

NEIGHBORHOOD DEVELOPMENT FUND
Not-for-Profit Transmittal and Approval Form

Applicant/Program: City of Woodlawn Park
Applicant Requested Amount: \$ 1,361.50
Appropriation Request Amount: \$ 1,361.50

Executive Summary of Request
Funding will be used to help the City of Woodlawn purchase a radar equipment.

Is this program/project a fundraiser? Yes No
Is this applicant a faith based organization? Yes No
Does this application include funding for sub-grantee(s)? Yes No

I have reviewed the attached Neighborhood Development Fund Application and have found it complete and within Metro Council guidelines and request approval of funding in the following amount(s). I have read the organization's statement of public purpose to be furthered by the funds requested and I agree that the public purpose is legitimate. I have also completed the disclosure section below, if required.

... 7 Angela Loet (epw) \$1361.50 11/3/17
District # Primary Sponsor Signature Amount Date

Primary Sponsor Disclosure
List below any personal or business relationship you, your family or your legislative assistant have with this organization, its volunteers, its employees or members of its board of directors.
N/A

Approved by:

Appropriations Committee Chairman Date
Final Appropriations Amount: _____

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

Legal Name of Applicant Organization	
Program Name and Request Amount	
	Yes/No/NA
Is the NDF Transmittal Sheet Signed by all Council Member(s) Appropriating Funding?	<input type="checkbox"/> ... <input checked="" type="checkbox"/> YES
Is the funding proposed by Council Member(s) less than or equal to the request amount?	<input type="checkbox"/> ... <input checked="" type="checkbox"/> YES
Is the proposed public purpose of the program viable and well-documented?	<input type="checkbox"/> ... <input checked="" type="checkbox"/> YES
Will all of the funding go to programs specific to Louisville/Jefferson County?	<input type="checkbox"/> ... <input checked="" type="checkbox"/> YES
Has Council or Staff relationship to the Agency been adequately disclosed on the cover sheet?	<input type="checkbox"/> ... <input checked="" type="checkbox"/> YES
Has prior Metro Funds committed/granted been disclosed?	<input type="checkbox"/> ... <input type="checkbox"/> N/A
Is the application properly signed and dated by authorized signatory?	<input type="checkbox"/> ... <input checked="" type="checkbox"/> YES
Is proof of Tax Exempt status of 501(c) 3, 4, 6, 19, 1120-H included?	<input type="checkbox"/> ... <input checked="" type="checkbox"/> YES
If Metro funding is for a separate taxing district is the funding appropriated for a program outside the legal responsibility of that taxing district?	<input type="checkbox"/> ... <input checked="" type="checkbox"/> YES
Is the entity in good standing with: <ul style="list-style-type: none"> ▶ Kentucky Secretary of State? ▶ Louisville Metro Revenue Commission? ▶ Louisville Metro Government? ▶ Internal Revenue Service? ▶ Louisville Metro Human Relations Commission? 	<input type="checkbox"/> ... <input type="checkbox"/> N/A
Is the current Fiscal Year Budget included?	<input type="checkbox"/> ... <input checked="" type="checkbox"/> YES
Is the entity's board member list (with term length/term limits) included?	<input type="checkbox"/> ... <input checked="" type="checkbox"/> YES
Is recommended funding less than 33% of total agency operating budget?	<input type="checkbox"/> ... <input checked="" type="checkbox"/> YES
Does the application budget reflect only the revenue and expenses of the project/program?	<input type="checkbox"/> ... <input checked="" type="checkbox"/> YES
Is the cost estimate(s) from proposed vendor (if request is for capital expense) included?	<input type="checkbox"/> ... <input checked="" type="checkbox"/> YES
Is the most recent annual audit (if required by organization) included?	<input type="checkbox"/> ... <input checked="" type="checkbox"/> YES
Is a copy of Signed Lease (if rent costs are requested) included?	<input type="checkbox"/> ... <input type="checkbox"/> N/A
Is the Supplemental Questionnaire for churches/religious organizations (if requesting organization is faith-based) included?	<input type="checkbox"/> ... <input type="checkbox"/> N/A
Are the Articles of Incorporation of the Agency included?	<input type="checkbox"/> ... <input checked="" type="checkbox"/> YES
Is the IRS Form W-9 included?	<input type="checkbox"/> ... <input checked="" type="checkbox"/> YES
Is the IRS Form 990 included?	<input type="checkbox"/> ... <input checked="" type="checkbox"/> YES
Are the evaluation forms (if program participants are given evaluation forms) included?	<input type="checkbox"/> ... <input type="checkbox"/> N/A
Affirmative Action/Equal Employment Opportunity plan and/or policy statement included (if required to do so)?	<input type="checkbox"/> ... <input type="checkbox"/> N/A
Has the Agency agreed to participate in the BBB Charity review program? If so, has the applicant met the BBB Charity Review Standards?	<input type="checkbox"/> ... <input type="checkbox"/> N/A
Prepared by: <i>Erin Hinson</i>	Date: <i>11/3/17</i>

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LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

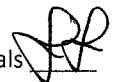
SECTION 1 – APPLICANT INFORMATION			
Legal Name of Applicant Organization: City of Woodlawn Park <i>(as listed on: http://www.sos.ky.gov/business/records)</i>			
Main Office Street & Mailing Address: 4327 Wingate Road Louisville, KY 40207			
Website: woodlawnpark.com			
Applicant Contact:	Larry Lewis	Title:	Mayor
Phone:	502-895-6620	Email:	mayor@woodlawnpark.com
Financial Contact:	Gloria Curran	Title:	Treasurer
Phone:	502-244-5043	Email:	gloriacurran@bellsouth.net
Organization's Representative who attended NDF Training:			
GEOGRAPHICAL AREA(S) WHERE PROGRAM ACTIVITIES ARE (WILL BE) PROVIDED			
Program Facility Location(s):	City of Woodlawn Park		
Council District(s):	District 7	Zip Code(s):	40207
SECTION 2 – PROGRAM REQUEST & FINANCIAL INFORMATION			
PROGRAM/PROJECT NAME: <i>SR</i>			
Total Request: (\$)	1,250 <i>1,361</i>	Total Metro Award (this program) in previous year: (\$)	
Purpose of Request (check all that apply):			
<input type="checkbox"/> Operating Funds (generally cannot exceed 33% of agency's total operating budget)			
<input type="checkbox"/> Programming/services/events for direct benefit to community or qualified individuals			
<input checked="" type="checkbox"/> Capital Project of the organization (equipment, furnishing, building, etc)			
The Following are Required Attachments:			
IRS Exempt Status Determination Letter Current year projected budget Current financial statement Most recent IRS Form 990 or 1120-H Articles of Incorporation (current & signed) Cost estimates from proposed vendor if request is for capital expense	Signed lease if rent costs are being requested IRS Form W9 Evaluation forms if used in the proposed program Annual audit (if required by organization) Faith Based Organization Certification Form, if applicable		
For the current fiscal year ending June 30, list all funds appropriated and/or received from Louisville Metro Government for this or any other program or expense, including funds received through Metro Federal Grants, from any department or Metro Council Appropriation (Neighborhood Development Funds). Attach additional sheet if necessary.			
Source:		Amount: (\$)	
Source:		Amount: (\$)	
Source:		Amount: (\$)	
Has the applicant contacted the BBB Charity Review for participation? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
Has the applicant met the BBB Charity Review Standards? <input type="checkbox"/> Yes <input type="checkbox"/> No			

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 3 – AGENCY DETAILS

Describe Agency's Vision, Mission and Services:

The mission of the Woodlawn Park Police Department is to maintain a safe and secure environment for the citizens and visitors of Woodlawn Park. We accomplish this task through crime prevention, traffic safety, etc by enforcing the ordinances and laws of our city and state.



LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 4 - BOARD OF DIRECTORS AND PAID STAFF

Board Member	Term End Date
Larry Lewis, Mayor	12/18
Chana Elswick, City Clerk	
Gloria Curran, Treasurer	
Robert Heaton, Chief of Police	
Matthew Carey, City Attorney	
Greg Claypool, Councilmember	12/18
Scott Horn, Councilmember	12/18
George Langford, Councilmember	12/18
Tom Nunn, Councilmember	12/18
Shannon Seidt, Councilmember	12/18
Doug Watson, Councilmember	12/18

Describe the Board term limit policy:

The city has no term limit policy. Term limits are determined by the voters and the ballot box.

Three Highest Paid Staff Names	Annual Salary
Robert Heaton, Chief of Police	47,400
Larry Lewis, Mayor	7,200
Chana Elswick, City Clerk	2,700

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 5 – PROGRAM/PROJECT NARRATIVE

A: Describe the program/project start and end dates, a description of the program/project and applicable data with regards to specific client population the program will address (attach related flyers, planning minutes, designs, event permits, proposals for services/goods, etc.):

This program begins upon the acquisition and deployment of radar speed equipment. The automated radar speed equipment will be deployed around the city and in specific areas where we have received complaints of speeding vehicles. By deploying this equipment it will not only remind drivers of their speed it will also help us identify areas that need further police patrol, ultimately making our streets safer for all.

B: Describe specifically how the funding will be spent including identification of funding to sub grantee(s):

Funding will assist the City of Woodlawn Park in the purchasing of the necessary equipment.

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

C: If this request is a fundraiser, please detail how the proceeds will be spent:

D: For Expenditure Reimbursement Only – The grant award period begins with the Metro Council approval date and ends on June 30 of Metro fiscal year in which the grant is approved. If any part of this funding request is for funds to be spent before the grant award period, identify the applicable circumstances:

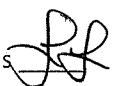
The funding request is a reimbursement of the following expenditures that will probably be incurred after the application date, but prior to the execution of the grant agreement:

- ✓ If selecting this option, the invoice, receipt and payment documentation should not be available as of the date of this application.

The Grantee will be required to submit financial reporting in accordance with the reporting schedule provided in the grant agreement.

Reimbursements should not be made before application date unless an emergency can be demonstrated by the primary council sponsor. The funding request is a reimbursement of the following expenditures (attach invoices or proof of payment):

- ✓ Attach a copy of invoices and/or receipts to provide proof of purchase of activities associated with the work plan identified in this application.
- ✓ Attach a copy of cancelled checks to provide proof of payment of the invoices or receipts associated with the work plan identified in this application.

