

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

**Applicant/Program:** Eastwood Fire Protection District  
**Applicant Requested Amount:** 12,722.63  
**Appropriation Request Amount:** \$12,722.62

**Executive Summary of Request**  
Districts 19 and 20 along with the Eastwood Fire Protection District are partnering together to pay for an "Off Road Emergency Response Vehicle". This vehical will be used for emergency responses into The Parklands, and surrounding rural areas. Eastwood Fire believes that the benefit of this vehicle/equipment will save lives and provide a safe quality vehicle for theses needing medical care/transportation in these areas.

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.

19 District #      [Signature] Primary Sponsor Signature      6,361.31 Amount      4-13-17 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.

**Approved by:**  
\_\_\_\_\_  
Appropriations Committee Chairman      Date  
Final Appropriations Amount: \_\_\_\_\_

**Applicant/Program:**

**Additional Disclosure and Signatures**

**Additional Council Office 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.

**Council Member Signature and Amount**

District 1 \_\_\_\_\_ \$ \_\_\_\_\_  
District 2 \_\_\_\_\_ \$ \_\_\_\_\_  
District 3 \_\_\_\_\_ \$ \_\_\_\_\_  
District 4 \_\_\_\_\_ \$ \_\_\_\_\_  
District 5 \_\_\_\_\_ \$ \_\_\_\_\_  
District 6 \_\_\_\_\_ \$ \_\_\_\_\_  
District 7 \_\_\_\_\_ \$ \_\_\_\_\_  
District 8 \_\_\_\_\_ \$ \_\_\_\_\_  
District 9 \_\_\_\_\_ \$ \_\_\_\_\_  
District 10 \_\_\_\_\_ \$ \_\_\_\_\_  
District 11 \_\_\_\_\_ \$ \_\_\_\_\_  
District 12 \_\_\_\_\_ \$ \_\_\_\_\_  
District 13 \_\_\_\_\_ \$ \_\_\_\_\_  
District 14 \_\_\_\_\_ \$ \_\_\_\_\_  
District 15 \_\_\_\_\_ \$ \_\_\_\_\_

**Applicant/Program:**

Eastwood Fire Protection District - Off Rd. Vehicle

**Additional Disclosure and Signatures**

**Additional Council Office 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.

District 16 \_\_\_\_\_ \$ \_\_\_\_\_

District 17 \_\_\_\_\_ \$ \_\_\_\_\_

District 18 \_\_\_\_\_ \$ \_\_\_\_\_

District 19 \_\_\_\_\_ \$ \_\_\_\_\_

District 20 Stuart Benson \$ 6,361.31

District 21 \_\_\_\_\_ \$ \_\_\_\_\_

District 22 \_\_\_\_\_ \$ \_\_\_\_\_

District 23 \_\_\_\_\_ \$ \_\_\_\_\_

District 24 \_\_\_\_\_ \$ \_\_\_\_\_

District 25 \_\_\_\_\_ \$ \_\_\_\_\_

District 26 \_\_\_\_\_ \$ \_\_\_\_\_

## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

<b>Legal Name of Applicant Organization</b>	
<b>Program Name and Request Amount</b>	
	Yes/No/NA
Is the NDF Transmittal Sheet Signed by all Council Member(s) Appropriating Funding?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
Is the funding proposed by Council Member(s) less than or equal to the request amount?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
Is the proposed public purpose of the program viable and well-documented?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
Will all of the funding go to programs specific to Louisville/Jefferson County?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
Has Council or Staff relationship to the Agency been adequately disclosed on the cover sheet?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
Has prior Metro Funds committed/granted been disclosed?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
Is the application properly signed and dated by authorized signatory?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
Is proof of Tax Exempt status of 501(c) 3, 4, 6, 19, 1120-H included?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
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"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
Is the entity in good standing with: <ul style="list-style-type: none"> <li>▶ Kentucky Secretary of State?</li> <li>▶ Louisville Metro Revenue Commission?</li> <li>▶ Louisville Metro Government?</li> <li>▶ Internal Revenue Service?</li> <li>▶ Louisville Metro Human Relations Commission?</li> </ul>	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
Is the current Fiscal Year Budget included?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
Is the entity's board member list (with term length/term limits) included?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
Is recommended funding less than 33% of total agency operating budget?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
Does the application budget reflect only the revenue and expenses of the project/program?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
Is the cost estimate(s) from proposed vendor (if request is for capital expense) included?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
Is the most recent annual audit (if required by organization) included?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
Is a copy of Signed Lease (if rent costs are requested) included?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
Is the Supplemental Questionnaire for churches/religious organizations (if requesting organization is faith-based) included?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
Are the Articles of Incorporation of the Agency included?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
Is the IRS Form W-9 included?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
Is the IRS Form 990 included?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
Are the evaluation forms (if program participants are given evaluation forms) included?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
Affirmative Action/Equal Employment Opportunity plan and/or policy statement included (if required to do so)?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
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"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
Prepared by: <i>Emily Hannah Smith</i>	Date: 4-13-17

## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 1 - APPLICANT INFORMATION			
<b>Legal Name of Applicant Organization:</b> Eastwood Fire Protection District <i>(as listed on: <a href="http://www.sos.ky.gov/business/records">http://www.sos.ky.gov/business/records</a>)</i>			
<b>Main Office Street &amp; Mailing Address:</b> 16010 Shelbyville Road Louisville, KY. 40245			
<b>Website:</b> www.eastwoodfire.com			
<b>Applicant Contact:</b>	Michael Sutt	<b>Title:</b>	Lt. Colonel
<b>Phone:</b>	(502) 475-9768	<b>Email:</b>	msutt@eastwoodfire.com
<b>Financial Contact:</b>	Sarah Clark	<b>Title:</b>	Administrative Assistant
<b>Phone:</b>	(502) 245-1400	<b>Email:</b>	sclark@eastwoodfire.com
<b>Organization's Representative who attended NDF Training:</b> Mike Sutt			
<b>GEOGRAPHICAL AREA(S) WHERE PROGRAM ACTIVITIES ARE (WILL BE) PROVIDED</b>			
<b>Program Facility Location(s):</b>	16010 Shelbyville Road		
<b>Council District(s):</b>	19, 20	<b>Zip Code(s):</b>	40245, 40023
SECTION 2 - PROGRAM REQUEST & FINANCIAL INFORMATION			
<b>PROGRAM/PROJECT NAME:</b> Off Road Emergency Response Vehicle			
<b>Total Request: (\$)</b>	\$12,722.63	<b>Total Metro Award (this program) in previous year: (\$)</b>	0
<b>Purpose of Request (check all that apply):</b>			
<input type="checkbox"/> Operating Funds (generally cannot exceed 33% of agency's total operating budget) <input checked="" 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)			
<b>The Following are Required Attachments:</b>			
<input checked="" type="checkbox"/> IRS Exempt Status Determination Letter <input checked="" type="checkbox"/> Current year projected budget <input checked="" type="checkbox"/> Current financial statement <input checked="" type="checkbox"/> Most recent IRS Form 990 or 1120-H <input checked="" type="checkbox"/> Articles of Incorporation (current & signed) <input checked="" type="checkbox"/> Cost estimates from proposed vendor if request is for capital expense		<input type="checkbox"/> Signed lease if rent costs are being requested <input type="checkbox"/> IRS Form W9 <input type="checkbox"/> Evaluation forms if used in the proposed program <input checked="" type="checkbox"/> Annual audit (if required by organization) <input type="checkbox"/> Faith Based Organization Certification Form, if applicable	
<b>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.</b>			
<b>Source:</b>		<b>Amount: (\$)</b>	
<b>Source:</b>		<b>Amount: (\$)</b>	
<b>Source:</b>		<b>Amount: (\$)</b>	
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 checked="" type="checkbox"/> Yes <input type="checkbox"/> No			

## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

### SECTION B - AGENCY DETAILS

#### Describe Agency's Vision, Mission and Services:

The Eastwood Fire Protection District is seeking financial support for a versatile (All Terrain Vehicle) for emergency responses into The Parklands, and surrounding rural areas. The Parklands has been a tremendous asset to our community with a large amount of pedestrian traffic on walking paths, trails, and the Floyds Fork Creek. Over the past year, the Eastwood Fire Protection District has responded to numerous incidents in which our normal vehicles could not remotely access areas causing a significant delay in medical care. In addition, this causes extreme exhaustion on rescue personnel due to the efforts needed to transport life saving equipment through heavy brush, and muddy areas. With the addition of The Parklands, and a large part of our district being in the rural setting, our response needs have increased for quick response and access to remote areas.

The Eastwood Fire Protection District believes that the benefit of this vehicle and equipment will save lives and provide a safe quality vehicle for those needing medical care/transportation.

We sincerely appreciate the assistance and support of Councilwoman Denton and Councilman Benson for their support in our community.

**LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION**

**SECTION 4 - BOARD OF DIRECTORS AND PAID STAFF**

Board Member	Term End Date
Melinda Sunderland, Chair (Mayor Appointed)	06/30/2018
Tom Hogg, Treasurer (Mayor Appointed)	06/30/2019
Charity Neukomm, Secretary (Mayor Appointed)	06/30/2017
Deb Delore (Property Owner)	06/30/2018
Denise Wood (Property Owner)	06/30/2019
John McCray (Firefighter Representative)	06/30/2017
Vacant (Firefighter Representative)	

**Describe the Board term limit policy:**

The Eastwood Fire Protection District Board of Trustees is comprised of 7 members. 3 are appointed by the Mayor of Metro Louisville, 2 are elected by fire district property owners, and 2 are elected members of the fire district by active firefighters.

The Mayor appointed positions are a 3 year term  
 The Property Owner positions are a 4 year term  
 The Firefighter Representative positions are a 4 year term

The board elects annually a Chair, Treasurer, and Secretary.

Three Highest Paid Staff Names	Annual Salary
Thomas H. Arnold, Fire Chief	76,735
David L. Colyer, Deputy Fire Chief	59,931
Michael P. Sutt, Assistant Fire Chief	53,069

## 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.):**

Funding from this program would allow the purchase of this much needed response vehicle to enhance our response to off road locations.

Start Date: When funds are made available

Completion Date: Would be around 14 days for equipment arrival

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

Funds would be spent on listed equipment below for emergency response use, which would enhance emergency response/medical treatment to The Parklands and surrounding rural areas:

- (1) ATV
- (1) Medical Transport Slide In Unit
- (1) Winch
- (1) Trailer for Transportation



## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

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

N/A

**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:**

In 2016, the Eastwood Fire Protection District made several incidents involving missing persons, water rescues, trapped persons, and numerous medical emergencies. We see the increased use of this park system as a benefit to our community, but there is also the need for proper equipment to responding to their time of need.

This equipment would increase the capabilities of emergency responders, and provide a quicker response time,

**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.**

The Eastwood Fire Protection District has already committed \$1,175.00 to provide rescue equipment for this unit.

In addition, the Eastwood Fire Protection District will also provide an additional \$5,186.32 for the vehicle purchase, with a combined total of \$6,361.32. This accounts for 33.3% of the total purchase price.

## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

### SECTION 5 - 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 Proposed Metro Funds	Column 2 Non- Metro Funds	Column 3 (SUM) Total Funds
<b>A: Personnel Costs Including Benefits</b>			
<b>B: Rent/Utilities</b>			
<b>C: Office Supplies</b>			
<b>D: Telephone</b>			
<b>E: In-town Travel</b>			
<b>F: Client Assistance (See Detailed List on Page 8)</b>			
<b>G: Professional Service Contracts</b>			
<b>H: Program Materials</b>			
<b>I: Community Events &amp; Festivals (See Detailed List on Page 8)</b>			
<b>J: Machinery &amp; Equipment</b>			
<b>K: Capital Project</b>	12,722.63	6,361.32	19,083.95
<b>L: Other Expenses (See Detailed List on Page 8)</b>			
<b>*TOTAL PROGRAM/PROJECT FUNDS</b>	12,722.63	6,361.32	19,083.95
<b>% of Program Budget</b>	66 %	34 %	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)	Eastwood Fire Budgeted Funds
<b>Total Revenue for Columns 2 Expenses **</b>	

\*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 for Client Assistance, Community Events & Festivals or Other Expenses shown on Page 7 (circle one and use multiple sheets if necessary)	Column 1	Column 2	Column (1 + 2)=3
	Proposed Metro Funds	Non-Metro Funds	Total Funds
<b>Total</b>			

**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
<b>Total Value of In-Kind</b> (to match Program Budget Line Item. Volunteer Contribution & Other In Kind)			

**\* 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: July 1, 2017

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.

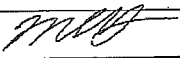
#### Standard Certifications

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.

<b>Signature of Legal Signatory:</b>		<b>Date:</b>	03/17/2017
<b>Legal Signatory: (please print):</b>	Michael P. Sutt	<b>Title:</b>	Lt. Colonel
<b>Phone:</b>	(502) 245-1400	<b>Extension:</b>	
<b>Email:</b>	msutt@eastwoodfire.com		

**Commonwealth of Kentucky**  
**Alison Lundergan Grimes, Secretary of State**

Alison Lundergan Grimes  
Secretary of State  
P. O. Box 718  
Frankfort, KY 40602-0718  
(502) 564-3490  
<http://www.sos.ky.gov>

**Certificate of Existence**

Authentication number: 187258  
Visit <https://app.sos.ky.gov/ftshow/certvalidate.aspx> to authenticate this certificate.

I, Alison Lundergan Grimes, Secretary of State of the Commonwealth of Kentucky, do hereby certify that according to the records in the Office of the Secretary of State,

**EASTWOOD FIRE PROTECTION DISTRICT, INC.**

is a corporation duly incorporated and existing under KRS Chapter 14A and KRS Chapter 273, whose date of incorporation is July 13, 1978 and whose period of duration is perpetual.

I further certify that all fees and penalties owed to the Secretary of State have been paid; that Articles of Dissolution have not been filed; and that the most recent annual report required by KRS 14A.6-010 has been delivered to the Secretary of State.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my Official Seal at Frankfort, Kentucky, this 16<sup>th</sup> day of March, 2017, in the 225<sup>th</sup> year of the Commonwealth.



*Alison Lundergan Grimes*  
Alison Lundergan Grimes  
Secretary of State  
Commonwealth of Kentucky  
187258/0110643

COMMONWEALTH OF KENTUCKY  
FINANCE AND ADMINISTRATION CABINET  
DEPARTMENT OF REVENUE  
FRANKFORT  
40601-2103

March 2, 2016

EASTWOOD FIRE PROTECTION DIST.  
ATTN: SARAH CLARK  
P O BOX 122  
EASTWOOD, KY 40018

LOCATION ADDRESS  
16010 SHELBYVILLE ROAD  
LOUISVILLE, KY 40245-

PURCHASE EXEMPTION NUMBER: [REDACTED]

EFFECTIVE DATE: 07/30/1991

SUBJECT: CITY GOVERNMENT EXEMPTION FROM KENTUCKY SALES AND USE TAX

Based on the information submitted in your Application for Purchase Exemption -- Sales and Use Tax, you are hereby authorized to purchase tangible personal property or services, including utilities, without paying or reimbursing the vendor for the sales or use tax with respect to such purchases. A copy of this letter should be presented to the vendor to be retained as authorization to make such exempt sales.

Every vendor making such sales must require an official or an employee exercising comparable authority within the city government department listed above to sign and acknowledge in writing on a copy of the invoice that the sale and delivery of the property was actually made to a unit of the city government. The invoice shall be retained by the vendor as documentary evidence in support of the deduction of the sale from gross receipts on the vendor's sales and use tax return. For proper reporting, the vendor must deduct receipts from these exempt sales on Line 6 of the sales and use tax return.

If any of the property or service is not used for an exempt purpose, the purchaser will be required to pay any tax due on purchases made tax-free under this exemption.

Any official or employee of a unit of federal, state, or local government who uses their position to make tax-free purchases for their own personal use, or for that of any other person, will be subject to the penalties provided in KRS 139.990 and other applicable laws.

In the event there is a change in your name, address, or operations from the information submitted in your application, you must notify the Department of Revenue in writing of the change immediately.

If you require additional information or assistance in this matter, please contact the undersigned at: Department of Revenue, Division of Sales and Use Tax, Station 67, PO Box 181, Frankfort, KY 40602-0181, or call 502-564-5170.



Connie Rodgers, Supervisor  
Certification Section  
Division of Sales and Use Tax

Enclosure



to KRS 273.390, do hereby certify:

ARTICLE I

The name of the Corporation shall be EASTWOOD FIRE PROTECTION DISTRICT, INC.

ARTICLE II

The duration of the Corporation shall be perpetual.

ARTICLE III

The purpose of the Corporation shall include acting as the agent and instrumentality and the constituted authority of the Eastwood Fire Protection District in the acquisition and financing of any public project which may be undertaken by Eastwood Fire Protection District pursuant to the provisions of Kentucky law and to this accomplish a public purpose of Eastwood Fire Protection District.

Upon direction and authority of the Eastwood Fire Protection District this Corporation shall issue its bonds, notes, or other obligations on behalf of Eastwood Fire Protection District for the acquisition and financing of one or more public projects on behalf of Eastwood Fire Protection District, and is further authorized to pledge for the amortization of such bonds, notes, or other obligations all revenues derived from the leasing of such public projects or projects directly to Eastwood Fire Protection District. Any other lawful purpose relating to the above.

ARTICLE IV

To exercise the general powers of a non-stock, non-profit corporation organized pursuant to KRS 58.180 and KRS 273.161 to 273.390.

ARTICLE V

The address of the registered office is

Anchorage, Kentucky  
RR-2, Box 148-B, 40223

and the registered agent is

HOWARD DAVENPORT

<u>NAME</u>	<u>ADDRESS</u>
<u>Howard Davenport</u>	<u>PO Box 93 Eastwood Ky 40018</u>
<u>Charles E. Waits</u>	<u>PO Box 93 Eastwood Ky 40018</u>
<u>Roy J. Sturgeon</u>	<u>P.O. Box 84 Eastwood Ky 40018</u>
<u>Jerry S. Markberry</u>	<u>PO Box 26 Fishersville Ky 40023</u>

ARTICLE VII

All voting power of the corporation shall be vested in the Board of Directors.

IN TESTIMONY WHEREOF, Witness the signatures of the incorporators this 29 day of June, 1978.

<u>Howard Davenport</u>	<u>PO Box 93 Eastwood Ky 40018</u>
<u>Charles E. Waits</u>	<u>PO Box 93 Eastwood Ky 40018</u>
<u>Roy J. Sturgeon</u>	<u>P.O. Box 84 Eastwood Ky 40018</u>
<u>Jerry S. Markberry</u>	<u>PO Box 26 Fishersville Ky 40023</u>

STATE OF KENTUCKY  
COUNTY OF JEFFERSON

I, the undersigned, a Notary Public in and for the state and county aforesaid, do hereby certify that on this date the foregoing Articles of Incorporation of EASTWOOD FIRE PROTECTION, INC. was produced to me in said state and county by HOWARD DAVENPORT, CHARLES E. WAITS, ROY J. STURGEON and JERRY S. MARKBERRY, incorporators thereof, who executed the foregoing instrument and acknowledged the same to be their free act and deed.

IN TESTIMONY WHEREOF, witness my signature and seal of office, this 29 day of June, 1978.

My Commission expires: March 16, 1979

SEAL Arthur C. Crigler  
Notary Public

FIRE DISTRICT CERTIFICATION  
BY THE EASTWOOD FIRE PROTECTION DISTRICT

1. The name of the district is:

EASTWOOD FIRE PROTECTION DISTRICT

The address of the headquarters of the Eastwood Fire Protection District is:

16010 Shelbyville Road  
Louisville, Kentucky 40245

2. Statutory authority under which the Eastwood Fire Protection was created is:

Kentucky Revised Statutes  
Chapter 65 and Chapter 75

3. The name of and address of the chief executive officer of the Eastwood Fire Protection District is:

Thomas H. Arnold  
10805 Foxgate Ct  
Louisville, KY. 40223

4. The names, addresses, and the date of expiration of the terms of Office of the members of the governing body of the Eastwood Fire Protection District are:

Chairperson: MELINDA SUNDERLAND  
17444 Curry Branch Road  
Louisville, KY. 40245  
Term expires: 06/30/2018

Treasurer: CHARLES T HOGG  
17902 Birch Bend Circle  
Fisherville, KY. 40023  
Term expires: 06/30/2019

Secretary: CHARITY NEUKOMM  
17121 Mallet Hill Drive  
Louisville, KY. 40245  
Term expires: 06/30/2017

DEBRA DELOR  
902 Flat Rock Road  
Louisville, KY. 40245  
Term Expires: 06/30/2018

DEWAYNE MCCRAY  
49 Peachtree Court  
Fisherville, KY. 40023  
Term expires: 06/30/2017

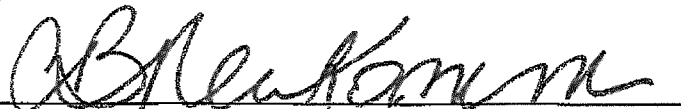
DENISE WOOD  
320 Arlington Meadows Drive  
Louisville, KY. 40245  
Term expires: 06/30/2019

VACANT POSITION

5. A legal description of the service area of the Eastwood Fire Protection District is attached as:

Exhibit "A"

IT IS HEREBY CERTIFIED THAT the foregoing information is true and accurate statement of: (a) the name of the Eastwood Fire Protection District; (b) the legal description of the service area of the Eastwood Fire Protection District; (c) the statutory authority under which the Eastwood Fire Protection District was created; (d) names, addresses and the date of expiration of the terms of office of each of the members of the Board of Trustees which is the governing body of the Eastwood Fire Protection District and its chief executive officer; on this March 20, 2017.



Charity Neukomm, Secretary

EASTWOOD FIRE PROTECTION DISTRICT

This report is in the standards reporting form furnished by the Kentucky Finance & Administration Cabinet, pursuant to KRS 65.07D (2) to the Jefferson County Clerk.



