

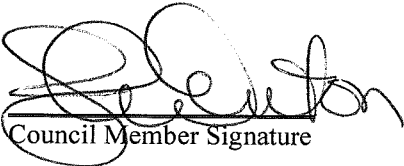
**NEIGHBORHOOD DEVELOPMENT FUND  
Not-for-Profit Transmittal and Approval Form**

**Applicant/Program:** City of Woodland Hills - Sidewalk Repairs

**Executive Summary of Request:**  
City of Woodland Hills and District 19 are partnering 50/50 to repair several sidewalks within the City of Woodland Hills, all rated a 4 or 5. District 19's portion will be \$3,562.50. You can find attached a detailed list of the sidewalk locations being repaired.

Is this program/project a fundraiser?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Is this applicant a faith based organization?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Does this application include funding for sub-grantee(s)?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> 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.

<u>19</u> District #	 Council Member Signature	<u>\$3,562.50</u> Amount	<u>9-17-15</u> 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:**  
\_\_\_\_\_ Date \_\_\_\_\_  
Appropriations Committee Chairman

**Clerk's Office Only:**  
Request Amount: \_\_\_\_\_ Committee Amended Appropriation: \_\_\_\_\_  
Original Appropriation: \_\_\_\_\_ Council Amended Appropriation: \_\_\_\_\_

**LOUISVILLE METRO COUNCIL  
NEIGHBORHOOD DEVELOPMENT FUND APPLICATION CHECKLIST**

**Legal Name of Applicant Organization:** City of Woodland Hills

**Program Name and Request Amount:** Sidewalks - \$3,562.50

	Yes/No/NA
Is the NDF Transmittal Sheet Signed by all Council Member(s) Appropriating Funding?	<input type="checkbox"/> Yes
Is the funding proposed by Council Member(s) less than or equal to the request amount?	<input type="checkbox"/> Yes
Is the proposed public purpose of the program viable and well-documented?	<input type="checkbox"/> Yes
Will all of the funding go to programs specific to Louisville/Jefferson County?	<input type="checkbox"/> Yes
Has Council or Staff relationship to the Agency been adequately disclosed on the cover sheet?	<input type="checkbox"/> Yes
Has prior Metro Funds committed/granted been disclosed?	<input type="checkbox"/> N/A
Is the application properly signed and dated by authorized signatory?	<input type="checkbox"/> Yes
Is proof of Tax Exempt status of 501(c) 3, 4, 6, 19, 1120-H included?	<input type="checkbox"/> Yes
If Metro funding is for a separate taxing district is the funding appropriated for a program outside the legal responsibility of that taxing district?	<input type="checkbox"/> N/A
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
Is the current Fiscal Year Budget included?	<input type="checkbox"/> Yes
Is the entity's board member list (with term length/term limits) included?	<input type="checkbox"/> Yes
Is recommended funding less than 33% of total agency operating budget?	<input type="checkbox"/> Yes
Does the application budget reflect only the revenue and expenses of the project/program?	<input type="checkbox"/> Yes
Is the cost estimate(s) from proposed vendor (if request is for capital expense) included?	<input type="checkbox"/> Yes
Is the most recent annual audit (if required by organization) included?	<input type="checkbox"/> Yes
Is a copy of Signed Lease (if rent costs are requested) included?	<input type="checkbox"/> N/A
Is the Supplemental Questionnaire for churches/religious organizations (if requesting organization is faith-based) included?	<input type="checkbox"/> N/A
Are the Articles of Incorporation of the Agency included?	<input type="checkbox"/> Yes
Is the IRS Form W-9 included?	<input type="checkbox"/> Yes
Is the IRS Form 990 included?	<input type="checkbox"/> N/A
Are the evaluation forms (if program participants are given evaluation forms) included?	<input type="checkbox"/> N/A
Affirmative Action/Equal Employment Opportunity plan and/or policy statement included (if required to do so)?	<input type="checkbox"/> N/A
Has the Agency agreed to participate in the BBB Charity review program? If so, has the applicant met the BBB Charity Review Standards?	<input type="checkbox"/> N/A

Prepared by:



Date: 10-13-15



## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 1 – APPLICANT INFORMATION			
<b>Legal Name of Applicant Organization:</b>		<b>City of Woodland Hills</b>	
<small>(as listed on: <a href="http://www.sos.ky.gov/business/records">http://www.sos.ky.gov/business/records</a>)</small>			
<b>Main Office Street &amp; Mailing Address:</b> 502 Westwood Dr, Louisville, KY 40243			
<b>Website:</b> www.woodlandhillsky.com			
<b>Applicant Contact:</b>	David Tilford	<b>Title:</b>	Mayor
<b>Phone:</b>	502-245-9756	<b>Email:</b>	dwtiford@bellsouth.net
<b>Financial Contact:</b>	David Tilford	<b>Title:</b>	Mayor
<b>Phone:</b>	502-245-9756	<b>Email:</b>	dwtiford@bellsouth.net
<b>Organization's Representative who attended NDF Training:</b> David Tilford			
GEOGRAPHICAL AREA(S) WHERE PROGRAM ACTIVITIES ARE (WILL BE) PROVIDED			
<b>Program Facility Location(s):</b>	Sidewalks at various locations in Woodland Hills		
<b>Council District(s):</b>	19	<b>Zip Code(s):</b>	40243
SECTION 2 – PROGRAM REQUEST & FINANCIAL INFORMATION			
<b>PROGRAM/PROJECT NAME:</b> Woodland Hills Sidewalk repair			
<b>Total Request: (\$)</b>	3,562	<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 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"/> List of Board of Directors (include term & term limits) <input checked="" type="checkbox"/> Current financial statement <input type="checkbox"/> Most recent IRS Form 990 or 1120-H <input checked="" type="checkbox"/> Articles of Incorporation <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 checked="" type="checkbox"/> IRS Form W9 <input checked="" 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 required <input type="checkbox"/> Staff including the 3 highest paid staff	
<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>	0
<b>Source:</b>		<b>Amount: (\$)</b>	0
<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 type="checkbox"/> Yes <input type="checkbox"/> No			



## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

### SECTION 3 – AGENCY DETAILS

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

Sixth class city dedicated to a higher standard of living through community involvement.

A handwritten signature in black ink, appearing to be the initials "JL" or similar, written over the "Applicant's Initials" label.



## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

### SECTION 4 – PROGRAM/PROJECT NARRATIVE

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

This project will replace 19 sections of sidewalk within the City of Woodland Hills that have deteriorated over time creating dangerous trip hazards. Work on this project will begin within 2 weeks following approval and receipt of the NDF funding requested and will end within one week thereafter.

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

The firm of K&K Construction will complete the entire project and will be the sole recipient of the NDF funds and the matching funds from the City of Woodland hills.



## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

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

Not a fund raiser

**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:

Effective October 24, 2013, reimbursements should not be made 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.

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.



## 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:**

The obvious benefit of this project is the safety of the citizens and Woodland hills and others utilizing the subject sidewalks. Those utilizing the sidewalks include numerous school children traveling to and from Eastern High School and Jane Hite Elementary School each day. This will help provide a safer route to school.

**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.**

None



**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	Column 2	Column (1+2)=3
	Proposed Metro Funds	Non-Metro Funds	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 (Attach Detailed List)</b>			
<b>G: Professional Service Contracts</b>			
<b>H: Program Materials</b>			
<b>I: Community Events &amp; Festivals (Attach Detail List)</b>			
<b>J: Machinery &amp; Equipment</b>			
<b>K: Capital Project</b>	3,562	3,563	7,125
<b>L: Other Expenses (Attach Detail List)</b>			
<b>*TOTAL PROGRAM/PROJECT FUNDS</b>			
<b>% of Program Budget</b>	50 %	50 %	100%

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

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

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

\*\*Must equal or exceed total in column 2.

Applicant's Initials 





## 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
None	0	
<i>Total Value of In-Kind</i> <i>(to match Program Budget Line Item.</i> Volunteer Contribution & Other In Kind)	0	

\* 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

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 6 – 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 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.
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 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.

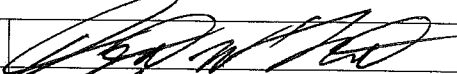
### Standard Certifications

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 7 – CERTIFICATIONS & ASSURANCES

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

Signature of Legal Signatory:		Date:	9/21/15
Legal Signatory: (please print):	David W. Tilfork	Title:	Mayor
Phone:	502-245-9156	Extension:	
Email:	d.w.tilfork@bellsouth.net		

**CITY OF WOODLAND HILLS  
MUNICIPAL ORDER MO1-2010  
A MUNICIPAL ORDER RELATING TO  
ENTERING INTO THE LOUISVILLE METRO PARTNERSHIP PROGRAM**

WHEREAS, the Louisville/Jefferson County Metro Government Council has enacted its Ordinance No. 110, Series 2006, Section 97.100 of the Louisville/Jefferson County Metro Government Code of Ordinances [LMCO] establishing a Metro Partnership Program with Suburban Cities for a Capital Improvement Program [the "Program"]; and

WHEREAS, the City of Woodland Hills, [the "City"] wishes to participate in the Program pursuant to LMCO 97.100(F).