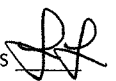


LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

E: Describe the program's benefits to those being served (measurable outcomes). Include the program's process for collecting data and the indicators that will be tracked to measure the benefits to those being served:

With the constant desire to improve traffic safety we believe the primary benefit of this equipment will be; making motorist more aware of their speed and allowing us identifying problem areas in need of concentrated enforcement activity. This equipment will allow us to achieve this by displaying vehicle speeds, safety messages and recording data such as numbers of vehicles, date, time and speed.

F: Briefly describe any existing collaborative relationships the organization has with other community organizations. Describe what those partners are bringing to the relationship in general and to this program/project specifically.

Handwritten initials in black ink, appearing to be 'JR' or similar, written over a small grid.

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 6 – PROGRAM/PROJECT BUDGET SUMMARY

THE PROGRAM/PROJECT BUDGET SHOULD REALISTICALLY ESTIMATE WHAT AMOUNT IS NEEDED FROM METRO GOVERNMENT AND WHAT IS EXPECTED FROM OTHER SOURCES.

Program/Project Expenses	Column 1	Column 2	Column (1+2)=3
	Proposed Metro Funds	Non-Metro Funds	Total Funds
A: Personnel Costs Including Benefits			
B: Rent/Utilities			
C: Office Supplies			
D: Telephone			
E: In-town Travel			
F: Client Assistance (See Detailed List on Page 8)			
G: Professional Service Contracts			
H: Program Materials			
I: Community Events & Festivals (See Detailed List on Page 8)			
J: Machinery & Equipment	1,361.50	1,361.50	2,723.00
K: Capital Project			
L: Other Expenses (See Detailed List on Page 8)			
*TOTAL PROGRAM/PROJECT FUNDS			
% of Program Budget	50 %	50 %	100%

List funding sources for total program/project costs in Column 2, Non-Metro Funds:

Other State, Federal or Local Government	
United Way	
Private Contributions (do not include individual donor names)	
Fees Collected from Program Participants	
Other (please specify)	
Total Revenue for Columns 2 Expenses **	

*Total of Column 1 MUST match "Total Request on Page 1, Section 2"

**Must equal or exceed total in column 2.

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

Detail of In-Kind Contributions for this PROGRAM only: Includes Volunteers, Space, Utilities, etc. (Include anything not bought with cash revenues of the agency).

Donor*/Type of Contribution	Value of Contribution	Method of Valuation
<p align="center">Total Value of In-Kind (to match Program Budget Line Item. Volunteer Contribution & Other In Kind)</p>		

* DONOR INFORMATION REFERS TO WHO MADE THE IN KIND CONTRIBUTION. VOLUNTEERS NEED NOT BE LISTED INDIVIDUALLY, BUT GROUPED TOGETHER ON ONE LINE AS A TOTAL NOTING HOW MANY HOURS PER PERSON PER WEEK

Agency Fiscal Year Start Date:

Does your Agency anticipate a significant increase or decrease in your budget from the current fiscal year to the budget projected for next fiscal year? NO YES

If YES, please explain:

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 7 – CERTIFICATIONS & ASSURANCES

By signing Section 7 of the Grant Application, the authorized official signing for the applicant organization certifies and assures to the best of his or her knowledge and/or belief the following Assurances and Certifications. If there is any reason why one or more of the assurances or certifications listed cannot be certified or assured, please explain in writing and attach to this application.

Standard Assurances

1. Applicant understands this application and its attachments as well as any resulting grant agreement, reports and proof of expenditure is subject to Kentucky's open records law.
2. Applicant understands if the grant agreement is not returned to Louisville Metro within 90 days of its mailing to the applicant, the approval is automatically revoked and the funds will not be disbursed to our organization.
3. Applicant and any sub grantee will give Louisville Metro Government access to and the right to examine all paper or electronic records related to the awarded grant for up to five years of the grant agreement date.
4. Applicant assures compliance with the grant requirements and will monitor the performance of any third party (sub-grantee).
5. The Agency is in good standing with the Kentucky Secretary of State, Louisville Metro Government, the Jefferson County Revenue Commission, the Internal Revenue Service, and the Louisville Metro Human Relations Commission.
6. Applicant understands failure to provide the services, programs, or projects included in the agreement will result in funds being withheld or requested to be returned if previously disbursed.
7. Applicant understands they must return to Louisville Metro any unexpended funds by July 31 following the Metro Louisville's fiscal year end.
8. Applicant understands they must provide proof of all expenditures (canceled checks, receipts, paid invoices). The Applicant understands the failure to provide proof of expenditures as required in the grant agreement could result in funding being withheld or request to be returned if previously disbursed.
9. Applicant understands if this application is approved, the grant agreement will identify an award period that begins with the Metro Council approval date, and will end with June 30 of the fiscal year in which the grant is approved. Expenditures associated with this award expected to occur prior to the award period (approval date) must be disclosed in this application in order to be considered compliant with the grant agreement.
10. Applicant understands if we choose to incur expenditures prior to the approval of the application by the Metro Council, there is no guarantee that funding will be reimbursed, as the Council may choose not to award the application.
11. Applicant will establish safeguards to prohibit employees or any person that receives compensation from awarded funds from using their position for a purpose that constitutes or presents the appearance of personal or organizational conflict of interest, or personal gain.

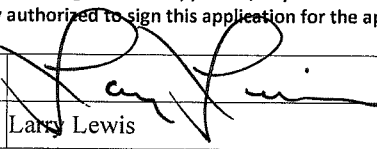
Standard Certifications

1. The Agency certifies it will not use Louisville Metro Government funds for any religious, political or fraternal Activities.
2. The Agency has a written Affirmative Action/Equal Opportunity Policy.
3. The Agency does not discriminate in employment or in provision of any service/program/activity/event based on age, color, disabled status, national origin, race, religion, sex, gender identity or sexual orientation, or Vietnam era veteran status.
4. The Agency certifies it will not require clients, recipients, or beneficiaries to participate in religious, political, fraternal or like activities in order to receive services/benefits provided with Louisville Metro Government funds.
5. The Agency understands the Americans with Disabilities Act (ADA) and makes reasonable accommodations.

Relationship Disclosure: List below any relationship you or any member of your Board of Directors or employees has with any Councilperson, Councilperson's family, Councilperson's staff or any Louisville Metro Government employee.

SECTION 8 – CERTIFICATIONS & ASSURANCES

I certify under the penalty of law the information in this application (including, without limitation, "Certifications and Assurances") is accurate to the best of my knowledge. I am aware my organization will not be eligible for funding if investigation at any time shows falsification. If falsification is shown after funding has been approved, any allocations already received and expended are subject to be repaid. I further certify that I am legally authorized to sign this application for the applying organization and have initialed each page of the application.

Signature of Legal Signatory:		Date:	Oct 31, 2017
Legal Signatory: (please print):	Larry Lewis	Title:	Mayor
Phone:	502-895-6620	Extension:	
Email:	mayor@woodlawnpark.com		

CITY OF WOODLAWN PARK, KENTUCKY
ORDINANCE No. 5, SERIES 2017

AN ORDINANCE ESTABLISHING
PARTNERSHIP PROGRAM WITH METRO LOUISVILLE GOVERNMENT

WHEREAS, THE Metro Louisville/Jefferson County Metro Government Council has enacted its Ordinance No. 110, Series 97.100 of the Louisville/Jefferson County Metro Government Code of Ordinances (LMCO) establishing a Metro Partnership Program with Suburban Cities for Capital Improvement Program (the "Program") and,

AND WHEREAS, the City of Woodlawn Park, (the "City") wishes to participate in the Program pursuant to LMCO 97.100(f),

NOW THEREFORE, BE IT ORDAINED BY THE CITY OF WOODLAWN PARK:

SECTION 1:

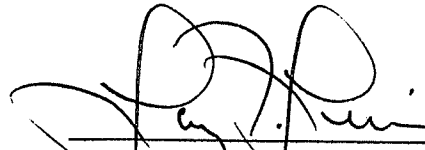
The City hereby elects to participate in the Program for capital projects which are authorized by LMCO 97.100. The City agrees to construct projects funded in whole or in part by the Program in accordance with Standards established in compliance with LMCO 97.100.

SECTION 2

This Ordinance shall take effect upon its passage and publication.


First Reading held September 18, 2017.

Second Reading, Passed and Approved October 16, 2017.

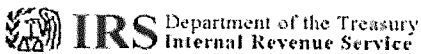


Larry Lewis, Mayor

ATTEST:



Chana Elswick, City Clerk



Department of the Treasury
Internal Revenue Service
P.O. Box 2508
Cincinnati OH 45201

In reply refer to: 0752431419
Oct. 31, 2017 LTR 4076C 0
[REDACTED] 000000 00
00059186
BODC: NOBOD

CITY OF WOODLAWN PARK
% GLORIA CURRAN TREAS
2527 NELSON MILLER ROAD SUITE 205
LOUISVILLE KY 40223



017140

Federal Identification Number: [REDACTED]
Person to Contact: Customer Service
Toll Free Telephone Number: 1-877-829-5500

Dear City of Woodlawn Park:

This responds to your request for information about your federal tax status. Our records do not specify your federal tax status. However, the following general information about the tax treatment of state and local governments and affiliated organizations may be of interest to you.

GOVERNMENTAL UNITS

Governmental units, such as States and their political subdivisions, are not generally subject to federal income tax. Political subdivisions of a State are entities with one or more of the sovereign powers of the State such as the power to tax. Typically they include counties or municipalities and their agencies or departments. Charitable contributions to governmental units are tax-deductible under section 170(c)(1) of the Internal Revenue Code if made for a public purpose.

ENTITIES MEETING THE REQUIREMENTS OF SECTION 115(1)

An entity that is not a governmental unit but that performs an essential government function may not be subject to federal income tax, pursuant to Code section 115(1). The income of such entities is excluded from the definition of gross income as long as the income (1) is derived from a public utility or the exercise of an essential government function, and (2) accrues to a State, a political subdivision of a State, or the District of Columbia. Contributions made to entities whose income is excluded income under section 115 may not be tax deductible to contributors.