## *Eastwood Fire Protection District*

16010 Shelbyville Road    Louisville, Kentucky 40245  
Business Office (502) 245-1400    Fax (502) 253-1813

---



March 14, 2017

Honorable Stuart Benson  
601 W. Jefferson Street  
Louisville, Kentucky 40202

Councilman Benson,

I am writing to ask for your support for the Eastwood Fire Protection District's request for a versatile (All Terrain Vehicle) for emergency response into The Parklands and surrounding rural areas. As you well know, the park system is a great asset to the community with a large amount of pedestrian traffic on walking paths, trails, and Floyds Fork Creek. During the last year, the Eastwood Fire Protection District responded to multiple incidents in which our vehicles could not remotely access scenes and caused delay in providing medical care. This also causes exhaustion to rescue personnel because of the effort it takes to transport life saving equipment through brush and muddy areas. With this type of attraction, our response needs have increased for quick response and access to these remote areas.

I have attached an itemized spreadsheet for pricing, and pictures of the equipment being requested.

The Eastwood Fire Protection District believes that the benefit of this vehicle and equipment would save lives and provide a safe quality vehicle for those needing medical care and transportation.

I sincerely appreciate all of your assistance you continue to provide our community.

Sincerely,

A handwritten signature in black ink, appearing to read "Thomas H. Arnold".

Colonel Thomas H. Arnold  
Fire Chief

Cc: Councilwoman Denton



## *Eastwood Fire Protection District*

16010 Shelbyville Road      Louisville, Kentucky 40245  
Business Office (502) 245-1400      Fax (502) 253-1813

---



March 14, 2017

Honorable Julie Denton  
601 W. Jefferson Street  
Louisville, Kentucky 40202

Councilwoman Denton,

I am writing to ask for your support for the Eastwood Fire Protection District's request for a versatile (All Terrain Vehicle) for emergency response into The Parklands and surrounding rural areas. As you well know, the park system is a great asset to the community with a large amount of pedestrian traffic on walking paths, trails, and Floyds Fork Creek. During the last year, the Eastwood Fire Protection District responded to multiple incidents in which our vehicles could not remotely access scenes and caused delay in providing medical care. This also causes exhaustion to rescue personnel because of the effort it takes to transport life saving equipment through brush and muddy areas. With this type of attraction, our response needs have increased for quick response and access to these remote areas.

I have attached an itemized spreadsheet for pricing, and pictures of the equipment being requested.

The Eastwood Fire Protection District believes that the benefit of this vehicle and equipment would save lives and provide a safe quality vehicle for those needing medical care and transportation.

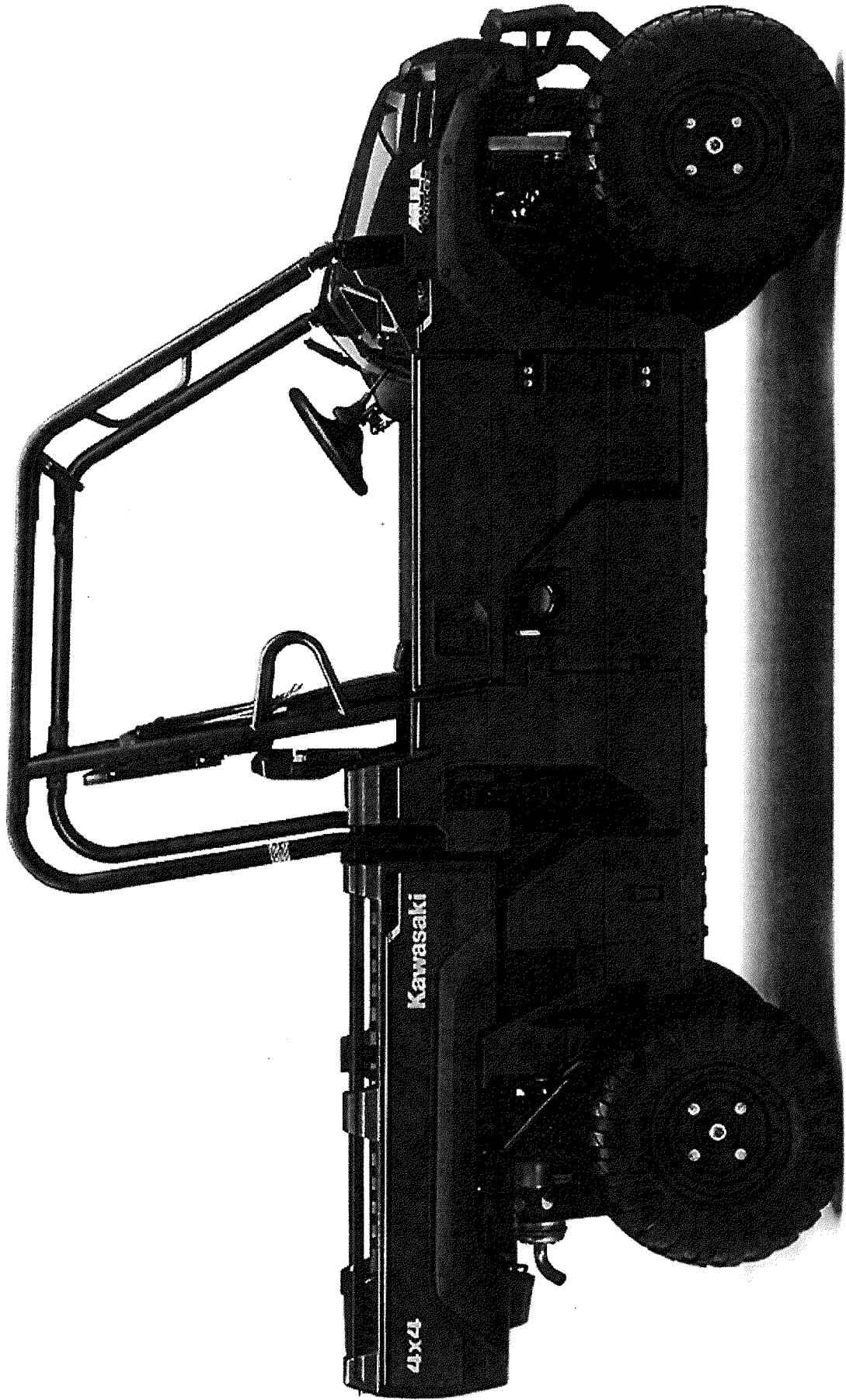
I sincerely appreciate all of your assistance you continue to provide our community.

Sincerely,

A handwritten signature in black ink that reads "Thomas H. Arnold".

Colonel Thomas H. Arnold  
Fire Chief

Cc: Councilman Benson









476 S. Mulberry St.  
 Elizabethtown, Ky 42701  
 (270)737-RIDE

DATE: 3/15/2017  
 DELIVERY DATE: \_\_\_\_\_  
 SALESPERSON: Terry Netherland  
 LEAD SOURCE: \_\_\_\_\_

S O: Eastwood Fire District PHONE: 502-245-1400 EMAIL: \_\_\_\_\_

ADDRESS: 16010 Shelbyville Rd CITY: Louisville STATE: ky 40245

DOB: \_\_\_\_\_ SSN: \_\_\_\_\_ DL #: \_\_\_\_\_ TEMP TAG #: \_\_\_\_\_

UNIT MAKE: Kawasaki Mule pro 2017 MODEL: KAF820FHF COLOR: Blue or Green TITLED / UNTITLED

VIN#: Pending ENG#: \_\_\_\_\_ MIL / HRS: 0 KEY CODE: \_\_\_\_\_

INSTALLED ACCESSORIES				MSRP (RETAIL PRICE)	
QTY.	Part #	Description	\$ Price		
1	99994-0687	winch mount	\$ 99.95	LESS AVAILABLE INCENTIVE	\$ -
1	Kaf080-052	4000 Warn winch	\$ 377.00	LESS DISCOUNT	\$ 1,200.00
1	99994-0571	Top	\$ 269.00	MANUFACTURER FREIGHT	
1	kaf080-001	Windsheid	\$ 539.00	SET UP, ASSEMBLY, AND PREP	
1	Liberty 12 ft Trailer		\$ 1,425.00	OTHER:	
Subtotal Accessories			\$ 2,709.95	BASE PRICE	\$ 11,799.00
				SUBTOTAL ACCESSORIES	\$ 2,709.95

OTHER ACCESSORIES / LABOR BREAKDOWN				UNIT SUBTOTAL	\$ 14,509
QTY/HR	Part #	Description	\$ Price	TOTAL TRADE-IN ALLOWANCE	\$ -
				TOTAL NET SALE PRICE	\$ -
				STATE SALES TAX	\$ -
				UNIT TOTAL W/ TAX	
				TITLE & ADMIN FEE:	
				<input type="checkbox"/> STREET	\$ -
				<input type="checkbox"/> OFFRD	\$ -
				<input type="checkbox"/> WC	
		Subtotal	\$ -	LABOR INSTALLED ACCESSORIES	

USED VEHICLE TRADE-IN AND PURCHASE: YR: \_\_\_\_\_  
 MAKE: \_\_\_\_\_ MODEL: \_\_\_\_\_ MIL/HRS: \_\_\_\_\_  
 COLOR: \_\_\_\_\_ VIN #: \_\_\_\_\_  
 PAYOFF AMNT: \$ \_\_\_\_\_ AMOUNT: \_\_\_\_\_  
 TRADE-IN DEBT TO BE PAID BY: DEALER  CUSTOMER:

USED VEHICLE DISCLAIMER: As is. Adventure Powersports Kawasaki hereby disclaims all warranties, either expressed or implied, including any implied warranties of merchantability or fitness for a particular purpose, and neither assumes nor authorizes any other person to assume for it any liability in connection with the sale of this vehicle. Buyer shall not be entitled to recover from the selling dealer any consequential damages to property, damages for loss of use, loss of time, loss of profit, or income, or any other incidental damages. By signing customer agrees to current condition of this vehicle.

Purchaser: \_\_\_\_\_ Date: \_\_\_\_\_  
 Witness: \_\_\_\_\_ Date: \_\_\_\_\_

Customer and/or intended rider(s) has the necessary riding skills to operate vehicle safely and is aware of all riding laws including age restrictions.

SIGNATURE: \_\_\_\_\_

VEHICLE MAINTENANCE: Customer agrees to read complete service manual. This unit requires a maintenance at \_\_\_\_\_ days / hrs / miles. You will be charged a labor rate of \$ \_\_\_\_\_ at the manufacturer recommended time of \_\_\_\_\_ hrs plus the required parts/accessories. Our servicing the unit is not a requirement to maintain the warranty. Customer Initials \_\_\_\_\_

SE...CE CONTRACT: Adventure Powersports Kawasaki agrees to offer a general service contract with a labor rate of \$ \_\_\_\_\_ for \_\_\_\_\_ services.

TOTAL SALE	\$ -
LESS DOWN PAYMENT \$\$	\$ -
<b>TOTAL FINANCED</b>	<b>\$ 14,508.95</b>

\*All Customer Cash / Incentives goes to Adventure Powersports unless otherwise specified.

INSURANCE:  
 CREDIT LIFE & DISABILITY INSURANCE:

FINANCED WITH:  
 MONTHLY PAYMENT: \$ \_\_\_\_\_ For \_\_\_\_\_ Mos

RECEIPT NO.	CASH	CHECK	DATE	BY
			/ /	

TERMS OF AGREEMENT AND CERTIFICATION: I agree to pay the balance on the terms specified and accept delivery of the vehicle within forty eight hours after I have been notified that it is ready. In case I fail to take delivery of the vehicle when notified, my total credits may be retained as liquidated damages of your expense and efforts in the matter, and you may dispose of vehicle(s) without any liability to me whatsoever. I certify that I am 18 years of age and hereby acknowledge receipt of copy of this order. I have read, understand, and agree that this order includes all of the terms and conditions, that this order cancels and supersedes any other agreement and as of the date hereof comprises the entire agreement relating to the subject matters covered hereby. In the event of default of any terms herein, the non defaulting party shall be entitled to collect it's reasonable attorney fees and costs in enforcing this agreement. I understand that I am responsible for entire payoff of any/all units considered as trade-in.