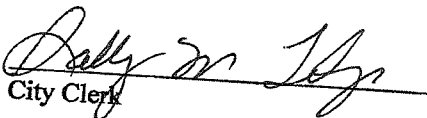
NOW, THEREFORE, BE IT RESOLVED BY THE CITY AS FOLLOWS:

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

Adopted this 27<sup>th</sup> day of July, 2010.

  
\_\_\_\_\_  
Mayor

ATTEST:

  
\_\_\_\_\_  
City Clerk

Those in Favor: 5

Those Opposed: 0

**2015 CITY OFFICIALS UPDATE FORM**

**Please complete your city information below:**

<b>Official Name of City</b>	→	City of Woodland Hills
<b>Mailing Address</b>	→	P. O. Box 43032
<b>City &amp; Zip Code</b>	→	Louisville, KY 40253
<b>Business Hours</b>	→	9:00 AM - 4:30 PM Monday - Friday
<b>Telephone (inc area code)</b>	→	502-245-9756
<b>FAX #</b>	→	
<b>Information Email</b>	→	dwtifford@bellsouth.net
<b>FY 2014 Total Revenue</b>	←	\$138,620

**Please complete and return to:**



**Department for Local Government**  
 Cities and Special District Branch  
 1024 Capital Center Drive, Suite 340  
 Frankfort, Kentucky 40601  
 Telephone (502) 573-2382  
 Telephone 1-800-346-5606  
[www.dlq.ky.gov](http://www.dlq.ky.gov)

**Please Type or Print Information**

Position	Name	Mailing Address	City	Zip code	Telephone	Email
City Clerk No term limit	Melissa Cox		Louisville	40243		
City Treasurer No term limit	Melissa Cox		Louisville	40243		
City Manager						
City Attorney	Mike Kelly		Louisville	40202		
Finance Director						
Police Chief						
Fire Chief						
Public Works Director						
Mayor No term limit	David Tifford		Louisville	40243		
Commissioner No term limit	Ronnie Cox		Louisville	40243		
Commissioner No term limit	Michael Ochs		Louisville	40243		
Commissioner No term limit	Brad Ricca		Louisville	40243		
Commissioner No term limit	Sally Tifford		Louisville	40243		
Commissioner						
Commissioner						
Contact Person *	David Tifford		Louisville	40243		

After **DOWNLOADING** and completing this form, please email a copy to appropriate DLG staff:

1) On the File menu, point to Send To, and then click Mail Recipient (as Attachment)

2) In the To, enter [DLG-CSD@ky.gov](mailto:DLG-CSD@ky.gov)

3) Click Send

\*Note: The contact person should be the official contact to reach during normal business hours. 8 AM to 4:30 PM, Monday through Friday



10:01 AM  
09/20/15  
Accrual Basis

**City of Woodland Hills**  
**Balance Sheet**  
As of June 30, 2015

	<u>Jun 30, 15</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
Chase Savings 3060	95,222.98
Chase Savings 8338	35,457.50
Commonwealth Bank	230,607.54
Fifth Third Main Acct	197,558.57
Park Fund	10,808.97
<b>Total Checking/Savings</b>	<u>569,655.56</u>
<b>Total Current Assets</b>	569,655.56
<b>Fixed Assets</b>	
Accumulated Depreciation	-11,122.60
Garage	12,358.00
<b>Total Fixed Assets</b>	1,235.40
<b>Other Assets</b>	
Accounts Receivable	12,026.19
Prepaid Insurance	3,277.55
Property Tax Receivable	140.99
<b>Total Other Assets</b>	<u>15,444.73</u>
<b>TOTAL ASSETS</b>	<u><b>586,335.69</b></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Other Current Liabilities	
Accounts Payable	3,570.36
<b>Total Other Current Liabilities</b>	<u>3,570.36</u>
<b>Total Current Liabilities</b>	<u>3,570.36</u>
<b>Total Liabilities</b>	3,570.36
<b>Equity</b>	
Retained Earnings	522,277.97
Net Income	60,487.36
<b>Total Equity</b>	<u>582,765.33</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>586,335.69</b></u>

8:20 AM  
09/20/15  
Accrual Basis

**City of Woodland Hills**  
**Income and Expense Report**  
July 2014 through June 2015

	<u>Jul '14 - Jun 15</u>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
Coal & Mineral Tax	33.95
Insurance Premium Tax	72,737.35
Interest Income	373.58
Municipal Aid Road Fund	16,011.47
Overpaid Taxes	-741.42
Property Tax	50,486.79
Telecommunications Tax	3,359.76
Uncategorized Income	199.60
<b>Total Income</b>	<u>142,461.08</u>
<b>Gross Profit</b>	142,461.08
<b>Expense</b>	
Bank Charges	12.50
Business Expenses	1,859.86
Contract Services	
Accounting Fees	606.00
Contract Services	3,823.97
Contract Services - Other	6,255.00
<b>Total Contract Services</b>	<u>10,684.97</u>
Due & Subscriptions	1,070.03
Entertainment	102.26
Facilities and Equipment	8,087.26
Insurance	6,324.63
maint	55.48
Misc.	422.96
Park Maintenance	5,700.00
Postage & Delivery	147.00
Sanitation	36,537.12
Signs	6,094.15
Utilities	6,552.30
<b>Total Expense</b>	<u>83,650.52</u>
<b>Net Ordinary Income</b>	58,810.56
<b>Other Income/Expense</b>	
Other Income	
fundraising activities	1,575.00
<b>Total Other Income</b>	<u>1,575.00</u>

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09/20/15  
Accrual Basis

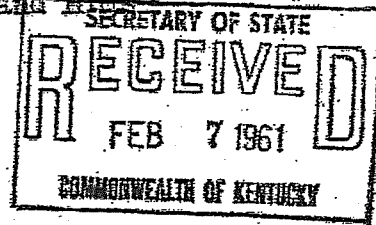
**City of Woodland Hills**  
**Income and Expense Report**  
July 2014 through June 2015

	<u>Jul '14 - Jun 15</u>
Other Expense	
Correcting Entry	<u>-101.80</u>
Total Other Expense	<u>-101.80</u>
Net Other Income	<u>1,676.80</u>
Net Income	<u><u>60,487.36</u></u>

In Re: Proposed Incorporation of City of Woodland Hills

JUDGMENT

\* \* \*



WHEREAS, a group of resident voters of an unincorporated area of Jefferson County, which area is hereinafter more specifically described, have filed a petition with this Court to incorporate said area to a city of the sixth class to be known as City of Woodland Hills, and,

WHEREAS, the said petitioners constitute 78 per cent of the resident voters within the proposed area for incorporation, and,

WHEREAS, the petitioners have given notice to the public of the filing of the petition for incorporation by publication in the Louisville Times, a news paper published and circulated in Jefferson County, Kentucky, on January 18 and January 20, 1961, and,

WHEREAS, the Court finds that the description of the proposed area to be incorporated is in the form of a square, less than one-half mile on each side, and containing a population exceeding 125 people as required by statute, and,

WHEREAS, no objection has been filed to the petition to incorporate said area, therefore,

**IT IS HEREBY ORDERED AND ADJUDGED:**

1. That the hereinafter described area of Jefferson County, Kentucky, is hereby established as a municipal corporation of a city of the sixth class which shall be known as City of Woodland Hills. This area is specifically described as follows:



"BEGINNING at a point being the Northwest corner of lot #60 in the Woodland Hills Subdivision as shown on a plat recorded in Plat Book #12, Page 98, in the office of the County Clerk of Jefferson County, Kentucky; thence South 22 degrees 38 minutes 48 seconds East 1939.87 feet to a point; thence North 67 degrees 21 minutes 14 seconds East 2360.98 feet to a point; thence North 22 degrees 38 minutes 48 seconds West 2360.98 feet; thence South 67 degrees 21 minutes 14 seconds West 1992.74 feet to a point being the Northwest corner of lot #43 of the aforesaid Woodland Hills Subdivision; thence South 67 degrees 21 minutes 14 seconds West 368.24 feet to a point; thence South 22 degrees 38 minutes 48 seconds East 421.11 feet to the point of beginning. Containing 126.96 acres more or less."

