18B WheelLoader Cat	LD-0054
Loader Medium IT24F Toolcarrier Cat	LD-0055
Loader IT28G CAT	LD-0056
Loader John Deere Wheel Loader 624K-11	LD-0058
Light Tower Coleman @ 2	LT-0001,2
Light Tower Magnum @ 2	LT-0087,88
Light Tower	LT-0089
Light Tower (Portable) Magnum Pro @ 2	LT-0090, 91
Light Tower 2012 Magnum MLT3060M	LT-891
Lamp Solar AB 2 LSA 15 X2 AR1	LA-1111
Lamp Solar AB 2 LSA 15 X2 AR2	LA-1112
Mixer Concrete1 Mortar @ 2	MI-X001,2
Manlift 652 62FT 4x4	ML-0652
Manlift 653 JLarge 60; StraightBoom Platform Cat	ML-0653
Manlift 600 JLarge	ML-0654
Manlift 660SJC Boom Lift JLarge	ML-0655
Genie GS-2668 4WD Diesel Scissor Lift	GS-2668
Genie Boom lift 80	ML-0656
Manlift Genie Z-80/60	ML-0657
Message Board Wanco @ 2	M-B001,2
Message Board SolarTech	M-B003
Movac1 50 ton VibroHammer	MV-0050

R.L. McCoy, Inc. Equipment List

Equipment ID #

Movac2 100ton VibroHammer	MV-0100
Movac 100	MV-0101
Movac Mini EV30	MV-0102
Movac SonicSideGrip w/Mtning Brkt,pins	MV-0103
Mower Gravely	M-OWGR
Pump Water Electric 2"	PP-0082
Pump Water Trash 4 Wagon	PP-0084
Pump Water Trash Wagon Wacker	PP-0085
Pump Water Trash Wagon Gorman	PP-0086
Pump Water 3 inch Honda	PP-0087
Pump Water 4 inch	PP-0088
Pump Water Diesel 6 inch	PP-0089
Pump Water Gas Neuson Wacker	PP-0090
Pump Water PT3A	PP-0091
Pump Water Wacker	PP-0092
Post Driver	P-OD00
Wacker Trash Pump PT3A @ 4	PP-0684,685,686,687
Wacker Trash Pump PT2A @ 3	PP-0688,689,690
Wacker Trash Pump PTA	PP-0691
Wacker Trash Pump Mltq QP-2H	PP-0692
Wacker Trash Pump VB20XT	PP-0693
Pump Water 18 Bakercorp	PP-0694
Pump Water 17 Bakercorp	PP-0695
Pickup's Multiple	Multiple
Tahoe	PU-0729
Suburban @ 2	PU013,14
Pickup's w/dump bed Multiple	Multiple
Truck Tornado Hydro Excavator	HYDO-01
Pavement Breaker 90LB	PA-0000
Pavement Breaker 60LB	PA-0001
Paving Machine 2450 Bidwell	PV-0781
Paving Machine Brdg Finisher Gomaco	PV-0782
Paving Machine Razor Back	PV-0783
Paving Machine Handheld Screed	PV-0785
Paving Road Widener	PV-0786
Pressure Washer	PW-0078
Pressure Washer P-1 CC Shop	PW-0079
Pressure Washer 2012 KarHDS	PW-0792
Pressure Washer w/Trailer	PW-0785
Pressure Washer Indy @ 3	PW-0080,81,82
Planer Skid Steer Cat MacAllister	PH-0326
Planer Skid Steer Cat PC412B	PH-0328
Roller DD24 Double Smallallallall 2 Drum Ingersol	RL-0074
Roller R-1 SD122 SoilCompactor Single Ingersol	RL-0075

R.L. McCoy, Inc. Equipment List

Equipment ID #

Saw Chain	CH-0001
Saw Clipper	CS-0068
Saw Target Plunge	CS-0069
Saw Core	CS-0070
Saw Carpenter Delta & Phoenix	CS-0071
Saw Radial Arm 14"3HP 1PH	RO-0001
Saw Stihl Demo	CS-0073
Saw Makita Concrete Saw	CS-0072
Saw Diamond Walk Behind CC1200 Dmn 14-18"	CS-0681
Saw Stihl TS420 Cutquik w/ 14in Guard @ 2	ST-IH22,23
Kenworth Hook Back Truck	TK-0102
Scaffold Attachment	SC-0000
Semi Tractor 5th Wheel Tractor Navistar	TK-0083
Semi Tractor 5th Wheel Tractor Mack @ 2	TK-0091,97
Semi Tractor 5th Wheel Tractor Peterbuilt	TK-0100
Stihl Chop Saw @ 9	ST-IH01 thur 9
Stihl Blower	ST-IH10
Stihl Chop Saw	ST-IH11
Stihl Blower @ 6	ST-IH12 thru 17
Stihl Chop Saw @ 3	ST-IH18, 20, 21
Signs	CO-0004
Cones	CO-0005
Barrels	CO-0006
Scissor Electric 19' 30-32 Wide Indy	ML-0659
Scissor Lift GS-5390	ML-0658
Trailer Vorteq TMA ArrowBoard TL-2 w/mnted altenuator @ 2	AR-TMA1,2
Trailer Vorteq TMA ArrowBoard TL-3 w/mnted altenuator	AR-TMA3
Stands Dicke Spring Loaded	SD-1111
Hand tools various, misc	HD-0123
Torch's	TO-0000
Trailer Black Haulmark	M-M001
Trailer Freuhauf Water Tank 1	RL-0000
Trailer Dropdeck Finish Single	RL-1055
Trailer Single Drop Deck	RL-13DD
Trailer Storage TNT Boxtrailer	RL-30ST
Trailer Storage Hallmark Boxtrailer	RL-40ST
Trailer Tool Great Dane Semi Boxvan SingleDrop	RL-50ST
Trailer Flatbed Trail	RL-M10F
Trailer Lowboy TrailKing 50 ton	RL-M10L
Trailer Stretch Flatbed Gindy	RL-M30S
Trailer Stretch Flatbed Transcraft	RL-M40S
Trailer 50ton Lowboy Nelson	RL-M20L
Trailer Stretch Flatbed Brown	RL-M20S
Trailer Flatbed Freuhauf	RL-M30F

R.L. McCoy, Inc. Equipment List

Equipment ID #

Axle attachment (for lowboy trailer)	RL-40L1
Trailer Hallmark @ 4	RL-41ST thru 44
Trailer Novae	RL-45ST
Trailer Cargo Mate	RL-46ST
Trailer LineDrgn Indy United XLYV-8.525TA52T	RL-M48S
Trailer Tanker	RL-0004
Trailer South West	RL-M31F
Trailer Dynaweld @ 2	RL-M32F, 33
Trailer Tanker	RL-0001
Trailer Water Tanker Yellow	RL-0003
Trailer Dropdeck	RL-11DD
Trailer Stepdeck	RL-12DD
Trailer Single DropDeck Fontaine	RL-13DD
Trailer Bobcat Cronkite @ 5	RL-MBC1 thru 5
Trailer Bobcat Indy Tandemaxle	RL-MBC6
Trailer Bobcat Novae @ 3	RL-MBC 7, 8,9
Trailer Dump GWD	RL-Medium01
Trailer Tag EAG 20H	RL-MEB1
Trailer Tag EagerBeaver	RL-MEB2
Trailer B&B w/attached pw781	RL-M785
Trailer for Line Dragons Indy	RL-47ST
Trailer Load Trail LLC TH8318072_20610	RL-BC10
Trailer for Pontoon Boat	RL-0002
Trailer East T/A Flatbed 2005 ECCN;EAR99	RL-M41F
Trailer Enclosed Carrier 28 Ft	RL-MRV1
2 Holding Tank's 1K on Trailer Pumps	TA-1111
Truss Screed W MultiEquip	PV-0787
Vibrator Concrete	VB-1111
Wacker Packer Compactor @ 5	WP-0973 thru 977
Wacker Vibroplate	WP-0978
Vib-Plate Compactor	WP-0979
Wacker Plate	WP-0980
Wacker Plate Compactor BPU4045A	WP-0981
Wacker Packer Compactor @ 2	WP-0982, 983
Weed Wacker	WE-0000
Welder Lincoln @ 3	W-0092,93,94
Welder Lincoln Diesel @ 4	W-0095,96,98,99
Welder DC-250 Indy	W-0250
Welder Lincoln Indy Diesel	W-0251
Welder Lincoln Gas	W-0910
Welder Miller 44G Med Gas	W-0911
Welder Miller 22G Med Gas	W-0912
Welder Lincoln Wire MiG CC Shop	W-0913
Welder Lincoln CC Shop	W-0914

R.L. McCoy, Inc. Equipment List**Equipment ID #**

Welder Lincoln Gas @ 3	W-0915,916,917
Welder Ranger 225	W-0918
Welder Lincoln 350MP	W-0919
Welder 350MP CC Shop	W-0920
Welder Big Blue 400 Pro @ 5	W-0921,22,23,25,26
Welder Miller Big Blue 400 Diesel	W0-0923
Widener Blaw-Know RW38	WI-0000

Consolidated Financial Statements

R.L. McCoy, Inc.

March 31, 2023 and 2022

R.L. McCoy, Inc.