Purchaser: \_\_\_\_\_ Date: \_\_\_\_\_  
 Accepted By: *Terry Netherland* Date: 3/15/17

I am aware of available extended warranties but choose NOT to purchase an extended warranty at this time: \_\_\_\_\_ (Initials)

# L & W Emergency Equipment

332 South Main Street  
Lawrenceburg, KY 40342

# Estimate

Date	Estimate #
3/20/2017	2765

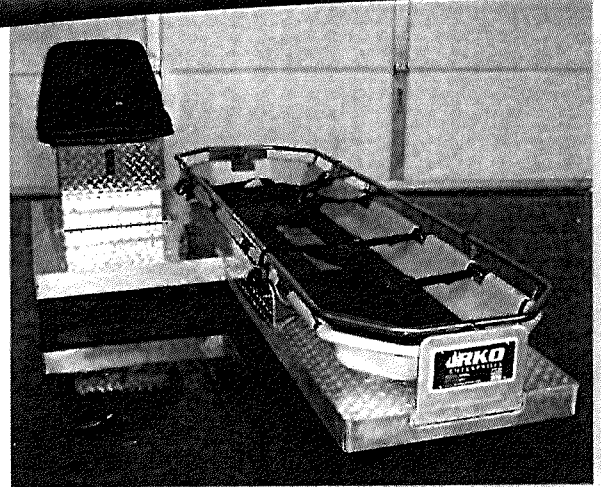
Name / Address
Eastwood Fire Michael Sutton 16010 Shelbyville Road Louisville, Kentucky 40245

Project

Description	Qty	Rate	Total
Brooking L07 Dual Color Changing Red/White Mini Bar	1	289.00	289.00
EOS6 L Bracket	4	9.00	36.00
R/W EOS 6 MICRO THIN LED - Grille	2	59.00	118.00
R/W EOS 6 MICRO THIN LED - Tail Lights	2	59.00	118.00
Shop Materials / Plugs / Wire / Connectors / Breakers / Fuses / Freight	1	50.00	50.00
Install Labor	1	200.00	200.00
Full Graphics Package 1	1	400.00	400.00
<b>Subtotal</b>			\$1,211.00
<b>Sales Tax (0.0%)</b>			\$0.00
<b>Total</b>			\$1,211.00

## UTV RESCUE SKID WITH PROVIDER SEAT AND STORAGE

RKO part # 196218



Add this rescue skid to your UTV and get the assurance you can be ready in an emergency. Constructed with pride to fit your departments needs. When quality and dependability matters, choose RKO.

- HEAVY DUTY AIRCRAFT/ MARINE ALLOY ALUMINUM SKID PLATFORM
- JUNKIN JSA 200 STOKES BASKET
- RKO STAINLESS STEEL MOUNTING HARDWARE
- (4) MAX STRAP STOKES SECURING
- FITS KUBOTA RTV 900 & 1100, KAWASAKI MULE 4010, JOHN DEERE GATORS, POLARIS RANGER 4 X 4 AND 6 X 6 AND MORE.

CALL FOR PRICE, FAX OR EMAIL RKO FOR SHIPPING TO YOUR ADDRESS

*Handwritten:*  
\$ 3,000  
LESS STOKES - \$600  
\$ 2,400  
FREE SHIPPING

## Eastwood Fire Protection District Detailed Projected Cost

Quantity	Item	Cost Ea	Total
1	Kawasaki Muel ATV	11,799.00	11,799.00
1	4000# Winch	377.00	377.00
1	Winch Mount	99.95	99.95
1	Top	269.00	269.00
1	Windshield	539.00	539.00
1	12' Trailer	1,425.00	1,425.00
1	Rescue Skid Slide In Unit	2,400.00	2,400.00
1	Lighting, Reflective Striping	1,000.00	1,000.00
1	Stokes Basket	687.00	687.00
2	Lifevest	205.00	410.00
2	Throw Rope Bags	39.00	78.00

19,083.95

# TICHENOR & ASSOCIATES, LLP

CERTIFIED PUBLIC ACCOUNTANTS and MANAGEMENT CONSULTANTS

1700 EASTPOINT PARKWAY, SUITE 270  
LOUISVILLE, KENTUCKY 40223

BUSINESS: (502) 245-0775

FAX: (502) 245-0725

E-MAIL: WTICHENOR@TICHENORASSOCIATES.COM

To Members of the Eastwood Fire Protection District Board of Trustees  
16010 Shelbyville Road  
Eastwood, KY 40245

## Letter to Management

In planning and performing our audit of the financial statements of Eastwood Fire Protection District for the year ended June 30, 2015, we considered Eastwood Fire Protection District's internal control to plan our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control.

However, during our audit, we noted certain matters involving the internal control and other operational matters that are presented for your consideration. This letter does not affect our report dated April 19, 2016, on the financial statements of the Eastwood Fire Protection District. Our comments and recommendations, which have been discussed with appropriate members of staff, are intended to improve the internal controls or results in other operating efficiencies. We will be pleased to discuss these comments in further detail at your convenience, perform any additional study of these matters, or assist you in implementing the recommendations. Our comments are summarized as follows:

### **1. Adequacy of Bonding Insurance Coverage**

As a part of our regular audit procedures, we reviewed the District's bonding insurance coverage and noted that during the period 7/1/2014 thru 6/30/2015, the level of bonding insurance that the District has is low in relation to the dollar value of assets and revenues. We noted that after 7/1/2015, the level of bonding insurance is sufficient. Bonding coverage insures an organization in the event of theft or embezzlement by an employee and is an inherent element in any system of internal controls. The Kentucky Department for Local Government recommends that the level of bonding coverage be at least as great as the maximum amount of assets held during the year. We strongly recommend that the limits of the District's bonding coverage be reviewed periodically by both the Board and an insurance professional and adjusted accordingly.

### **2. Update of Schedule of Fixed Assets and Compare to Actual Fixed Assets on Hand**

The Kentucky Department for Local Government requires that all districts maintain a schedule of fixed assets. During our review of fixed assets, we noted that the District does not update a schedule of fixed assets throughout the year. We recommend that the District update the schedule of fixed assets for all assets with a useful life of more than one year and that meet the District's capitalization thresholds. We further recommend that the Board of Trustees review the schedule of fixed assets at least annually to compare to actual fixed assets on hand and with a professional insurance agent to determine adequate insurance coverage.

We believe that the implementation of these recommendations will provide Eastwood Fire Protection District with a stronger system of internal accounting controls while also making its operations more efficient. We will be happy to discuss the details of these recommendations with you and assist in any way possible with their implementation. This report is intended solely for the information and use of the members of the District's Board of Trustees and management, and should not be used by anyone other than these specified parties.

*Tichenor & Associates, LLP*

Louisville, Kentucky  
April 19, 2016

**Audit of the  
EASTWOOD FIRE PROTECTION DISTRICT**

**Fiscal Year Ended June 30, 2015**

Performed by:  
**Tichenor & Associates, LLP**  
**CERTIFIED PUBLIC ACCOUNTANTS**  
1700 Eastpoint Parkway, Suite 270  
Louisville, Kentucky 40223

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# TICHENOR & ASSOCIATES, LLP

CERTIFIED PUBLIC ACCOUNTANTS and MANAGEMENT CONSULTANTS

1700 EASTPOINT PARKWAY, SUITE 270  
LOUISVILLE, KENTUCKY 40223

BUSINESS: (502) 245-0775

FAX: (502) 245-0725

E-MAIL: [WTICHENOR@TICHENORASSOCIATES.COM](mailto:WTICHENOR@TICHENORASSOCIATES.COM)

## **Independent Auditor's Report**

To Members of the Eastwood Fire Protection District Board of Trustees  
16010 Shelbyville Road  
Eastwood, KY 40018

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities and the general fund of the Eastwood Fire Protection District, as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the District'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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit includes 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 and the general fund of the Eastwood Fire Protection District as of June 30, 2015, and the respective changes in financial position 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 budgetary comparison information on page 20 and 21 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.

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing 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. Our opinion on the basic financial statements is not affected by this missing information.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated April 19, 2016, on our consideration of the Eastwood Fire Protection District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations,

contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Eastwood Fire Protection District's internal control over financial reporting and compliance.

Based on the results of our audit, we have presented the following report findings:

2015-001 Financial Statement Preparation  
2015-002 Segregation of Duties

*TICHENOR & ASSOCIATES, LLP*

Louisville, Kentucky  
April 19, 2016

**EASTWOOD FIRE PROTECTION DISTRICT  
STATEMENT OF NET POSITION  
JUNE 30, 2015**

<b>ASSETS</b>	
Current Assets:	
Cash	\$ 904,878
Taxes Receivable	12,061
<b>Total Current Assets</b>	<u>916,939</u>
Noncurrent Assets:	
Land	161,250
Capital Assets - Net of Accumulated	
Depreciation	
Buildings and Building Improvements	770,295
Equipment	65,186
Vehicles	451,997
<b>Total Noncurrent Capital Assets</b>	<u>1,448,728</u>
Bond Issuance Cost - Net of Accumulated	
Amortization	16,313
<b>Total Noncurrent Assets</b>	<u>1,465,041</u>
<b>TOTAL ASSETS</b>	<u>2,381,980</u>
<b>LIABILITIES</b>	
Current Liabilities:	
Accounts Payable	23,346
Bond Payable	115,000
Compensated Absences	16,351
Accrued Expenses	31,779
<b>Total Current Liabilities</b>	<u>186,476</u>
Noncurrent Liabilities:	
Net Pension Liability	2,093,993
Bond Payable	485,000
<b>Total Noncurrent Liabilities</b>	<u>2,578,993</u>
<b>TOTAL LIABILITIES</b>	<u>2,765,469</u>
<b>DEFERRED INFLOWS</b>	
Deferred Inflows	206,568
<b>TOTAL DEFERRED INFLOWS</b>	<u>206,568</u>
<b>NET POSITION</b>	
Invested in Capital Assets, Net of Related Debt	848,728
Unrestricted	(1,438,785)
<b>TOTAL NET POSITION</b>	<u>\$ (590,057)</u>

The accompanying notes are an integral part of these financial statements.

**EASTWOOD FIRE PROTECTION DISTRICT  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2015**

<u>Functions/Programs</u>	<u>Expenses</u>		<u>Net (Expenses) Revenues and Changes in Net Assets Governmental Activities</u>
Public Protection	\$ 2,420,645	\$	\$ (2,420,645)
Interest on Long-term Debt	16,831		(16,831)
Total Governmental Activities	<u>\$ 2,437,476</u>	<u>\$ 0</u>	<u>\$ (2,437,476)</u>

**General Revenues:**

Taxes:	
Tax Assessment	2,004,161
Intergovernmental Revenues	77,155
Other Revenues	20,240
Interest Revenue	<u>1,193</u>
Total General Revenues	<u>2,102,749</u>
Change in Net Position	<u>(334,727)</u>
Net Position - Beginning (Restated)	<u>(255,330)</u>
Net Position - Ending	<u>\$ (590,057)</u>

The accompanying notes are an integral part of these financial statements.

