

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

**Applicant/Program:** Graymoor-Devondale Police Department  
**Applicant Requested Amount:** \$2,927.50  
**Appropriation Request Amount:** \$2,927.50

**Executive Summary of Request**

The Graymoor-Devondale Police Department is seeking funding assistance for the purchase of automated speed control equipment that will be deployed both randomly and upon receipt of complaints to areas within the communities that the GDPD serve to reduce speeding in those areas and, thereby improving safety for residents.

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.

7  
District #

  
Primary Sponsor Signature

\$2,927.50  
Amount

1/23/2017  
Date

**Primary Sponsor Disclosure**

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

**Approved by:**

\_\_\_\_\_  
Appropriations Committee Chairman

\_\_\_\_\_  
Date

Final Appropriations Amount: \_\_\_\_\_

## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

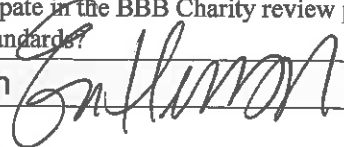
**Legal Name of Applicant Organization** Graymoor-Devondale Police Department

**Program Name and Request Amount** \$2,927.50

**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"/> Yes
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"/> N/A
If Metro funding is for a separate taxing district is the funding appropriated for a program outside the legal responsibility of that taxing district?	<input type="checkbox"/> Yes
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"/> Yes
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"/> Yes
Are the evaluation forms (if program participants are given evaluation forms) included?	<input type="checkbox"/> Yes
Affirmative Action/Equal Employment Opportunity plan and/or policy statement included (if required to do so)?	<input type="checkbox"/> No
Has the Agency agreed to participate in the BBB Charity review program? If so, has the applicant met the BBB Charity Review Standards?	<input type="checkbox"/> Yes

Prepared by: Erin R. Hinson



Date: 1/23/2017

**LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION**

SECTION 1 - APPLICANT INFORMATION			
<b>Legal Name of Applicant Organization:</b> City of Graymoor-Devondale (Police Department) <i>(as listed on: <a href="http://www.sos.ky.gov/business/records">http://www.sos.ky.gov/business/records</a>)</i>			
<b>Main Office Street &amp; Mailing Address:</b> 1500 Lynn Way, Louisville, KY 40222			
<b>Website:</b> www.graymoor-devondale.com			
<b>Applicant Contact:</b>	Grady L. Throneberry	<b>Title:</b>	Chief of Police
<b>Phone:</b>	(502) 242-2980	<b>Email:</b>	chief@gdpc.org
<b>Financial Contact:</b>	Nancy Perito	<b>Title:</b>	Clerk/Treasurer
<b>Phone:</b>	(502) 429-0834	<b>Email:</b>	cityclerk@graymoor-devondale.com
<b>Organization's Representative who attended NDF Training:</b>			
<b>GEOGRAPHICAL AREA(S) WHERE PROGRAM ACTIVITIES ARE (WILL BE) PROVIDED</b>			
<b>Program Facility Location(s):</b>	Graymoor-Devondale, Briarwood, Barbourmeade, Beechwood Village, Crossgate, etc.		
<b>Council District(s):</b>	7, 16	<b>Zip Code(s):</b>	40222, 40207, 40241
SECTION 2 - PROGRAM REQUEST & FINANCIAL INFORMATION			
<b>PROGRAM/PROJECT NAME:</b> Traffic Safety Speed Reduction			
<b>Total Request: (\$)</b>	2,927.5	<b>Total Metro Award (this program) in previous year: (\$)</b>	
<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>			
IRS Exempt Status Determination Letter Current year projected budget Current financial statement Most recent IRS Form 990 or 1120-H Articles of Incorporation (current & signed) Cost estimates from proposed vendor if request is for capital expense		Signed lease if rent costs are being requested IRS Form W9 Evaluation forms if used in the proposed program Annual audit (if required by organization) Faith Based Organization Certification Form, if applicable	
<b>For the current fiscal year ending June 30, list all funds appropriated and/or received from Louisville Metro Government for this or any other program or expense, including funds received through Metro Federal Grants, from any department or Metro Council Appropriation (Neighborhood Development Funds). Attach additional sheet if necessary.</b>			
<b>Source:</b>		<b>Amount: (\$)</b>	
<b>Source:</b>		<b>Amount: (\$)</b>	
<b>Source:</b>		<b>Amount: (\$)</b>	
Has the applicant contacted the BBB Charity Review for participation? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Has the applicant met the BBB Charity Review Standards? <input type="checkbox"/> Yes <input type="checkbox"/> No			

## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

### SECTION 3 – AGENCY DETAILS

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

The mission of the Graymoor-Devondale Police Department is to provide a safe and secure environment in which the citizens of our communities can live and work by preventing criminal activity and identifying, apprehending and assisting in the prosecution of those who commit crimes. In addition, in partnership with those we serve, we will strive to enhance the overall quality of life in our communities and protect and defend those who cannot take care of themselves.




**LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION**

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

Board Member	Term End Date
John Vaughan, Mayor	12/18
Nancy Perito, Clerk/Treasurer	
Grady Throneberry, Chief of Police	
Yvette Winette, Council Member	12/18
David Meiners, Council Member	12/18
Alice Schade, Council Member	12/18
David Beaudoin, Council Member	12/18
Mark Sites, Council Member	12/18
David Morgenthau, Council Member	12/18

**Describe the Board term limit policy:**  
 No term limit policy for city officials.

Three Highest Paid Staff Names	Annual Salary
Grady Throneberry	60,000
Nancy Perito	28,000

Applicant's Initials 

**LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION**

**SECTION 5 – PROGRAM/PROJECT NARRATIVE**

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

Program begins upon acquisition of speed enforcement equipment; no end date. Automated speed control equipment will be deployed, both randomly and upon receipt of complaints, to areas within the communities we serve to reduce speeding in those areas and, thereby, improve safety for residents. (see attached equipment description)

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

Funding will assist with the purchase of the necessary equipment, supplementing Graymoor-Devondale's own funds.

## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

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

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

- The funding request is a reimbursement of the following expenditures that will probably be incurred after the application date, but prior to the execution of the grant agreement:
- ✓ If selecting this option, the invoice, receipt and payment documentation should not be available as of the date of this application.

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

- Reimbursements should not be made before application date unless an emergency can be demonstrated by the primary council sponsor. The funding request is a reimbursement of the following expenditures (attach invoices or proof of payment):
- ✓ Attach a copy of invoices and/or receipts to provide proof of purchase of activities associated with the work plan identified in this application.
  - ✓ Attach a copy of cancelled checks to provide proof of payment of the invoices or receipts associated with the work plan identified in this application.



## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

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

Traffic safety is a concern for all residents within the communities served by the Graymoor-Devondale Police Department. The primary benefit will be to reduce speed on residential streets within these communities. The equipment we seek to acquire will record motorist's speed and capture a photo of offending motorists; in addition, we will be able to program messages to display to approaching vehicles/drivers. Effectiveness can be determined by evaluating the recorded data for overall reduction in speed and compliance with posted speed limits.

**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.**





**LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION**

**SECTION 6 - PROGRAM/PROJECT BUDGET SUMMARY**

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

Program/Project Expenses	Column 1	Column 2	Column (1+2)=3
	Proposed Metro Funds	Non- Metro Funds	Total Funds
A: Personnel Costs Including Benefits			
B: Rent/Utilities			
C: Office Supplies			
D: Telephone			
E: In-town Travel			
F: Client Assistance (See Detailed List on Page 8)			
G: Professional Service Contracts			
H: Program Materials			
I: Community Events & Festivals (See Detailed List on Page 8)			
J: Machinery & Equipment			
K: Capital Project	2927.50	2927.50	5855.00
L: Other Expenses (See Detailed List on Page 8)			
<b>*TOTAL PROGRAM/PROJECT FUNDS</b>	2927.50	2927.50	5855.00
<b>% of Program Budget</b>	%	%	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)	
<b>Total Revenue for Columns 2 Expenses **</b>	

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

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

**LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION**

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

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
<p align="center"><i><b>Total Value of In-Kind</b></i>                      (to match Program Budget Line Item.                      Volunteer Contribution &amp; Other In Kind)</p>		

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

Agency Fiscal Year Start Date: 7/1

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 7 – CERTIFICATIONS & ASSURANCES

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

**Standard Assurances**

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

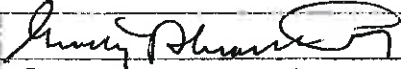
**Standard Certifications**

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

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

### SECTION 8 – CERTIFICATIONS & ASSURANCES

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

<b>Signature of Legal Signatory:</b>		<b>Date:</b>	12/28/16
<b>Legal Signatory: (please print):</b>	Grady L. Thorskeberry	<b>Title:</b>	Chief of Police
<b>Phone:</b>	(502) 242-2980	<b>Extension:</b>	→
<b>Email:</b>	chief@gdpcd.org		

City of Graymoor-Devondale  
Ordinance No. 3, Series 2006-2007

AN ORDINANCE ESTABLISHING  
PARTNERSHIP PROGRAM WITH METRO LOUISVILLE GOVERNMENT

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

AND WHEREAS, the City of Graymoor-Devondale, ( the "City") wishes to participate in the Program pursuant to LMCO 97.100(f),

NOW THEREFORE, BE IT ORDAINED BY THE CITY OF GRAYMOOR-DEVONDALE:

SECTION 1:

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

SECTION 2

This ordinance shall take effect upon its reading, passage and publication according to law.

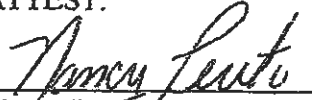
First Reading: 8/22/06

Second Reading: 9/26/06

Passage and Approval: 9/26/06

  
John Vaughan, Mayor

ATTEST:

  
Nancy Perito Clerk

In Favor 5  
Opposed 0

## Request for Taxpayer Identification Number and Certification

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

Print or type See Specific Instructions on page 2.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. <b>City of Graymoor-Devondale</b>	
	2 Business name/disregarded entity name, if different from above	
	3 Check appropriate box for federal tax classification; check only one of the following seven boxes: <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ Note. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner. <input type="checkbox"/> Other (see instructions) ▶ _____	
	4 Exemptions (codes apply only to certain entities, not individuals; see Instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ (Applies to accounts maintained outside the U.S.)	
	5 Address (number, street, and apt. or suite no.) <b>1500 Lynn Way</b>	
	6 City, state, and ZIP code <b>Louisville, KY 40222</b>	
	7 List account number(s) here (optional)	

Requester's name and address (optional)

### Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Social security number											
or											
Employer identification number											

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

### Part II Certification

Under penalties of perjury, I certify that:

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

**Certification instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.

<b>Sign Here</b>	Signature of U.S. person ▶	Date ▶ <b>5/24/14</b>
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### General Instructions

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

**Future developments.** Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at [www.irs.gov/w9](http://www.irs.gov/w9).

#### Purpose of Form

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

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

- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
  - Form 1099-C (canceled debt)
  - Form 1099-A (acquisition or abandonment of secured property)
- Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.
- If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding? on page 2.*
- By signing the filled-out form, you:
1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
  2. Certify that you are not subject to backup withholding, or
  3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
  4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting?* on page 2 for further information.

CITY OF GRAYMOOR-DEVONDALE  
 ORDINANCE NO. 2, SERIES 2016-2017  
 AN ORDINANCE ESTABLISHING THE  
 CITY OF GRAYMOOR-DEVONDALE, KENTUCKY ANNUAL BUDGET  
 FOR THE FISCAL YEAR JULY 1, 2016 THROUGH JUNE 30, 2017

Section 1:

The annual budget for the City of Graymoor-Devondale is hereby to read as follows:

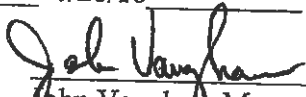
ITEM	<u>RESOURCES AVAILABLE</u>		TOTAL
	GENERAL FUND	ROAD MAINTENANCE	
Resources Available:			
Fund Balances Carried Fwd.	612,528.00	85,268.00	697,796.00
Revenues	1,060,733.00	50,100.00	1,110,833.00
Total Resources Available For App.	1,673,261.00	135,368.00	1,808,629.00
Appropriations:			
General Government	259,247.00	0.00	259,247.00
Public Works	196,296.00	60,000.00	256,296.00
Police Department	612,190.00	0.00	612,190.00
Total Appropriation	1,067,733.00	60,000.00	1,127,733.00
Excess of Resources Over App.	605,528.00	75,368.00	680,896.00
Est. Fund Balances	605,528.00	75,368.00	680,896.00

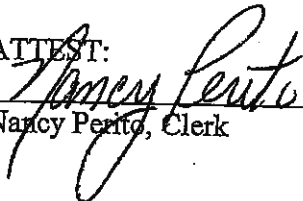
Section 2: This ordinance shall take effect upon its adoption and publication as required by law.