Consolidated Financial Statements with Supplementary Information
March 31, 2023 and 2022



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Certified Public Accountants • Business Consultants

Independent Auditors' Report

Board of Directors
R.L. McCoy, Inc.
Columbia City, Indiana

Opinion

We have audited the accompanying consolidated financial statements of R.L. McCoy, Inc., which comprise the consolidated balance sheets as of March 31, 2023 and 2022, and the related consolidated statements of income, stockholders' equity and cash flows for the years then ended, and the related notes to the consolidated financial statements.

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the consolidated financial position of R.L. McCoy, Inc. as of March 31, 2023 and 2022, and the results of their operations and their cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibility for the Audit of the Consolidated Financial Statements section of our report. We are required to be independent of R.L. McCoy, Inc. and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about R.L. McCoy, Inc.'s ability to continue as a going concern within one year after the date that the consolidated financial statements are available to be issued.

Auditors' Responsibility for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the consolidated financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of R.L. McCoy, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the consolidated financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about R.L. McCoy, Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Baden, Gage & Schroeder, LLC

BADEN, GAGE & SCHROEDER, LLC

Fort Wayne, Indiana
June 1, 2023

R.L. McCoy, Inc.

Consolidated Balance Sheets

March 31, 2023 and 2022

	<u>2023</u>	<u>2022</u>
<u>ASSETS</u>		
CURRENT ASSETS		
Cash	\$ 2,457,114	\$ 2,621,863
Contract receivables:		
Construction contracts	1,163,942	863,099
Contract pumping and other receivables, net of allowance for doubtful accounts of \$34,000 in 2023 and 2022	1,080,747	718,502
Contract retainage	44,966	144,368
Costs and estimated earnings in excess of billings	461,243	150,849
Prepaid expenses	<u>76,229</u>	<u>150,000</u>
Total Current Assets	5,284,241	4,648,681
PROPERTY AND EQUIPMENT , net of accumulated depreciation	8,265,867	9,240,955
OTHER ASSETS		
Cash value of life insurance	305,141	324,777
Investment in property, at cost	<u>144,252</u>	<u>144,252</u>
Total Other Assets	<u>449,393</u>	<u>469,029</u>
TOTAL ASSETS	<u>\$ 13,999,501</u>	<u>\$ 14,358,665</u>

See Notes to Consolidated Financial Statements.



	<u>2023</u>	<u>2022</u>
<u>LIABILITIES AND STOCKHOLDERS' EQUITY</u>		
CURRENT LIABILITIES		
Accounts payable	\$ 886,745	\$ 568,374
Accrued expenses	996,880	475,250
Billings in excess of costs and estimated earnings	296,348	142,890
Current maturities of long-term notes payable	439,459	734,460
Income taxes payable	<u>66,900</u>	<u>-</u>
Total Current Liabilities	2,686,332	1,920,974
NONCURRENT LIABILITIES		
Line of credit	-	998,000
Long-term notes payable	1,253,795	2,570,164
Long-term notes payable - related parties	80,000	80,000
Deferred income taxes	<u>1,153,000</u>	<u>882,000</u>
Total Noncurrent Liabilities	<u>2,486,795</u>	<u>4,530,164</u>
Total Liabilities	5,173,127	6,451,138
STOCKHOLDERS' EQUITY		
Common stock, no par value: authorized, 3,000 shares; issued and outstanding, 561 shares	51,609	51,609
Retained earnings	<u>7,288,856</u>	<u>6,414,412</u>
Total R.L. McCoy, Inc. Stockholders' Equity	7,340,465	6,466,021
Noncontrolling interests	<u>1,485,909</u>	<u>1,441,506</u>
Total Stockholders' Equity	<u>8,826,374</u>	<u>7,907,527</u>
TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY	<u>\$ 13,999,501</u>	<u>\$ 14,358,665</u>

R.L. McCoy, Inc.



Consolidated Statements of Income Years Ended March 31, 2023 and 2022

	<u>2023</u>	<u>2022</u>
REVENUES EARNED	\$ 22,037,904	\$ 20,064,373
COST OF REVENUES	<u>19,067,042</u>	<u>18,553,307</u>
GROSS PROFIT	2,970,862	1,511,066
GENERAL AND ADMINISTRATIVE EXPENSES	<u>1,344,313</u>	<u>981,537</u>
INCOME BEFORE OTHER INCOME (DEDUCTIONS)	1,626,549	529,529
OTHER INCOME (DEDUCTIONS)		
Interest income	796	421
Miscellaneous income	38,914	63,791
Interest expense	(159,511)	(90,067)
Gain on disposal of property and equipment	<u>-</u>	<u>197,250</u>
Net Other Income (Deductions)	<u>(119,801)</u>	<u>171,395</u>
NET INCOME BEFORE INCOME TAXES	1,506,748	700,924
INCOME TAX EXPENSE	<u>337,900</u>	<u>99,000</u>
NET INCOME	1,168,848	601,924
Less: Net income attributable to the noncontrolling interests	<u>(294,404)</u>	<u>(308,507)</u>
NET INCOME ATTRIBUTABLE TO R.L. McCOY, INC.	<u>\$ 874,444</u>	<u>\$ 293,417</u>

See Notes to Consolidated Financial Statements.

R.L. McCoy, Inc.



Consolidated Statements of Stockholders' Equity
Years Ended March 31, 2023 and 2022

	<u>Common Stock</u>	<u>Retained Earnings</u>	<u>Noncontrolling Interests</u>	<u>Total</u>
BALANCE, APRIL 1, 2021	\$ 51,609	\$ 6,120,995	\$ 1,338,000	\$ 7,510,604
Net income	-	293,417	308,507	601,924
Distributions	-	-	(205,001)	(205,001)
BALANCE, MARCH 31, 2022	51,609	6,414,412	1,441,506	7,907,527
Net income	-	874,444	294,404	1,168,848
Distributions	-	-	(250,001)	(250,001)
BALANCE, MARCH 31, 2023	<u>\$ 51,609</u>	<u>\$ 7,288,856</u>	<u>\$ 1,485,909</u>	<u>\$ 8,826,374</u>

See Notes to Consolidated Financial Statements.

R.L. McCoy, Inc.



Consolidated Statements of Cash Flows Years Ended March 31, 2023 and 2022

	<u>2023</u>	<u>2022</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Net Income	\$ 1,168,848	\$ 601,924
Adjustments to Reconcile Net Income to Net Cash Provided By Operating Activities:		
Depreciation	1,366,924	1,401,140
Bad debt expense	14,247	1,117
Gain on disposal of property and equipment	-	(197,250)
Deferred income tax	271,000	99,000
Officers' life insurance	45,396	61,510
(Increase) decrease in operating assets:		
Contract receivables	(215,688)	(165,743)
Contract retainage	(362,245)	(199,508)
Costs and estimated earnings in excess of billings	(310,394)	136,693
Prepaid expenses	73,771	(25,823)
Income taxes receivable	66,900	190,000
Increase (decrease) in operating liabilities:		
Accounts payable	318,371	(52,299)
Accrued expenses	521,630	(100,359)
Billings in excess of costs and estimated earnings	<u>153,458</u>	<u>(471,513)</u>
Net Cash Provided By Operating Activities	3,112,218	1,278,889
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property and equipment	(391,836)	(1,658,124)
Officers' life insurance premiums paid	<u>(25,760)</u>	<u>(25,170)</u>
Net Cash Used In Investing Activities	(417,596)	(1,683,294)
CASH FLOWS FROM FINANCING ACTIVITIES		
Borrowings on line of credit	-	1,298,000
Repayment on line of credit	(998,000)	(300,000)
Proceeds from long-term notes payable	-	1,342,699
Repayments on long-term notes payable	(1,611,370)	(611,978)
Distributions paid	<u>(250,001)</u>	<u>(205,001)</u>
Net Cash Used In Financing Activities	<u>(2,859,371)</u>	<u>1,523,720</u>
NET INCREASE (DECREASE) IN CASH	(164,749)	1,119,315
CASH, BEGINNING OF YEAR	<u>2,621,863</u>	<u>1,502,548</u>
CASH, END OF YEAR	<u>\$ 2,457,114</u>	<u>\$ 2,621,863</u>

(Continued)

R.L. McCoy, Inc.



Consolidated Statements of Cash Flows (Continued)
Years Ended March 31, 2023 and 2022

	<u>2023</u>	<u>2022</u>
SUPPLEMENTAL DISCLOSURES OF CASH FLOW INFORMATION		
Cash paid (refunded) during the year for:		
Income taxes	\$ -	\$ (190,000)
Interest	159,511	90,067

See Notes to Consolidated Financial Statements.

R.L. McCoy, Inc.