2. That the following persons are hereby appointed as trustees of the said City of Woodland Hills, to-wit:

Glen Atherton	212 Marengo Drive
David Pfeiffer	12308 Ridge Crest
George Potlony	12302 Davidson
S. C. Spalding, Jr.	12306 Hardwick
J. G. Ghism	214 Marengo Drive
Wm. R. Walker	220 Marengo Drive
Wm. R. Lyons	12015 Davison Drive

In addition to the trustees above named, the following additional officers are hereby appointed, to-wit:

Police Judge: James L. Schulze	303 Marengo Drive
Town Marshall: J. T. Paxton Sr.	214 Marengo Drive
Tax Assessor: Mrs. John Koehler (Henrietta)	211 Marengo Drive

Each of the trustees and officers shall hold their respective offices until the next election at which officers for cities and towns shall be elected.

3. The Clerk of this Court shall, not later than ten days after this judgment is entered, certify a copy of this judgment to the Secretary of State in Frankfort, Kentucky, whose duty it shall be to properly file the same as a permanent record in his office.

/s/ Blakey Helm Judge.  
Judge

Tendered by:

/s/ EDWARD T. EWEN JR.  
Edward T. Ewen, Jr., Counsel  
for Petitioners,

I CERTIFY THAT THIS IS A TRUE COPY OF THE JUDGMENT ENTERED FEBRUARY 3rd 1961.  
By Donald W. Wimmer DEPUTY CLERK.

**K&K Construction**  
**262 Hodges Lane**  
**Brooks, KY 40109**  
**502-817-3642**  
**Email: kallinofkrete@gmail.com**

**Estimate**  
**Date 8/18/2015**

**Name/Address**  
 City of Woodland Hills  
 PO Box 43032  
 Louisville, KY 40253  
dwilford@bellsouth.net  
 502-794-9692 (C)

**Site Location**  
 City of Woodland Hills  
 Sidewalk Repair

DESCRIPTION	QUANTITY	TOTAL
<p>Removal and replacement of sidewalks at 19 locations, according to drawing provided by customer. Grade work, seeding and strawing included in this price.</p> <p><i>Okay to split 50/50 with City of Woodland Hills District 19 portion - \$3,562.50</i></p> <p><i>X [Signature]</i></p> <p><i>date 9/17/15</i></p>		<p>\$7,125.00</p>

**THIS ESTIMATE IS GOOD FOR 30 DAYS. ANY CHANGES OR EXTRAS REQUESTED BY THE CUSTOMER ARE NOT REFLECTED IN THE ABOVE PRICE AND WILL BE CHARGED ACCORDINGLY.**

## Request for Taxpayer Identification Number and Certification

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

Name (as shown on your income tax return)  
**City of Woodland Hills**

Business name/disregarded entity name, if different from above

Check appropriate box for federal tax classification:  
 Individual/sole proprietor     C Corporation     S Corporation     Partnership     Trust/estate

Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ \_\_\_\_\_

Other (see instructions) ▶ \_\_\_\_\_

Exempt payee

**Municipality**

Address (number, street, and apt. or suite no.)  
**P.O. Box 43032**

City, state, and ZIP code  
**Louisville, KY 40253**

Requester's name and address (optional)

List account number(s) here (optional)

**Part I Taxpayer Identification Number (TIN)**

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

**Note.** If the account is in more than one name, see 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="width: 25%; border: 1px solid black; height: 20px;"></td> <td style="width: 25%; border: 1px solid black; height: 20px;"></td> <td style="width: 25%; border: 1px solid black; height: 20px;"></td> <td style="width: 25%; border: 1px solid black; height: 20px;"></td> </tr> </table>				
<b>Employer identification number</b>				
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%; border: 1px solid black; height: 20px;"></td> <td style="width: 25%; border: 1px solid black; height: 20px;"></td> <td style="width: 25%; border: 1px solid black; height: 20px;"></td> <td style="width: 25%; border: 1px solid black; height: 20px;"></td> </tr> </table>				

**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).

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

**Sign Here**    Signature of U.S. person ▶ *[Handwritten Signature]*    Date ▶ *9/18/15*

**General Instructions**

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

**Purpose of Form**

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

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

- 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.

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

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

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

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

## Woodland Hills Sidewalk Inspection Report 7/21/15

Trip Hazard Rating	#4	#5						
<b>Marengo Dr</b>								
201 (on corner)	2							
411	1							
407	1							
<b>Westwood Dr</b>								
next to 12204 Meadow Ln	1							
403	1							
<b>Willow Brook Dr</b>								
310	1							
512	1							
<b>Scarsdale Rd</b>								
413 (hole)		1						
<b>Hardwick Rd</b>								
12218	1							
12303	1							
12313	1							
12315	1							
12322	1							
<b>Ridge Crest Dr</b>								
12208	1							
<b>Davidson Dr</b>								
12313		1						
<b>Meadow Ln</b>								
Next to 401 Marengo Dr	1							
<b>Caroldale Ln</b>								
314	1							
<b>S. Evergreen Rd</b>								
Next to 201 Marengo Dr	1							

**CITY OF WOODLAND HILLS, KENTUCKY**  
**AUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 3013**



**CITY OF WOODLAND HILLS, KENTUCKY**  
**AUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2013**

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# STEPHENS & LAWSON

Certified Public Accountants

## INDEPENDENT AUDITOR'S REPORT

To the City Mayor and Commissioners  
City of Woodland Hills, Kentucky

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund, of City of Woodland Hills, Kentucky, as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

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

### Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. 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.

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

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

### Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund, of the City of Woodland Hills, Kentucky, as of June 30, 2013, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### Other Matters

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3-6 and 17-18 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated January 2, 2014, on our consideration of the City of Woodland Hills, Kentucky'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 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 City of Woodland Hills, Kentucky's internal control over financial reporting and compliance.

*Stephens & Lawson CPA's*

Stephens & Lawson CPA's  
Louisville, Kentucky  
January 2, 2014

## **CITY OF WOODLAND HILLS, KENTUCKY MANAGEMENT'S DISCUSSION AND ANALYSIS**

Our discussion and analysis of the City of Woodland Hills, Kentucky's (the City) financial performance provides an overview of the City's financial activities for the year ended June 30, 2013. Please read in conjunction with the City's financial performance, which begins on page 7.

### **USING THIS ANNUAL REPORT**

This annual report consists of a series of financial statements. The statement of net position and the statement of activities (on pages 7 and 8) provide information about the activities of the City as a whole and present a long-term view of the City's finances. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the City's operations in more detail than the government-wide statements by providing information about the City's most significant funds.

#### **Reporting the City as a Whole**

Our analysis of the City as a whole begins on page 7. One of the most important questions asked about the City's finances is "Is the City as a whole better off or worse off as a result of the year's activities?" The statement of net position and the statement of activities report information about the City as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the City's net position and changes to them. You can think of the City's net position— the difference between assets and liabilities – as one way to measure the City's financial health, or financial position. Over time, increases or decreases in the City's net position are one indicator of whether its financial health is improving or deteriorating. You will need to consider other nonfinancial factors, however, such as changes in the City's property tax base and the condition of the City's roads, to assess the overall health of the City.

In the statement of net position and the statement of activities, the City has one kind of activity:

- **Governmental Activities** – Most of the City's basic services are reported here, parks departments, and general administration. Property taxes and insurance premium taxes finance most of these activities.

#### **Reporting the City's Most Significant Funds**

Our analysis of the City's major funds begins on page 9. The fund financial statements provide detailed information about the governmental fund – not the City as a whole. Some funds are required to be established by State Law or by bond covenants. However, the City Commissioners established two funds to help them control and manage money for particular purposes (like the road fund) or to show that it is meeting legal responsibilities for using certain monies. The City uses two funds – the general and special revenue fund:

- **General Fund** – Most of the City's basic services are reported in this governmental fund, which focuses on how money flows into and out of that fund and the balances left at year-end that are available for spending in future periods.
- **Road Fund** – This fund is used to accord for the revenues and expenditures restricted by enabling legislation for use in the construction and maintenance of roads within the City. This fund also focuses on how money flows into and out of the fund and the balances left at year-end that are available for spending for these purposes in future periods.

These funds are reported using the modified accrual accounting method, which measures cash and all other financial assets that can readily be converted to cash. . The governmental fund statements provide a detailed short-term view of the City's governmental operations and the services it provides. Governmental fund information helps you to determine whether there are more or fewer financial resources that can be spent in the near future to finance the City's programs. We describe the relationship (or differences) between governmental activities (reported in the statement of net position and statement of activities) and governmental fund in an reconciliation at the bottom of the fund financial statements.