TAX-EXEMPT CHARITABLE ORGANIZATIONS

An organization affiliated with a State, county, or municipal government may qualify for exemption from federal income tax under section 501(c)(3) of the Code, if (1) it is not an integral part of the government, and (2) it does not have governmental powers inconsistent with exemption (such as the power to tax or to exercise enforcement or regulatory powers). Note that entities may meet the requirements of both sections 501(c)(3) and 115 under certain circumstances. See Revenue Procedure 2003-12, 2003-1 C.B. 316.

STATEMENT OF REVENUES AND EXPENSES - CASH BASIS
CITY OF WOODLAWN PARK
September 30, 2017

	September	Accumulated	Budgeted	Balance	3 mo = 25% Percent
REVENUES					
Business License	\$ -	\$ 100.00	\$ 500.00	\$ 400.00	20%
Franchise Fees	515.83	1,547.49	6,200.00	4,652.51	25%
Interest Income	53.10	150.93	995.00	844.07	15%
Insurance Tax	-	19,663.51	75,000.00	55,336.49	26%
Misc. Rev/Newsletter	30.00	30.30	75.00	44.70	40%
Parking Fines	125.00	150.00	125.00	(25.00)	120%
HB413	-	-	5,250.00	5,250.00	0%
Property Taxes	8,733.85	99,512.70	104,000.00	4,487.30	96%
Litter Abatement	-	-	550.00	550.00	0%
Rental License	-	-	6,250.00	6,250.00	0%
TOTAL REVENUES - GENERAL FUND	9,457.78	121,154.93	198,945.00	77,790.07	61%
Road Fund Revenue	1,580.94	4,923.88	18,750.00	13,826.12	26%
TOTAL REVENUES - ROAD FUND	1,580.94	4,923.88	18,750.00	13,826.12	26%
TOTAL REVENUES - ALL FUNDS	11,038.72	126,078.81	217,695.00	91,616.19	58%
EXPENDITURES					
Operations Expenditures					
Bonds and Insurance	(21.38)	10,430.44	11,500.00	1,069.56	91%
Clerk and Treasurer	600.00	1,800.00	7,200.00	5,400.00	25%
Payroll Taxes	424.19	1,213.67	5,250.00	4,036.33	23%
City Hall- Wingate Rd.	363.77	1,177.86	8,000.00	6,822.14	15%
Legal and Accounting	318.60	1,979.60	9,000.00	7,020.40	22%
Mayor and Council	1,200.00	3,600.00	14,400.00	10,800.00	25%
Administration Expenses	252.80	1,293.84	4,250.00	2,956.16	30%
Neighborhood Relations	2,559.99	2,559.99	3,750.00	1,190.01	68%
Street Lights	1,331.56	3,994.86	17,000.00	13,005.14	23%
Tax Collection	90.00	4,881.66	5,500.00	618.34	88%
Trash Collection	6,220.50	18,661.50	74,646.00	55,984.50	25%
Total - Operation Expenditures	13,340.03	51,593.42	160,496.00	108,902.58	32%

These financial statements have NOT been subjected to an audit, review or compilation engagement, and no assurance is provided on them.

STATEMENT OF REVENUES AND EXPENSES - CASH BASIS
CITY OF WOODLAWN PARK
September 30, 2017

	September	Accumulated	Budgeted	Balance	3 mo. = 25% Percent
Beautification Expenditures					
Grounds Maintenance	1,160.00	5,299.00	13,500.00	8,201.00	39%
Beautification - Litter Abatement	75.00	465.00	1,250.00	785.00	37%
Total - Beautification Expenditures	1,235.00	5,764.00	14,750.00	8,986.00	39%
Communication Expenditures					
Charity	-	-	-	-	0%
Legal Advertising	-	386.90	800.00	413.10	48%
Website & Hosting	-	-	390.00	390.00	0%
Newsletter and Directory	-	-	600.00	600.00	0%
Total - Communication Expenditures	-	386.90	1,790.00	1,403.10	22%
Contingency Fund Expenditures					
Contingency Fund - Communication	-	-	1,666.67	-	-
Contingency Fund - Operations	-	-	1,666.67	-	-
Contingency Fund - Beautification	-	-	1,666.66	-	-
Total - Contingency Fund Expenditures	-	-	5,000.00	5,000.00	0%
Police Expenditures					
Police Dept. - Operations	229.49	853.13	6,700.00	5,846.87	13%
Police Dept. - Salaries	4,320.00	11,790.00	50,640.00	38,850.00	23%
Police Training - Salaries	-	-	500.00	500.00	0%
Other Police Expenses	-	-	-	-	-
Total - Police Expenditures	4,549.49	12,643.13	57,840.00	45,196.87	#DIV/0! 22%
Total - General Fund Expenditures	19,124.52	70,387.45	239,876.00	169,488.55	29%
Road Repair Expenditures					
Street Signs	-	-	500.00	500.00	0%
Snow Removal	-	-	500.00	500.00	0%
Street Paving	-	-	7,500.00	7,500.00	0%
Total - Road Fund Expenditures	-	-	40,000.00	40,000.00	0%
TOTAL EXPENDITURES - ALL FUNDS	19,124.52	70,387.45	288,376.00	217,988.55	24%
EXCESS REVENUE (EXPENDITURES)	(8,085.80)	55,691.36	(70,681.00)	(126,372.36)	
TRANSFERS					
General Fund - Prior Years' Excess Income	-	-	-	-	-
Road Fund - Prior Years' Excess Income	-	-	70,681.00	70,681.00	-
Total - Transfers	-	-	70,681.00	70,681.00	
EXCESS REVENUE (EXPENDITURES) - AFTER TRANSFERS	\$ (8,085.80)	\$ 55,691.36	\$ -	\$ (55,691.36)	

These financial statements have NOT been subjected to an audit, review or compilation engagement, and no assurance is provided on them

City of Woodlawn Park
Statement of Assets, Liabilities and Fund Balance - Cash Basis
September 30, 2017

ASSETS		
Current Assets		
Cash on Hand- PNC	\$	82,497.42
MainSource Bank - Money Mkt		223,491.21
Ins Prem Tax Rec - Audit Adj		16,145.00
RF-Mun. Aid Rec. - Audit Adj.		1,513.00
A/R - 10' Kimpflein legal fee		213.00
A/R - Kimpflein Txs 10'-15'		3,096.42
A/R - Prop Txs - '15 Swick		557.72
		<hr/>
Total Current Assets		327,513.77
Property and Equipment		
Automobiles		22,383.73
Other Depreciable Property		1,812.87
Building Improvements		87,030.00
Infrastructure		78,235.20
Land		57,000.00
Accum. Depreciation - Furnitur		(24,196.60)
Accum. Depreciation - Bldg Imp		(34,199.00)
Accum Depr - Infrastructure		(36,908.00)
		<hr/>
Total Property and Equipment		151,158.20
		<hr/>
Total Assets	\$	<u>478,671.97</u>
LIABILITIES AND CAPITAL		
Current Liabilities		
Accounts Payable - Audit adj.	\$	5,074.22
Federal Payroll Taxes Payable		1,857.35
State Payroll Taxes Payable		586.27
Local Payroll Taxes Payable		349.03
Audit Difference 6 30 16		213.21
Deferred Revenue - Grants		341.00
		<hr/>
Total Current Liabilities		8,421.08
Long-Term Liabilities		
Deferred Rev - Prop Taxes		2,629.01
		<hr/>
Total Long-Term Liabilities		2,629.01
		<hr/>
Total Liabilities		11,050.09
Capital		
Fund Bal - Fixed Assets		151,158.00
General Fund - Unrestricted		167,389.52
Special Rev Fund - Restricted		93,383.00
Net Income		55,691.36
		<hr/>
Total Capital		467,621.88
		<hr/>
Total Liabilities & Capital	\$	<u>478,671.97</u>

These financial statements have NOT been subjected to an audit, review or compilation engagement, and no assurance is provided on them.

**City of Woodlawn Park
General Ledger**

For the Period From Sep 1, 2017 to Sep 30, 2017

Filter Criteria includes: 1) IDs from 40000 to . Report order is by ID. Report is printed with shortened descriptions and in Detail Format.

Account ID Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Balance
40200 Business License Rec	9/1/17			Beginning Balance			-100.00
	9/30/17			Ending Balance			-100.00
40800 Franchise Fees	9/1/17			Beginning Balance			-1,031.66
	9/25/17	telecom	CRJ	Franchise Fees		515.83	
	9/30/17			Current Period Cha		515.83	-515.83
				Ending Balance			-1,547.49
41000 Interest Income	9/1/17			Beginning Balance			-97.83
	9/8/17	09/08/17	GEN	Interest Income		53.10	
	9/30/17			Current Period Cha		53.10	-53.10
				Ending Balance			-150.93
41200 Insurance Tax	9/1/17			Beginning Balance			-19,663.51
	9/30/17			Ending Balance			-19,663.51
41600 Misc. Income	9/1/17			Beginning Balance			-0.30
	9/28/17	microwave	CRJ	Misc. Income - sold		20.00	
	9/28/17	Kimmel fen	CRJ	Fence Permits		10.00	
	9/30/17			Current Period Cha		30.00	-30.00
				Ending Balance			-30.30
41800 Property Taxes	9/1/17			Beginning Balance			-90,778.85
	9/1/17	prop txs	CRJ	Property Taxes		5,168.79	
	9/8/17	prop txs	CRJ	Property Taxes		2,478.84	
	9/11/17	13256	CDJ	PAMELA RUDD -	37.77		
	9/11/17	13255	CDJ	THOMAS & CHRIS	235.11		
	9/28/17	13262	CDJ	KENNETH & F. PA	117.39		
	9/28/17	prop txs	CRJ	Property Taxes		1,476.49	
	9/30/17			Current Period Cha	390.27	9,124.12	-8,733.85
				Ending Balance			-99,512.70
42200 Citations	9/1/17			Beginning Balance			-25.00
	9/8/17	111 & 112	CRJ	Citation receipts		50.00	
	9/28/17	#108	CRJ	Citation receipts		75.00	
	9/30/17			Current Period Cha		125.00	-125.00
				Ending Balance			-150.00
42600 RF - Municpal Aid Rec	9/1/17			Beginning Balance			-3,342.94
	9/11/17	map pmt	CRJ	Municipal Aid Pay		1,580.94	
	9/30/17			Current Period Cha		1,580.94	-1,580.94
				Ending Balance			-4,923.88
60000 Grounds Maintenance	9/1/17			Beginning Balance			4,139.00
	9/28/17	13264	CDJ	BROWNSBORO L	150.00		
	9/28/17	13264	CDJ	BROWNSBORO L	930.00		
	9/28/17	13264	CDJ	BROWNSBORO L	80.00		
	9/30/17			Current Period Cha	1,160.00		1,160.00
				Ending Balance			5,299.00

City of Woodlawn Park
General Ledger
For the Period From Sep 1, 2017 to Sep 30, 2017

Filter Criteria includes: 1) IDs from 40000 to . Report order is by ID. Report is printed with shortened descriptions and in Detail Format.