First Reading: 05/24/16

Second Reading: 06/28/16

Passed and approved: 06/28/16

  
 John Vaughan, Mayor

ATTEST:  
  
 Nancy Perito, Clerk

In Favor 4  
 Opposed 0

City of Graymoor/Devondale, Inc.		Summary of Funds Page 1 of 2				
RATE	ACCOUNT	BALANCE 11/30/16	DEPOSITS	INTEREST EARNED	DISBURSE & TRANSFER	BALANCE 12/30/16
<b>GENERAL FUND</b>						
0.01%	Republic Bank (Checking)	295,176.50	48,405.95	15.02	134,339.10	209,268.37
0.05%	Ed. Jones & Co	9,784.83	1,174.53	0.00	0.00	10,959.36
1.75%	GE Capital Financial Inc CD	50,906.85	0.00	0.00	0.00	50,906.85
6/4/2017						
1.35%	Sallie Mae Bank CD	50,000.00	0.00	0.00	0.00	50,000.00
9/11/2017						
1.40%	United Community Bank CD	25,000.00	0.00	28.77	28.77	25,000.00
4/13/2018						
1.70%	Goldman Sachs Bank USA CD	100,000.00	0.00	0.00	0.00	100,000.00
2/4/2019						
2.15%	American Express Centurion CD	100,926.85	0.00	1077.95	1077.95	100,926.85
12/18/2019						
1.95%	Discover Bank CD	100,000.00	0.00	0.00	0.00	100,000.00
2/4/2020						
1.10%	Wells Fargo Bank CD	75,000.00	0.00	67.81	67.81	75,000.00
3/23/2018						
<b>Total General Fund:</b>		<b>806,795.03</b>	<b>49,580.48</b>	<b>1,189.55</b>	<b>135,513.63</b>	<b>722,051.43</b>



City of Graymoor/Devondale		12/30/2016 FUNDS:		2016-2017 Budget		December, 2016		Budget To Date		
Date:		General	MRA	Total	General	MRA	Total	General	MRA	Total
Resources Available:										
Fund Balances Carried Fwd.										
Alcohol License Fee		13000		13000	806795	74807	881602			
Business License Tax		35000		35000	0		0	8500		8500
City Fines		600		600	284		284	27041		27041
Franchise Fees		12000		12000	0		0	0		0
General Interest		3000		3000	958		958	5750		5750
Insurance Premium Tax		175000		175000	1190		1190	4486		4486
KLEFPF		4000		4000	0		0	91232		91232
M.R.A.			50000	50000	333		333	1925		1925
M.R.A. Fund Interest			100	100		4747	4747		29797	29797
Misc. Income		12000		12000	0	41	41	10596		10596
Police Services		425568		425568	43147		43147	207390		207390
Property Tax		377565		377565	3534		3534	368197		368197
Rental Property Fee		3000		3000	150		150	3000		3000
Total, Estimated Revenue		1060733	50100	1110833	49596	4788	54384	728117	29920	758037
Total Appropriation Resources					856391	79595	935986			
Appropriations: GENERAL GOVERNMENT										
Audit		5650		5650	0		0	5650		5650
Cable Commission		1800		1800	0		0	1725		1725
Insurance		38500		38500	3302		3302	32446		32446
Legal		12000		12000	1297		1297	5575		5575
Office Operations		15585		15585	1127		1127	5729		5729
Office Building Repairs/Renovation		81000		81000	0		0	80182		80182
Open Records Request		500		500	0		0	0		0
Admin Salary/Unused Sick		36396		36396	2965		2965	13340		13340
Ord. Pub. Codification		2500		2500	0		0	450		450
Property Tax Billing		12056		12056	0		0	11203		11203
Public Information		14800		14800	368		368	2773		2773
Payrl Exp City Social/Medicare		38460		38460	3541		3541	18013		18013
Police Department:										
Life Insurance/Disability/Annuity		16525		16525	0		0	12559		12559
KLEFPF Exp		4000		4000	333		333	1833		1833
Police Operations		131700		131700	3577		3577	44501		44501
Capital Expenditures					58144		58144	61001		61001
Police Salaries/Unused Sick/Court		459965		459965	42810		42810	217183		217183
Public Works:										
City Beautification		22500		22500	599		599	10759		10759
Engineering		3000	2500	5500	0		0	3550		3550
Permitting		1400		1400	0		0	0		0
Maintenance (Salary)		10000		10000	645		645	2325		2325
Ice and Snow Removal			20000	20000	0		0	0		0
Road and Sign Maintenance			37500	37500	0		0	0		0
Sanitation		138396		138396	11533		11533	69197	35951	35951
Street Lighting		21000		21000	1886		1886	10347		10347
Total Appropriations:		1067733	60000	1127733	132127	0	132127	610341	35951	646292
Excess of Resources Over/Under										
Appropriations:					724264	79595	803859			

**CITY OF GRAYMOOR-DEVONDALE, KENTUCKY**

**FINANCIAL STATEMENTS**

**YEAR ENDED JUNE 30, 2016**

**CITY OF GRAYMOOR-DEVONDALE, KENTUCKY  
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YEAR ENDED JUNE 30, 2016**

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730 W. Market Street, Ste. 200 · Louisville, Kentucky 40202  
Tel 502 585 3251 · Fax 502 584 3048 · www.welenken.com

## INDEPENDENT AUDITORS' REPORT

To the Honorable Mayor and Council Members  
City of Graymoor-Devondale, Kentucky

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of the City of Graymoor-Devondale, Kentucky, as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the City of Graymoor-Devondale, Kentucky'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.

### Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

### Opinion

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 Graymoor-Devondale, Kentucky, as of June 30, 2016, 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 2-4 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 November 8, 2016, on our consideration of the City of Graymoor-Devondale, 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 Graymoor-Devondale, Kentucky's internal control over financial reporting and compliance.

Welenken CPAs

Louisville, Kentucky  
November 8, 2016

## MANAGEMENT'S DISCUSSION AND ANALYSIS

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

The City of Graymoor-Devondale's (the City) discussion and analysis provides an overview of the City's financial activities for the fiscal year ended June 30, 2016. Since this information is designed to focus on the current year activities, resulting changes, and currently known facts, it should be read in conjunction with the City's financial statements provided in this document.

### **OVERVIEW OF FINANCIAL STATEMENTS**

This discussion and analysis serves as an introduction to the City's basic financial statements, which consist of three components: government-wide financial statements, fund financial statements and notes to the financial statements. Other supplemental information in addition to the basic financial statements is also included.

#### **A. Government-Wide Financial Statements**

Government-wide financial statements include the Statement of Net Position and the Statement of Activities. The statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. In accrual accounting, revenues earned and expenses incurred in the fiscal year are taken into account in the financial statements regardless of when cash is actually received or paid.

The Statement of Net Position provides information on all City assets and liabilities, with the difference between assets and liabilities reported as net position. Increases or decreases in the net position over time are one indicator of whether the City's financial health is improving, stagnating, or deteriorating. Information on other factors, such as changes in the revenue structure and the condition of the City's assets, is also needed to assess the overall financial situation of the City.