**THE FINANCIAL STATEMENTS**

The financial statements presented herein include all of the activities of the City of Woodland Hills, Kentucky using the integrated approach as prescribed by GASB Statement No. 34.

The government-wide financial statements present the financial picture of the City from the economic resources measurement focus using the accrual basis of accounting. These statements include all assets of the City as well as all liabilities. Additionally, certain eliminations occur in regards to inter-fund activity, payables and receivables.

The fund financial statements include statements for governmental activities. The governmental activities are prepared using the current financial resources measurement focus and modified accrual basis of accounting. Reconciliation of the Fund Financial statements to the government-wide financial statements is provided to explain the differences created by the integrated approach.

In accordance with KRS 91A.040(2) which states, each city of the sixth class shall, after the close of each odd-numbered fiscal year, cause each fund of the city to be audited by the Auditor of Public Accounts or a certified public accountant. In accordance with this statute the city fiscal year ended June 30, 2012 was not audited.

**Financial Highlights:**

- Our largest expense is sanitation. We are once again accumulating monies in our road fund for future street repairs and maintenance. The insurance premium taxes we receive along with telecommunication taxes covers the routine expenses of park maintenance and street lights.
- Net position of the City increased from \$440,549 in the 2012 fiscal year to \$511,401 in the current year, an increase of \$70,852. Cash increased from \$403,259 in the previous year to \$469,832 in the current year, an increase of \$66,573. The City received more insurance taxes this year as well as additional monies for the road fund.

**Budgetary Comparison:**

- For the year ended June 30, 2013, general fund revenues of \$118,182 were \$14,529 more than \$103,653 budgeted. Revenue sources with budget overstatements were property taxes and insurance premium tax and fundraiser income; there were two budget understatements, which consist of telecommunication tax and interest income.
- For the year ended June 30, 2013, general fund expenditures of \$71,215 were \$32,438 less than \$103,653 budgeted. Road expenses, park and public, sanitation, and administration expenditure were under budget where as general government expenses were over budget.
- For the year ended June 30, 2013, special fund revenues of \$25,649 were \$8,273 over the \$17,376 budgeted. The revenue source that was over the amount budgeted was municipal aid monies. Interest income was under the amount budgeted. There are no special fund revenue expenses for this year.

**CONDENSED FINANCIAL INFORMATION**

**Government - Wide Revenues**

The City's primary sources of revenue in this fiscal year continued to be property taxes and insurance premium taxes. These two sources comprise 78.98% and 82.73 % of the total revenue collected in the fiscal years ended 2013 and 2012 respectively. Total revenues for the year ended June 30, 2013 were \$143,831 which is an increase of \$13,949 over the previous fiscal year. This increase is due mainly to the increase in intergovernmental revenues. Revenues were reported as follows:

	2013		2012	
	Amount	Percentage	Amount	Percentage
General Revenues				
Property Taxes	\$ 50,692	35.24%	\$ 49,393	38.03%
Insurance Premium Taxes	62,908	43.74%	58,055	44.70%
Telecommunication Tax	3,360	2.34%	3,405	2.62%
Operating Grant & Contributions	25,240	17.55%	16,489	12.70%
Interest Income	630	0.43%	1,110	0.85%
Other Revenue	1,001	0.70%	1,430	1.10%
Total Revenue	\$ 143,831	100.00%	\$ 129,882	100.00%

**Government - Wide Expenses**

Expenses for the year ended June 30, 2013 were \$72,979 which represents a decrease of \$14,822 over the previous fiscal year. Expenses decreased in part due to a decrease in sanitation along with parks and public areas. Expenses were reported as follows:

	2013		2012	
	Amount	Percentage	Amount	Percentage
General Expenses				
General Government	\$ 24,186	33.14%	\$ 26,998	30.75%
Parks and Public Areas	7,706	10.56%	15,878	18.08%
Sanitation	32,726	44.84%	35,549	40.49%
Unallocated Depreciation	1,901	2.60%	1,496	1.70%
Administration	1,999	2.75%	928	1.06%
Road Expenses	4,461	6.11%	6,952	7.92%
	<u>\$ 72,979</u>	<u>100.00%</u>	<u>\$ 87,801</u>	<u>100.00%</u>

The following condensed financial information has been derived from the government-wide financial statements. The total assets of the City increased by \$69,965 in the fiscal year 2013 as compared to fiscal year 2012, and the current liabilities of the City decreased by \$2887 over the same period of time.

	2013	2012
<b>Assets</b>		
Current Assets	\$ 490,569	\$ 418,703
Depreciable Fixed Assets, Net of Accumulated Depreciation of (\$14,520 and \$12,619 respectively)	<u>23,515</u>	<u>25,416</u>
Total Assets	<u>514,084</u>	<u>444,119</u>
<b>Liabilities</b>		
Current Liabilities	<u>2,683</u>	<u>3,570</u>
Total Liabilities	<u>2,683</u>	<u>3,570</u>
<b>Net Position</b>		
Net Investment in Capital Assets	23,515	25,416
Restricted	205,612	178,762
Unrestricted	<u>282,274</u>	<u>236,371</u>
Total Net Position	<u>\$ 511,401</u>	<u>\$ 440,549</u>

**Excess of Revenue over Expenses**

	2013	2012
Total Revenues	\$ 143,831	\$ 129,882
Total Expenses	<u>72,979</u>	<u>87,801</u>
Excess (Deficiency) of Revenues Over Expenses	<u>\$ 70,852</u>	<u>\$ 42,081</u>

**Change in Net Position**

For the year ended June 30, 2013 and 2012, net position changed as follows:

	<u>2013</u>	<u>2012</u>
Beginning Net Position	\$ 440,549	\$ 398,468
Increase Net Position	<u>70,852</u>	<u>42,081</u>
Ending Net Position	<u>\$ 511,401</u>	<u>\$ 440,549</u>

**ECONOMIC FACTORS AND NEXT YEAR BUDGET**

Due to a higher budget projection for insurance premium taxes this year compared to the previous year, the total income in the general fund budget for the fiscal year 2014 increased from \$103,653 to \$113,400.

General fund budget expenditures were increased from \$103,653 to \$113,400 to reflect increased spending of the general government.

**CONTACTING THE CITY'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, taxpayers, customers, and homeowners with a general overview of the City's finances and show the City's accountability for the money it receives. If you have any questions about this report or need additional information, you may contact the City Treasurer.

**CITY OF WOODLAND HILLS, KENTUCKY**  
**STATEMENT OF NET POSITION**  
**June 30, 2013**

<u>ASSETS</u>	<u>Total</u>
<b>CURRENT ASSETS</b>	
Cash ( Including \$205,612 Restricted)	\$ 469,832
Property Taxes Receivable	359
Insurance Premium Receivable	16,963
Prepaid Insurance	3,415
<b>TOTAL CURRENT ASSETS</b>	<u>490,569</u>
<b>FIXED ASSETS</b>	
Buildings and Land Improvements	<u>23,515</u>
Net of \$14,520 Depreciation	
<b>TOTAL FIXED ASSETS</b>	<u>23,515</u>
<b>TOTAL ASSETS</b>	<u>\$ 514,084</u>
 <b><u>LIABILITIES AND NET POSITION</u></b>	
<b>LIABILITIES</b>	
Accounts Payable	<u>\$ 2,683</u>
<b>TOTAL LIABILITIES</b>	2,683
<b>NET POSITION</b>	
Net Investment in Capital Assets	23,515
Restricted - Street Improvements	197,289
Restricted - Park Improvements	8,323
Unrestricted	282,274
<b>TOTAL NET POSITION</b>	<u>511,401</u>
<b>TOTAL LIABILITIES AND NET POSITION</b>	<u>\$ 514,084</u>

*THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS*

**CITY OF WOODLAND HILLS, KENTUCKY  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2013**

Functions/Programs	<u>Expenses</u>	<u>Change for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Total Governmental Activities</u>
<b>PRIMARY GOVERNMENT</b>					
General Government	\$ 24,186	\$ -	\$ -	\$ -	\$ (24,186)
Park and Public Areas	7,706	-	-	-	(7,706)
Sanitation	32,726	-	-	-	(32,726)
Road Expenses	4,461	-	25,214	-	20,753
Unallocated Depreciation	1,901	-	-	-	(1,901)
Administration	1,999	-	-	-	(1,999)
Total Governmental Activities	<u>72,979</u>	<u>-</u>	<u>25,214</u>	<u>-</u>	<u>(47,765)</u>
<b>TOTAL PRIMARY GOVERNMENT</b>	<u>\$ 72,979</u>	<u>\$ -</u>	<u>\$ 25,214</u>	<u>\$ -</u>	<u>(47,765)</u>