Notes to Consolidated Financial Statements
March 31, 2023 and 2022

Note 1. Summary of Significant Accounting Policies

Nature of Business:

R.L. McCoy, Inc. (the "Company") is a bridge and concrete construction company located in Columbia City and Indianapolis, Indiana. The Company grants credit to customers, substantially all of whom are state and local governments or to other contractors for state and local construction contracts. The Company does not require any collateral other than normal contract liens. The percentages of total revenues by business type for the years ended March 31, 2023 and 2022, are:

	<u>2023</u>	<u>2022</u>
Construction revenue	56 %	61 %
Pumping revenue	44 %	39 %

Basis of Consolidation:

The consolidated financial statements include the financial statements of the Company and three variable interest entities ("VIEs" or "subsidiaries"), of which the Company is the primary beneficiary, as follows:

McCoy Properties, LLC ("MPL")
Brown & McCoy, LLC ("BML")
Deathe & McCoy, LLC ("DML")

The primary beneficiary of a VIE is an entity that has a variable interest or a combination of variable interests that provide that entity with a controlling financial interest in the VIE. An entity is deemed to have a controlling financial interest in a VIE if it has both of the following characteristics: (a) the power to direct the activities of the VIE that most significantly impact the VIEs economic performance, and (b) the obligation to absorb losses or the right to receive benefits from the VIE that could potentially be significant to the VIE. All transactions and balances between the Company and VIEs have been eliminated. References to the Company refer to the consolidated entity.

Use of Estimates:

Management uses estimates and assumptions in preparing these consolidated financial statements in accordance with accounting principles generally accepted in the United States of America. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could vary from the estimates that were used.

R.L. McCoy, Inc.



Notes to Consolidated Financial Statements (Continued)

March 31, 2023 and 2022

Note 1. Summary of Significant Accounting Policies (Continued)

Revenue and Cost Recognition:

Revenue is recognized under Accounting Standards Update ASU 2014-09, *Revenue from Contracts with Customers* (Topic 606), when performance obligations under the terms of a contract with the customer have been satisfied and control has transferred to the customer. Revenue is measured based on the consideration specified in each contract. The Company recognizes revenues from construction and pumping contracts over time, measured by the percentage of cost incurred to date to estimated total cost for each contract (input method). Because of inherent uncertainties in estimating costs, it is at least reasonably possible that the estimates used will change within the near term.

Contract costs include all direct material, labor and expenses directly related to contract performance. Indirect and administrative costs are charged to expense as incurred. Provisions for estimated losses on uncompleted contracts are made in the period in which such losses are determined. Changes in job performance, job conditions, and estimated profitability (including contract penalty provisions, claims, change orders and settlements) may result in revisions to costs and income, which are recognized in the period in which the revisions are determined.

Contract assets include contract retainage, which are amounts due under retainage provisions, and costs and estimated earnings in excess of billings. Contract retainage represents amounts invoiced to customers where payments have been withheld pending the completion of certain conditions as defined in the contract. Retainage agreements vary from project to project and balances could be outstanding for several months depending on the specific terms. Costs and estimated earnings in excess of billings represent the excess of contract costs and profits over the amount of contract billings to date and are classified as a current asset. Costs and estimated earnings in excess of billings result when the contract revenue has been recognized over time, but a portion of the revenue recorded cannot be billed due to the terms defined in the contract. Contract liabilities consist of billings in excess of costs and estimated earnings. This liability represents the excess of contract billings to date over the amount of contract costs and profits recognized to date.

The Company accrues for penalties, quantity adjustments and liquidated damages at their estimated amounts. Due to the uncertainties in the settlement process, it is at least reasonably possible that management's estimates of the outcomes will change within the next year. Claims occur when there is a dispute regarding both a change in the scope of work and the price associated with that change. Unapproved change orders occur when a change in the scope of work results in additional work being performed before the parties have agreed on the corresponding change in the contract price. The Company routinely estimates recovery related to claims and unapproved change orders as a form of variable consideration.

The Company does not offer any significant financing components as contracts generally require payment within 30 days of the progress billing to the customer.

R.L. McCoy, Inc.



Notes to Consolidated Financial Statements (Continued)

March 31, 2023 and 2022

Note 1. Summary of Significant Accounting Policies (Continued)

Concentration of Credit Risk:

Financial instruments that potentially subject the Company to credit risks include cash on deposit at financial institutions. At various times throughout the year, the Company may have cash in excess of federal insurance coverage.

Contract Receivable and Contract Pumping and Other Receivables:

Contract receivables and contract pumping and other receivables include amounts for which the Company has an unconditional right to payment. Contract receivables, contract pumping and other receivables are recorded at their contract/invoice amounts adjusted for any charge-offs and the allowance for doubtful accounts. Contracts and invoices are considered past due based on their individual contract/invoice terms. The allowance for doubtful accounts is maintained at a level, which, in management's judgment, is adequate to absorb potential losses inherent in the contract/invoice receivables. The amount of the allowance is based on management's evaluation of the collectibility of the accounts, including the credit concentrations, trends in historical loss experience, specific impaired accounts receivable, and economic conditions. The allowance is increased by a provision for bad debts, which is charged to expense. Write-offs are charged against the allowance when management believes the uncollectibility of an account is confirmed. Subsequent recoveries, if any, are credited to the allowance. Changes in the allowance relating to impaired accounts are charged or credited to the provision for bad debts.

Property and Equipment:

Property and equipment are carried at cost. Depreciation is computed using the straight-line method over the estimated useful lives of the assets. For income tax purposes, property and equipment is depreciated under accelerated methods.

Repairs and maintenance costs are charged to operations, while renewals and betterments are capitalized by additions to the related asset accounts. The Company records retirements by removing the cost and accumulated depreciation and reflecting any resulting gain or loss in income.

Income Taxes:

Income taxes are provided for the tax effects of the transactions reported in the consolidated financial statements and consist of taxes currently due plus deferred taxes. Deferred taxes relate primarily to differences between the basis of assets and liabilities for financial and income tax reporting. The net deferred tax assets and liabilities represent the future tax return consequences of those differences, which will either be taxable or deductible when the assets and liabilities are recovered or settled.

MPL, BML and DML are treated as partnerships for tax purposes. As such, the partnerships' income or loss and credits are generally passed to the members and combined with their personal income and deductions to determine income on their individual tax returns. Therefore, income taxes have generally not been provided.

R.L. McCoy, Inc.



Notes to Consolidated Financial Statements (Continued)

March 31, 2023 and 2022

Note 1. Summary of Significant Accounting Policies (Continued)

Income Taxes: (continued)

Management has analyzed the Company's tax positions taken on income tax returns for all open tax years (generally 2020 and later years) and has concluded that no additional provision for income tax would be required in the Company's consolidated financial statements.

Recently Issued Accounting Standards:

Adopted Pronouncements:

In 2023, the Company adopted Accounting Standard Update ("ASU") 2016-02, *Leases* (Topic 842), using the modified retrospective approach, which permits companies to recognize a cumulative-effect adjustment to the opening balance of retained earnings in the period of adoption without adjusting the comparative periods prior to adoption. The new lease guidance requires all leases to be recognized on the consolidated balance sheet as right-of-use assets and lease liabilities for the rights and obligations created by lease arrangements with terms greater than 12 months. Expenses are recognized in the consolidated statements of income in a manner similar to previous accounting guidance.

The adoption of the new standard did not result in the recognition of operating lease right-of-use assets or operating lease obligations as of April 1, 2022. This standard did not materially impact the Company's retained earnings and net income and had no impact on cash flows.

Pronouncements Currently Under Evaluation:

In June 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2016-13 *Financial Instruments - Credit Losses: Measurement of Credit Losses on Financial Instruments*. The standard changes from an incurred loss approach of recognizing estimated credit losses (which delays recognition until a loss is probable or has been incurred) to an expected loss approach (requiring immediate recognition of estimated credit losses that are expected to occur over the life of the financial asset). The Company would be expected to measure all expected credit losses for financial assets, including trade receivables, held at the reporting date based on historical experience, current conditions, and reasonable and supportable forecasts. The anticipated result of implementation of this standard is earlier recognition of credit losses. The standard will take effect for annual reporting periods beginning after December 15, 2023, and interim and annual reporting periods thereafter. The Company is currently in the process of evaluating the impact of adoption of this ASU on its consolidated financial statements.

Reclassification:

Certain accounts in the prior year consolidated financial statements have been reclassified for comparative purposes to conform with the presentation in the current year consolidated financial statements.

R.L. McCoy, Inc.



Notes to Consolidated Financial Statements (Continued)

March 31, 2023 and 2022

Note 1. Summary of Significant Accounting Policies (Continued)

Subsequent Events:

Management of the Company has evaluated events and transactions for possible recognition or disclosure through June 1, 2023, the date the financial statements were available to be issued.

Note 2. Variable Interest Entities

The Company has the power to direct the activities of MPL, BML and DML that most significantly impacts their economic performance through the Company's maintenance and operation of the leased property. Generally accepted accounting principles view the economic substance of the arrangement as giving the Company a controlling financial interest in MPL, BML and DML and, therefore, management has determined that the Company is the primary beneficiary of MPL, BML and DML.

MPL is the owner and lessor of a crane where the Company is the sole lessee of the asset. Leasing the equipment represents the primary activity of this entity. The lease arrangement was evaluated to determine if the arrangement gave the Company a variable interest in a VIE, and to determine whether the Company was the primary beneficiary that would result in consolidating the VIE. The Company is considered to be the primary beneficiary as a result of the Company being the sole lessee of the equipment owned by MPL. Additionally, since the Company operates the equipment being leased from the VIE, as well as the common ownership between the Company and MPL, the Company directs activities that most significantly impact economic performance of the VIE.