The Statement of Activities provides information on the City's annual revenues and expenses, as well as other transactions that increase or reduce net position.

#### **B. Fund Financial Statements**

A fund is a grouping of related accounts that is used to maintain control over segregated resources for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The City only has governmental funds to be presented in the fund financial statements.

Governmental funds focus on how money flows to and from those funds and the balances left at year-end that are available for spending. Funds are reported using the modified accrual basis of accounting, which measures cash and all other financial assets that can be readily converted to cash. The relationship between the governmental activities (reported in the Statement of Net Position and Statement of Activities) and the governmental funds is described in a reconciliation, which is presented immediately following the fund financial statements. Under accounting guidelines, the City considers both the General Fund and the Special Revenue Fund (Municipal Road Aid) to be major governmental funds.

#### **C. Notes to the Financial Statements**

These notes provide additional information needed to fully understand the government-wide and fund financial statements.

## MANAGEMENT'S DISCUSSION AND ANALYSIS

### D. Other Information

This report presents certain required supplementary information concerning the City's budgetary comparison schedules for the General Fund and the Special Revenue Fund, in addition to the basic financial statements and accompanying notes.

### GOVERNMENT-WIDE FINANCIAL ANALYSIS

As previously indicated, net position may serve over time as a useful indicator of the City's financial position. A portion of the City's net position, \$784,895, or 50%, reflects its net investment in capital assets. The City uses these capital assets to provide services to residents and as a result, these assets are not available for future spending.

An additional portion of City net position, \$85,433, or 5%, represents resources that are subject to external restrictions on how they may be used. The remaining balance of \$707,562, or 45%, represents unrestricted net position.

Governmental activities increased City net position by \$136,025. This increase has expanded expendable funds.

Total assets at June 30, 2016 were \$1,594,660, of which \$784,895, or 49%, consisted of capital assets. In comparison, total assets for the prior year were \$1,519,532, of which \$543,417, or 36%, consisted of capital assets.

Total revenues for the 2015-2016 fiscal year were \$1,095,877, as compared to prior year total revenue of \$1,085,577. Approximately 33%, or \$357,302 of current year revenue is from property taxes. Property taxes were assessed at \$0.20 per \$100 of assessed value. The largest source of revenue for the City was from police services which were \$398,700 or 36%.

Total expenses for the 2015-2016 fiscal year were \$959,852, which is \$5,414 less than prior year total expenses of \$965,266. The City's three major expenses and their percentage of total expenses are as follows:

	<u>2016</u>		<u>2015</u>	
Police protection	\$494,251	51%	\$485,030	50%
General government	\$217,279	23%	\$270,397	28%
Sanitation	\$138,393	14%	\$138,393	14%

### FINANCIAL ANALYSIS OF THE CITY'S FUNDS

The financial reporting focus of the City's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information, particularly *unassigned fund balance*, may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

At the end of the 2015-2016 fiscal year, the City governmental funds reported combined ending fund balances of \$769,017. The General Fund's unassigned balance of \$673,528 is available for spending at the government's discretion. The General Fund is the chief operating fund of the City.

At the end of the 2015-2016 fiscal year, the General Fund balance was \$683,584. As a measure of liquidity, a comparison of the unassigned fund balance to total general fund expenditures and transfers placed the fund balance at 57% of total expenditures.

The Special Revenue Fund which is restricted for road expenditures has a total fund balance of \$85,433. The net increase in the Special Revenue Fund balance for the fiscal year was \$37,592. This increase was related to revenues exceeding expenditures.

### **GENERAL FUND BUDGETARY HIGHLIGHTS**

Actual charges to appropriations (expenditures) were \$107,627 less than the final budgeted amounts. The largest negative variance occurred in public works which was over budget by \$10,443. The most significant positive variance occurred in the City's building repairs expense, where the budgeted expenses were \$62,583 greater than actual due to office renovations not completed until fiscal year 2017.

In addition, resources available for appropriation were \$60,883 greater than the final budgeted amount. The final budget included \$367,125 of property tax revenue in comparison to the \$358,925 actually collected. In addition, insurance tax revenue was the most significant positive variance at \$40,960.

### **CAPITAL ASSETS AND DEBT ADMINISTRATION**

#### **A. Capital Assets**

The City's investment in capital assets for governmental activities as of June 30, 2016 is \$784,895 (net of accumulated depreciation). The City started office renovations and completed new road signs in fiscal year 2016.

#### **B. Long-Term Debt**

The City incurred no debt in fiscal year 2016.

### **ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES**

There are currently no economic factors that are expected to change the outlook of the revenue or expenses for the City in the next year. In addition, no rate changes or large budget changes are anticipated.

### **REQUESTS FOR INFORMATION**

This financial report is designed to provide a general financial overview for those interested in the City of Graymoor-Devondale government finances. Questions or requests for additional financial information may be addressed to John Vaughan, Mayor, City of Graymoor-Devondale, 1500 Lynn Way, Louisville, KY 40222.



# GOVERNMENT-WIDE FINANCIAL STATEMENTS

**CITY OF GRAYMOOR-DEVONDALE  
STATEMENT OF NET POSITION  
JUNE 30, 2016**

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Current Assets:	
Cash and cash equivalents	\$ 94,751
Investments	586,962
Property taxes receivable	26,797
Other receivables	91,199
Prepaid expenses	10,056
Total Current Assets	<u>809,765</u>
Non-current Assets:	
Capital assets, net of depreciation	784,895
Total Non-Current Assets	<u>784,895</u>
Total Assets	<u>1,594,660</u>
 <b>LIABILITIES</b>	
Current Liabilities:	
Accounts payable	16,770
Total Liabilities	<u>16,770</u>
 <b>NET POSITION</b>	
Invested in capital assets, net of depreciation	784,895
Restricted	85,433
Unrestricted	707,562
Total Net Position	<u>\$ 1,577,890</u>

See accompanying notes to financial statements.