<b>General Revenues:</b>	62,908
Insurance Premium Taxes	630
Interest Income	50,692
Property Taxes (Including penalties and interest)	26
Coal and Mining	1,001
Fundraising Income	3,360
Telecommunications Tax	<u>118,617</u>
<b>Total General Revenues</b>	<u>118,617</u>
Changes in Net Position	70,852
<b>NET POSITION - Beginning of Period</b>	<u>440,549</u>
<b>NET POSITION - End of Period</b>	<u>\$ 511,401</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS



**CITY OF WOODLAND HILLS, KENTUCKY  
COMBINED BALANCE SHEET - ALL FUND TYPES  
June 30, 2013**

	<u>General Fund</u>	<u>Road Fund</u>	<u>Total Governmental Funds</u>
<b><u>ASSETS</u></b>			
<b>ASSETS</b>			
Cash	\$ 272,543	\$ 197,289	\$ 469,832
Property Taxes Receivable	359	-	359
Insurance Premium Receivable	16,963	-	16,963
Total Current Assets	289,865	197,289	487,154
<b>TOTAL ASSETS</b>	\$ 289,865	\$ 197,289	\$ 487,154
<b><u>LIABILITIES AND FUND BALANCES</u></b>			
<b>LIABILITIES</b>			
Accounts Payable	\$ 2,683	\$ -	\$ 2,683
<b>TOTAL LIABILITIES</b>	2,683	-	2,683
<b>FUND BALANCES</b>			
Restricted	8,323	197,289	205,612
Unassigned	278,859	-	278,859
<b>TOTAL FUND BALANCES</b>	287,182	197,289	484,471
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	\$ 289,865	\$ 197,289	\$ 487,154
Total fund balances from above			\$ 484,471
Amounts reported for governmental activities in the statement of net position are different because of the following:			
Capital assets used in governmental activities are not financial resources and therefore, not reported in the funds, net of accumulated depreciation			23,515
Amount shown as prepaid insurance are not currently available resources and therefore are not shown as current assets in the governmental fund financial statements			3,415
<b>NET POSITION OF GOVERNMENTAL ACTIVITIES</b>			<b>\$ 511,401</b>

*THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS*

**CITY OF WOODLAND HILLS, KENTUCKY  
 COMBINED STATEMENT OF REVENUE, EXPENDITURES AND CHANGES  
 IN FUND BALANCES - GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED JUNE 30, 2013**

	<b>General Fund</b>	<b>Road Fund</b>	<b>Total Governmental Funds</b>
<b><u>REVENUE</u></b>			
General Revenues:			
Property Taxes (Including Interest & Penalties)	\$ 50,692	\$ -	\$ 50,692
Insurance Premium Taxes	62,908	-	62,908
Telecommunication Tax Revenue	3,360	-	3,360
Intergovernmental Revenue	26	25,214	25,240
Fundrasier Income	1,001	-	1,001
Interest Income	195	435	630
<b>TOTAL REVENUE</b>	<b>118,182</b>	<b>25,649</b>	<b>143,831</b>
<b><u>EXPENDITURES</u></b>			
General Government	24,323	-	24,323
Parks and Public Areas	7,706	-	7,706
Sanitation	32,726	-	32,726
Administration	1,999	-	1,999
Road Expenses	4,461	-	4,461
<b>TOTAL EXPENDITURES</b>	<b>71,215</b>	<b>-</b>	<b>71,215</b>
<b>EXCESS OF REVENUE OVER EXPENDITURES</b>	46,967	25,649	72,616
<b>FUND BALANCES - JUNE 30, 2012</b>	<b>240,215</b>	<b>171,640</b>	<b>411,855</b>
<b>FUND BALANCE - JUNE 30, 2013</b>	<b>\$ 287,182</b>	<b>\$ 197,289</b>	<b>\$ 484,471</b>
 Net change in fund balances - Total Governmental Funds			 \$ 72,616
Amount reported for governmental activities in the statement of activities are different because of the following:			
Governmental funds report insurance cost as an expenditure while governmental activities report expenses in the period which benefits from the expenditure. Prepaid expenses increased by this amount this year.			
			137
Governmental activities report depreciation expense to allocate those expenditures over the life of the assets-			
Depreciation Expense			(1,901)
Change in Net Position of Governmental Activities			<b>\$ 70,852</b>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS

**CITY OF WOODLAND HILLS, KENTUCKY  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2013**

**NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES**

***The Reporting Entity***

The City of Woodland Hills is a sixth class city in Jefferson County, Kentucky. The City operates under an elected mayor-commissioner form of government. The executive authority of the City is vested in the Mayor and four Commissioners. The Mayor and the Commissioners are elected by the Citizens of the City. The City provides the following services authorized by its charter: public safety, sanitation, and street maintenance. Primary revenue sources are property taxes, insurance taxes, and municipal road aid.

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

***Basis of Presentation***

**Government-Wide Financial Statements**

The statement of net position and statement of activities display information about the reporting government as a whole. They include all funds of the reporting entity except for fiduciary funds. Governmental activities are financed through taxes, intergovernmental revenues, and other non-exchange revenues.

**Fund Financial Statements**

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be separate accounting entities. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, liabilities, fund equity, revenues, and expenditures/expenses. Funds are organized into three major categories: governmental, proprietary, and fiduciary. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the City or meets the following criteria:

Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental fund are at least 10 percent of the corresponding total for all funds of that category or type; and Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental fund are at least 5 percent of the corresponding total for all governmental funds combined.

The funds of the financial reporting entity are described below:

**General Fund**

This fund is used to account for all financial resources, except those required by law or administrative action to be accounted for in another fund. The general fund is always reported as a major fund in the governmental fund statements.

**Road Fund**

This fund is used to account for the proceeds of specific revenue sources that are restricted by law or administrative action to expenditures for specific purposes. This fund accounts for municipal aid received from the Kentucky Department of Transportation to enable the City to meet their responsibilities for local streets and roads. These funds are restricted for construction and maintenance of streets and roads only. Funds not used may be carried forward to succeeding years.

**CITY OF WOODLAND HILLS, KENTUCKY  
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED JUNE 30, 2013**

**NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

***Measurement Focus and Basis of Accounting***

Measurement Focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

**Measurement Focus**

On the government-wide financial statements – statement of net position and statement of activities, governmental activities are presented using the economic resources measurement focus. The accounting objectives of the measurement focus are the determination of operating income, changes in net position, financial position and cash flows. All assets and liabilities (whether current or non-current) associated with their activities are reported.

In the fund financial statements, the "current financial resources" measurement focus is used. Only current financial assets and liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in current assets. The operating statements present sources and uses of available spendable financial resources during a given period.

**Basis of Accounting**

In the statement of net position and the statement of activities, governmental activities are presented using the accrual basis of accounting. Under this basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or the economic asset used. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

In fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Under this method of accounting, revenues are recognized when "measurable and available". Measurable means knowing or being able to reasonable estimate the amount. Available means collectible within the current period or within sixty days after the year end. Expenditures (including capital outlay) are recorded when the related fund liability is incurred, except for general obligation bond principal and interest which are recorded when due.

The City defined the length of time used for "available" for purposes of revenue recognition in the governmental fund financial statements to be 60 days.

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources as needed. Restricted assets and liabilities payable from restricted assets current in nature are reported with current assets and current liabilities in the financial statements.

***Encumbrances***

The City does not employ encumbrance accounting; under which purchase orders, contracts and other commitments for expenditure of monies are recorded in order to preserve that portion of the applicable appropriation.

***Property Tax Revenue***

The City assesses property taxes at a rate of \$.132 per \$100 of assessed value for real property based upon an assessment date of January 1<sup>st</sup> of each calendar year and bills are due and payable by December 31<sup>st</sup> in the year assessed. Property taxes are collected by the City Clerk and add a 10% penalty and interest rate of 6% per annum is charged on all unpaid bills after January 1<sup>st</sup> until paid. Property tax revenue is recognized when it becomes due and payable. The property tax calendar is below.

October 1	Compiled and Mailed
November 1	Discount of 2% if paid on or before
January 1	10% penalty added to unpaid bills

**CITY OF WOODLAND HILLS, KENTUCKY  
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED JUNE 30, 2013**

**NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

***Telecommunication Tax***

A 3% surcharge on cable services and programming audio services is paid by providers to the State, which pays the City a monthly predetermined "telecommunication tax".

***Insurance Premium Tax***

It is common practice for cities to assess a tax on insurance premiums. The City of Woodland Hills, Kentucky assesses a tax rate of 8% on these premiums.

***Excess of expenditures over appropriations***

For the year ended June 30, 2013, total expenditures did not exceed appropriations in the General or Special Revenue funds.