**EASTWOOD FIRE PROTECTION DISTRICT  
BALANCE SHEET  
GOVERNMENTAL FUND  
JUNE 30, 2015**

	<u>General Fund</u>
<b>ASSETS</b>	
Cash and Cash Equivalents	\$ 904,878
Property Taxes Receivable	12,061
<b>TOTAL ASSETS</b>	<b>\$ 916,939</b>
 <b>LIABILITIES AND FUND BALANCE</b>	
<b>LIABILITIES</b>	
Accounts Payable	\$ 23,346
Compensated Absences	16,351
Accrued Expenses	31,779
<b>TOTAL LIABILITIES</b>	<b>71,476</b>
 <b>FUND BALANCE</b>	
Unassigned	\$ 845,463
<b>TOTAL FUND BALANCE</b>	<b>845,463</b>
 <b>TOTAL LIABILITIES AND FUND BALANCE</b>	 <b>\$ 916,939</b>

**Reconciliation of the Balance Sheet-Governmental Funds to the Statement of Net Assets:**

Total Fund Balance	\$ 845,463
Amounts Reported for Governmental Activities in the Statement of Net Assets are Different Because:	
Capital Assets Used in Governmental Activities are not Financial Resources and Therefore are not Reported in the Funds.	3,773,106
Accumulated Depreciation	(2,324,378)
Bond Issuance Cost in Governmental Activities are not Reported in the Fund	34,008
Accumulated Amortization	(17,695)
Long-term Debt is not Due And Payable in the Current Period and, Therefore, is not Reported in the Funds.	(485,000)
Bond Payable	(115,000)
Amounts related to the Retirement Plan for the Entity, which are not Expected to be Liquidated using Currently Available Expendable Resources:	
Net Pension Liability	(2,093,993)
Deferred Inflows	(206,568)
 Net Assets of Governmental Activities	 <b>\$ (590,057)</b>

The accompanying notes are an integral part of these financial statements.

**EASTWOOD FIRE PROTECTION DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
GOVERNMENTAL FUND  
FOR THE YEAR ENDED JUNE 30, 2015**

	<b>General Fund</b>
<b>REVENUES</b>	
Taxes	\$ 2,004,161
Intergovernmental Revenues	77,155
Other Revenues	20,240
Interest	1,193
<b>TOTAL REVENUES</b>	<b>2,102,749</b>
 <b>EXPENDITURES</b>	
Personnel	1,602,130
Operations	278,995
Administration and Reserves	10,595
Capital Outlay	21,090
Debt Service	
Principal	115,000
Interest	16,831
<b>TOTAL EXPENDITURES</b>	<b>2,044,641</b>
Excess (Deficiency) of Revenues Over Refunded Financing Obligation Payment	58,108
Total Other Financing Sources (Uses)	58,108
Net Changes in Fund Balance	58,108
Fund Balance - Beginning (Restated)	(1,191,317)
Fund Balance - Ending	\$ (1,133,209)

The accompanying notes are an integral part of these financial statements.

**EASTWOOD FIRE PROTECTION DISTRICT  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE OF THE GOVERNMENTAL FUND  
TO THE STATEMENT OF ACTIVITIES**

**FOR THE YEAR ENDED JUNE 30, 2015**

**Reconciliation to the Statement of Activities:**

Net Change in Governmental Fund Balance	\$ 58,108
<p>Governmental Funds Report Capital Outlays as Expenditures. However, in the Statement of Activities, the Cost of Those Assets is Allocated Over Their Estimated Useful Lives and Reported as Depreciation Expense.</p>	
Investment in Capital Assets	6,488
Depreciation Expense	(145,362)
Amortization Expense	(3,995)
Assets Disposed Of, Net Book Value	(89,304)
<p>Financing Obligation and Principal Payments are Expensed in the Governmental Funds as a Use Of Current Financial Resources. However, These Transactions Have No Effect on Net Assets.</p>	
Financing Obligations	115,000
<p>Amounts related to the Retirement Plan for the Entity, which are not Expected to be Liquidated using Currently Available Expendable Resources:</p>	
Pension Expense on Retirement Plan for the Entity	<u>(275,662)</u>
Change in Net Assets of Governmental Activities	<u>\$ (334,727)</u>

The accompanying notes are an integral part of these financial statements.



**EASTWOOD FIRE PROTECTION DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2015**

**Note 1. Summary of Significant Accounting Policies**

The summary of significant accounting policies of Eastwood Fire Protection District (the District) is presented to assist in understanding the District's financial statements. The financial statements and notes are representations of the District's management who is responsible for their integrity and objectivity. The District conforms to U.S. generally accepted accounting principles applicable to governmental units adopted by the Governmental Accounting Standards Board (GASB). A summary of the District's significant accounting principles follows.

**A. Reporting Entity**

The District's financial reporting entity is comprised of the following:

Primary Government:

Eastwood Fire Protection District

Blended Component Unit:

Eastwood Fire Protection District Holding Company, Inc.

As defined by accounting principles generally accepted in the United States of America established by the GASB, the financial reporting entity consists of the primary government, as well as a component unit, which is a legally separated organization for which elected officials of the primary government are financially accountable. Financial accountability is defined as:

- (1) Appointment of a voting majority on the component unit's board, and either a) the ability to impose will be the primary government, or b) the possibility that the component unit will provide a financial benefit to or impose a financial burden on the primary government; or
- (2) Fiscal dependency on the primary government.

Blended Component Units - Blended component units are separate legal entities meeting the component unit criteria described above and whose governing body is the same or substantially the same as the District's Board of Trustees or the component unit provides services entirely to the District. These component units' funds are blended into those of the District's by appropriate activity type to compose the primary government presentation.

The Eastwood Fire Protection District Holding Company, Inc. (the Corporation) is a non-profit and non-stock corporation formed to further the promotion of the public interest of the District. All of the assets and earnings shall be used exclusively for the District. In the event of dissolution, all of the assets of the Corporation shall be distributed to the Eastwood

## NOTES TO FINANCIAL STATEMENTS (Continued)

### Note 1. Summary of Significant Accounting Policies (Continued)

#### A. Reporting Entity (Continued)

Fire Protection District.

The Eastwood Fire Protection District is a special taxing district, established to acquire, finance, construct, maintain, and operate fire protection for residents of Eastwood, Kentucky. The District is comprised of the following entities the primary government unit the Eastwood Fire Protection District and a Blended Component Unit of Eastwood Fire Protection District Holding Company, Inc. The District is administered by a Board of Trustees.

#### B. Basis of Presentation

The basic financial statements include both government-wide and fund financial statements. Each presentation provides valuable information that can be analyzed and compared between years.

**1. Government-wide Statements** - provides information about the District. The statements include a statement of net position and a statement of activities. These statements report the financial activities of the overall District. Governmental activities generally are financed through taxes and operating grants and contributions.

A statement of activities presents a comparison between direct expenses and program revenues for each function of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. The District does not allocate indirect expenses to programs or functions.

Revenues that are not classified as program revenues, including property taxes, are reported as general revenues.

**2. Fund Financial Statements** - provides information about the District's fund. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column.

The District reports the following major governmental fund.

The *General Fund* is the primary operating fund. It accounts for all financial resources of the District.

## **NOTES TO FINANCIAL STATEMENTS (Continued)**

### **Note 1. Summary of Significant Accounting Policies (Continued)**

#### **C. Basis of Accounting**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized at the time liabilities are incurred, regardless of the timing of when the related cash flows take place. Property taxes are recognized as revenue in the year for which they are levied. Grants and donations are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental funds in the fund-based financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The District considers all revenue reported in the governmental funds to be available if the revenues are collected within 60 days after fiscal year-end. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on long-term debt, and claims and judgments, which are recognized as expenditures to the extent they are due and payable. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds from long-term debt and acquisitions under capital lease agreements are reported as other financing sources.

#### **D. Use of Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual result could differ from those estimates.

#### **E. Cash**

Cash includes amounts in demand deposits. Deposits are insured by the Federal Depository Insurance Company (FDIC).

For purposes of the statement of cash flows, the District considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

#### **F. Capital Assets**

Capital assets reported at actual cost. Donated assets are reported at estimated fair value at the time received.

## NOTES TO FINANCIAL STATEMENTS (Continued)

### Note 1. Summary of Significant Accounting Policies (Continued)

#### F. Capital Assets (Continued)

Capitalization thresholds (the dollar values above which assets acquisition are added to the capital asset accounts), depreciation methods, and estimated useful lives of capital assets reported in the government-wide statements are as follows:

	Capitalization Threshold	Depreciation Method	Estimated Useful Life
Land Improvements	\$ 5,000	Straight line	7-20
Buildings	\$ 5,000	Straight line	40
Building Improvements	\$ 5,000	Straight line	7-20
Vehicles	\$ 5,000	Straight line	5-15
Machinery and Equipment	\$ 1,000	Straight line	5-7

#### G. Property Tax Revenues

Property tax revenues are collected by Jefferson County and are generally remitted to the District on a monthly basis. Property tax revenue is recognized as revenues for the month reported and collected by Jefferson County. The Jefferson County PVA prepares the bills in the fall of each year and jointly bills the Jefferson County and District real property taxes. Property taxes are levied and become a lien as of January 1<sup>st</sup> based on assessed property values as of that date.

#### H. Commitments

In September 1979, the District entered into a contract with the Long Run Rural Fire Protection District in which the District would provide fire protection to the Long Run Rural District in exchange for the Long Run Rural District's payment to the District of 90 percent of the net tax revenue collected by the Sheriff of Shelby County on behalf of the District pursuant of KRS 75.040. The agreement provides for a term through June 30, 1995 which is automatically renewed for immediately successive one-year periods thereafter unless either party shall give written notice of its intention not to renew, at least 30 days prior to the commencement of the next renewal period.

In October 1979, the District entered into a contract with the Simpsonville Fire Department in which the District will pay Simpsonville 30 percent of the net revenue that the District collects from the Long Run Rural Fire Protection District. The agreement provides for a term through June 30, 1980 which is automatically renewed for immediate successive one year periods thereafter, unless either party gives written notice of its intention not to renew, at least 30 days prior to the commencement of the next renewal period.

## NOTES TO FINANCIAL STATEMENTS (Continued)

### Note 1. Summary of Significant Accounting Policies (Continued)

#### I. Fund Equity

##### Government-wide Statements

Equity is classified as net position and displayed in two components:

1. Unrestricted - All other net position that does not meet the definition of “restricted” or “invested in capital assets, net of related debt”.

##### Fund Statements

In the fund financial statements, the fund balance is divided into non-spendable and spendable components, if applicable.

Non-spendable includes amounts that must be maintained intact legally or contractually.

Spendable include the following:

- Restricted - amounts constrained for a specific purpose by external parties, constitutional provisions, or enabling legislation.
- Committed - amounts constrained for a specific purpose by the district using its highest level of decision making authority.
- Assigned - amounts constrained by intent to be used for a specific purpose by the District or the delegated district committee or official given authority to assign amounts.
- Unassigned - amounts not classified as non-spendable, restricted, committed or assigned.

For resources considered committed, the District issues an ordinance or resolution that can only be changed with another corresponding ordinance or resolution.