**CITY OF GRAYMOOR-DEVONDALE  
STATEMENT OF ACTIVITIES  
YEAR ENDED JUNE 30, 2016**

<b>PRIMARY GOVERNMENT</b>	<b>Governmental Activities</b>			<b>Total</b>
	<b>Expenses</b>	<b>Charges for Services</b>	<b>Operating Grants</b>	
<b><u>FUNCTIONS/PROGRAMS</u></b>				
General government	\$ (217,279)	\$ 50,448	\$ -	\$ (166,831)
Roads and sidewalks	(59,258)	-	-	(59,258)
Sanitation	(138,393)	-	-	(138,393)
Public safety	(494,251)	398,700	4,523	(91,028)
Public works	(50,671)	-	-	(50,671)
<b>Total Primary Government</b>	<b>(959,852)</b>	<b>449,148</b>	<b>4,523</b>	<b>(506,181)</b>
<b>GENERAL REVENUES</b>				
Property taxes				357,302
Insurance taxes				190,960
Franchise taxes				11,500
Investment earnings				9,272
Intergovernmental				66,706
Gain on sale of capital assets				3,930
Miscellaneous				2,536
<b>Total General Revenues</b>				<b>642,206</b>
<b>CHANGE IN NET POSITION</b>				<b>136,025</b>
<b>NET POSITION, BEGINNING OF YEAR</b>				<b>1,441,865</b>
<b>NET POSITION, END OF YEAR</b>				<b>\$ 1,577,890</b>

See accompanying notes to financial statements.

# FUND FINANCIAL STATEMENTS

**CITY OF GRAYMOOR-DEVONDALE  
BALANCE SHEET - GOVERNMENTAL FUNDS  
JUNE 30, 2016**

**ASSETS**

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total Governmental Funds</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 44,318	\$ 50,433	\$ 94,751
Investments	551,962	35,000	586,962
Property taxes receivable	26,797	-	26,797
Other receivables	91,199	-	91,199
Prepaid expenses	10,056	-	10,056
	<u>          </u>	<u>          </u>	<u>          </u>
Total Assets	<u>\$ 724,332</u>	<u>\$ 85,433</u>	<u>\$ 809,765</u>

**LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES**

<b>LIABILITIES</b>			
Accounts payable	<u>\$ 16,770</u>	<u>\$ -</u>	<u>\$ 16,770</u>
	<u>          </u>	<u>          </u>	<u>          </u>
Total Liabilities	<u>16,770</u>	<u>-</u>	<u>16,770</u>

**DEFERRED INFLOWS OF RESOURCES**

Unavailable revenue - property taxes	<u>23,978</u>	<u>-</u>	<u>23,978</u>
	<u>          </u>	<u>          </u>	<u>          </u>
Total Deferred Inflows of Resources	<u>23,978</u>	<u>-</u>	<u>23,978</u>

**FUND BALANCES**

Nonspendable			
Prepaid items	10,056	-	10,056
Restricted			
Special Revenue Fund	-	85,433	85,433
Unassigned	<u>673,528</u>	<u>-</u>	<u>673,528</u>
	<u>          </u>	<u>          </u>	<u>          </u>
Total Fund Balances	<u>683,584</u>	<u>85,433</u>	<u>769,017</u>

Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 724,332</u>	<u>\$ 85,433</u>	<u>\$ 809,765</u>
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See accompanying notes to financial statements.

**CITY OF GRAYMOOR-DEVONDALE  
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL  
FUNDS TO THE STATEMENT OF NET POSITION  
JUNE 30, 2016**

<b>Total fund balances for governmental funds</b>	<b>\$ 769,017</b>
<b>Total net position reported for governmental activities in the statement of net position is different because:</b>	
<b>Capital assets, net of depreciation, used in governmental     activities are not financial resources and, therefore,     not reported in the general fund</b>	<b>784,895</b>
<b>Certain property tax collections are not available to pay for     current-period expenditures and therefore are reported     as deferred inflows of resources in the funds</b>	<b><u>23,978</u></b>
<b>Total net position of governmental activities</b>	<b><u>\$ 1,577,890</u></b>

See accompanying notes to financial statements.

**CITY OF GRAYMOOR-DEVONDALE**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - GOVERNMENTAL FUNDS**  
**YEAR ENDED JUNE 30, 2016**

	General Fund	Special Revenue Fund	Total Governmental Funds
<b>REVENUES</b>			
Property taxes	\$ 358,925	\$ -	\$ 358,925
Insurance taxes	190,960	-	190,960
Franchise fees	11,500	-	11,500
Police fee	398,700	-	398,700
Municipal road aid	-	51,767	51,767
KLEFPF	3,100	-	3,100
License, permits and fees	50,448	-	50,448
Grants	4,523	-	4,523
Interest income	9,107	165	9,272
Miscellaneous	14,375	-	14,375
<b>Total Revenues</b>	<b>1,041,638</b>	<b>51,932</b>	<b>1,093,570</b>
<b>EXPENDITURES</b>			
Audit	5,650	-	5,650
Cable commission	1,725	-	1,725
Insurance	37,089	-	37,089
Legal fees	11,537	-	11,537
Building repairs	3,045	-	3,045
Property valuation assessment	10,068	-	10,068
General government	30,475	-	30,475
Wages	35,335	-	35,335
Payroll taxes	35,204	-	35,204
Police protection	494,251	-	494,251
Public works	50,671	14,340	65,011
Capital expenditures	333,547	-	333,547
Sanitation	138,393	-	138,393
<b>Total Expenditures</b>	<b>1,186,990</b>	<b>14,340</b>	<b>1,201,330</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(145,352)</b>	<b>37,592</b>	<b>(107,760)</b>
<b>OTHER FINANCING SOURCES</b>			
Proceeds from sale of capital assets	3,930	-	3,930
<b>Total Other Financing Sources</b>	<b>3,930</b>	<b>-</b>	<b>3,930</b>
<b>CHANGES IN FUND BALANCES</b>	<b>(141,422)</b>	<b>37,592</b>	<b>(103,830)</b>
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<b>825,006</b>	<b>47,841</b>	<b>872,847</b>
<b>FUND BALANCES, END OF YEAR</b>	<b>\$ 683,584</b>	<b>\$ 85,433</b>	<b>\$ 769,017</b>

See accompanying notes to financial statements.

**CITY OF GRAYMOOR-DEVONDALE  
 RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS TO THE  
 STATEMENT OF ACTIVITIES  
 YEAR ENDED JUNE 30, 2016**

Changes in fund balances - governmental funds \$ (107,760)

The change in net position reported for governmental activities  
 in the statement of activities is different because:

Property tax collections are not available to pay for current-period  
 expenditures and therefore are reported as deferred inflows of  
 resources in the funds (1,625)

Governmental funds report capital outlays as expenditures, however, in  
 the statement of activities, the cost of those assets are allocated over their  
 estimated useful lives and reported as depreciation expense.

Capital outlay	333,547
Depreciation expense	(92,068)
Gain on sale of capital assets	<u>3,930</u>

Change in net position of governmental activities \$ 136,024

See accompanying notes to financial statements.