***Cash and Cash Equivalents***

The City considers all cash in bank and highly liquid investments with a maturity of ninety days or less to be cash and cash equivalents.

***Receivables***

In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received. Major receivable balances for the governmental activities include property taxes.

In the fund financial statements, material receivables in governmental funds include revenue accruals such as property tax, grants and other similar intergovernmental revenues since they are usually both measurable and available. Non-exchange transactions, collectible but not available are deferred in the fund financial statements in accordance with modified accrual basis, but not deferred in the government-wide financial statements in accordance with the accrual basis.

All receivables are considered fully collectible; therefore, an allowance for doubtful accounts is not necessary.

***Fixed Assets***

In the government-wide financial statements, fixed assets are accounted for as capital assets. All fixed assets are valued at historical cost and depreciated over the estimated useful lives of the assets, depreciation expense being reported in the statement of activities.

However, expenditures on capital assets are not reported as fixed assets on the governmental fund financial statements. Acquisition of capital assets that require the use of current financial resources are required to be reported as expenditures on the statement of revenues, expenditures and changes in fund balances.

Depreciation has been provided over the assets estimated useful lives using the straight-line method of depreciation. The estimated useful life of the garage, gazebo, and land improvements is 20 years.

***Estimates***

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

**CITY OF WOODLAND HILLS, KENTUCKY  
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED JUNE 30, 2013**

**NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

***Due to and Due from Other Funds***

Interfund receivables and payables are recorded by all funds in the period in which transactions are executed on the fund financial statements. Interfund receivables and payables between funds within governmental activities are eliminated in the statement of net position. There are no interfund transfers between road fund and general fund for this fiscal year.

***Equity Classifications***

***Net Position***

During this fiscal year, the City adopted Statement of Governmental Accounting Standards (GASB Statement) No. 63, "Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position." Government-wide financial statements are classified as net position and displayed in three components: Net investment in capital assets—these consist of capital assets including restricted capital assets. Restricted net position which consists of net position with constraints placed on their use either by external groups or law through enabling legislation. The final component is unrestricted net position. This is all other net position that does not meet the definition of "restricted" or "investment in capital assets".

***Fund Balance***

The City has adopted GASB Statement No. 54, which redefined how fund balances of the governmental funds are presented in the financial statements. Fund balances are classified as follows:

**Non-spendable**—Amounts that cannot be spent either because they are not in a spendable form or because they are legally or contractually required to be maintained intact.

**Restricted**—Amounts that can be spent only for specific purposes because of the City Charter, City Code, state or federal laws, or externally imposed conditions by grantors or creditors

**Committed**—Amounts that can be used only for specific purposes determined by a formal action by City Commissioners ordinance or resolution. This includes the budget reserve account.

**Assigned**—Amounts that are designated by the Mayor for a specific purpose but are not spendable until a budget ordinance is passed by City Commissioners.

**Unassigned**—All amounts not included in other spendable classifications.

The details of the fund balances are included in the Governmental Funds Balance Sheet (page 9). In the General Fund restricted funds are used first as appropriate; Assigned Funds are reduced to the extent that expenditure authority has been budgeted by Commissioners or Assignment by the Mayor. Decreases to general fund balance first reduce Unassigned Fund balance; in the event that Unassigned Fund Balance becomes zero, then Assigned Fund Balances are used. The Commissioners and the Mayor have elected to make an exception to this policy in regards to the Special Revenue Fund. With regards to street maintenance the City uses general fund assets to perform routine repairs to city streets, while attempting to accumulate assets in the Special Revenue Fund to perform future major repairs and betterments.

**CITY OF WOODLAND HILLS, KENTUCKY  
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED JUNE 30, 2013**

**NOTE 2 – DEPOSITS**

Under Kentucky Revised Statutes the City is allowed to invest in obligations of the U.S. Treasury and U.S. agencies, repurchase agreements, obligations of the Commonwealth of Kentucky and its agencies, insured savings and loans, or interest bearing deposits of insured national or state banks. The deposits in excess of insurance coverage must be fully collateralized. The City typically invests surplus cash at local banks in the form of certificates of deposit, savings accounts, and money market accounts. This plan subjects the City to the following types of risk:

*Custodial Credit Risk* – this is the risk that in the event of the failure of counterparties (e.g., a bank) the City will not be able to recover the full value of its deposits or investments. The City considers this risk immaterial; all monies in local banks are insured under the FDIC insurance.

As of June 30, 2013 the City's bank balance of \$469,832 was all insured under FDIC insurance.

**NOTE 3 - RISK MANAGEMENT**

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The City maintains commercial insurance coverage for each of the above risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the City. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

**NOTE 4 – FIXED ASSETS**

Fixed asset activity for the year ended June 30, 2013 is as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Depreciable Assets:				
Buildings	\$ 32,604	\$ -	\$ -	\$ 32,604
Land Improvements	5,431	-	-	5,431
Total Depreciable Assets	<u>38,035</u>	<u>-</u>	<u>-</u>	<u>38,035</u>
Total Fixed Assets	38,035	-	-	38,035
Accumulated Depreciation:				
Buildings	12,415	1,629	-	14,044
Land Improvements	204	272	-	476
Total Accumulated Depreciation	<u>12,619</u>	<u>1,901</u>	<u>-</u>	<u>14,520</u>
Fixed Assets, Net	<u>\$ 25,416</u>	<u>\$ (1,901)</u>	<u>\$ -</u>	<u>\$ 23,515</u>

The total depreciation of \$1,901 is unallocated.

**CITY OF WOODLAND HILLS, KENTUCKY  
 NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
 FOR THE YEAR ENDED JUNE 30, 2013**

**NOTE 5 – ACCOUNTS RECEIVABLES**

Receivable at June 30, 2013 consisted of the following:

Receivable Type	Statement of	Balance Sheet - Governmental Funds	
	Net Position	General	Road
	Governmental	Fund	Fund
	Activites		
Insurance Tax	\$ 16,963	\$ 16,963	\$ -
Property Tax	359	359	-
<b>Total Receivables</b>	<b>\$ 17,322</b>	<b>\$ 17,322</b>	<b>\$ -</b>

**NOTE 6 – INTERGOVERNMENTAL REVENUE**

Under the provisions of state law, the Commonwealth of Kentucky reimbursed the City for coal and mineral severance and costs associated with road maintenance and repair during the year ended June 30, 2013.

**NOTE 7 – FUND BALANCES – GOVERNMENTAL FUNDS**

Classifications of fund balances at June 30, 2013 are as follows:

	General Fund	Road Fund
Restricted:		
Roads	\$ -	\$ 197,289
Parks	8,323	-
Unassigned	278,859	-
<b>Total Fund Balances</b>	<b>\$ 287,182</b>	<b>\$ 197,289</b>

**NOTE 8-AUDITED FINANCIAL STATEMENTS**

In accordance with KRS 91A.040(2) which states; each city of the sixth class shall, after the close of each odd-numbered fiscal year, cause each fund of the city to be audited by the Auditor of Public Accounts or a certified public accountant. In accordance with this statute the City's fiscal year ended June 30, 2012 was not audited. We do not express an opinion or provide any assurance on the information regarding the fiscal year ended June 30, 2012.



**CITY OF WOODLAND HILLS, KENTUCKY  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2013**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>REVENUE</b>				
Property Taxes	\$ 50,012	\$ 50,012	\$ 50,692	\$ 680
Insurance Premium Taxes	50,000	50,000	62,908	12,908
Telecommunications Tax	3,405	3,405	3,360	(45)
Coal & Mineral Tax	-	-	26	26
Fundraiser	-	-	1,001	1,001
Interest Income	236	236	195	(41)
<b>TOTAL REVENUE</b>	<u>103,653</u>	<u>103,653</u>	<u>118,182</u>	<u>14,529</u>
<b>EXPENDITURES</b>				
General Government	24,125	24,125	24,323	(198)
Parks and Public Areas	18,000	18,000	7,706	10,294
Sanitation	35,728	35,728	32,726	3,002
Administration	6,800	6,800	1,999	4,801
Road Expenses	19,000	19,000	4,461	14,539
<b>TOTAL EXPENDITURES</b>	<u>103,653</u>	<u>103,653</u>	<u>71,215</u>	<u>32,438</u>
<b>EXCESS OF REVENUE</b>				
OVER EXPENDITURES	-	-	46,967	46,967
<b>FUND BALANCES, June 30, 2012</b>			<u>240,215</u>	
<b>FUND BALANCES, June 30, 2013</b>			<u>\$ 287,182</u>	