Account ID Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Balance
60500 Legal Advertising	9/1/17			Beginning Balance			386.90
	9/30/17			Ending Balance			386.90
61800 Beautification - Litter	9/1/17			Beginning Balance			390.00
	9/28/17	13264	CDJ	BROWNSBORO L	75.00		
				Current Period Cha	75.00		75.00
	9/30/17			Ending Balance			465.00
62500 Bonds & Insurance	9/1/17			Beginning Balance			10,451.82
	9/11/17	insur refun	CRJ	Misc. Income		21.38	
				Current Period Cha		21.38	-21.38
	9/30/17			Ending Balance			10,430.44
63000 Clerk & Treasurer	9/1/17			Beginning Balance			1,200.00
	9/5/17	090517-01	PRJ	CHANA R. ELSWI	225.00		
	9/15/17	13260	CDJ	CHARLES J. VEE	375.00		
				Current Period Cha	600.00		600.00
	9/30/17			Ending Balance			1,800.00
63500 Federal Payroll Taxes	9/1/17			Beginning Balance			789.48
	9/5/17	090517-01	PRJ	CHANA R. ELSWI	3.26		
	9/5/17	090517-01	PRJ	CHANA R. ELSWI	13.95		
	9/5/17	090517-02	PRJ	CHRISTOPHER S.	6.20		
	9/5/17	090517-02	PRJ	CHRISTOPHER S.	1.45		
	9/5/17	090517-03	PRJ	DOUGLAS T. WAT	1.45		
	9/5/17	090517-03	PRJ	DOUGLAS T. WAT	6.20		
	9/5/17	090517-04	PRJ	GREG CLAYPOOL	6.20		
	9/5/17	090517-04	PRJ	GREG CLAYPOOL	1.45		
	9/5/17	090517-05	PRJ	GEORGE E. LANG	1.45		
	9/5/17	090517-05	PRJ	GEORGE E. LANG	6.20		
	9/5/17	090517-06	PRJ	JAMES M. BROW	12.40		
	9/5/17	090517-06	PRJ	JAMES M. BROW	2.90		
	9/5/17	090517-07	PRJ	LARRY T. LEWIS	8.70		
	9/5/17	090517-07	PRJ	LARRY T. LEWIS	37.20		
	9/5/17	090517-08	PRJ	ROBERT L. HEAT	243.04		
	9/5/17	090517-08	PRJ	ROBERT L. HEAT	56.84		
	9/5/17	090517-09	PRJ	SHANNON Y. SEI	1.45		
	9/5/17	090517-09	PRJ	SHANNON Y. SEI	6.20		
	9/5/17	090517-10	PRJ	THOMAS NUNN	1.45		
	9/5/17	090517-10	PRJ	THOMAS NUNN	6.20		
				Current Period Cha	424.19		424.19
	9/30/17			Ending Balance			1,213.67
64000 City Hall - Wingate Rd	9/1/17			Beginning Balance			814.09
	9/13/17	eft091317-	CDJ	LG&E - 7/20-8/18 c	206.79		
	9/18/17	bc091817	CDJ	KROGER - water f	6.98		
	9/28/17	13264	CDJ	BROWNSBORO L	150.00		
				Current Period Cha	363.77		363.77
	9/30/17			Ending Balance			1,177.86
65000 Legal & Accounting	9/1/17			Beginning Balance			1,661.00
	9/15/17	13259	CDJ	J MATTHEW CAR	250.00		
	9/15/17	13259	CDJ	J MATTHEW CAR	68.60		
				Current Period Cha	318.60		318.60
	9/30/17			Ending Balance			1,979.60

**City of Woodlawn Park
General Ledger**

For the Period From Sep 1, 2017 to Sep 30, 2017

Filter Criteria includes: 1) IDs from 40000 to . Report order is by ID. Report is printed with shortened descriptions and in Detail Format.

Account ID Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Balance
65500 Mayor & Council	9/1/17			Beginning Balance			2,400.00
	9/5/17	090517-02	PRJ	CHRISTOPHER S.	100.00		
	9/5/17	090517-03	PRJ	DOUGLAS T. WAT	100.00		
	9/5/17	090517-04	PRJ	GREG CLAYPOOL	100.00		
	9/5/17	090517-05	PRJ	GEORGE E. LANG	100.00		
	9/5/17	090517-07	PRJ	LARRY T. LEWIS	600.00		
	9/5/17	090517-09	PRJ	SHANNON Y. SEI	100.00		
	9/5/17	090517-10	PRJ	THOMAS NUNN	100.00		
	9/30/17			Current Period Cha	1,200.00		1,200.00
				Ending Balance			3,600.00
66000 Administration Expens	9/1/17			Beginning Balance			1,041.04
	9/12/17	bc091217	CDJ	STAPLES - Suppli	30.96		
	9/12/17	bc091217-	CDJ	U.S. POSTMASTE	49.00		
	9/17/17	eft091717	CDJ	SPECTRUM - 8/28	172.84		
	9/30/17			Current Period Cha	252.80		252.80
				Ending Balance			1,293.84
66200 Neighborhood Relatio	9/1/17			Beginning Balance			
	9/11/17	13254	CDJ	BRIGHTSIDE - We	2,500.00		
	9/15/17	13261	CDJ	SHANNON SEIDT	59.99		
	9/30/17			Current Period Cha	2,559.99		2,559.99
				Ending Balance			2,559.99
66500 Street Lights	9/1/17			Beginning Balance			2,663.30
	9/13/17	eft091317-	CDJ	LG&E - 7/19-8/16 s	1,298.21		
	9/13/17	eft091317-	CDJ	LG&E - 7/20-8/18	33.35		
	9/30/17			Current Period Cha	1,331.56		1,331.56
				Ending Balance			3,994.86
67000 Tax Collection	9/1/17			Beginning Balance			4,791.66
	9/15/17	13260	CDJ	CHARLES J. VEE	90.00		
	9/30/17			Current Period Cha	90.00		90.00
				Ending Balance			4,881.66
67500 Trash Collection	9/1/17			Beginning Balance			12,441.00
	9/11/17	eft091117	CDJ	REPUBLIC SERVI	6,220.50		
	9/30/17			Current Period Cha	6,220.50		6,220.50
				Ending Balance			18,661.50
68000 Police Dept (Oper. Ex	9/1/17			Beginning Balance			623.64
	9/1/17	bc090117	GEN	Vistaprint - busines	14.98		
	9/2/17	eft090217	CDJ	THORNTON'S FLE	137.99		
	9/7/17	eft090717	CDJ	AT&T MOBILITY -	63.34		
	9/28/17	13263	CDJ	MIKE BROWN - R	13.18		
	9/30/17			Current Period Cha	229.49		229.49
				Ending Balance			853.13
68500 Police Dept. - Salaries	9/1/17			Beginning Balance			7,470.00
	9/5/17	090517-06	PRJ	JAMES M. BROW	200.00		
	9/5/17	090517-08	PRJ	ROBERT L. HEAT	3,920.00		
	9/15/17	13258	CDJ	JAMES REH - July	100.00		
	9/15/17	13257	CDJ	WALLY DEENER -	100.00		

**City of Woodlawn Park
General Ledger**

For the Period From Sep 1, 2017 to Sep 30, 2017

Filter Criteria includes: 1) IDs from 40000 to . Report order is by ID. Report is printed with shortened descriptions and in Detail Format.

Account ID Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Balance
	9/30/17			Current Period Cha	4,320.00		4,320.00
				Ending Balance			11,790.00

City of Woodlawn Park
Cash Account Register
For the Period From Sep 1, 2017 to Sep 30, 2017
10100 - Cash on Hand- PNC

Filter Criteria includes: Report order is by Transaction Date.

Date	Reference	Type	Payee/Paid By	Memo	Payment Am	Receipt Amt	Balance
			Opening Balance			90,304.02	90,304.02
9/1/17	bc090117	Gen. Jrn.			14.98		90,289.04
9/1/17	prop txs	Receipt	Property Taxes	18-19		5,168.79	95,457.83
9/2/17	eft090217	Payment	THORNTON'S	7/14-8/7/17 f	137.99		95,319.84
9/5/17	090517-01	Payroll	CRE		199.14		95,120.70
9/5/17	090517-02	Payroll	CSH		90.15		95,030.55
9/5/17	090517-03	Payroll	DW				95,030.55
9/5/17	090517-04	Payroll	GC		90.15		94,940.40
9/5/17	090517-05	Payroll	GL		90.15		94,850.25
9/5/17	090517-06	Payroll	JB		180.30		94,669.95
9/5/17	090517-07	Payroll	LL		531.00		94,138.95
9/5/17	090517-08	Payroll	RLH		2,756.86		91,382.09
9/5/17	090517-09	Payroll	SS		90.15		91,291.94
9/5/17	090517-10	Payroll	TN		90.15		91,201.79
9/7/17	eft090717	Payment	ATT	7/19-8/18/17	63.34		91,138.45
9/8/17	111 & 112	Receipt	Citations	18-21		50.00	91,188.45
9/8/17	prop txs	Receipt	Property Taxes	18-20		2,478.84	93,667.29
9/11/17	13254	Payment	BRIGHT	1/1/17-12/31/	2,500.00		91,167.29
9/11/17	13255	Payment	HARMON, T & C	Refund dupl	235.11		90,932.18
9/11/17	13256	Payment	RUDD, PAMELA	Refund overp	37.77		90,894.41
9/11/17	eft091117	Payment	REPUBLIC SVCS	9/17 svcs	6,220.50		84,673.91
9/11/17	insur refund	Receipt	Misc	18-22		21.38	84,695.29
9/11/17	map pmt	Receipt	MAP	091117		1,580.94	86,276.23
9/12/17	bc091217	Payment	STAPLES	supplies - cit	30.96		86,245.27
9/12/17	bc091217-2	Payment	USP	postage for c	49.00		86,196.27
9/13/17	eft091317-1	Payment	LGE	7/19-8/16 str	1,298.21		84,898.06
9/13/17	eft091317-2	Payment	LGE	7/20-8/18 city	206.79		84,691.27
9/13/17	eft091317-3	Payment	LGE	7/20-8/18 Or	33.35		84,657.92
9/15/17	13257	Payment	DEENER, WALLY	July & Aug s	100.00		84,557.92
9/15/17	13258	Payment	REH, JAMES	July & Aug s	100.00		84,457.92
9/15/17	13259	Payment	CAREY	8/17 svcs/po	318.60		84,139.32
9/15/17	13260	Payment	VEEN	9/17 svcs	465.00		83,674.32
9/15/17	13261	Payment	SEIDT S	Reimb-starte	59.99		83,614.33
9/15/17	eft091517	Payment	941	61-6075947	1,518.84		82,095.49
9/17/17	eft091717	Payment	TIME WARNER	8/28-9/27/17	172.84		81,922.65
9/18/17	bc091817	Payment	KROGER	water for city	6.98		81,915.67
9/25/17	telecom	Receipt	Franchise Fees	092517		515.83	82,431.50
9/28/17	13262	Payment	MERRICK, K & F P	2017 refund	117.39		82,314.11
9/28/17	13263	Payment	BROWN MIKE	reimb - certifi	13.18		82,300.93
9/28/17	13264	Payment	BROWNSBORO LAWN	inv#2130 8/1	1,385.00		80,915.93
9/28/17	#108	Receipt	Citations	18-24		75.00	80,990.93
9/28/17	Kimmel fenc	Receipt	Fence	18-24		10.00	81,000.93
9/28/17	microwave s	Receipt	Misc	18-24		20.00	81,020.93
9/28/17	prop txs	Receipt	Property Taxes	18-23		1,476.49	82,497.42
		Total			19,203.87	11,397.27	