**CITY OF GRAYMOOR-DEVONDALE, KENTUCKY  
NOTES TO FINANCIAL STATEMENTS**

**NOTE A - DESCRIPTION OF ORGANIZATION**

The City of Graymoor-Devondale, Kentucky (the City) operates under the Kentucky Revised Statutes, as amended. The City operates under the Mayor-Council form of government and provides the following services as authorized by its charter: municipal services, including care and maintenance of streets, police protection, garbage collection, and administrative services. As required by accounting principles generally accepted in the United States of America (GAAP), the accompanying basic financial statements present the activities of the City.

**NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Government-Wide Financial Statements**

The government-wide financial statements (i.e. the statement of net position and the statement of activities) report information on all of the activities of the City. The effect of interfund activity has been removed from these statements.

Government-wide statements distinguish between governmental-type and business-type activities. Governmental type activities are those financed through property taxes, intergovernmental revenues, municipal aid, and other non-exchange revenues and are usually reported in governmental and internal service funds. The City has no business-type activities.

The statement of activities demonstrates the degree to which the direct and indirect expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or activity. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or activity, and (2) grants and contributions, including special assessments, that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Reporting on governmental-type activities is based on FASB Statements and Interpretations issued after November 30, 1989, except where they conflict or contradict GASB pronouncements.

**Fund Financial Statements**

The accounts of the City are organized on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The City reports the following major governmental funds:

The General Fund is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The Special Revenue Fund is used to account for the proceeds or specific revenue sources (other than special assessments, expendable trust or major capital projects) that are legally restricted to expenditures for specified purposes. Municipal road aid revenue and road related expenditures are accounted for within this fund.

Separate fund financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

**CITY OF GRAYMOOR-DEVONDALE, KENTUCKY  
NOTES TO FINANCIAL STATEMENTS**

**NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Measurement Focus and Basis of Accounting**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recognized when earned or, for property tax revenues, in the period for which levied, and expenses are recognized when a liability is incurred, regardless of the timing of related cash flows in the statement of activities.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period.

Property taxes, franchise taxes, police services, licenses and interest associated with the current fiscal period are all considered to be susceptible to accrual and have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the City.

**Budgetary 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 for all funds are adopted on a basis consistent with generally accepted accounting principles.

Budgeted amounts in the financial statements are as adopted by ordinance of the City including any authorized revisions

**Management's Use of Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the reported amounts reported in the financial statements and accompanying notes. Although these estimates are based on management's knowledge of current events and actions it may undertake in the future, they may ultimately differ from actual results.

**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

**Investments**

Investments of the primary government are valued at cost, which approximates fair value. All investments of the City comply with the Kentucky Revised Statutes concerning the types of investments allowed.

**CITY OF GRAYMOOR-DEVONDALE, KENTUCKY  
NOTES TO FINANCIAL STATEMENTS**

**NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Property Taxes and Other Receivables**

Property taxes and other receivables are recorded at gross amount with uncollectible amounts recognized under the direct write-off method. No allowance for uncollectible accounts has been provided since it is believed that the amount of such allowance would not be material to the basic financial statements.

**Capital Assets**

Capital assets, which include equipment and infrastructure (i.e. sidewalks, signage, etc.), are reported in the governmental activity column in the government-wide financial statements. Capital assets are defined by the City as assets with an initial individual cost of \$1,000 or more and an estimated useful life in excess of one year. Such assets are recorded at historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Under the requirements of GASB Statement No. 34, the City is considered a Phase 3 government, as its total annual revenues are less than \$10 million. Such governments are not required to report major general infrastructure assets, although the City has chosen to record these assets prospectively from July 1, 2003.

Capital assets of the City are depreciated using the straight-line method over their estimated useful lives.

**Prepaid Expenses**

Prepaid expenses consist of expenses chargeable to the next fiscal year, but paid during this fiscal year.

**Deferred Inflows of Resources**

In addition to liabilities, the statement of net position reports a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City has one item, which arises only under the modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes. This amount is deferred and recognized as an inflow of resources in the period that the amount becomes available.

**CITY OF GRAYMOOR-DEVONDALE, KENTUCKY  
NOTES TO FINANCIAL STATEMENTS**

**NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Net Position/Fund Balances**

In the statement of net position, the difference between the City's assets and liabilities is recorded as net position. The three components of net position are as follows:

**Invested in Capital Assets, Net of Depreciation** – This category records capital assets net of accumulated depreciation.

**Restricted Net Position** – Net position that is restricted by external sources or by law are reported separately as restricted net position. When assets are required to be retained in perpetuity, the non-expendable net position is recorded separately from expendable net position. These are components of restricted net position. The City has restricted net position related to municipal road aid monies received from the Commonwealth of Kentucky.

**Unrestricted Net Position** – All other net position that do not meet the definition of "restricted" or "invested in capital assets, net of related debt."

In the balance sheet of governmental funds, fund balances are segregated as follows:

**Nonspendable** – amounts that cannot be spent either because they are in nonspendable 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 constitutional provisions, charter requirements, or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of the other governments. The City has restricted fund balance related to municipal road aid monies received from the State of Kentucky.

**Committed** – amounts that can be used only for specific purposes determined by a formal action of the City Council. The Council is the highest level of decision making authority for the City. Commitments may be established, modified, or rescinded only through ordinances or resolutions approved by the Council.

**Assigned** – amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the Council adopted policy, only the City Council may assign amounts for specific purposes.

**Unassigned** – all other spendable amounts.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the City considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the City considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless City Council has provided otherwise in its commitment or assignment functions.

**CITY OF GRAYMOOR-DEVONDALE, KENTUCKY  
NOTES TO FINANCIAL STATEMENTS**

**NOTE E – OTHER RECEIVABLES**

Other receivables in the government-wide financial statements consist of the following:

Insurance tax	\$ 51,638
Police services	35,684
Court revenue	3,618
KLEFPF	<u>259</u>
	<u>\$ 91,199</u>

**NOTE F – PROPERTY TAXES**

As generally provided in the Constitution of the Commonwealth of Kentucky, the City's property tax is levied each July 1 on the assessed value listed as of the prior January 1 for all real property located in the City. The Jefferson County Property Valuation Administrator establishes assessed values. The City has adopted a tax rate of \$0.20 per \$100 of property assessed for taxation. The tax payments are due and payable when levied. All unpaid taxes become delinquent December 1.

Property tax revenues are recognized when they become available. Delinquent taxes are considered fully collectible and therefore no allowance for uncollectible taxes is provided. A discount of 9% shall be allowed on tax bills paid prior to October 31, 2015. Bills paid after that date but before December 1, 2015 are not allowed a discount or subject to a penalty. All bills paid after November 30, 2015 are charged a penalty of 10% plus interest at the rate of 1.5% per month, or part thereof, until paid. The City has no policy regarding lien dates.