BML is the owner and lessor of real estate where the Company is the sole lessee. Leasing the property represents the primary activity of this entity. The lease arrangement was evaluated to determine if the arrangement gave the Company a variable interest in a VIE, and to determine whether the Company was the primary beneficiary that would result in consolidating the VIE. In addition, the Company provided financial support to BML in order for the entity to purchase real estate. The Company is considered to be the primary beneficiary as a result of the Company being the sole lessee of the property owned by BML.

DML is the owner and lessor of real estate where the Company is the sole lessee. In addition, DML performs subcontract services for the Company. Leasing the property and performing subcontract services represent the primary activities of this entity. The lease arrangement was evaluated to determine if the arrangement gave the Company a variable interest in a VIE, and to determine whether the Company was the primary beneficiary that would result in consolidating the VIE. The Company is considered to be the primary beneficiary as a result of the Company being the sole lessee of the property owned by DML.

R.L. McCoy, Inc.



Notes to Consolidated Financial Statements (Continued)
March 31, 2023 and 2022

Note 2. Variable Interest Entity (Continued)

The following table summarizes the balance sheets for the consolidated VIEs as of March 31, 2023 and 2022:

	2023	2022
<u>ASSETS</u>		
CURRENT ASSETS		
Cash	\$ 190,909	\$ 152,388
Contract pumping and other receivables	-	13,200
Total Current Assets	190,909	165,588
PROPERTY AND EQUIPMENT , net of accumulated depreciation	1,270,020	1,280,284
OTHER ASSETS		
Investment property, at cost	119,500	119,500
TOTAL ASSETS	\$ 1,580,429	\$ 1,565,372
<u>LIABILITIES AND MEMBERS' EQUITY</u>		
CURRENT LIABILITIES		
Accrued expenses	\$ 14,520	\$ -
Current maturities of long-term notes payable	-	43,866
NONCURRENT LIABILITIES		
Long-term notes payable - related party	80,000	80,000
Total Liabilities	94,520	123,866
MEMBERS' EQUITY	1,485,909	1,441,506
TOTAL LIABILITIES AND MEMBERS' EQUITY	\$ 1,580,429	\$ 1,565,372

Note 3. Contract Receivables

Contract receivables from construction contracts consist of the following at March 31:

	2023	2022
Contracts completed	\$ 1,553,869	\$ 1,113,552
Contracts in progress	724,820	607,403
Retainage - contracts in process	44,966	39,014
	2,323,655	1,759,969
Less: Allowance for doubtful accounts	(34,000)	(34,000)
	\$ 2,289,655	\$ 1,725,969

R.L. McCoy, Inc.



Notes to Consolidated Financial Statements (Continued)

March 31, 2023 and 2022

Note 4. Contracts in Progress

Contracts in progress consist of the following at March 31:

	<u>2023</u>	<u>2022</u>
Costs incurred on contracts in progress	\$ 10,862,501	\$ 8,945,772
Estimated earnings	<u>2,046,956</u>	<u>936,695</u>
	12,909,457	9,882,467
Less: Billed to date	<u>12,744,562</u>	<u>9,874,508</u>
	<u>\$ 164,895</u>	<u>\$ 7,959</u>

Reflected in the consolidated balance sheets under the following captions:

	<u>2023</u>	<u>2022</u>
Costs and estimated earnings in excess of billings	\$ 461,243	\$ 150,849
Billings in excess of costs and estimated earnings	<u>(296,348)</u>	<u>(142,890)</u>
	<u>\$ 164,895</u>	<u>\$ 7,959</u>

Note 5. Contract Balances

The timing of revenue recognition, billings and cash collections results in accounts receivable and costs and estimated earnings in excess of billings (contract assets), and billings in excess of costs and estimated earnings (contract liabilities) on the consolidated balance sheet. Amounts are billed as work progresses in accordance with agreed-upon contractual terms, either at periodic intervals or upon achievement of contractual milestones.

The contract balances were as follows as of March 31:

	<u>2023</u>	<u>2022</u>	<u>2021</u>
Contract Assets:			
Contract receivables	\$ 1,163,942	\$ 863,099	\$ 833,331
Contract pumping	1,080,747	718,502	668,453
Contract retainage	44,966	144,368	9,510
Costs and earnings in excess of billings	461,243	150,849	287,542
Contract Liabilities:			
Billings in excess of costs and earnings	296,348	142,890	614,403

R.L. McCoy, Inc.



Notes to Consolidated Financial Statements (Continued)
March 31, 2023 and 2022

Note 6. Property and Equipment

Property and equipment consists of the following at March 31:

		<u>2023</u>	<u>2022</u>
	<u>Useful Lives</u>		
Land		\$ 1,044,942	\$ 1,044,942
Buildings	20 - 31.5 years	816,357	816,357
Leasehold improvements	5 - 20 years	272,746	256,767
Machinery and equipment	3 - 12 years	20,347,884	20,132,777
Office equipment	3 - 10 years	83,867	83,867
Transportation equipment	5 - 8 years	<u>2,800,606</u>	<u>2,639,854</u>
		25,366,402	24,974,564
Less: Accumulated depreciation		<u>17,100,535</u>	<u>15,733,609</u>
		<u>\$ 8,265,867</u>	<u>\$ 9,240,955</u>

Depreciation expense for the years ended March 31, 2023 and 2022, was \$1,366,924 and \$1,401,140, respectively.

Note 7. Note Payable - Line of Credit

The Company has a revolving line of credit with First Merchants Bank for loans up to \$2,000,000, with interest payable monthly at prime (8.00% at March 31, 2023). This agreement matures in April 2024. The loan is collateralized by substantially all of the Company's assets and is personally guaranteed by a stockholder. The amounts outstanding on the line of credit at March 31, 2023 and 2022, were \$0 and \$998,000, respectively.

Note 8. Long-Term Notes Payable

Long-term notes payable consist of the following at March 31:

	<u>2023</u>	<u>2022</u>
R.L. McCoy, Inc.:		
Note payable due First Merchants Bank, repaid in 2023.	\$ -	\$ 74,249
Note payable due First Merchants Bank, due in monthly installments of \$19,140, including interest at prime (8.00% at March 31, 2023), through July 2025, secured by all assets, stockholder is a co-borrower.	465,855	663,448
Non-revolving \$1,500,000 note payable due First Merchants Bank, repaid during 2023.	-	1,180,363

R.L. McCoy, Inc.



Notes to Consolidated Financial Statements (Continued)

March 31, 2023 and 2022

Note 8. Long-Term Notes Payable (Continued)

	<u>2023</u>	<u>2022</u>
Non-revolving \$2,000,000 note payable due First Merchants Bank, due in monthly installments including interest at prime (8.00% at March 31, 2023), through September 2027, secured by all assets, stockholder is a co-borrower.	\$ 1,227,399	\$ 1,342,698
McCoy Properties, LLC:		
Note payable due First Merchants Bank, repaid during 2023.	<u>-</u>	<u>43,866</u>
	1,693,254	3,304,624
Less: Current maturities	<u>439,459</u>	<u>734,460</u>
	<u>\$ 1,253,795</u>	<u>\$ 2,570,164</u>
Future maturities of long-term debt are as follows:		
2024	\$ 439,459	
2025	473,949	
2026	327,592	
2027	300,953	
2028	<u>151,301</u>	
	<u>\$ 1,693,254</u>	

Certain notes payable are subject to restrictive covenants related to cash flow coverage, debt coverage and minimum net worth. At March 31, 2023, the Company is not aware of any violations with the covenants.

Note 9. Long-Term Notes Payable - Related Party

Long-term notes payable - related party consist of the following at March 31:

	<u>2023</u>	<u>2022</u>
McCoy Properties, LLC:		
Notes payable to related party, due April 2024, including annual interest payments at prime (8.00% at March 31, 2023), unsecured.	\$ 80,000	\$ 80,000

The notes mature in April 2024. Interest expense to related parties approximated \$5,600 and \$2,900 for the years ended March 31, 2023 and 2022, respectively.

R.L. McCoy, Inc.



Notes to Consolidated Financial Statements (Continued)
March 31, 2023 and 2022

Note 10. Income Tax Expense

Income tax expense (credit) consists of the following:

	<u>2023</u>	<u>2022</u>
Current		
Federal	\$ 66,900	\$ -
Deferred tax	<u>271,000</u>	<u>99,000</u>
	<u>\$ 337,900</u>	<u>\$ 99,000</u>

The effective tax rates differ from the statutory tax rate of 21% principally due to state income taxes and net income from consolidated partnerships.

Deferred tax assets and liabilities are determined based on differences between financial reporting and tax bases of assets and liabilities and are measured using the enacted marginal tax rates and laws that will be in effect when the differences are expected to reverse.

The Company's deferred tax assets and liabilities consist of the following at March 31:

	<u>2023</u>	<u>2022</u>
Deferred tax assets:		
Accrued expenses	33,000	28,000
Net operating loss carryforward	203,500	536,500
Accounts receivable	<u>8,500</u>	<u>8,500</u>
Deferred income tax asset	<u>245,000</u>	<u>573,000</u>
Deferred tax liability:		
Property and equipment	\$ (1,398,000)	\$ (1,455,000)
Net deferred tax liability	<u>\$ (1,153,000)</u>	<u>\$ (882,000)</u>

The Company has federal net operating losses of approximately \$850,000 and state net operating losses of approximately \$600,000 that can be used to offset future taxable income.