City of Woodlawn Park
Income Statement - All Funds
For the Month Ending September 30, 2017

	Current Month Actual	Year to Date Actual	Annual Budget
Revenues			
Business License Receipts	\$ 0.00	\$ 100.00	\$ 500.00
Prior Earnings	0.00	0.00	70,681.00
Franchise Fees	515.83	1,547.49	6,200.00
Interest Income	53.10	150.93	995.00
Insurance Tax	0.00	19,663.51	75,000.00
Misc. Income	30.00	30.30	75.00
Property Taxes	8,733.85	99,512.70	104,000.00
Rental License Fees	0.00	0.00	6,250.00
Citations	125.00	150.00	125.00
HB413	0.00	0.00	5,250.00
Litter Abatement	0.00	0.00	550.00
RF - Municipal Aid Rec	1,580.94	4,923.88	18,750.00
Total Revenues	11,038.72	126,078.81	288,376.00
Expenses			
Grounds Maintenance	1,160.00	5,299.00	13,500.00
Legal Advertising	0.00	386.90	800.00
Website & Hosting	0.00	0.00	390.00
Newsletter & Directory	0.00	0.00	600.00
Contingency Fund - Beautificat	0.00	0.00	5,000.00
Beautification - Litter Abatem	75.00	465.00	1,250.00
Bonds & Insurance	(21.38)	10,430.44	11,500.00
Clerk & Treasurer	600.00	1,800.00	7,200.00
Federal Payroll Taxes	424.19	1,213.67	5,250.00
City Hall - Wingate Rd.	363.77	1,177.86	8,000.00
Legal & Accounting	318.60	1,979.60	9,000.00
Mayor & Council	1,200.00	3,600.00	14,400.00
Administration Expenses	252.80	1,293.84	4,250.00
Neighborhood Relations	2,559.99	2,559.99	3,750.00
Street Lights	1,331.56	3,994.86	17,000.00
Tax Collection	90.00	4,881.66	5,500.00
Trash Collection	6,220.50	18,661.50	74,646.00
Police Dept (Oper. Exp.)	229.49	853.13	6,700.00
Police Dept. - Salaries	4,320.00	11,790.00	50,640.00
Police Training - Salaries	0.00	0.00	500.00
RF-Road Repair	0.00	0.00	500.00
Street Signs	0.00	0.00	500.00
Snow Removal - RF	0.00	0.00	7,500.00
Street Paving	0.00	0.00	40,000.00
Total Expenses	19,124.52	70,387.45	288,376.00
Net Income	\$ (8,085.80)	\$ 55,691.36	\$ 0.00

CITY OF WOODLAWN PARK, KY
Ordinance Number 1, Series 2017-2018

AN ORDINANCE ESTIMATING REVENUES, RESOURCES AND APPROPRIATING FUNDS FOR OPERATION OF CITY GOVERNMENT AND ADOPTING A BUDGET FOR THE PERIOD OF JULY 1, 2017 THROUGH JUNE 30, 2018.

WHEREAS, an annual budget proposal and message has been prepared and delivered to the City Council; and WHEREAS, the City Council has reviewed such budget proposal and made the necessary modifications.

NOW THEREFORE, BE IT ORDAINED BY THE CITY OF WOODLAWN PARK, KENTUCKY THAT:

SECTION 1: The budget for the fiscal year July 1, 2017 through June 30, 2018 is adopted as follows:

		Estimated Revenues		
<u>Category</u>	<u>Sub Category</u>	<u>General Fund</u>	<u>Road Fund</u>	<u>Totals</u>
Operation	City Income, Funds and Grants	\$ 193,145.00		
Beautification	Litter Abatement	\$ 550.00		
Police	HB413 and Citations	\$ 5,250.00		
Roads	Road Fund Municipal Aid Payments		\$18,750.00	
	Prior Year Surplus	\$ 70,681.00		
Total Revenues		\$269,626.00	\$18,750.00	\$288,376.00

		Estimated Expenditures		
<u>Category</u>	<u>Sub Category</u>	<u>General Fund</u>	<u>Road Fund</u>	<u>Totals</u>
Operations	City Operations and Improvements	\$160,496.00		
Communication	Advertising, Newsletters and Directory	\$ 1,790.00		
Beautification	Grounds Maintenance and Litter Patrol	\$ 14,750.00		
Contingency	Operation, Communication, Beautification	\$ 5,000.00		
Police	Code Enforcement and Police	\$ 57,840.00		
Roads	Road Repair		\$48,500.00	
Total Expenditures		\$239,876.00	\$48,500.00	\$288,376.00

CITY OF WOODLAWN PARK, KY
Ordinance Number 1, Series 2017-2018

SECTION 2:

This ordinance was given first reading on April 17, 2017 and given second reading, passed and approved on May 15, 2017.

Mayor
Larry Lewis

Attest: Clerk: Chana R Elswick
Chana Elswick, City Clerk
City of Woodlawn Park, KY

ELAN CITY
 10-34 44th Drive
 Long Island City, 11101
 United States
 Phone : (646) 878-6259
 Fax : (646) 770-3906
 Email: sales@elancity.net

Description	Tax	Quantity	Unit Price	Disc.(%)	Price
.....					
.....					
.....					
.....					
GENERAL TERMS AND CONDITIONS OF SALES AND DELIVERY - WARRANTY					
.....					
.....					
.....					
The terms and conditions as cited in this document, apply to any and all sales of radar speed signs supplied by Elan City Inc. Accessories, such as batteries, are covered by a separate and different warranty labeled "battery warranty", included below. Completion and signature of this document is a binding contract. This document must be completed and signed by buyer / client at the time of initial purchase and each future purchase of Elan City Inc. products.					
.....					
.....					
.....					
DELIVERY OF GOODS					
.....					
Upon delivery of all goods, the client is required to verify the external condition of each package. The client must refuse the entire delivery if the package(s) are not in good condition, and contact Elan City Inc immediately. The client is required to verify that the quantities noted on the packing list are in accord with those delivered. If packages are in good condition but the quantity is incomplete as to the packing list, the client must indicate this anomaly directly on the transporter's copy of the delivery-note and must immediately inform Elan City Inc. The liability of potential damage to delivered goods and / or missing packages cannot be attributed to the carrier nor to Elan City Inc. after delivery and suite to non-conformity of these instructions by the buyer.					
.....					
Good condition and correct quantity of contents of package must be verified within 5 days of delivery. The device must also be tested within these 5 days of delivery to establish its correct functionality. Beyond the 5 days, the payment cannot be contested by the buyer if the device and its accessories are found to be "dead on delivery" and / or malfunctioning and / or missing. Full payment of the complete order must be fulfilled by the buyer, within the time frame previously established on the signed contract (quote).					
.....					
.....					
.....					
RETENTION OF TITLE					
.....					
Delivered goods shall fully remain the property of Elan City Inc. until all goods received have been fully paid for by the buyer. Payment must be made within 30 days of receiving the invoice as indicated on the signed contract (quote). In the event of late payment, a certified notice for account delinquency will be sent to the buyer, which will then allow the buyer 8 days to make full payment. Beyond this time frame, Elan City Inc. retains the right to remove the materiel from the buyer.					
.....					
.....					
.....					
WARRANTY					
.....					
Delivered goods are fully covered by the warranty, including the device and its components as well as the labor and delivery fees associated with its repairs and / or replacement suite to defects approved by Elan City Inc. for a full 24 months from the date of delivery arrival, with the exception of batteries which are not covered by this warranty. (see "Battery Warranty")					
.....					