**NOTE G – INTERGOVERNMENTAL REVENUE**

Under the provisions of state law, the Commonwealth of Kentucky reimbursed the City for police incentive training and other miscellaneous operating costs during the year ended June 30, 2016 that are recorded in the General Fund as grants.

**NOTE H – POLICE SERVICES**

The City has entered into several agreements wherein the City's police force provides services for other communities in the area for an agreed-upon fee.

**REQUIRED SUPPLEMENTARY INFORMATION**

**CITY OF GRAYMOOR-DEVONDALE  
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND  
YEAR ENDED JUNE 30, 2016**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balance, July 1	\$ 825,006	\$ 825,006	\$ 825,006	\$ -
<b>Resources (inflows):</b>				
Property taxes	367,125	367,125	358,925	(8,200)
Insurance taxes	150,000	150,000	190,960	40,960
Franchise fees	12,000	12,000	11,500	(500)
Police fee	393,360	393,360	398,700	5,340
Intergovernmental	3,100	3,100	7,623	4,523
License and permits	45,500	45,500	50,448	4,948
Interest income	1,000	1,000	9,107	8,107
Miscellaneous	12,600	12,600	18,305	5,705
<b>Amounts available for appropriation</b>	<b>1,809,691</b>	<b>1,809,691</b>	<b>1,870,574</b>	<b>60,883</b>
<b>Charges to appropriations (outflows):</b>				
Audit	5,150	5,150	5,650	(500)
Cable commission	1,800	1,800	1,725	75
Insurance	38,000	38,000	37,089	911
Legal fees	12,000	12,000	11,537	463
Building repairs	95,000	95,000	32,417	62,583
Property valuation assessment	10,500	10,500	10,068	432
General government	31,480	31,480	30,475	1,005
Wages	35,335	35,335	35,335	-
Payroll taxes	37,270	37,270	35,204	2,066
Police protection	582,286	582,286	531,254	51,032
Public works	307,400	307,400	317,843	(10,443)
Sanitation	138,396	138,396	138,393	3
<b>Total charges to appropriations</b>	<b>1,294,617</b>	<b>1,294,617</b>	<b>1,186,990</b>	<b>107,627</b>
<b>Budgetary fund balance, June 30</b>	<b>\$ 515,074</b>	<b>\$ 515,074</b>	<b>\$ 683,584</b>	<b>\$ 168,510</b>

See accompanying notes to financial statements.

**CITY OF GRAYMOOR-DEVONDALE  
 BUDGETARY COMPARISON SCHEDULE - SPECIAL REVENUE FUND  
 YEAR ENDED JUNE 30, 2016**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Budgetary fund balance, July 1	\$ 47,841	\$ 47,841	\$ 47,841	\$ -
Resources (inflows):				
Municipal road aid	50,000	50,000	51,767	1,767
Interest income	100	100	165	65
Amounts available for appropriation	<u>97,941</u>	<u>97,941</u>	<u>99,773</u>	<u>1,832</u>
Charges to appropriations (outflows):				
Streets and roads	<u>22,500</u>	<u>22,500</u>	<u>14,340</u>	<u>8,160</u>
Total charges to appropriations	<u>22,500</u>	<u>22,500</u>	<u>14,340</u>	<u>8,160</u>
Budgetary fund balance, June 30	<u>\$ 75,441</u>	<u>\$ 75,441</u>	<u>\$ 85,433</u>	<u>\$ 9,992</u>

See accompanying notes to financial statements.



**INDEPENDENT AUDITORS' 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 Honorable Mayor and Council Members  
City of Graymoor-Devondale, Kentucky

We have audited, 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, the financial statements of the governmental activities and each major fund of City of Graymoor-Devondale, Kentucky ("the City"), as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated November 8, 2016.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the City'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 the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and responses as item 2016-1 that we consider to be a significant deficiency.

### **Compliance and Other Matters**

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

### **City of Graymoor-Devondale, Kentucky's Response to Findings**

The City's response to the finding identified in our audit is described in the accompanying schedule of findings and responses. We did not audit the City's response 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 City'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 City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Welenken CPAs*

Welenken CPAs

Louisville, Kentucky  
November 8, 2016

**CITY OF GRAYMOOR-DEVONDALE, KENTUCKY  
SCHEDULE OF FINDINGS AND RESPONSES  
JUNE 30, 2016**

**Findings:**

2016-1 While there are mitigating factors, such as active involvement by the City Council, the City has an internal control weakness related to lack of proper segregation of duties within the internal accounting function. The same individual is responsible for receiving and opening the mail, preparing deposits and taking them to the bank, writing the checks to vendors, and reconciling the bank accounts of the City.

***Management's Response:*** As Mayor I monitor this situation on a monthly basis. At each monthly council meeting all financial information and issues are reviewed and discussed in detail with the entire City Council.

# Kentucky Secretary of State Alison Lundergan Grimes

Secretary of State / Administration / Land Office / Kentucky Cities

Land Office

## Graymoor-Devondale, Kentucky

Search Again  
 Class (ending Dec. 31, 2014): 4  
 Class (effective Jan. 1, 2015): Home Rule  
 Status: Active  
 Incorporated: 1987-11-23  
 County: Jefferson  
 Area Development: KIPDA  
 County Seat: No  
 Merger Date: 1987-11-23  
 Form Of Government: Mayor - Council  
 Type of Election (City Officials): Non-Partisan  
 City Waives Primary Election (City Officials): Yes

There are no pictures for Graymoor-Devondale, Kentucky. Post one on our website today. Click Here.

### Interactive Map (Courtesy Kentucky Geography Network)

Notes: Result of merger between Graymoor & Devondale.

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

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

#### Population Estimates:

1990: 3001  
 1991: 3056  
 1992: 3121  
 1993: 3141  
 1994: 3141  
 1995: 3139  
 1996: 3123  
 1997: 3121  
 1998: 3126  
 1999: 3197  
 2000: 2927  
 2001: 2934  
 2002: 2942  
 2003: 2957

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

Mayor	John Vaughan
Meeting Times:	4th Tue 6:30pm
Office Hours:	10:00am-2:00pm
Website:	<a href="http://www.graymoor-devondale.org">www.graymoor-devondale.org</a>

U.S. Decennial Census (April 1):	2000: 2,925	1990: 2,911	1980: 2,633	1970: 2,490
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### Current Filings (KRS 81.045 to present date)