For resources considered assigned, the District has designated the Board of Trustees to carry out the intent of the District.

It is the policy of the District to spend restricted resources first, when both restricted and unrestricted resources are available to spend on the activity. Once restricted resources are exhausted, then committed, assigned and unassigned resources will be spent in that order on the activity.

The District did not have any non-spendable, restricted, committed, or assigned fund balances at June 30, 2015.

## **NOTES TO FINANCIAL STATEMENTS (Continued)**

### **Note 1. Summary of Significant Accounting Policies (Continued)**

#### **J. Donated Services**

The District relies on some unpaid volunteers for firefighters. The statement of revenues and expenditures do not recognize these donated services as support, nor do they recognize similar amounts as expenditure. There is no effect on the change in fund balance/net position.

#### **K. Income Taxes**

The District is a governmental organization and exempt from income taxes.

### **Note 2. Deposits and Investments**

The District maintained deposits of public funds with depository institutions insured by the Federal Deposit Insurance Corporation (FDIC) as required by KRS 66.480. According to KRS 41.240, the depository institution should pledge or provide sufficient collateral which, together with FDIC insurance, equals or exceeds the amount of public funds on deposit at all times. In order to be valid against the FDIC in the event of failure or insolvency of the depository institution, this pledge or provision of collateral should be evidenced by an agreement between the District and the depository institution, signed by both parties, that is (a) in writing, (b) approved by the board of directors of the depository institution or its loan committee, which approval must be reflected in the minutes of the board or committee, and (c) an official record of the depository institution.

#### **Custodial Credit Risk - Deposits and Investments**

Custodial credit risk is the risk that in the event of a depository institution failure, the District's deposits may not be returned. The District does not have a deposit policy for custodial credit risk but rather follows the requirements of KRS 41.240. As of June 30, 2015, all of the District's accounts were covered by FDIC insurance or securities held by the pledging financial institution's trust department or agent in the District's name.

### **Note 3. Risk Management**

The District is exposed to various risks of loss related to torts; damaged to and destruction of assets; errors and omission; injuries to firemen and natural disaster. The District has purchased commercial insurance to cover these risks.

## NOTES TO FINANCIAL STATEMENTS (Continued)

### Note 4. Budgetary Process

The budgetary process is prescribed by provisions of the Kentucky Revised Statute and entails the preparation of budgetary documents within an established timetable. The budgets are adopted on a basis consistent with generally acceptable accounting principles. The District's Board of Trustees approves and appropriates the budgets annually. All annual appropriations lapse at fiscal year end.

### Note 5. Capital Assets

Capital assets activity for the year ended June 30, 2015, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital Assets Not Being Depreciated:				
Land	\$ 161,250	\$	\$	\$ 161,250
Total Capital Assets Not Being Depreciated	161,250			161,250
Capital Assets, Being Depreciated:				
Buildings and Building Improvements	1,475,852			1,475,852
Equipment	599,719	6,488	(75,110)	531,097
Vehicles	1,619,101		(14,194)	1,604,907
Total Capital Assets Being Depreciated	3,694,672	6,488	(89,304)	3,611,856
Less Accumulated Depreciation For:				
Buildings and Building Improvements	(667,637)	(37,920)		(705,557)
Equipment	(510,319)	(30,702)	75,110	(465,911)
Vehicles	(1,090,364)	(76,740)	14,194	(1,152,910)
Total Accumulated Depreciation	(2,268,320)	(145,362)	89,304	(2,324,378)
Total Capital Assets Being Depreciated, Net	1,426,352	(138,874)		1,287,478
Capital Assets, Net	\$ 1,587,602	\$ (138,874)	\$ 0	\$ 1,448,728

### Note 6. Bond Payable

The District is a borrower of General Obligation Refunding Bonds, Series 2011 notes with a total value of \$1,050,000. Interest is payable bi-annually at rates set in the bond document. The rates range from 2.0% in 2012 to 3.0% in 2020, when the bond matures. The bond constitutes a general obligation of the District and the full faith, credit, and taxing power of the District as irrevocably pledge to the prompt payment of the principal, premium, if any, and the interest on the bond as payments become due. The bond payable was \$600,000 at June 30, 2015.

## NOTES TO FINANCIAL STATEMENTS (Continued)

### Note 6. Bond Payable (Continued)

At June 30, 2015, the scheduled repayments on the bond are:

Fiscal Year Ended June 30,	Principal	Interest & Fees
2016	\$ 115,000	\$ 15,388
2017	115,000	13,088
2018	120,000	10,500
2019	125,000	7,500
2020	125,000	3,750
Totals	<u>\$ 600,000</u>	<u>\$ 50,226</u>

### Note 7. Compensated Absences

It is the Districts policy to permit employees to accumulate earned but unused vacation and personal leave benefits up to 240 hours annually. Vacation and personal leave benefits are accumulated at amounts ranging up to 348 hours annually, determined by length of service. The carryover year starts from the beginning of the new fiscal year. For these unpaid hours the District has accrued \$16,351 as of June 30, 2015.

### Note 8. Defined Benefit Pension Plan

During the year ended June 30, 2015, the District sponsored a retirement plan for the District's paid full-time firefighters. The District's funding policy is to fully fund required contributions.

All District employees working in a regular full-time position are eligible to participate in the defined benefit plan administered by the County Employees Retirement System of Kentucky (CERS), a cost-sharing multiple-employer public employee retirement system.

The plan issues separate financial statements which may be obtained by request from Kentucky Retirement Systems, 1260 Louisville Road, Frankfort, Kentucky 40601-6124.

*Plan Description* - CERS provides for retirement, disability, and death benefits to plan members. Retirement benefits may be extended to beneficiaries of plan members under certain circumstances.

Hazardous members who retire at or after the age fifty-five with duty service credit are entitled to a retirement benefit, payable monthly for life, equal to 2.5% of their final compensation multiplied by his or her service credit. Non-hazardous members who retire at or after age sixty-five with duty service credit are entitled to a retirement benefit, payable



## NOTES TO FINANCIAL STATEMENTS (Continued)

### Note 8. Defined Benefit Pension Plan (Continued)

monthly for life, equal to 2.2% of their final compensation multiplied by his or her service credit. Final compensation for hazardous members is the average of the three fiscal years during which the employee had the highest average monthly salary. Final compensation for non-hazardous members is the average of the three or five fiscal years during which the employee had the highest average monthly salary. Benefits fully vest upon reaching five years of service. Any hazardous employee with twenty years or more of service credit can retire at any time with full benefits. Any non-hazardous employee with twenty-seven or more years of service credit can retire at any time with no reduction in benefits. Hazardous employees with at least fifteen years of service may retire at or after age fifty and receive reduced retirement benefits. Non-hazardous employees with at least five years of service credit may retire at or age fifty-five and receive reduced retirement benefits. The CERS also provides death and disability benefits, which are established by state statute.

CERS also provides post-retirement health care coverage to age and service retirees with 20 or more years of qualifying CERS service credit. A portion of each employer and employee's contribution to CERS is set aside for the funding of post-retirement health care. The health care coverage provided by the retirement system is considered an Other Post Employment Benefit (OPEB) as described in GASB Statement No. 12. KRS provides statutory authority requiring public employers to fund post-retirement health care through their contributions to CERS.

*Contributions* - For the years ended June 30, 2015 and 2014, grandfathered plan members were required to contribute 5% of wages for non-hazardous job classifications. Employees hired after September 1, 2008 were required to contribute 6% of wages for non-hazardous job classifications. Participating employers were required to contribute at an actuarially determined rate. Per Kentucky Revised Statute Section 61.565(3), normal contribution and past service contribution rates shall be determined by the Board on the basis of an annual valuation last proceeding the July 1 of a new biennium. The Board may amend contribution rates as of the first day of July of the second year of a biennium, if it is determined on the basis of a subsequent actuarial valuation that amended contributions rates are necessary to satisfy requirements determined in accordance with actuarial basis adopted by the Board.

Plan members who began participating on, or after, January 1, 2014, were required to contribute to the Cash Balance Plan. The Cash Balance Plan is known as a hybrid plan because it has characteristics of both a defined benefit plan and a defined contribution plan. Members in the plan contribute a set percentage of their salary each month to their own account. Plan members contribute 5% of wages to their own account and 1% to the health insurance fund. The employer contribution rate is set annually by the Board based on an actuarial valuation. The employer contributes a set percentage of each member's salary. Each month, when employer contributions are received, an employer pay credit is deposited to the member's account. For non-hazardous members, their account is credited with a 4%

## NOTES TO FINANCIAL STATEMENTS (Continued)

### Note 8. Defined Benefit Pension Plan (Continued)

employer pay credit. The employer pay credit represents a portion of the employer contribution.

Currently, Covered employees are required by state statute to contribute 8% of their salary to the CERS for a hazardous position and 5% for a non-hazardous position. The District was required by the same statute to contribute 34.31% of the covered employees' salaries for hazardous positions and 17.67% for non-hazardous positions.

The District contributed \$296,841 for the year ended June 30, 2015, or 100% of the required contribution. The contribution was allocated \$290,760 to the CERS Hazardous pension fund, and \$6,081 to the CERS Non-hazardous pension fund.

*Pension Liabilities, Expense, Deferred Outflows of Resources and Deferred Inflows of Resources* - At June 30, 2015, the District reported a liability of \$2,093,993 or its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2014, and the pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2014, the District's proportion was 0.001% for CERS Non-hazardous and 0.170% for CERS hazardous, which was equal to its proportion measured as of June 30, 2014.

At June 30, 2015, the District reported a pension expense associated with the underfunding of the pension of \$275,662 or its proportionate share of the total pension expense. The total pension expense was measured as of June 30, 2014, and the pension expense used to calculate the total pension expense was determined by an actuarial valuation as of that date. The District's proportion of the total pension expense was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined.

There were no deferred outflows as of June 30, 2015, as measured at June 30, 2014.

At June 30, 2015, the District reported deferred inflows of \$206,568 or its proportionate share of the total deferred inflows. The total deferred inflows were measured as of June 30, 2014, and the total deferred inflows used to calculate the District's deferred inflows were determined by an actuarial valuation as of that date. The District's proportion of the total deferred inflows was based on the District's long-term share of the net difference between projected and actual investment earnings on pension plan investments relative to the difference for all participating entities, actuarially determined. At June 30, 2014, the District's proportion was 0.001% for CERS Non-hazardous and 0.170% for CERS hazardous, which was equal to its proportion measured as of June 30, 2014.

**NOTES TO FINANCIAL STATEMENTS (Continued)**

**Note 8. Defined Benefit Pension Plan (Continued)**

Assuming a constant relationship between pension expense and deferred inflows, and that deferred inflows will decrease by 2% each year, the effect on pension expense of deferred inflows for the next five years is as follows:

<u>FY 16</u>	<u>FY 17</u>	<u>FY 18</u>	<u>FY 19</u>	<u>FY 20</u>
\$ 270,149	\$ 264,746	\$ 259,451	\$ 254,262	\$ 249,177

In accordance with the requirements of GASB 68, the District has recorded a Net Pension Liability and Deferred Inflows which were not recorded in prior years.

Historical trend information showing the CERS' progress in accumulating sufficient assets to pay benefits when due is presented in the Kentucky Retirement Systems' annual financial report. This report may be obtained by writing the Kentucky Retirement Systems, 1260 Louisville Road, Frankfort, Kentucky 40601-6124, or by telephone at (502) 564-4646.