R.L. McCoy, Inc.



Notes to Consolidated Financial Statements (Continued)

March 31, 2023 and 2022

Note 11. Multiemployer Pension Plan

The Company contributes to a number of multiemployer defined benefit pension plans under the terms of collective-bargaining agreements that cover its union-represented employees. The risks of participating in these multiemployer plans are different from single-employer plans in the following respects:

- a. Assets contributed to the multiemployer plan by one employer may be used to provide benefits to employees of the other participating employers.
- b. If a participating employer stops contributing to the plan, the unfunded obligations of the plan may be borne by the remaining participating employers.
- c. If the Company chooses to stop participating in some of its multiemployer plans, the Company may be required to pay those plans an amount based on the underfunded status of the plan, referred to as a withdrawal liability.

The Company's participation in these plans for the period ended March 31, 2023, is outlined in the table below. The "EIN/Pension Plan Number" column provides the Employer Identification Number (EIN) and the three-digit plan number, if applicable. Unless otherwise noted, the most recent Pension Protection Act (PPA) zone status available in 2023 and 2022 is for the plan's years ending in 2022 and 2021, respectively. The zone status is based on information that the Company received from the plan and is certified by the plan's actuary. Among other factors, plans in the red zone are generally less than 65 percent funded, plans in the yellow zone are less than 80 percent funded, and plans in the green zone are at least 80 percent funded. The "FIP/RP Status" column indicates plans for which a financial improvement plan (FIP) or a rehabilitation plan (RP) is either pending or has been implemented. The table below lists the expiration dates of the collective-bargaining agreements to which the plans are subject.

The following information was collected from the plans' Annual Funding Notice; the Notice of Critical Status and the Form 5500 filed with the Internal Revenue Service. At the date the financial statements were issued, Forms 5500 were not available for the plan years ending in 2023:

Pension Fund	EIN/Pension Plan Number	PPA Status Zone Status		FIP/RP Status	Expiration Date of Collective Bargaining Agreement	Company Contributions	
		2023	2022			2023	2022
Indiana State Council of Carpenters Pension Plan	35-6060378	Yellow	Yellow	Implemented	3/31/2024	\$ 79,224	\$ 99,527
Central Pension Fund of the Union of Operating Engineers	36-6052390	Green	Green	No	3/31/2026	691,405	624,574
Indiana Laborers Pension Fund	35-6027150	Green	Green	No	3/31/2027	254,788	358,882
Others						<u>16,226</u>	<u>15,760</u>
Total contributions						<u>\$ 1,041,643</u>	<u>\$ 1,098,743</u>

R.L. McCoy, Inc.



Notes to Consolidated Financial Statements (Continued)

March 31, 2023 and 2022

Note 11. Multiemployer Pension Plan (Continued)

The Company's contributions did not exceed 5% of total plan contributions for any multiemployer plan during the year.

The Indiana State Council of Carpenters Pension Plan has imposed a surcharge as part of a Funding Improvement Plan or Rehabilitation plan.

Any adjustments will be recorded when it is probable that a liability exists and the Company plans to withdraw from or terminate participation in the plan. The Company currently has no intention of withdrawing from any of the multiemployer pension plans in which it participates.

Note 12. Nonunion Profit Sharing Plan

A qualified profit sharing plan, covering substantially all employees not subject to a collective bargaining agreement, is maintained by the Company. Contributions to the profit sharing plan are discretionary. There were contributions of \$100,000 in 2023 and no amounts were contributed in 2022.

Note 13. Commitments and Contingencies

The Company may be subject to various claims, assessments, and litigation from time to time, which are incidental to its business. The Company believes that the results of these claims, assessments, or pending legal proceedings will not have a materially adverse effect on the Company's financial condition.

The Company received \$1,008,002 through the Paycheck Protection Program (PPP) with the Small Business Administration (SBA). The Company formally received debt and interest forgiveness from the SBA in November 2020 and recognized the PPP proceeds as miscellaneous income for the year ended March 31, 2021. Under the PPP program, the SBA has six years to audit borrowers for program eligibility and compliance from the date forgiveness is granted.

SECTION IV CONTRACTOR'S NON – COLLUSION AFFIDAVIT

The undersigned bidder or agent, being duly sworn on oath, says that he has not, nor has any other member, representative, or agent of the firm, company, corporation or partnership represented by him, entered into any combination, collusion or agreement with any person relative to the price to be bid by anyone at such letting nor to prevent any person from bidding nor to include anyone to refrain from bidding, and that this bid is made without reference to any other bid and without any agreement, understanding or combination with any other person in reference to such bidding.

He further says that no person or persons, firms, or corporation has, have or will receive directly or indirectly, any rebate, fee, gift, commission or thing of value on account of such sale.

SECTION V OATH AND AFFIRMATION

I HEREBY AFFIRM UNDER THE PENALTIES FOR PERJURY THAT THE FACTS AND INFORMATION CONTAINED IN THE FOREGOING BID FOR PUBLIC WORKS ARE TRUE AND CORRECT.

Dated at Columbia City this 29 day of MARCH, 2024

R.L. McCoy, Inc.

(Name of Organization)

By Mark W. McCoy

President, Mark W. McCoy

(Title of Person Signing)

ACKNOWLEDGEMENT

STATE OF Indiana)
) ss
COUNTY OF Whitley)

Before me, a Notary Public, personally appeared the above-named Mark W. McCoy and swore that the statements contained in the foregoing document are true and correct.

Subscribed and sworn to before me this 29 day of March, 2024

Lisa J. Van Allen
Notary Public
Lisa J. Van Allen

My Commission Expires: 7/24/2026

County of Residence: Allen

LISA J. VAN ALLEN
NOTARY PUBLIC
SEAL
State of Indiana, County of Allen
Commission# NP0714997
My Commission Expires July 24, 2026

BID OF

R.L. McCoy, Inc.

(Contractor)

7898 E. Lincolnway

(Address)

Columbia City, Indiana 46725

FOR

PUBLIC WORKS PROJECTS

OF

Lawton Park Trestle Bridge Replacement

Filed _____

Action taken _____

INDIANA CONTRACTOR QUALIFICATION CERTIFICATION

Pursuant to Indiana Code 5-16-13, Contractor hereby certifies that he/she shall be qualified under either IC 4-13-6.4 (Qualification for State Public Works Projects) or IC 8-23-10 (Qualifications of Bidders for Contracts) prior to performing any work on a City of Fort Wayne Board of Park Commissioners Project. Contractor further certifies that subcontractors of Contractor awarded subcontracts on a Public Works Contract in excess of \$300,000 shall be qualified under the applicable statute. Contractor acknowledges that if he/she violates any of the foregoing qualification requirements, he/she shall be ineligible to bid on Public Works Contracts for such time period as the City determines.

R.L. McCoy, Inc.

Name of Company

By: Mark W. McCoy
(Signature)

Mark W. McCoy

(Printed Name)

Title: President

END OF SECTION 004585



Drug Policy Acknowledgement Form



FORT WAYNE
PARKS AND
RECREATION

Pursuant to Article 19.08B of the Instructions to Bidders, Contractor acknowledges the City of Fort Wayne has in place Drug and Alcohol Policy that applies to any Contractor doing business with the City. A copy of this policy is available for inspection on the City of Fort Wayne website at: <http://www.cityoffortwayne.org/purchasing-home.html>. As a condition of being awarded any contract, the successful Bidder shall sign this Drug Policy Acknowledgement and agree to be bound by those provisions of the policy that may be applicable. A copy of this form will be retained by the City of Fort Wayne.

The undersigned, on behalf of the Contractor deposes and states that the Contractor acknowledges the City of Fort Wayne's Alcohol and Drug Policy.

R.L. McCoy, Inc.

Name of Company

Mark W. McCoy, President

Name and Title

Drug Policy Acknowledgement Form
00 54 52-1

END OF SECTION 004587



R.L. McCoy, Inc.
7898 East Lincolnway
Columbia City, IN 46725
Phone: 260-625-3443
Fax: 260-625-3813
www.rlmccoy.net

CONFLICT OF INTEREST

City Of Fort Wayne
Lawton Park Trestle Bridge Replacement

R.L. McCoy, Inc. certifies and warrants that neither it nor any of its directors, officers, agents, representative's or employees which will participate in any way in the performance of the Supplier's obligations hereunder has or will have any conflict of interest, direct or indirect, with the City of Fort Wayne or any of its departments, divisions, agencies, officers, directors or agents.

Mark W. McCoy Pres.

Mark W. McCoy
President
R.L. McCoy, Inc.