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ELAN CITY
 10-34 44th Drive
 Long Island City, 11101
 United States
 Phone. : (646) 878-6259
 Fax. : (646) 770-3906
 Email: sales@elancity.net

Description	Tax	Quantity	Unit Price	Disc.(%)	Price
<p>In the case of device malfunction, Elan City Inc. will carry out remote diagnostic checks with the client and with their approval, in order to identify any defective components (power supply, software, etc.) prior to proceeding with in-shop repairs, if needed.</p> <p>.....</p> <p>.....</p> <p>.....</p> <p>WARRANTY DISCLAIMER: The Warranty does not apply to any damage caused by but not exclusive to:</p> <p>.....</p> <ul style="list-style-type: none"> • Vandalism, fire, falls or impact • Abuse or mishandling • Unauthorized modifications and / or unauthorized additional / replacement accessories or products • Damage caused during transportation (see clause "Delivery of Goods") • Malfunctions due to improper connection or battery cable polarity inversion • Problems suite to improper installation non-compliant to our recommendations • Problems suite to wearing parts and / or accessories including the following but not exclusive to: batteries over 6 months old, broken / worn pole straps, broken / worn pole, etc. <p>.....</p> <p>Any repairable device, not or no longer covered by the warranty, which is returned to our after-sales service, will automatically undergo a refurbishment / repair quote, which will be submitted to the customer for acceptance or rejection. In case of rejection, the client will be liable for delivery costs and diagnostic testing costs incurred by Elan City Inc.</p> <p>.....</p> <p>.....</p> <p>.....</p> <p>RETURNS PROCEDURE: The client must inform the Customer Service department and describe the problem encountered in detail. The Elan City technicians will assist the client and attempt to identify the problem by performing remote diagnostic tests. If remote testing concludes defective device and / or components, the technician will attribute an RMA (Return Merchandise Authorization) or Claim Number to the customer, authorizing product return to the After Sales Service Department. This RMA / Claim number will be confirmed by email, along with a form outlining the After Sales Service Return Policy. The form must be completed, signed and dated by the client, and returned to the Elan City logistics department who will then process the request. A transportation request will then be sent by email to the customer and the removal of the package will be organized through an Elan City Inc. authorized carrier.</p> <p>.....</p> <p>In the case of customer refusal of the initial remote diagnostic testing, resulting in the independent and unauthorized sending of device / product(s), the devices / product(s) found non-defective, will not be covered by the warranty. The customer will then receive a quote from the After Sales Service Department for the in-shop diagnostic tests and the delivery costs for device / product(s) retrieval, the payment of which will need to be agreed upon before releasing the device / product(s).</p> <p>.....</p> <p>.....</p> <p>.....</p> <p>TERMS OF TRANSPORT : Failure to comply with the terms of transportation below, will cancel the RMA and the package will be returned to sender.</p> <p>.....</p> <ul style="list-style-type: none"> • Batteries must not be present in the device or the device's packaging during the transportation • The device must be sent back in its original packaging. This includes properly packaging the device in the original foam and the original box. • Protective foam must protect all four corners of the device, in accordance to its original packaging when initially received. • The package must be sealed with security tape at both ends. • If the original packaging was not kept or was lost, a quote for replacement packaging will be sent to the client. • If the package is being shipped by pallet, the package must be put upright and film-wrapped before shipment. 					

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BATTERY WARRANTY

Batteries are under warranty by Elan City Inc. for 6 months. The same conditions of "delivery of goods" and "retention of title" are true for the batteries as for the device. Replacement batteries must be purchased from Elan City Inc. Use of non Elan City Inc. batteries and / or accessories, can annul the warranty(s), including the device's warranty. (See clause "warranty disclaimer"). Battery wires cannot be sold separately and must be purchased as a battery pack.

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TERMS & CONDITIONS AND REIMBURSEMENT

All sales are final: no returns , exchanges and / or reimbursements. Elan City Inc. is not liable and will not reimburse or exchange goods for the following reasons but not exclusive to these reasons:

- Product's non-accordance with current and / or future local laws and / or regulations regarding the following but not exclusive to: radar speed sign specifications, road / zone placement, installation / mounting
- Product's non-accordance with Department of Transportation's regulation or choice of approval / authorization.
- Customer's dissatisfaction with product and / or customer service, company policies, etc.
- Change of personnel (original buyer change of post or title).
- Purchase made by unauthorized personnel.

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Warranty active upon delivery of goods.

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TO PLACE AN ORDER, PLEASE COMPLETE THE FOLLOWING:

.....

 Title: _____ Name (First, Last): _____

Check this box:
 I have read, understood and agree to the terms of the Elan City Inc. :
 "General Terms of Sales and Delivery - WARRANTY."

Signature: _____
 Date: (m/ d/ y): __ / __ / __

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Description	Tax	Quantity	Unit Price	Disc.(%)	Price
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Request for Taxpayer Identification Number and Certification

Give Form to the
requester. Do not
send to the IRS.

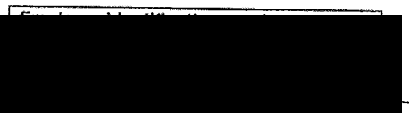
Print or type See Specific Instructions on page 2.	Name (as shown on your income tax return) CITY OF WOODLAWN PARK, KY	
	Business name/disregarded entity name, if different from above	
	Check appropriate box for federal tax classification (required): <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶	
	<input checked="" type="checkbox"/> Other (see instructions) ▶ MUNICIPALITY	
Address (number, street, and apt. or suite no.) 4327 WINGATE ROAD		Requester's name and address (optional)
City, state, and ZIP code LOUISVILLE, KY 40207		
List account number(s) here (optional)		

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Social security number								

Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.



Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
3. I am a U.S. citizen or other U.S. person (defined below).

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 4.

Sign Here	Signature of U.S. person ▶ <i>Gloria Curran</i>	Date ▶ <i>10/16/17</i>
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General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

Note. If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

CITY OF WOODLAWN PARK

AUDIT AS OF 6/30/16

GOODMAN & WEBER, P.S.C.
Certified Public Accountants
Louisville, Kentucky

CITY OF WOODLAWN PARK

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GOODMAN & WEBER, P.S.C.

Certified Public Accountants

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INDEPENDENT AUDITOR'S REPORT

Mayor & City Council
City of Woodlawn Park, KY

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of City of Woodlawn Park, Kentucky, as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Woodlawn Park, Kentucky, as of June 30, 2016, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 16 and 17 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Woodlawn Park, Kentucky's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Goodman & Weber, PSC

Goodman & Weber

Louisville, KY 40223

February 11, 2017

GOVERNMENT-WIDE FINANCIAL STATEMENTS

BASIC FINANCIAL STATEMENTS

City of Woodlawn Park

Statement of Net Position June 30, 2016 and 2015

	<u>6/30/2016</u>	<u>6/30/2015</u>
Assets		
Current Assets		
Cash and Cash Equivalents	\$ 271,738	\$ 271,610
Accounts Receivable	21,175	20,204
Prepaid Expenses	169	-
Total Current Assets	<u>\$ 293,082</u>	<u>\$ 291,814</u>
Noncurrent Assets		
Capital Assets	\$ 246,462	\$ 246,462
Less: Accumulated Depreciation	<u>(95,304)</u>	<u>(87,511)</u>
Total Noncurrent Assets	<u>\$ 151,158</u>	<u>\$ 158,951</u>
Total Assets	<u>\$ 444,240</u>	<u>\$ 450,765</u>
Current Liabilities		
Accounts Payable	\$ 5,074	\$ 3,832
Accrued Expenses	2,381	2,049
Deferred Revenue	<u>3,046</u>	<u>1,833</u>
Total Liabilities	\$ 10,501	\$ 7,714
Net Position		
Invested in Capital Assets, Net of Related Debt	\$ 151,158	\$ 158,951
Restricted for: Special Revenue	93,383	86,154
Unrestricted	<u>189,198</u>	<u>197,946</u>
Total Net Position	<u>\$ 433,739</u>	<u>\$ 443,051</u>

(See accompanying notes to financial statements.)

City of Woodlawn Park

Statement of Activities For the Fiscal Year Ended June 30, 2016

	<u>Program Revenues</u>			
	<u>Expenses</u>	<u>Operating Grants & Contributions</u>	<u>Capital Grants & Contributions</u>	<u>Net Expenses</u>
Governmental Activities				
Operation	\$ (156,560)	\$ 5,331	-	\$ (151,229)
Communication	(772)	-	-	(772)
Beautification	(11,816)	-	-	(11,816)
Police	(42,661)	-	-	(42,661)
Road Repair	(11,275)	-	-	(42,661)
Total Governmental Activities:	<u>\$ (223,084)</u>	<u>\$ 5,331</u>	<u>18,504</u>	<u>7,229</u>
			<u>\$ 18,504</u>	<u>\$ (199,249)</u>
General Revenues				
Taxes:				
Property Taxes				\$ 107,759
Taxes, Insurance Premiums				66,486
Taxes, Cable Franchise Fees				6,484
License fees				7,328
Interest Income				1,047
Miscellaneous				<u>833</u>
Total General Revenue				\$ 189,937
Change in Net Position				\$ (9,312)
Net Position – Beginning				<u>\$ 443,051</u>
Net Position – Ending				<u>\$ 433,739</u>

(See accompanying notes to financial statements.)

FUND FINANCIAL STATEMENTS

City of Woodlawn Park

Balance Sheet Governmental Funds June 30, 2016

	General Fund	Special Revenue Fund	Total Government Funds
Assets and Resources:			
Cash and cash equivalents	\$ 179,868	\$ 91,870	\$ 271,738
Property taxes receivable	3,517	-	3,517
Other receivables	16,145	1,513	17,658
Prepaid Expenses	169	-	169
Total Assets and Resources	<u>\$ 199,699</u>	<u>\$ 93,383</u>	<u>\$ 293,082</u>
Liabilities and Fund Balances:			
Liabilities			
Accounts Payable	\$ 5,074	\$ -	\$ 5,074
Accrued Liabilities	2,381	-	2,381
Deferred Revenue	3,046	-	3,046
Total Liabilities	<u>\$ 10,501</u>	<u>\$ -</u>	<u>\$ 10,501</u>
Fund Balances:			
Unrestricted, reported in:			
General Fund	\$ 189,198	\$ -	\$ 189,198
Restricted, reported in:			
Special Revenue Fund	-	93,383	93,383
Total Fund Balances	<u>\$ 189,198</u>	<u>\$ 93,383</u>	<u>\$ 282,581</u>
Total Liabilities and Fund Balances	<u>\$ 199,699</u>	<u>\$ 93,383</u>	<u>\$ 293,082</u>

(See accompanying notes to financial statements.)

City of Woodlawn Park

Reconciliation of the Balance Sheet – Governmental Funds to the Statement of Net Position

June 30, 2016

Total fund balance per Governmental Funds Balance Sheet	\$ 282,581
Amounts reported for governmental activities in the statement of net assets are different because:	
Capital assets are not reported in this fund financial statement because they are not current financial resources, but they are reported in the statement of net assets.	<u>151,158</u>
Net Position for Governmental Activities	<u>\$ 433,739</u>

(See accompanying notes to financial statements.)