**Note 9. Restated Beginning Net Position**

The District's Beginning Net Position has been decreased in the amount of \$2,052,761 due to accounting errors that occurred during prior years and the adjustment to record Net Pension Liability.

Balance - 6/30/14	\$1,797,431
Record Net Pension Liability	(2,024,900)
Adjust for Accounting Errors	<u>(27,861)</u>
Restated Balance - 6/30/14	<u>\$ (255,330)</u>

**Note 10. Restated Beginning Fund Balance**

The District's Beginning Fund Balance has been decreased in the amount of \$2,024,900 due to the adjustment to record Net Pension Liability.

Balance - 6/30/14	\$ 833,583
Record Net Pension Liability	<u>(2,024,900)</u>
Restated Balance - 6/30/14	<u>\$(1,191,317)</u>

**Note 11. Subsequent Event Policy**

The District has evaluated events and transactions through April 19, 2016, which is the date the financials statements were available to be issued, for possible recognition or disclosure in the financial statements.

**EASTWOOD FIRE PROTECTION DISTRICT  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2015**

	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ 1,984,630	\$ 1,984,630	\$ 2,004,161	\$ 19,531
Intergovernmental Revenues	84,400	84,400	77,155	(7,245)
Other Revenues	38,100	38,100	20,240	(17,860)
Interest	500	500	1,193	693
Total Revenues	<u>2,107,630</u>	<u>2,107,630</u>	<u>2,102,749</u>	<u>(4,881)</u>
<b>EXPENDITURES</b>				
Personnel	1,659,833	1,659,833	1,877,792	(217,959)
Operations	318,327	318,327	278,995	39,332
Administration and Reserves	122,410	122,410	10,595	111,815
Capital Outlay	16,450	16,450	21,090	(4,640)
Debt Service				
Principal			115,000	(115,000)
Interest			16,831	(16,831)
Total Expenditures	<u>2,117,020</u>	<u>2,117,020</u>	<u>2,320,303</u>	<u>(203,283)</u>
Net Changes in Fund Balance	(9,390)	(9,390)	(217,554)	(208,164)
Fund Balance - Beginning	<u>9,390</u>	<u>9,390</u>	<u>833,583</u>	<u>824,193</u>
Fund Balance - Ending	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 616,029</u>	<u>\$ 616,029</u>

See accompanying notes to budgetary comparison schedule.

**EASTWOOD FIRE PROTECTION DISTRICT  
NOTES TO BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2015**

**Note 1. Budgeting and Budgetary Control**

Kentucky Revised Statute 68.240 requires the District to prepare and adopt a balanced budget annually. The District must approve such operating budgets to allow sufficient time for the legal announcements and hearings required for the adoption.

**Note 2. Budgetary Basis of Accounting**

The District's budget is prepared on a basis consistent with generally accepted accounting principles. The variance in the expenses on the Budgetary Comparison Schedule is due to the fact that no information related to GASB 68 was available at the time the budget was passed, and as a result, the plan's pension expense was excluded from the District's budget.

Reconciliation of required supplementary information to the Statement of Revenues, Expenditures, and Changes in Fund Balances:

Budgetary Basis - Total Revenues	\$ 2,102,749
Modified Accrual Basis - Revenues	<u>\$ 2,102,749</u>
Budgetary Basis - Total Expenditures	\$ 2,320,303
Plus: Pension Expense on Retirement Plan for the Entity	<u>(275,662)</u>
Modified Accrual Basis - Total Expenditures	<u>\$ 2,044,641</u>
Budgetary Basis - Ending Fund Balance	\$ 616,029
Minus: Pension Expense on Retirement Plan for the Entity	<u>(1,749,238)</u>
Modified Accrual Basis - Ending Fund Balance	<u>\$ (1,133,209)</u>

# TICHENOR & ASSOCIATES, LLP

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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***

To Members of the Eastwood Fire Protection District Board of Trustees  
16010 Shelbyville Road  
Eastwood, KY 40245

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 and general fund of the Eastwood Fire Protection District as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise Eastwood Fire Protection District's basic financial statements and have issued our report thereon dated April 19, 2016.

### **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Eastwood Fire Protection District's internal control over financial reporting (internal control) to determine the auditing 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 Eastwood Fire Protection District's internal control. Accordingly, we do not express an opinion on the effectiveness of Eastwood Fire Protection District's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and responses, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

*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,

**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* (Continued)**

**Internal Control Over Financial Reporting (Continued)**

or detected and corrected on a timely basis. We consider the deficiency described in the accompanying schedule of findings and responses to be a material weakness.

2015-001 Financial Statement Preparation

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. We consider the deficiencies described in the accompanying schedule of findings and responses to be significant deficiencies.

2015-002 Segregation of Duties

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Eastwood Fire Protection District's financial statements are free of 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 instance of noncompliances or other matters that are required to be reported under *Government Auditing Standards*.

**Eastwood Fire Protection District's Response to Findings**

Eastwood Fire Protection District's response to the findings identified in our audit is described in the accompanying schedule of findings and responses. Eastwood Fire Protection District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

**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.

*TICHENOR & ASSOCIATES, LLP*

Louisville, KY  
April 19, 2016

**EASTWOOD FIRE PROTECTION DISTRICT  
SCHEDULE OF FINDINGS AND RESPONSES  
FOR THE YEAR ENDED JUNE 30, 2015**

**SUMMARY OF AUDIT RESULTS**

1. The auditor's report expresses an unmodified opinion on the financial statements of the Eastwood Fire Protection District for fiscal year ended June 30, 2015.
2. One material weakness in internal controls was disclosed during the audit.
3. One significant deficiency in internal controls was disclosed during the audit.
4. No instances of noncompliance was disclosed during the audit.

**FINDINGS AND RESPONSES**

**INTERNAL CONTROLS - MATERIAL WEAKNESS**

**2015-001 Financial Statement Preparation**

**Criteria:**

A key element of financial reporting is the ability of management to select and apply the appropriate accounting principles to prepare financial statements in accordance with accounting principles generally accepted in the United States of America.

**Condition:**

The system of internal control over the preparation and fair presentation of financial statements contains certain deficiencies.

Due to financial, time and staffing restraints imposed on the District for the year end June 30, 2015, the District did not prepare financial statements in accordance with accounting principles generally accepted in the United States of America.

**Cause:**

The District does not currently possess the necessary resources to prepare financial statements in accordance with accounting principles generally accepted in the United States of America.

**Effect:**

Material adjustments were required to be made to the accounting records subsequent to the start of the audit process.



**SCHEDULE OF FINDINGS AND RESPONSES (Continued)**  
**FINDINGS AND RESPONSES (Continued)**

**INTERNAL CONTROLS - MATERIAL WEAKNESS (Continued)**

**Recommendation:**

We recommend that the District hire someone to assist the Administrative Assistant to apply the appropriate accounting principles required to prepare the monthly and year end financial statements in accordance with accounting principles generally accepted in the United States of America. The hiring of someone to assist the Administrative Assistant to properly prepare the monthly and year end financial statements would provide the Board of Trustees monthly and year end financial information that would assist in making important financial and policy decisions related to the current and long-term operations of the District.

**District's Response:**

The District plans to explore the cost of obtaining a CPA or accounting firm to assist up with adjusting our balance sheet as recommended. We will also explore the possibility of utilizing said firm to assist us with monthly and yearly financial statements if our proposed budget allows us the flexibility to do so.

**Auditor's Response:**

The District concurs with the finding. Therefore, the finding stands.

**INTERNAL CONTROLS - SIGNIFICANT DEFICIENCIES**

**2015-002 Segregation of Duties**

**Criteria:**

Proper internal control procedures require that there be an adequate segregation of duties to ensure the proper safeguard of assets.

**Condition:**

During our audit, we determined that cash receiving duties were not segregated from bookkeeping duties.

**Cause:**

The District does not have the ability or funds to increase the number of staff to ensure that adequate internal controls are in place to safeguard against the misappropriation of cash.

**SCHEDULE OF FINDINGS AND RESPONSES (Continued)**  
**FINDINGS AND RESPONSES (Continued)**

**INTERNAL CONTROLS - SIGNIFICANT DEFICIENCIES (Continued)**

**Effect:**

Due to the limited number of the District's staff, there exists an absence of appropriate segregation of duties consistent with appropriate control objectives. The duties of receiving and disbursing funds, recording transactions, and reconciliation of bank accounts are not separated, which could lead to the possibility of the misappropriation of funds.

**Recommendation:**

We recommend that the District review its internal control procedures to ensure that at a minimum they include the following:

1. Adequate bonding insurance coverage;
2. An accounting and administrative procedures manual;
3. Direct deposit of funds;
4. Dual signatures on all checks over \$1,000;
5. Board Treasurer reviews, and signifies approval by signing and dating, monthly bank reconciliations;
6. All investments and related income be recorded on the books;
7. A schedule of fixed assets is maintained and updated throughout the year, and;
8. Board of Trustees provides prior written approval for all investments, contracts, and major expenditures.

**District's Response:**

We are exploring the possibility of using an accounting firm to assist us with monthly reconciliation of bank accounts if our proposed budget allows us the flexibility to do so. A Standard Operating Procedure was approved by the Board of Trustee's that places levels of spending controls on the Chief.

**Auditor's Response:**

The District concurs with the finding. Therefore, the finding stands.

**NONCOMPLIANCE AND OTHER MATTERS**

**None**

**EASTWOOD FIRE PROTECTION DISTRICT  
SCHEDULE OF PRIOR YEAR FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2014**

**INTERNAL CONTROLS - MATERIAL WEAKNESS**

**2014-01 Financial Statement Preparation**

**Criteria:**

A key element of financial reporting is the ability of management to select and apply the appropriate accounting principles to prepare financial statements in accordance with accounting principles generally accepted in the United States of America.

**Condition:**

The system of internal control over the preparation and fair presentation of financial statements contains certain deficiencies.

Due to financial, time and staffing restraints imposed on the District for the year end June 30, 2014, the District did not prepare financial statements in accordance with accounting principles generally accepted in the United States of America.

**Cause:**

The District does not currently possess the necessary resources to prepare financial statements in accordance with accounting principles generally accepted in the United States of America.

**Effect:**

Material adjustments were required to be made to the accounting records subsequent to the start of the audit process.

**Recommendation:**

We recommend that the District hire someone to assist the Administrative Assistant to apply the appropriate accounting principles required to prepare the monthly and year end financial statements in accordance with accounting principles generally accepted in the United States of America. The hiring of someone to assist the Administrative Assistant to properly prepare the monthly and year end financial statements would provide the Board of Trustees monthly and year end financial information that would assist in making important financial and policy decisions related to the current and long-term operations of the District.

## SCHEDULE OF PRIOR YEAR FINDINGS (Continued)

### INTERNAL CONTROLS - MATERIAL WEAKNESS (Continued)

#### District's Response:

We the Fire District will use the CPA on a need to basis.

*Current Status:* This finding still exists for the year ended June 30, 2015. See Internal Controls – Material Weakness 2015-001 in Schedule of Findings and Responses.

### INTERNAL CONTROLS - SIGNIFICANT DEFICIENCIES

#### 2014-02 Segregation of Duties

##### Criteria:

Proper internal control procedures require that there be an adequate segregation of duties to ensure the proper safeguard of assets.