SERVICE AGREEMENT: Lawton Park Trestle Bridge Construction,
Project #2023065, Quest #9005016

SUPPLIER NAME R.L. McCoy, Inc.		CITY DEPARTMENT Parks and Recreation
STREET ADDRESS 7898 E. Lincolnway		STREET ADDRESS 705 E. State Blvd.
CITY, STATE, ZIP CODE Columbia City, IN 46725		CITY, STATE, ZIP CODE Fort Wayne, IN 46805
ATTENTION Mark McCoy		INVOICE ADDRESS 705 E. State Blvd.
TELEPHONE 260-625-3443	FAX 260-625-3813	CITY, STATE, ZIP CODE Fort Wayne, IN 46805
EMAIL ADDRESS markmccoy@rlmccoy.net		ATTENTION Chad Shaw
		TELEPHONE (260) 427-6425
		FAX

Service Description	Rates
Demolition of existing bridge structure and construction of a new bridge and associated site improvements	\$673,510.00
Aggregate Price	\$673,510.00

The following is made a part of this Agreement:

- Bid Tab
- Proposal

SERVICE ADDRESS Lawton Park
CITY, STATE, ZIP CODE 200 Blk E 4th Street Fort Wayne, IN 46805
AGREEMENT START DATE Date given on Purchase Order
AGREEMENT END DATE 3-10-2025

This Agreement is entered into between Supplier and the City. The additional terms and conditions on the reverse side hereof are part of this Agreement. Capitalized terms on this page are used as defined terms when the context so requires. The City may extend the Contract at its option, for an equivalent period, by written notice to the Supplier not less than thirty days prior to the expiration date.

SUPPLIER:

**City of Fort Wayne – Board of Park
Commissioners**

By (Signature): <i>Mark W. McCoy</i>	By (Signature): <i>Steve McDaniel</i>
Printed Name: Mark McCoy	Printed Name: Steve McDaniel
Title: President	Title: Director
Date: 4/22/24	Date: 4/29/24
FEDERAL TAX ID NUMBER: 35-1057237	

ADDITIONAL TERMS AND CONDITIONS

1. **SERVICES.** Supplier agrees to perform the Services beginning on the Begin Date and continuing until the Services are completed. Supplier warrants that the Services will be completed on or before the End Date. **TIME IS OF THE ESSENCE.** Supplier warrants that all Services shall conform to the Service Description, be of good quality and workmanship, and be free from defects. Supplier further warrants that all goods furnished in connection with the Services shall be merchantable and suitably safe and sufficient for the purpose for which they are normally used. Supplier warrants that it has good title to goods supplied hereunder and that they are free of all liens and encumbrances. These warranties are in addition to those implied in fact or in law. For the purposes of this Agreement, the term "Services" shall include any goods furnished in connection with the Services.
2. **INVOICES.** Supplier shall invoice the City for Services performed according to the Rates, Billing Interval, and Invoice Address. Invoices shall be rendered in triplicate and shall itemize the Services performed, the Service Address, and the corresponding rates and taxes, if any. Payment shall be due within thirty (30) days after the invoice date or the date of completion of the invoiced Services, whichever occurs later, provided that the City shall not be obligated to make any payment to Supplier hereunder until Supplier has furnished proof satisfactory to the City of full payment for all labor, materials, supplies, machinery, and equipment furnished for or used in performance of this Agreement or has furnished all necessary waivers of lien supported by affidavits, all satisfactory to the City, establishing that all liens and rights to claim liens that could arise out of the performance of the Services have been waived. Payment of invoices shall not constitute acceptance of the Services, and invoices shall be subject to adjustment for defects in quality or any other failure of Supplier to meet the requirements of this Agreement. The City may at any time set off any amount owed by the City to supplier against any amount owed by Supplier or any of its affiliated companies to the City.
3. **INDEPENDENT CONTRACTOR RELATIONSHIP.** City and Supplier are and shall remain as independent contractors with respect to each other. The persons provided by Supplier to perform the Services shall be Supplier's employees and shall be under the sole and exclusive direction and control of Supplier. They shall not be considered employees of the City for any purpose. Supplier shall be responsible for compliance with all laws, rules and regulations involving, but not limited to, employment of labor, hours of labor, health and safety, working conditions, and payment of wages with respect to such persons. Supplier shall also be responsible for payment of taxes, including federal, state and municipal taxes chargeable or assessed with respect to its employees, such as Social Security, unemployment, Workers' Compensation, disability insurance, and federal and state withholding. Supplier shall also be responsible for providing such reasonable accommodations, including auxiliary aids and services, as may be required under the Americans With Disabilities Act, 42 U.S.C. 12101 et seq., so as to enable any disabled person furnished by Supplier to perform the essential functions of the job. Supplier agrees to defend, indemnify, and hold harmless the City from and against any loss, cost, claim, liability, damage, or expense (including attorney's fees) that may be sustained by reason of Supplier's failure to comply with this paragraph.
4. **INDEMNITY.** Supplier shall defend, indemnify, and hold harmless the City (including its officers, employees, and agents) from all demands, damages, liabilities, costs, and expenses (including reasonable attorney's fees), judgments, settlements, and penalties of every kind arising out of its performance of Services including, without limitation, damages for personal injury or death or loss or damage to property due, or claimed to be due, to the negligence or willful misconduct of Supplier including such portion thereof due, or claimed to be due, to the negligence of the City except that Supplier shall have no duty to hold harmless the City for such portion of the foregoing proximately caused by negligence or misconduct of the City, and if any suit, claim, or demand was defended by Supplier, then the City will reimburse Supplier for its pro-rata share of its costs, expenses (including reasonable attorney's fees), and damages. The City may elect to participate in the defense of any suit, claim, or demand by employing attorneys at its own expense, without waiving Supplier's obligations to indemnify, defend, or hold harmless. Supplier shall not settle or compromise any claim, suit, or action, or consent to entry of judgment without the prior written consent of the City and without an unconditional release of all liability by each claimant or plaintiff to the City.
5. **LIMITATION OF LIABILITY.** Each party's liability to the other for any loss, cost, claim, liability, damage, or expense (including attorneys' fees) relating to or arising out of any negligent act or omission in its performance of obligations arising out of this Agreement, shall be limited to the amount of direct damage actually incurred. Absent gross negligence or knowing and willful misconduct which causes a loss, neither party shall be liable to the other for any indirect, special or consequential damage of any kind whatsoever.
6. **INSURANCE.** Supplier shall maintain in full force and effect during the performance of the Services the following insurance coverage; provided, however, that if a High Risk Insurance Attachment is attached hereto, the requirements of the High Risk Insurance Attachment shall be substituted in lieu of the following requirements:

(a) Worker's Compensation	per statutory requirements.
(b) General Liability	\$1,000,000 minimum per occurrence/ \$2,000,000 aggregate
(c) Automobile Liability	\$1,000,000 minimum per occurrence
(d) Products Liability	\$1,000,000 minimum per occurrence
(e) Completed Operations Liability	\$1,000,000 minimum per occurrence