City of Woodlawn Park

Statement of Revenues, Expenditures, and Changes in Fund Balances

Governmental Funds For the Fiscal Year Ended June 30, 2016

	<u>General Fund</u>	Special <u>Revenue Fund</u>	Total <u>Governmental Funds</u>
Revenues:			
Property Taxes	\$ 107,759	\$ -	\$ 107,759
Grant Income	5,331	-	5,331
Licenses and Permits	7,328	-	7,328
Insurance Premiums Tax	66,486	-	66,486
Franchise Fees	6,484	-	6,484
Interest Income	1,047	-	1,047
Miscellaneous	833	-	833
Municipal Aid	<u>-</u>	<u>18,504</u>	<u>18,504</u>
Total	\$ 195,268	\$ 18,504	\$ 213,772
Expenditures:			
Operations	\$ 148,767	\$ -	\$ 148,767
Communication	772	-	772
Beautification	11,816	-	11,816
Police	42,661	-	42,661
Streets	<u>-</u>	<u>11,275</u>	<u>11,275</u>
Total	<u>\$ 204,016</u>	<u>\$ 11,275</u>	<u>\$ 215,291</u>
Net Change in Fund Balances	\$ (8,748)	\$ 7,229	\$ (1,519)
Beginning Fund Balances	<u>\$ 197,946</u>	<u>\$ 86,154</u>	<u>\$ 284,100</u>
Ending Fund Balances	<u>\$ 189,198</u>	<u>\$ 93,383</u>	<u>\$ 282,501</u>

(See accompanying notes to financial statements.)

City of Woodlawn Park

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities

For the year ended June 30, 2016

Net change in total fund balances per fund statements	\$ (1,519)
Amounts reported for governmental activities in the statement of activities are different because:	
Depreciation of Capital Assets is Reported in the Government-Wide Statement of Activities and Changes in Net Assets, but they do not Require the use of Current Financial Resources. Therefore, Depreciation Expense is not reported as an Expenditure in Governmental Funds.	<u>(7,793)</u>
Change in Net Position of Governmental Activities	<u>\$ (9,312)</u>

(See accompanying notes to financial statements.)

REQUIRED SUPPLEMENTARY INFORMATION

City of Woodlawn Park
Notes to Financial Statements
June 30, 2016

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

GENERAL STATEMENT

The City of Woodlawn Park, Kentucky (the "City") was incorporated in 1954. The City operates under a Mayor-Council form of government and provides the following services as authorized by its charter: streets, sanitation, public improvements, police protection and general administrative services.

The basic financial statements of the City of Woodlawn Park, Kentucky have been prepared in conformity with generally accepted accounting principles (GAAP) in the United States of America as applied to governmental agencies. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The significant accounting policies of the City are described below.

A. Financial Reporting Entity

The financial statements of the City of Woodlawn Park, Kentucky consist only of the funds of the City. The City has no oversight responsibility for any other governmental entity since no other entities are considered to be controlled by or dependent on the City. Control or dependence is determined on the basis of budget adoption, taxing authority, funding and appointment of the respective governing board.

B. Basic Financial Statements – Government-wide Statements

The City's government-wide financial statements include a Statement of Net Assets and a Statement of Activities and Changes in Net Position. Governmental activities, which are normally supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Currently the City does not engage in any business-type activities; therefore, only governmental activities are reported.

These basic financial statements are presented on an "economic resources" measurement focus and the accrual basis of accounting. Accordingly, all of the City's assets and liabilities, including capital assets and long-term liabilities, are included in the accompanying Statement of Net Position. The Statement of Activities presents changes in net assets. Under the accrual basis of accounting, revenues are recognized in the period in which the liability is incurred. Certain types of transactions are reported as program revenues for the City in three categories: (1) charges for services, (2) operating grants and contributions and (3) capital grants and contributions. Certain eliminations have been made as prescribed by GASB Statement No. 34 in regard to inter-fund activities, payables, and receivables. All internal balances in the Statement of Net Position have been eliminated except those representing balances by the City, which are presented as internal balances and eliminated in the total primary government column.

C. Basic Financial Statements- Fund Financial Statements

The City uses funds and account groups to report on its financial position and the results of its operation. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

See Independent Accountant's Report

City of Woodlawn Park
Notes to Financial Statements
June 30, 2016

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures/expenses.

Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The minimum number of funds is maintained consistent with legal and managerial requirements.

Governmental funds are the only type of funds used by the City. The focus of the governmental funds' measurement upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income.

The following is a description of the governmental funds of the City:

- a. General fund is a fund used to account for all or most of a City's general activities and financial resources except those required to be accounted for in another fund.
- b. Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. An example is the disbursement of earmarked monies.

Governmental fund financial statements include a Balance Sheet and a Statement of Revenues, Expenditures and Changes in Fund Balances for all major governmental funds. An accompanying schedule is presented to reconcile and explain the differences in net assets as presented in these statements to the net assets presented in the government-wide financial statements. The City has presented all major funds that met those qualifications.

All governmental funds are accounted for on a spending or current financial resources measurement focus and the modified accrual basis of accounting. Accordingly, only current assets and current liabilities are included on the Balance Sheet.

The Statement of Revenues, Expenditures and Changes in Fund Balances presents increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current position. The Reconciliation of the Fund Financial Statements to the Government-Wide Financial Statements is provided to explain the differences created by the integrated approach of GASB Statement No. 34.

D. Basis of Accounting

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

1. Accrual: Governmental activities in the government-wide financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recorded when incurred.

See Independent Accountant's Report

City of Woodlawn Park
Notes to Financial Statements
June 30, 2016

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Basis of Accounting (Continued)

2. Modified Accrual: The modified accrual basis of accounting is used by all City funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available)

“Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The City considers revenues as available if they are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred. The exception to this rule is that principal and interest on long-term debt are recorded as fund liabilities when due.

Those revenues susceptible to accrual are property taxes, franchise fees, insurance premiums and licenses.

The City reports deferred revenue periodically in its combined balance sheet. Deferred revenues arise when potential revenue does not meet both the “measurable” and “available criteria for recognition in the current period.” Deferred revenues also arise when resources are received by the City before it has a legal claim to them, as when cost reimbursement type grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the City has a legal claim to the resources, the liability for deferred revenue is removed from the balance sheet and revenue is recognized.

E. Financial Statement Amounts

1. Cash and Cash Equivalents:

The City has defined cash and cash equivalents to include amounts in demand deposits as well as short-term investments with an initial maturity date within three months of the date acquired by the City.

2. Property Taxes Receivable:

Property taxes are levied annually on the assessed value listed as of the preceding January 1 for all real property located in the City. The tax rate assessed for the year ended June 30, 2016 to finance general fund operations was \$0.19 per \$100 valuation for real property. For the year ended June 30, 2015, the rate was also \$0.19 per \$100 valuation. A 25% discount is given for payment made by August 31. On October 1, the bill becomes delinquent and a 15% penalty is assessed. On November 1, in addition to the 15% penalty, interest is charged on unpaid balances at the rate of 1.5% per month from November 1st until paid. As of June 30, 2016, \$3,517 was receivable for property taxes, interest, and penalties. As of June 30, 2015, \$2,517 was receivable for property taxes, interest, and penalties.

City of Woodlawn Park
Notes to Financial Statements
June 30, 2016

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Financial Statement Amounts (continued)

3. Other Receivable:

For each year, income earned but not received by fiscal year-end was recorded for municipal road aid, rental fees, insurance premiums, and business license fees. Insurance premiums received during the third calendar quarter ended September 30 were recorded as income for June 30, 2015 and June 30, 2014 as they were earned during the June 30 period.

4. Capital Assets:

Capital assets purchased or acquired are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additional improvements and other capital outlays that significantly extend the useful life of an asset are improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expenses as incurred. Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

Buildings	40 years
Improvements	5-40 years
Infrastructure	15 years

GASB No. 34 requires the City to report and depreciate new infrastructure assets. Infrastructure assets include streets and sidewalks. Depreciation is charged as an expense against operations and accumulated depreciation is reported on the respective balance sheet.

E. Financial Statement Amounts (continued)

5. Use of Restricted/Unrestricted Net Assets:

When an expense is incurred for purposes for which both restricted and unrestricted net position are available, the City's policy is to apply restricted net assets first.

Government-Wide

Restricted Net Position - This amount is restricted by external creditors, grantors, contributors, or by laws or regulations.

Unrestricted Net Position - This amount is all net assets that do not meet the definition of restricted net assets.

City of Woodlawn Park
Notes to Financial Statements
June 30, 2016

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Financial Statements

Fund Balance – Reservations of fund balances of governmental funds are created to either satisfy legal covenants, including State laws, that require a portion of the fund equity be segregated or identify the portion of the fund equity not available for future expenditures.

6. Budgetary Policy and Control:

Budget amounts are reported as originally adopted and as further amended (is applicable) by the City Board. The differences between the budgetary basis and GAAP fund balances as of June 30, 2016 and June 30, 2015 were not material.

The City follows these procedures in establishing the budgetary data reflected in the financial statements:

1. In accordance with the City ordinance, the Mayor submits to the Council, a proposed operating budget on the modified accrual basis of accounting for the fiscal year commencing the following July 1. The operating budget includes proposed expenditures and the means of financing them for the upcoming year.
2. A public meeting is conducted to obtain citizen comment.
3. By July 1, the budget is legally enacted through passage of an ordinance.
4. The Mayor is required by Kentucky Revised Statutes to present a quarterly report to the Council explaining any variance from the approved budget.
5. Appropriations continue in effect until a new budget is adopted.
6. The Council may authorize supplemental appropriations during the year.

Expenditures may not legally exceed budgeted appropriations at the function level. The Council must approve any revision to the budget that would alter total revenues and expenditures of any fund; however, with proper approval by the Council, budgetary transfers between departments can be made. The Council adopted two supplementary appropriation ordinances. All appropriations lapse at fiscal year-end.

E. Financial Statement Amounts (continued)

7. Use of Estimates:

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses. Actual results could differ from those estimates.

City of Woodlawn Park
Notes to Financial Statements
June 30, 2016

NOTE 2 – CASH AND CASH EQUIVALENTS

Cash and cash equivalents consist of funds held in a financial institution checking, savings accounts and certificates of deposits. At June 30, 2016 and June 30, 2015, the total cash and cash equivalents held by the City were \$271,738 and \$271,610 respectively. Deposits in excess of the amount of depository insurance are required by state law and federal regulations to be secured by the depositories. All the deposits were covered by federal depository insurance or by securities pledged by the financial institution as collateral.