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

**CITY OF WOODLAND HILLS, KENTUCKY  
BUDGETARY COMPARISON SCHEDULE  
ROAD FUND  
FOR THE YEAR ENDED JUNE 30, 2013**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>REVENUE</b>				
Interest Income	\$ 1,004	\$ 1,004	\$ 435	\$ (569)
Municipal Aid Road Fund	<u>16,372</u>	<u>16,372</u>	<u>25,214</u>	<u>8,842</u>
<b>TOTAL REVENUE</b>	<u>17,376</u>	<u>17,376</u>	<u>25,649</u>	<u>8,273</u>
<b>EXPENDITURES</b>				
Street Repair Maintenance	<u>17,376</u>	<u>17,376</u>	-	<u>17,376</u>
<b>TOTAL EXPENDITURES</b>	<u>17,376</u>	<u>17,376</u>	-	<u>17,376</u>
<b>EXCESS OF REVENUE OVER EXPENDITURES</b>	-	-	25,649	25,649
<b>FUND BALANCES, June 30, 2012</b>			<u>171,640</u>	
<b>FUND BALANCES, June 30, 2013</b>			<u>\$ 197,289</u>	

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

**CITY OF WOODLAND HILLS, KENTUCKY  
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION  
FOR THE YEAR ENDED JUNE 30, 2013**

**NOTE 1 – BUDGETARY BASIS OF ACCOUNTING**

The City follows the procedures established pursuant to section 91A.030 of the Kentucky Revised Statutes in establishing the budgetary data reflected in the financial statements. Budgets and budget amendments for all funds are adopted on a basis consistent with accounting principles accepted in the United States of America. Budget amounts in the financial statements are as adopted by ordinance of the City.

**NOTE 2 – ENCUMBRANCES**

The City does not employ encumbrance accounting under which purchase orders, contracts and other commitments for expenditure of monies are recorded in order to preserve that portion of the applicable appropriation.

**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**



# STEPHENS & LAWSON

Certified Public Accountants

## 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 the City Mayor and Commissioners  
City of Woodland Hills, Kentucky

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of City of Woodland Hills, Kentucky, as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise City of Woodland Hills, Kentucky's basic financial statements and have issued our report thereon dated January 2, 2014.

### Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered City of Woodland Hills, Kentucky's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of City of Woodland Hills, Kentucky's internal control. Accordingly, we do not express an opinion on the effectiveness of City of Woodland Hills, Kentucky'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, 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, 2013-1.

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 deficiency described in the accompanying schedule of findings and responses to be a significant deficiency 2013-1.

### Compliance and Other Matters

As part of obtaining reasonable assurance about whether City of Woodland Hills, Kentucky's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests did not disclose instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### City of Woodland Hills, Kentucky Response to Findings

City of Woodland Hills, Kentucky's response to the findings identified in our audit is described in the accompanying schedule of findings and responses. City of Woodland Hills, Kentucky'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.

*Stephens & Lawson CPA's*

Stephens & Lawson CPA's  
Louisville, Kentucky  
January 2, 2014

**CITY OF WOODLAND HILLS, KENTUCKY  
SCHEDULE OF FINDINGS AND RESPONSES  
JUNE 30, 2013**

**Findings:**

2013-1

**Statement of Condition**

The Organization lacks personnel with sufficient expertise to apply generally accepted accounting principles in preparing its financial statements including note disclosures and thus, does not have the internal control procedures required to format the financial statements and accompanying note disclosures in conformity with general accepted accounting principles.

**Criteria**

The Organization should have internal controls in place that enable it to prepare complete financial statements, including note disclosures, in compliance with generally accepted accounting principle.

**Effect of Condition**

Management engaged the auditor to prepare draft financial statements, including the related notes to the financial statements. Management reviewed, approved and accepted responsibility for the financial statements prior to their issuance.

**Cause of Condition**

Budget constraints demand that the City's limited resources be channeled toward those areas which most directly serves the City.

**Recommendation**

We recommend management review the costs and benefits involved to retain a consultant with the required expertise required to draft the financial statements and accompanying note disclosures in conformity with generally accepted accounting principles and government auditing standards.

**Response**

*Management has determined that it is more cost effective to continue to engage the auditor to draft the financial statements and related notes. This is an ongoing finding.*

**CITY OF WOODLAND HILLS, KENTUCKY  
PRIOR AUDIT YEAR FINDINGS  
JUNE 30, 2013**

**Findings:**

2011-1

**Statement of Condition**

Bank accounts are not being reconciled in a timely manner.

**Criteria**

Bank accounts should be reconciled a maximum of 30 days after receipt of the bank statement.

**Effect of Condition**

The accuracy of the reports submitted to the commissioners cannot be verified without properly reconciling the bank accounts. Additionally the city is exposed to potential loss should an error on the bank statements go undetected for an extended period of time. Typically a bank will not correct an error if it is not reported to them within 60 days.

**Recommendation**

The city should put procedures into place to assure the bank statements are reconciled in a timely manor

**Response**

*Beginning of fiscal year 2012, the bank accounts have been reconciled in a timely manner. Reconciling all accounts on a timely basis will assure all cash transactions are being input into the accounting software as they occur. The city's non-cash transactions are not significant and will be reviewed on a quarterly basis. This is a repeat finding.*

2011-2 The Organization is required to have internal controls in place that enable it to prepare complete financial statements, including note disclosures, in compliance with generally accepted accounting principle.

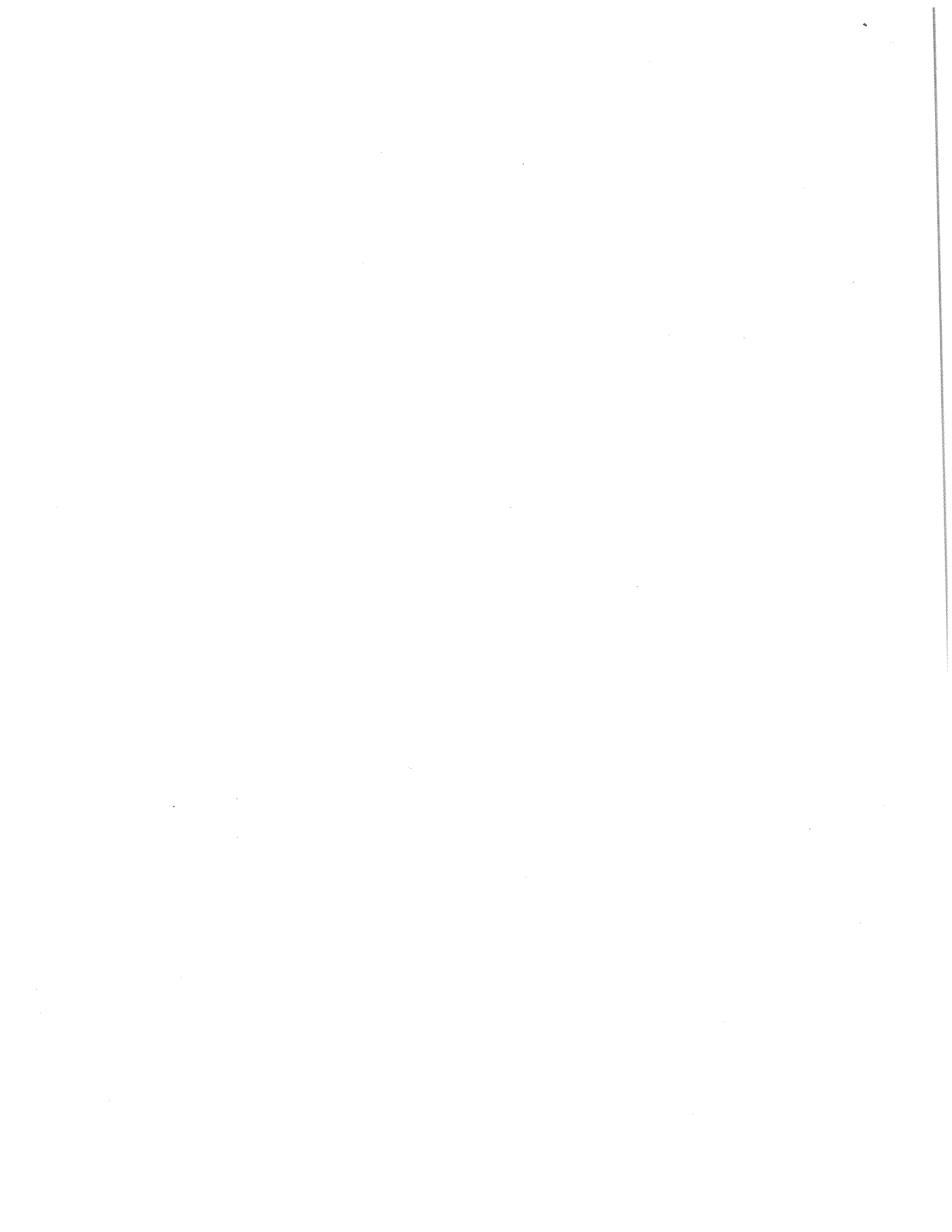
The Organization lacks personnel with the expertise to apply generally accepted accounting principles in drafting its financial statements including note disclosures and thus, does not have the internal control procedures required to format the financial statements in conformity with generally accepted accounting principles.