The Certificate of Insurance must show the City of Fort Wayne, its Divisions and Subsidiaries as an Additional Insured and a Certificate Holder, with 30 days notification of cancellation or non-renewal. All Certificates of Insurance should be sent to the following address:
City of Fort Wayne Purchasing Department
200 East Berry Street, Suite 490
Fort Wayne, IN 46802
7. **HAZARDOUS MATERIALS.** Supplier will provide to the City before performing any Services, a statement describing any Hazardous Materials intended and necessary for use in performing the Services. "Hazardous Materials" means any item which may be classified under federal, state, or local law, as hazardous or toxic. Supplier must comply with all federal, state, or local law in the use, transportation, and disposal of such Hazardous Materials.
8. **PROGRESS REPORTS.** The Supplier shall submit progress reports to the City upon request. The report shall serve the purpose of assuring the City that work is progressing in line with the schedule, and that completion can be reasonably assured on the scheduled date. This contract shall be deemed to be the substantially performed only when fully performed according to its terms and conditions and any modification thereof.
9. **CONFLICT OF INTEREST.** Supplier certifies and warrants that neither it nor any of its directors, officers, agents, representatives or employees which will participate in any way in the performance of the Supplier's obligations hereunder has or will have any conflict of interest, direct or indirect, with the City of Fort Wayne or any of its departments, divisions, agencies, officers, directors or agents.
10. **CONFIDENTIALITY OF DATA, PROPERTY RIGHTS IN PRODUCTS, AND COPYRIGHT PROHIBITION.** Supplier further agrees that all information, data findings, recommendations, proposals, etc. by whatever name described and by whatever form therein secured, developed, written or produced by the Supplier in furtherance of this contract—shall be the property of the City. The Supplier shall take action as is necessary under law to preserve such property rights in and of the City while such property is within the control and/or custody of the Supplier. By this contract the Supplier specifically waives and/or releases to the City any cognizable property right of the Supplier to copyright, license, patent or other wise use such information, data findings, recommendations proposals, etc.
11. **CONFIDENTIALITY OF CITY INFORMATION.** Supplier understands and agrees that data, materials, and information disclosed to Supplier may contain confidential and protected data. Therefore, the Supplier promises and assures that data, material, and information gathered, based upon or disclosed to the Supplier for the purpose of this contract, will not be disclosed to others or discussed with other parties without the prior written consent of the City.
12. **EMPLOYER CERTIFICATION.** In accordance with I.C. §22-5-1.7, Supplier understands and agrees to enroll and verify work eligibility status of all newly hired employees of the contractor through E-Verify program or any other system of legal residence verification as approved by the United States Department of Homeland Security or the department of homeland security. Supplier further understands that they are not required to verify work eligibility of status of newly hired employees of the Supplier through the E-Verify program if the E-Verify program no longer exists. Supplier certifies that they do not knowingly employ any unauthorized aliens.
13. **COMPLIANCE WITH LAWS.** Supplier warrants that the Services shall be in strict conformity with all applicable local, state and federal laws including, but not limited to, the standards promulgated by the occupational Safety and Health Act, Executive Order 11246, as amended, relative to Equal Employment Opportunity and all other applicable laws, rules, and regulations, including the Civil Rights Act of 1964 pertaining to equal opportunity, Section 503 of the Vocational Rehabilitation Act of 1973, the American with Disabilities Act, Section 402 of the Vietnam Era Veterans Readjustment Assistance Act of 1974 and all applicable immigration laws and regulations including the 1986 Immigration Reform and Control Act et. seq. Supplier agrees to indemnify and hold harmless the City from and against any loss, cost, claim, liability, damage, or expense (including attorney's fees) that may be sustained because of Supplier's breach of such warranty.
14. **DEFAULT.** In the event that (a) Supplier breaches any warranty contained herein; (b) Supplier fails to provide the insurance certificate required herein; (c) Supplier or Supplier's insurance carrier fails to defend, indemnify, or hold harmless the City as required herein; (d) Supplier's performance of the Services violates applicable law; (e) Supplier admits insolvency, makes an assignment for the benefit of creditors, or has a trustee appointed to take over all or a substantial part of its assets; or (f) Supplier fails to perform or comply with any other provision of this Agreement, such failure, breach, or violation shall constitute a default under this Agreement.
15. **TERMINATION.** In the event of default by Supplier under this Agreement, the City reserves the right without liability, in addition to its other rights and remedies, to terminate this Agreement by notice to Supplier as to the portion of the Services not yet rendered and to purchase substitute services at Supplier's expense. Supplier shall reimburse the City for the cost of such substitute services upon Supplier's receipt of an invoice therefor.
16. **WAIVER.** No action or inaction by the City shall constitute a waiver of any right or remedy.
17. **CANCELLATION.** City may at any time cancel this Agreement in whole or in part for its sole convenience upon written notice to Supplier, and Supplier shall stop performing the Services on the date specified in such notice. The City shall have no liability as a result of such cancellation, except that the City will pay Supplier the Rates for completed Services accepted by the City and the actual incurred cost to Supplier for Services in progress. These payments shall not exceed the Aggregate Price.
18. **FORCE MAJEURE.** Neither party shall be liable to the other or responsible for nonperformance of any of the terms of this Agreement due to unforeseeable causes beyond the reasonable control and without the fault or negligence of such party, including, but not restricted to acts of God or the public enemy, acts of government, fire, floods, epidemics, quarantine restrictions, strikes, freight embargoes, or unusually severe weather.
19. **NOTICES.** All notices required or permitted to be made or given hereunder by one party to the other party shall be in writing and shall be deemed to have been given when hand delivered, or on the date stated on the receipt if deposited in the United States mail in certified form, postage prepaid with return receipt requested, and addressed to such other party at its Notice Address or at such other address as may be specified by such other party by written notice sent or delivered in accordance herewith.
20. **ASSIGNMENT.** Any assignment, in whole or in part, of Supplier's rights or obligation under this Agreement without the prior written consent of the City shall be void. Supplier shall not use subcontractors to perform any part of the Services without the prior written consent of the City.
21. **DISPUTE RESOLUTION.** The City shall be the sole judge of the quality of services. In the event of any dispute or disagreement between the parties either with respect to the interpretation of any provision of this agreement, or with respect to the performance of either party hereunder, the dispute shall be resolved by the Director of Finance and Administration and will not be subject to arbitration.
22. **ACCESS TO RECORDS.** The Supplier shall maintain all books, documents, papers, accounting records, and other evidence pertaining to the cost incurred. They shall make such materials available at their respective offices at all reasonable times during the contract period and for three (3) years from the date of final payment under the contract for inspection by the City or by any other authorized representative of city government. Copies thereof shall be furnished at no cost to the City if requested.
23. **NONDISCRIMINATION.** Pursuant to IC 22-9-1-10, the Civil Rights Act of 1964, and Title VI, Supplier and its subcontractors shall not discriminate against any employee or applicant for employment in the performance of this contract. The Supplier shall not discriminate with respect to hire, tenure, terms, conditions or privileges of employment or any matter directly or indirectly related to employment, because of race, color, religion, sex, disability, national origin or ancestry. Breach of this covenant may be regarded as a material breach of contract. Acceptance of this contract also signifies compliance with applicable Federal laws, regulations, and executive orders prohibiting discrimination in the provision of services based on race, color, national origin, age, sex, disability or status as a veteran.
24. **MISCELLANEOUS.** If any provision of this Agreement is held to be invalid or unenforceable, the validity and enforceability of the remaining provisions shall not be affected. This Agreement shall be governed by the laws of the state of Indiana and shall be subject to the exclusive jurisdiction of the courts therein. This Agreement embodies the entire agreement between the parties with respect to the subject matter hereof and supersedes all prior agreements and understandings, whether written or oral, and all contemporaneous oral agreements and understandings relating to the subject matter hereof. No agreement hereafter made shall be effective to modify or discharge this Agreement, in whole or in part, unless such agreement is in writing and signed by the party against whom enforcement of the modification or discharge is sought. The paragraph headings are for convenience only and are not intended to affect the interpretation of the provisions hereof. This agreement shall be binding on the parties hereto and their respective personal and legal representatives, successors and assigns.

(This form was last updated November 1, 2016.)

E.B.E. RIDER

THIS AGREEMENT made and entered into by and between the CITY OF FORT WAYNE, hereinafter referred to as "Owner", and Earth Source, Inc. hereinafter referred to as "CONTRACTOR"

NOTE: In the case of a federally-funded project, the term Emerging Business Enterprise (E.B.E.) Shall instead be interpreted as referring to a Minority Business Enterprise (MBE) or a Woman Business Enterprise (WBE), as defined by the federal government, and all City of Fort Wayne E.B.E. requirements found in this E.B.E. Rider shall apply.

WITNESSETH:

WHEREAS, Contractor is the apparent low bidder on construction project commonly referred to as Lawton Park Trestle Bridge Construction, which project was bid under Resolution Number 9005016; and

WHEREAS, Contractor agrees that the goal for qualified Emerging Business Enterprises, hereinafter sometimes referred to as "E.B.E.'s" as subcontractors on this project is 10% of the contract amount; and

WHEREAS, Owner has, pursuant to Executive Order 90-01 (as amended) 12/19/91), adopted a goal of at least 10% of the contract amount to Emerging Business Enterprises as defined under said Executive Order; and

WHEREAS, said Executive Order states:

"Section 2, Paragraph C. Each contractor shall be required to make a good faith effort to subcontract 10% of the contract amount to Emerging Business Enterprises on each construction contract he/she is awarded. In the event a contractor is unable to subcontract 10% of the contract amount or secure the services of an Emerging Business Enterprise, he/she will be required to submit a completed Request for Waiver form on which he/she will provide a written description of the efforts taken to comply with the participation goals."

NOW, THEREFORE, in consideration of the foregoing and of the mutual agreements hereinafter contained, the sufficiency of which consideration is hereby acknowledged, the parties hereto agree as follows:

1. Conditional Award. Subject to approval by the Common Council of the City of Fort Wayne as stipulated in the construction contract to which this Rider is attached, Owner awards the construction contract to the Contractor.
2. E.B.E. Retainage Requirements. If the contractor is in compliance with the provisions of the construction contract to which this Rider is attached, the Owner will make payments for such work performed and completed. However, in any such case, the Owner will retain ten percent 10% of the total amount owing to insure satisfactory completion of the contract and to insure contractor's compliance with this E.B.E. Rider. Upon final inspection and acceptance of the work, and determination by the Fort Wayne Board of Public Works that the contractor has made a good faith effort to subcontract 10% of the contract amount to emerging business enterprises, the contractor will be paid in full.

In the event there is a determination that good faith compliance with this E.B.E. Rider has not occurred, appropriate reduction in the final payment pursuant to paragraph 6 of this E.B.E. Rider will be made. If the contract is in excess of \$100,000, the contract will be subject to the standard Board of Public Works escrow agreement. However, payments to the CONTRACTOR are not to exceed 90% of the total contract amount until the OWNER has verified that the CONTRACTOR has made good faith efforts to attain the E.B.E. goal stipulated in this E.B.E. Rider. Payment of the final 10% of the total contract amount will be dependent upon good faith efforts to comply with this E.B.E. Rider, and subject to reduction in the event of non-compliance as provided in paragraph 6 of this E.B.E. Rider.

3. Request for Waiver. If at the time final payment application is made, contractor has not attained the 10% E.B.E. goal, contractor shall file with the final payment application a "Request for Waiver." Said Request for Waiver shall contain a written description of the efforts taken by Contractor to attain the 10% E.B.E. goal.

4. Determination of Waiver Requests. The Contractor Compliance Department of the City of Fort Wayne shall examine all Requests for Waiver to determine if Contractor's efforts constitute good faith efforts to attain such goal and shall submit recommendations concerning said Requests for Waiver for the final determination of the Board of Public Works of the City of Fort Wayne.

5. Good Faith Per Se. In any case, a Contractor shall be deemed to have made good faith efforts at compliance where E.B.E.'s have been subcontracted for every sub-contract for which there are qualified E.B.E.'s available.