##### Condition:

During our audit, we determined that cash receiving duties were not segregated from bookkeeping duties.

##### Cause:

The District does not have the ability or funds to increase the number of staff to ensure that adequate internal controls are in place to safeguard against the misappropriation of cash.

##### Effect:

Due to the limited number of the District's staff, there exists an absence of appropriate segregation of duties consistent with appropriate control objectives. The duties of receiving and disbursing funds, recording transactions, and reconciliation of bank accounts are not separated, which could lead to the possibility of the misappropriation of cash.

##### Recommendation:

We recommend that the District review its internal control procedures to ensure that at a minimum they include the following:

1. Adequate bonding insurance coverage;
2. An accounting and administrative procedures manual;
3. Direct deposit of funds;
4. Dual signatures on all checks over \$1,000;

## **SCHEDULE OF PRIOR YEAR FINDINGS (Continued)**

### **INTERNAL CONTROLS - SIGNIFICANT DEFICIENCIES (Continued)**

#### **2014-02 Segregation of Duties (Continued)**

5. Board Treasurer reviews, and signifies approval by signing and dating, monthly bank reconciliations;
6. All investments and related income be recorded on the books;
7. A schedule of fixed assets is maintained and updated throughout the year, and;
8. Board of Trustees provides prior written approval for all investments, contracts, and major expenditures.

#### **District's Response:**

We already have this in place.

*Current Status:* This finding still exists for the year ended June 30, 2015. See Internal Controls – Material Weakness 2015-002 in Schedule of Findings and Responses.

#### **2014-03 Preparation of Bank Reconciliations**

##### **Criteria:**

Proper internal control procedures require that monthly bank reconciliations be performed promptly after the end of each month.

##### **Condition:**

During our testing, we determined that bank reconciliations were not being performed for the Auditee's Money Market Account, and the Auditee has made deposits and written checks using this account.

##### **Cause:**

The Administrative Secretary performs bank reconciliations on the checking account, but does not perform bank reconciliations on the Money Market Account.

##### **Effect:**

The month end balance per the Bank statements may not accurately reflect the balance of this account.

##### **Recommendation:**

We recommend that the Administrative Secretary perform bank reconciliations on the Money Market Account each month.

**SCHEDULE OF PRIOR YEAR FINDINGS (Continued)**

**INTERNAL CONTROLS - SIGNIFICANT DEFICIENCIES (Continued)**

**2014-03 Preparation of Bank Reconciliations (Continued)**

**District's Response:**

We will be doing this. It has been added to manual.

*Current Status:* This finding has been resolved for the year ended June 30, 2015.

**2014-04 Recording of Transactions**

**Criteria:**

Proper internal control procedures require that all bank account transactions be recorded on the ledgers and in a timely manner.

**Condition:**

The District had two transactions that were conducted using the Auditee's Money Market Account, which were not recorded on the District's books, valued at \$6,450 and \$167,922.

**Cause:**

The Administrative Secretary is not recording transactions conducted using the Auditee's Money Market Account.

**Effect:**

Expenses and Revenues were not accurately reported and required material adjustments.

**Recommendation:**

We recommend that the District records all transactions.

**District's Response:**

We have started this process. It has been added to manual.

*Current Status:* This finding has been resolved for the year ended June 30, 2015.

## 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.	<b>1</b> Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. <b>Eastwood Fire Protection District</b>	
	<b>2</b> Business name/disregarded entity name, if different from above	
	<b>3</b> Check appropriate box for federal tax classification; check only <b>one</b> of the following seven boxes: <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input checked="" 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) ▶ _____ <b>Note.</b> For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner. <input type="checkbox"/> Other (see instructions) ▶	
	<b>4</b> Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <i>(Applies to accounts maintained outside the U.S.)</i>	
	<b>5</b> Address (number, street, and apt. or suite no.)	
	<b>6</b> City, state, and ZIP code	
	<b>7</b> 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 line 1 to avoid backup withholding. For individuals, this is generally 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.

**Note.** If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

<b>Social security number</b>												
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="border: 1px solid black; width: 25px; height: 25px;"></td> <td style="border: 1px solid black; width: 25px; height: 25px;"></td> <td style="border: 1px solid black; width: 25px; height: 25px;"></td> <td style="border: 1px solid black; width: 25px; height: 25px;"></td> <td style="border: 1px solid black; width: 25px; height: 25px;"></td> <td style="border: 1px solid black; width: 25px; height: 25px;"></td> <td style="border: 1px solid black; width: 25px; height: 25px;"></td> <td style="border: 1px solid black; width: 25px; height: 25px;"></td> <td style="border: 1px solid black; width: 25px; height: 25px;"></td> <td style="border: 1px solid black; width: 25px; height: 25px;"></td> <td style="border: 1px solid black; width: 25px; height: 25px;"></td> <td style="border: 1px solid black; width: 25px; height: 25px;"></td> </tr> </table>												
<b>or</b>												
<b>Employer identification number</b>												

**Part II Certification**

Under penalties of perjury, I certify that:

- 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
- 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
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

**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 3.

<b>Sign Here</b>	Signature of U.S. person ▶	Date ▶ 3-23-17
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**General Instructions**

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

**Future developments.** Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at [www.irs.gov/fw9](http://www.irs.gov/fw9).

**Purpose of Form**

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following:

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)

- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

*If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding? on page 2.*

By signing the filled-out form, you:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
- Certify that you are not subject to backup withholding, or
- 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, and
- Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting?* on page 2 for further information.

## EASTWOOD FIRE PROTECTION DISTRICT, INC.

### General Information

<b>Organization Number</b>	0110643
<b>Name</b>	EASTWOOD FIRE PROTECTION DISTRICT, INC.
<b>Profit or Non-Profit</b>	N - Non-profit
<b>Company Type</b>	KCO - Kentucky Corporation
<b>Status</b>	A - Active
<b>Standing</b>	G - Good
<b>State</b>	KY
<b>File Date</b>	7/13/1978
<b>Organization Date</b>	7/13/1978
<b>Last Annual Report</b>	6/21/2016
<b>Principal Office</b>	P.O. BOX 122 EASTWOOD, KY 40018
<b>Registered Agent</b>	MELINDA T. SUNDERLAND 16010 SHELBYVILLE RD LOUISVILLE, KY 40245

### Current Officers

<b>President</b>	<a href="#">MELINDA SUNDERLAND</a>
<b>Secretary</b>	<a href="#">CHARITY NEUKAMM</a>
<b>Treasurer</b>	<a href="#">CHARLES T. HOGG</a>
<b>Director</b>	<a href="#">CHARLES T. HOGG</a>
<b>Director</b>	<a href="#">MELINDA SUNDERLAND</a>
<b>Director</b>	<a href="#">CHARITY NEUKAMM</a>

### Individuals / Entities listed at time of formation

<b>Director</b>	<a href="#">HOWARD DAVENPORT</a>
<b>Director</b>	<a href="#">CHARLES E WAITS</a>
<b>Director</b>	<a href="#">ROY J STURGEON</a>
<b>Director</b>	<a href="#">JERRY S MARKBERRY</a>
<b>Incorporator</b>	<a href="#">HOWARD DAVENPORT</a>
<b>Incorporator</b>	<a href="#">CHARLES E WAITS</a>
<b>Incorporator</b>	<a href="#">ROY J STURGEON</a>
<b>Incorporator</b>	<a href="#">JERRY S MARKBERRY</a>

### Images available online

Documents filed with the Office of the Secretary of State on September 15, 2004 or thereafter are available as scanned images or PDF documents. Documents filed prior to September 15, 2004 will become available as the images are created.

<a href="#">Annual Report</a>	6/21/2016	1 page	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Annual Report</a>	6/17/2015	1 page	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Registered Agent</a>	7/15/2014	1 page	<a href="#">tiff</a>	<a href="#">PDF</a>



[name/address change](#)

<a href="#">Annual Report</a>	6/17/2014	1 page	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Annual Report</a>	6/3/2013	2 pages	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Annual Report</a>	6/12/2012	1 page	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Annual Report</a>	6/15/2011	1 page	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Annual Report</a>	6/11/2010	1 page	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Annual Report</a>	6/23/2009	2 pages	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Annual Report</a>	6/30/2008	1 page	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Annual Report</a>	6/13/2007	1 page	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Annual Report</a>	6/27/2006	1 page	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Annual Report</a>	6/28/2005	1 page	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Annual Report</a>	9/3/2003	1 page	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Statement of Change</a>	7/15/2003	1 page	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Annual Report</a>	10/30/2002	1 page	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Annual Report</a>	9/10/2001	1 page	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Annual Report</a>	8/7/2000	1 page	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Annual Report</a>	8/17/1999	1 page	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Annual Report</a>	7/23/1998	1 page	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Annual Report</a>	7/1/1997	1 page	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Annual Report</a>	7/1/1996	1 page	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Annual Report</a>	7/1/1995	1 page	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Statement of Change</a>	7/18/1994	1 page	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Annual Report</a>	7/1/1994	1 page	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Annual Report</a>	7/1/1993	1 page	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Annual Report</a>	7/1/1992	2 pages	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Annual Report</a>	7/1/1991	1 page	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Statement of Change</a>	12/22/1989	1 page	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Sixty Day Notice</a>	9/1/1989	1 page	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Annual Report</a>	9/1/1989	1 page	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Annual Report</a>	7/1/1986	1 page	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Annual Report</a>	8/13/1979	1 page	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Annual Report</a>	8/13/1979	1 page	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Articles of Incorporation</a>	7/13/1978	4 pages	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Articles of Incorporation</a>	7/13/1978	4 pages	<a href="#">tiff</a>	<a href="#">PDF</a>

**Assumed Names****Activity History**

Filing	File Date	Effective Date	Org. Referenced
Annual report	6/21/2016 9:12:02 AM	6/21/2016	
Annual report	6/17/2015 2:38:44 PM	6/17/2015	
Registered agent address change	7/15/2014 11:50:34 AM	7/15/2014	
Annual report	6/17/2014 1:01:42 PM	6/17/2014	
Annual report	6/3/2013 9:18:02 AM	6/3/2013	

Annual report	6/12/2012 8:15:10 AM	6/12/2012
Annual report	6/15/2011 7:45:23 AM	6/15/2011
Annual report	6/11/2010 2:35:56 PM	6/11/2010
Annual report	6/23/2009 8:45:35 AM	6/23/2009
Annual report	6/30/2008 12:13:09 PM	6/30/2008
Annual report	6/13/2007 10:33:26 AM	6/13/2007
Annual report	6/27/2006 8:24:00 AM	6/27/2006
Registered agent address change	7/15/2003 1:49:53 PM	7/15/2003

## Microfilmed Images

Microfilm images are not available online. They can be ordered by faxing a [Request For Corporate Documents](#) to the Corporate Records Branch at 502-564-5687.

Annual Report	8/4/2004	1 page
Annual Report	9/3/2003	1 page
Statement of Change	7/15/2003	1 page
Annual Report	10/30/2002	1 page
Annual Report	9/10/2001	1 page
Annual Report	8/7/2000	1 page
Annual Report	8/17/1999	1 page
Annual Report	7/23/1998	1 page
Annual Report	7/1/1997	1 page
Annual Report	7/1/1996	1 page
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Annual Report	8/13/1979	1 page
Articles of Incorporation	7/13/1978	3 pages