Management engaged the auditor to prepare draft financial statements, including the related notes to the financial statements. Management reviewed, approved and accepted responsibility for the financial statements prior to their issuance.

We recommend management review the costs and benefits involved to retain a consultant with the required expertise to generally accepted accounting principles and government auditing standards.

*Management's Response: Management has determined that it is more cost effective to continue to engage the auditor to draft the financial statements and related notes. This is an ongoing finding.*







Department of the Treasury  
Internal Revenue Service  
Cincinnati, Oh 45999

In reply refer to: Change IDRS#  
May 11, 2011 LTR 147C

CITY OF WOODLAND HILLS  
PO BOX 43032  
LOUISVILLE KY 40253-0032 326

Taxpayer Identification Number: [REDACTED]

Form(s):

Dear Taxpayer:

This letter is in response to your telephone inquiry of May 11th, 2011.

Your Employer Identification Number (EIN) is [REDACTED]. Please keep this number in your permanent records. You should enter your name and your EIN, exactly as shown above, on all business federal tax forms that require its use, and on any related correspondence documents.

If you have any questions regarding this letter, please call our Customer Service Department at 1-800-829-0115 between the hours of 7:00 AM and 10:00 PM. If you prefer, you may write to us at the address shown at the top of the first page of this letter. When you write, please include a telephone number where you may be reached and the best time to call.

Sincerely,

Mrs. Hunter  
1000196341  
Customer Service Representative



**CITY OF WOODLAND HILLS, KENTUCKY  
ORDINANCE NUMBER 2 SERIES 2015**

**AN ORDINANCE ESTIMATING REVENUE RESOURCES AND APPROPRIATING FUNDS FOR  
THE OPERATION OF THE CITY GOVERNMENT**

WHEREAS, an annual budget proposal and message has been prepared and delivered to the City Commission and

WHEREAS, the City Commission has received such budget proposal and made necessary modifications.

NOW THEREFORE, BE IT ORDAINED BY THE CITY OF WOODLAND HILLS, KENTUCKY

Section 1:

That the annual budget for the fiscal year beginning 01 July, 2015 and ending 30 June, 2016, is hereby adopted as follows:

**PROPOSED BUDGET FOR 2015-2016**

<u>Revenue</u>	<u>General Fund</u>	<u>Park Fund</u>	<u>Road Fund</u>
BALANCE FORWARD	310,912	24,000	229,718
Property tax projection	51,450		
Insurance premium tax projection	41,200	25,000	
Telecommunication fees	3,360		
Municipal Aid Program			14,400
Interest income	150		312
Grants, Donations, commitments		26,000	
Total estimated revenues	96,160	51,000	14,712
Total resources for appropriation	407,072	75,000	244,430

**Expenses**

General Government:

Financial Services (Treasurer, CPA)	-4,280		
PVA administration	-2,000		
Mayor's Pay	-1,560		
Commissioner's Pay	-5,040		
KLC (insurance)	-4,500		
Postage & Newsletter	-1,100		
Promotional & fund raising expense	-1,000		

Sanitation:

Trash pickup	-36,537		
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Parks and Public Services:

Utilities (LG&E & Lou Water)	-6,693		
Park maintenance and improvements	-7,000	-75,000	

Administration:

Legal publication	-300
Law enforcement	-1,650
Legal fees	-2,000
Annual dues & Subscriptions	-1,500

Road Expenses:

Road maintenance (salt, striping, signs)	-17,000
Road repairs	-4,000

	<u>General Fund</u>	<u>Park Fund</u>	<u>Road Fund</u>
Total appropriations	-96,160	-75,000	0
Appropriations to Resources (+/-)	310,912	0	244,430
Estimated fund balances fiscal year end	310,912	0	244,430

SECTION 2: That this ordinance be of effect on July 1, 2015  
CITY OF WOODLAND HILLS KENTUCKY

Introduced and read at a meeting of the Commissioners of Woodland Hills Kentucky, at a meeting held on the 28th day of April, 2015.

Read passed and approved by the Commissioners of Woodland Hills, Kentucky at a meeting held on the 26th day of May, 2015.

Approved:

David W. Tilford  
Mayor  
City of Woodland Hills, Kentucky

Attest:

Melissa Cox  
City Clerk/Treasurer  
City of Woodland Hills, Kentucky

**Smith, Chanelle Emily**

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**From:** Smith, Chanelle Emily  
**Sent:** Monday, September 14, 2015 11:55 AM  
**To:** 'David W Tilford'  
**Subject:** RE: Woodland Hills Sidewalk repairs

Good Morning Mayor Tilford,

The Councilwoman will go 50/50 split with the City of Woodland Hills for the sidewalk repairs. The paperwork will be submitted this week so that work can begin as soon as possible.

Have a wonderful day.



**Chanelle Smith** | Legislative Assistant  
Office of Councilwoman Julie Denton  
601 W. Jefferson Street | Louisville, KY 40202  
p: (502) 574-3464 p: (502) 574-1119 f: (502) 574-4501

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**From:** David W Tilford [<mailto:dwtilford@bellsouth.net>]  
**Sent:** Tuesday, August 18, 2015 7:01 PM  
**To:** Smith, Chanelle Emily  
**Subject:** Woodland Hills Sidewalk repairs

Chanelle,

I am attaching the quote to repair the 19 sections of sidewalk in Woodland Hills with trip hazards of 4 and 5. This was the best of 3 quotes. Please let me know where we go from here. Thanks

David Tilford, Mayor  
City of Woodland Hills  
245-9756  
794-9692 cell

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# Kentucky Secretary of State Alison Lundergan Grimes

Secretary of State / Administration / Land Office / Kentucky Cities

Land Office

## Woodland Hills, Kentucky

Search Again

Class (ending Dec. 31, 2014):	6
Class (effective Jan. 1, 2015):	Home Rule
Status:	Active
Incorporated:	1961-02-03
County:	Jefferson
Area Development	KIPDA
County Seat	No
Form Of Government:	Mayor - Commission
Type of Election (City Officials):	Non-Partisan
City Waives Primary Election (City Officials):	Yes



Submitted By Dave Tilford, Mayor

City of Woodland Hills

### Interactive Map (Courtesy Kentucky Geography Network)

#### City Links:

[ADD Website](#)

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[County Website](#)

#### County Links:

[Jefferson County Clerk](#)

[Jefferson County Genealogy](#)

[Jefferson County History &](#)

#### Genealogy

[Jefferson County PVA](#)

[Jefferson County Sheriff](#)

#### Population Estimates:

1990: 715

1991: 729

1992: 747

1993: 753

1994: 751

1995: 753

1996: 748

1997: 748

1998: 750

1999: 769

2000: 658

2001: 660

2002: 663

2003: 667

Mayor David W Tilford  
 Meeting Times: Not Available  
 Office Hours: Mon-Fri 9:00am-5:00pm  
 Website: <http://www.woodlandhillsky.com>

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

U.S. Decennial Census (April 1):	2000: 657	1990: 714	1980: 839	1970: 1,233
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### Current Filings (KRS 81.045 to present date)

Date Filed	Type	Ordinance	Map Status	Notes
2014-07-23	Declaration (TIFF) ( PDF)	pursuant to HB 331 (2014)		Acknowledgment of Reclassification (Home Rule), Statement of Form of Government (Mayor & Commission), Name of City, & Year of Incorporation
2013-02-04	Notification of Election Results			City Commissioners
2011-05-04	Notification of Appointment			City Commissioner
2011-05-02	Notification of Resignation			City Commissioner
2009-01-05	Notification of Election Results			City Commissioners
2008-07-09	Notification of Appointment			City Commissioner/Treasurer
2008-07-09	Notification of Resignation			City Commissioner/Treasurer
2007-07-30	Notification of Appointment			City Commissioner
2007-07-30	Notification of Resignation			City Commissioner
2007-01-24	Notification of			Mayor (effective January 1, 2007)



	Appointment		
1981-06-22	KRS 81.045 Filing		MAPPABLE

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

Date Filed	Type	Ordinance	Notes
1974-03-28	Annexation Denial	#178027, Bk. 1, pg. 488	Jefferson Circuit Court Judgment
1961-02-07	Incorporation	#54851	Jefferson Circuit Court Judgment

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Kentucky Unbridled Spirit