6. Consequence of Noncompliance. In the event the Board of Public Works approves a recommendation that contractor failed to make good faith efforts at compliance, the contract shall be reduced by the amount calculated as the difference between 10% and the percentage level met. Said amount shall be added to the City of Fort Wayne E.B.E. Bond Guarantee Fund and contractor agrees to accept the reduced amount as full payment under the terms of his/her contract.

7. Waiver Approved. In the event the Fort Wayne Board of Park Commissioners Determines that a good faith effort to comply with this E.B.E. Rider has been made, the contract shall not be reduced, and the balance owing to the contractor shall be paid in full.

IN WITNESS WHEREOF, the parties have executed this E.B.E. Rider this 23rd Day of April, 2024.

By: Mark W. McCoy Company: R.L. McCoy, Inc.

ATTEST:
Steve McDaniel
Steve McDaniel, Director
Fort Wayne Parks and Recreation Department



Board of Park Commissioners Approval Form

Lawton Park Trestle Bridge Construction

Project: 2023065

QuestCDN No.: 9005016

Project Approval Request

Scope of Work:

The City of Fort Wayne Parks and Recreation Department, on behalf of the Board of Park Commissioners, has requested quotes from contractors qualified to remove and replace the existing Lawton Park Pedestrian Bridge. This project includes the demolition of the existing trestle bridge structure and the construction of a new bridge and associated site improvements as documented in project drawings and specifications for the pedestrian bridge over Spy Run Creek on the St. Marys Pathway.

Four quotes were received through a public bid process via Quest CDN on behalf of the Board of Park Commissioners on March 29, 2024, and R.L. McCoy, Inc. was the lowest, qualified bidder.

Board Approval:

At this time, I would like to request approval for a contract with **R.L. McCoy, Inc.** at a total cost of **\$673,510.00**, to be paid from Local Income Tax (LIT) Funds.

The Fort Wayne Parks and Recreation and the Board of Park Commissioners, met to host their regularly scheduled monthly Board meeting on **April 11, 2024**, to approve the above-referenced project and contract, in the amount of **\$673,510.00**.

We The Board of Park Commissioners, on the date stated, do ATTEST and sign to the above-referenced and attached document, and approve as presented.

Handwritten signature of Justin Shurley in blue ink.

Justin Shurley, President

Handwritten signature of Cory Miller in blue ink.

Cory Miller Vice President

Handwritten signature of Rick Briley in blue ink.

Rick Briley, Commissioner

Handwritten signature of Jenna Jauch in blue ink.

Jenna Jauch, Commissioner

Handwritten signature of Steve McDaniel in blue ink.

Steve McDaniel, Director/Secretary

COUNCIL DIGEST SHEET

Enclosed with this introduction form is a tab sheet and related material from the vendor(s) who submitted bid(s). Purchasing Department is providing this information to Council as an overview of this award.

RFPs & BIDS

Quest Bid #	9005016
Awarded To	R.L. McCoy, Inc.
Amount	\$673,510.00
Conflict of interest on file?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Number of Registrants	9
Number of Proposals	4
Required Attachments	Bid Tab

EXTENSIONS

Date Last Bid Out	NA
# Extensions Granted To Date	0

SPECIAL PROCUREMENT

Contract #/ID <i>(State, Federal, Piggyback--Authority)</i>	n/a
Sole Source/ Compatibility Justification	

BID CRITERIA *(Take Buy Indiana requirements into consideration.)*

Most Responsible, Responsive Lowest	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <i>If no, explain below</i>
If not lowest, explain	

COUNCIL DIGEST SHEET

COST COMPARISON

<i>Increase/decrease amount from prior years For annual purchase (if available).</i>	n/a
--	-----

DESCRIPTION OF PROJECT / NEED

<i>Identify need for project & describe project; attach supporting documents as necessary.</i>	Request for approval on behalf of the Board of Park Commissioners for a contract with R.L. McCoy, Inc. for demolition of existing and construction of new pedestrian bridge over Spy Run Creek at Lawton Park.

REQUEST FOR PRIOR APPROVAL

<i>Provide justification if prior approval is being requested.</i>	n/a

FUNDING SOURCE

<i>Account Information.</i>	Local Income Tax (LIT) Fund

MEMORANDUM

To: City Council Members, City of Fort Wayne
From: Chad Shaw
CC: File
Subject: Council Approval of Lawton Park Pedestrian Bridge Project
Date: April 23, 2024

The City of Fort Wayne Parks and Recreation Department, on behalf of the Board of Park Commissioners has requested quotes from contractors qualified to remove and replace the existing Lawton Park Pedestrian Bridge. This project includes demolition of existing trestle bridge structure and construction of new bridge and associated site improvements as documented in project drawings and specifications for the pedestrian bridge over Spy Run Creek on the St. Marys Pathway.

Four quotes were received through a public bid process via Quest CDN on behalf of the Board of Park Commissioners on March 29, 2024, and R.L. McCoy, Inc. was the lowest, qualified bidder. Please see attached bid tab.

We are requesting approval for a contract with R.L. McCoy, Inc. at a total cost of **\$673,510.00**. This project is funded through Local Income Tax (LIT) Funds.

I will be available at the Council meetings to answer any questions you may have and I may also be reached at 427-6027.

We respectfully request your approval of this contract so that we may proceed with the work. If you have any questions, please feel free to contact me at 427-6027 or the Executive Director, Steve McDaniel at 427-6407.

Thank you in advance.

Chad Shaw
Superintendent of Parks Planning, Development and Botanical Conservatory – Ft. Wayne Parks and Recreation

BILL NO. S-24-05-03

REPORT OF COMMITTEE ON PUBLIC WORKS

May 28, 2024

Geoff Paddock Chair

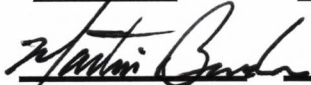
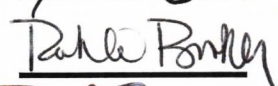
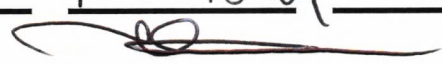
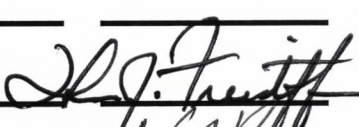

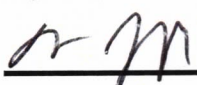
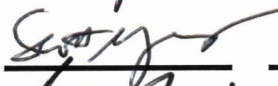

Nathan Hartman Co-Chair

All Council Members

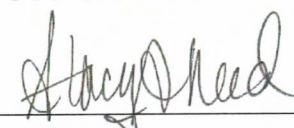
An Ordinance approving the awarding of ITB #2023065 - Service Agreement – Lawton Park Trestle Bridge Construction Project - between R.L. McCoy, Inc. and the City of Fort Wayne, Indiana, for the Parks And Recreation Department, by and through its Board of Park Commissioners

Involving a total cost of \$673,510.00

COMMITTEE ON PUBLIC WORKS HAVE HAD SAID Ordinance under consideration and beg leave to report back to the Common Council that said Ordinance

<u>COUNCIL MEMBER</u>	<u>DO PASS</u>	<u>DO NOT PASS</u>	<u>ABSTAIN</u>
BENDER			
BOOKER			
CHAMBERS			
ENSLEY			
FREISTROFFER			
HARTMAN			
JEHL			
MYERS			
PADDOCK			

**STACY REED
DEPUTY CITY CLERK**



Public Hearing Date: N/A

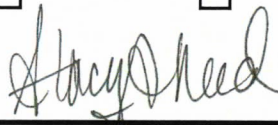
Read the first time in full and on motion by Councilperson Paddock.

Read the second time by title and referred to the Public Works Committee.

Read the third time in full and on motion by Councilperson Paddock, placed on passage by the following vote:

<u>TOTAL VOTES</u>	<u>AYES</u>	<u>NAYS</u>	<u>ABSTAINED</u>	<u>ABSENT</u>
BENDER	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
BOOKER	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
CHAMBERS	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
ENSLEY	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
FREISTROFFER	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
HARTMAN	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
JEHL	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
MYERS	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
PADDOCK	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

DATED: May 28, 2024

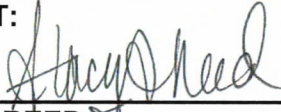


STACY REED, DEPUTY CITY CLERK

Passed and adopted by the Common Council of the City of Fort Wayne, Indiana, as

Special Resolution No. S-24-05-03 on the 28th day of May, 2024

ATTEST:

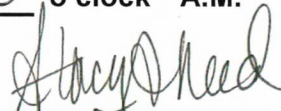


STACY REED
DEPUTY CITY CLERK



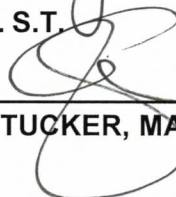
PRESIDING OFFICER

Presented by me to the Mayor of the City of Fort Wayne, Indiana, on the 29th of May 2024, at the hour of 8:50 o'clock A.M. E.S.T.



STACY REED, DEPUTY CITY CLERK

Approved and signed by me this 30th day of May 2024, at the hour of 4:01 o'clock P.M. E. S.T.



SHARON TUCKER, MAYOR