As of June 30, 2016 and June 30, 2015 the amount of monies restricted for road construction and related repairs and maintenance were \$91,870 and \$86,114 respectively.

The City maintains deposits with financial institutions insured by the Federal Deposit Insurance Corporation (FDIC). As allowed by law, the depository bank should pledge securities along with FDIC insurance at least equal to the amount on deposit at all times.

The City maintains its cash in bank deposit accounts at various financial institutions. The balances, at times, may exceed federal insured limits. At June 30, 2016 and 2015, the City had not exceeded the insured limits in any one financial institution.

NOTE 3 – CAPITAL ASSETS AND DEPRECIATION

Capital asset balances at June 30, 2016 and 2015 were as follows:

	<u>June 30, 2016</u>	<u>June 30, 2015</u>
Vehicles	\$ 22,384	\$ 22,384
Office Equipment	1,813	1,813
Building and improvements	87,030	87,030
Infrastructure	78,235	78,235
Land	<u>57,000</u>	<u>57,000</u>
Subtotal	\$ 246,462	\$ 246,462
Accumulated Depreciation:		
Vehicles	\$ (22,384)	\$ (22,384)
Office equipment	(1,813)	(1,813)
Building and improvements	(34,199)	(31,622)
Infrastructure	<u>(36,909)</u>	<u>(31,692)</u>
Subtotal	\$ (95,305)	\$ (87,511)
Net Capital Position	<u>\$ 151,157</u>	<u>\$ 158,951</u>

City of Woodlawn Park
Notes to Financial Statements
June 30, 2016

NOTE 4 – CAPITAL ASSETS AND DEPRECIATION (continued)

Depreciation expense charged to functions as follows:	<u>June 30, 2016</u>	<u>June 30, 2015</u>
Governmental activities:		
General Government	\$ 2,577	\$ 2,578
Public Works	<u>5,216</u>	<u>5,215</u>
Total governmental activities depreciation expense	<u>\$ 7,793</u>	<u>\$ 7,793</u>

NOTE 5 – FRANCHISE FEES

As part of the franchise agreement with Time Warner Communications, the City receives 3% of revenues from cable service.

NOTE 6 – INTERGOVERNMENTAL REVENUES

Under current provisions of state law, the City receives a share of certain funds annually, which can be used for various City purposes.

For the year ended June 30, 2016, the City received \$5,331 for police subsidy.
 For the year ended June 30, 2015, the City received \$5,936 for police subsidy.

NOTE 6 – INTERGOVERNMENTAL REVENUES (Continued)

During the year ended June 30, 2016, the City received Municipal Road Aid payments in the amount of \$18,504. These monies are restricted for the repair, maintenance and construction of City roads.

During the year ended June 30, 2015, the City received Municipal Road Aid payments in the amount of \$22,485. These monies are restricted for the repair, maintenance and construction of City roads.

NOTE 7 – RISK MANAGEMENT

The City is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions injuries to employees, and natural disasters. The City has obtained insurance coverage through a commercial insurance company. The City has insurance policies for general liability for up to \$1,000,000, for public officials' liability up to \$1,000,000 and fidelity insurance up to \$300,000. In addition, the City has effectively managed risk through police education and prevention programs. All risk general liability management activities are accounted for in the General Fund. Expenditures and claims are recognized when it becomes probable that a loss has occurred and the amount of the loss can be reasonably estimated.

City of Woodlawn Park
Notes to Financial Statements
June 30, 2016

The City Attorney estimates that the amount of actual or potential insurance claims against the City as of June 30, 2016 and June 30, 2015 will not materially affect the financial condition of the City. Therefore, the General Fund contains no provision for estimated claims. There were no claims against the City as of June 30, 2016 and June 30, 2015.

City of Woodlawn Park

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual

General Fund For the Year Ended June 30, 2016

	Budget		<u>Actual</u>
	<u>Original</u>	<u>Final</u>	
Budgetary fund balance, July 1, 2015			
Resources(inflows):			
Prior Year Surplus	\$ 75,825	\$ 75,825	\$ -
Operations	186,950	186,950	189,937
Beautification	500	500	-
Police	<u>6,000</u>	<u>6,000</u>	<u>5,331</u>
Amounts available for appropriation:	\$ 269,275	\$ 269,275	\$ 195,268
Charges to appropriations (outflows)			
Operations	\$ 155,600	\$ 155,600	\$ 148,767
Beautification	13,500	13,500	11,816
Communication	4,175	4,175	772
Contingency	10,000	10,000	-
Police	<u>69,000</u>	<u>69,000</u>	<u>42,661</u>
Total charges to appropriations:	\$ 252,275	\$ 252,275	\$ 204,016
Excess of resources over charges to appropriations	\$ 17,000	\$ 17,000	\$ (8,748)
Beginning Fund Balances	<u>\$ 197,946</u>	<u>\$ 197,946</u>	<u>\$ 197,946</u>
Ending Fund Balances	<u>\$ 214,946</u>	<u>\$ 214,946</u>	<u>\$ 189,198</u>

City of Woodlawn Park

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual

Special Revenue Fund For the Year Ended June 30, 2016

	Budget		<u>Actual</u>
	<u>Original</u>	<u>Final</u>	
Budgetary fund balance, July 1, 2015			
Resources (inflows):			
Operations	\$ 20,000	\$ 20,000	\$ 18,504
Interest Income	-	-	-
Total	\$ 20,000	\$ 20,000	\$ 18,504
Charges to appropriations (outflows)			
Roads	\$ 37,000	\$ 37,000	\$ 11,275
Total charges to appropriations	\$ 37,000	\$ 37,000	\$ 11,275
Excess (deficiency) of resources over Charges to appropriations	\$ (17,000)	\$ (17,000)	\$ 7,229
Beginning Fund Balances	\$ 86,154	\$ 86,154	\$ 86,154
Ending Fund Balances	\$ 69,154	\$ 69,154	\$ 93,383

See Independent Accountant's Report

**INDEPENDENT AUDITOR'S REPORT
ON COMPLIANCE AND ON INTERNAL CONTROL
OVER FINANCIAL REPORTING BASED ON AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH
*GOVERNMENT AUDITING STANDARDS***

GOODMAN & WEBER, P.S.C.

Certified Public Accountants

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William H. Goodman, CPA, MBA

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Mayor & City Council
City of Woodlawn Park, Kentucky

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of City of Woodlawn Park, Kentucky, as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise City of Woodlawn Park, Kentucky's basic financial statements, and have issued our report thereon dated February 11, 2017.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered City of Woodlawn Park, Kentucky's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of City of Woodlawn Park, Kentucky's internal control. Accordingly, we do not express an opinion on the effectiveness of City of Woodlawn Park, Kentucky's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether City of Woodlawn Park, Kentucky's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Goodman & Weber, PSC
Goodman & Weber
Louisville, Kentucky
February 11, 2017

Kentucky Secretary of State Alison Lundergan Grimes

Secretary of State / Administration / Land Office / Kentucky Cities

Land Office

Woodlawn Park, Kentucky

Search Again

Class (ending Dec. 31, 2014): 5
 Class (effective Jan. 1, 2015): Home Rule
 Status: Active
 Incorporated: 1955-03-10
 County: Jefferson
 Area Development: KIPDA
 County Seat: No
 Form Of Government: Mayor - Council
 Type of Election (City Officials): Non-Partisan
 City Waives Primary Election (City Officials): Yes

There are no pictures for Woodlawn Park, Kentucky. Post one on our website today. Click [Here](#).

Interactive Map (Courtesy Kentucky Geography Network)

Notes: Declaration of Reclassification states year of incorporation as 1954.

City Links:

[ADD Website](#)
[City Website](#)
[County Website](#)

County Links:

[Jefferson County Clerk](#)
[Jefferson County Genealogy](#)
[Jefferson County History & Genealogy](#)
[Jefferson County PVA](#)
[Jefferson County Sheriff](#)

Population Estimates:

1990: 1099
 1991: 1121
 1992: 1147
 1993: 1157
 1994: 1155
 1995: 1155
 1996: 1151
 1997: 1150
 1998: 1153
 1999: 1181
 2000: 1034
 2001: 1037
 2002: 1040
 2003: 1046

*Compiled by the Ky. State Data Center. Population Estimates may change as city boundaries are adjusted.

Mayor	Mike Brown
Meeting Times:	3rd Mon 7:30pm
Office Hours:	No Regular Hours
Website:	http://www.woodlawnpark.com/

U.S. Decennial Census (April 1):	2000: 1,033	1990: 1,099	1980: 1,052	1970: 1,237
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Current Filings (KRS 81.045 to present date)

Date Filed	Type	Ordinance	Map Status	Notes
2016-05-19	Population Estimate			U. S. Census Bureau Population Estimate as of July 1, 2015: 974
2015-05-21	Population (2010)			Population Total per 2010 U.S. Decennial Census: 942
2014-11-25	Declaration (TIFF) (PDF)	pursuant to HB 331 (2014)		Acknowledgment of Reclassification (Home Rule), Statement of Form of Government (Mayor-Council), Name of City, & Year of Incorporation
2011-03-24	Notification of Vacancy & Appointment			City Council Member
2004-02-20	Notification of Vacancy & Appointment			City Council Member
2004-01-22	Notification of Vacancy & Appointment			Mayor

Date Filed	Type	Ordinance	Map Status	Notes
1981-05-15	KRS 81.045 Filing		MAPPABLE	Duplicate Filing
1980-09-26	KRS 81.045 Filing		MAPPABLE	

Pre KRS 81.045 Filings (1942 to July 15, 1980)

Date Filed	Type	Ordinance	Notes
1955-03-15	Incorporation	CR #6992	Jefferson Circuit Court Judgment

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Kentucky Unbridled Spirit

Helton, Jessamyn

From: Leet, Angela
Sent: Friday, November 3, 2017 10:42 AM
To: MetroCouncilClerk
Subject: City of Woodlawn Park NDF

Good morning.

Erin Hinson has my permission to sign for this NDF on my behalf as I am unable to get down to City Hall to sign the documentation prior to the new business deadline on Monday.

Thanks,
Angela
District 7 Councilwoman