Date Filed	Type	Ordinance	Map Status	Notes
2016-05-19	Population Estimate			U. S. Census Bureau Population Estimate as of July 1, 2015: 2,950
2015-05-21	Population (2010)			Population Total per 2010 U.S. Decennial Census: 2,870
2014-11-18	Declaration (Duplicate Filing) (TIFF) ( PDF)	pursuant to HB 331 (2014)		Acknowledgment of Reclassification (Home Rule), Statement of Form of Government (Mayor-Council), Name of City, & Year of Incorporation
2014-09-19	Declaration (TIFF) ( PDF)	pursuant to HB 331 (2014)		Acknowledgment of Reclassification (Home Rule), Statement of Form of Government (Mayor-Council), Name of City, & Year of Incorporation
1992-04-06	Reclassification	Senate Bill 145		Transferred from 6th to 4th class

Date Filed	Type	Ordinance	Map Status	Notes
1991-09-18	Adoption of Ordinances	Ord. #5, Series 1987		
1991-09-18	Merger	Ord. #2, Series 1986	MAPPABLE	Merger of Graymoor & Devondale
1987-06-22	Census			Population: 2,331 (1980)

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Kentucky Unbridled Spirit



## SpeedAlert Radar Message Sign

By combining radar feedback with variable messages, our SpeedAlert family of Radar Message Signs provide drivers with speed feedback, messages specific to various speeds or dedicated messages depending on your needs at the time. This hybrid of features makes the SpeedAlert an extremely versatile tool.

**ALL TRAFFIC SOLUTIONS**



*A sign of the future.™*

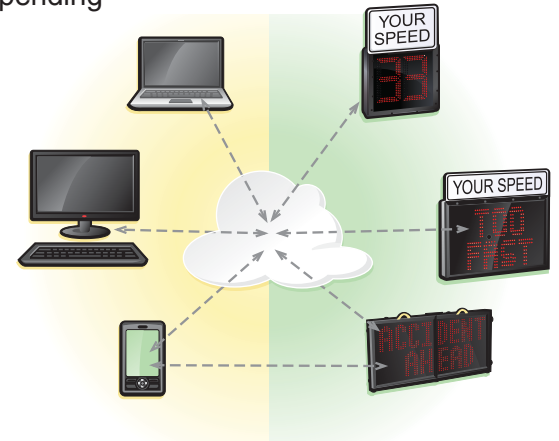
### Product highlights

#### **SPEED DEPENDENT MESSAGING**

Use as a standard message sign or slow traffic by using the sign as a large speed display or to show custom messages directed toward drivers at specific speeds.

#### **SIMPLE, UNIVERSAL MOUNTING**

Mount this sign almost anywhere in about a minute; post, pole, trailer or vehicle.



#### **CLOUD-BASED EASE AND ACCESSIBILITY**

Eliminate traffic data file management, easily sync messages across mobile devices over the internet and instantly share messages and reports with others. Our enhanced SmartApps (see reverse) and always-current user interface will keep you in contact with your equipment and you'll be even more productive and effective.

#### **DURABLE CONSTRUCTION**

The welded aluminum enclosure, concealed mounting hardware, shatterproof Lexan and graffiti-resistant powder-coat make it super tough.



### Product specs

#### **SpeedAlert 18**

Speed - 2 or 3 digits; 18"H  
 Text - 1 Line; 4 Characters; 10" H  
 Text - 2 Line; 6 Characters; 7" H  
 Dimensions: 20" H x 30" W x 2.96" D  
 Weight: 25 lbs

#### **SpeedAlert 24**

Speed - 2 or 3 digits; 24"H  
 Text - 1 Line; 4 Characters; 24" H  
 Text - 2 Line; 8 Characters; 10" H  
 Text - 3 Line; 12 Characters; 7" H  
 Dimensions: 28" H x 60" W x 1.6" D  
 Weight: 43 lbs

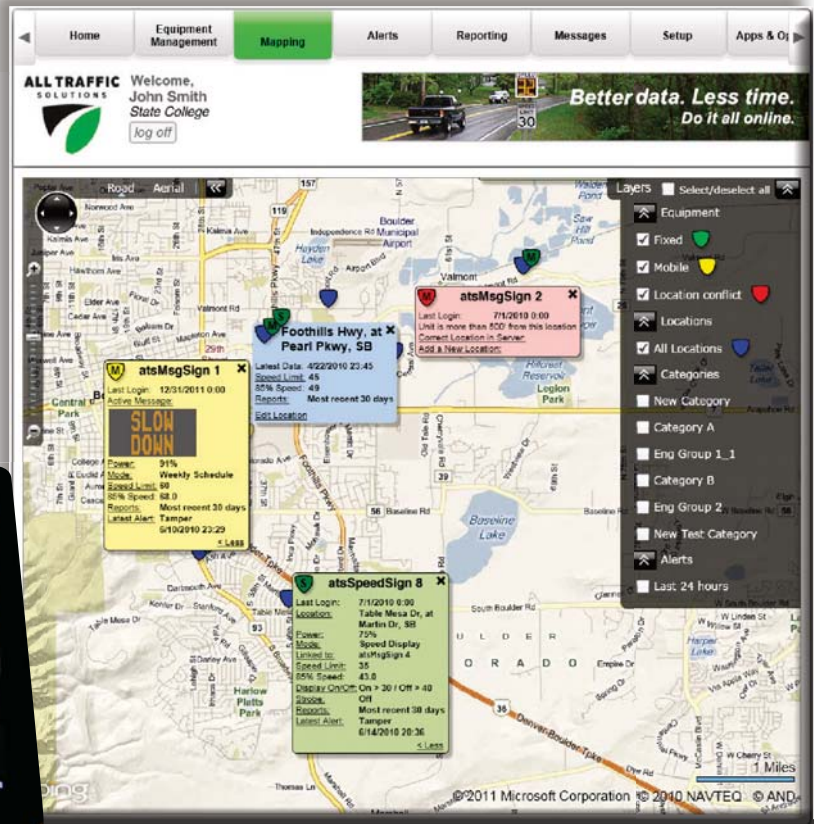
#### **Common Hardware Options**

Bluetooth, Datalogging, Pictures, Linking, Metric



## SmartApps™

While our best-in-class hardware will help improve your traffic flows, complimenting this equipment with our patent-pending SmartApps helps improve your workflows. Leveraging a consistent interface across our entire product line, SmartApps provide a new level of awareness while reducing the amount of time needed to manage your equipment and information. In a world of increasing expectations and decreasing resources, SmartApps help you achieve better outcomes in less time.



## SmartApps: Traffic Suite

All the SmartApps you need for effective and efficient traffic program management. SmartApps can also be purchased individually.

### MAPPING

Manage your entire program through an intuitive visual interface.

- Interactive map provides a window to all system information and functions
- Select "layers" of info important to you
- Identify where equipment is, or isn't

### REPORTING

Save time collecting, organizing, compiling and distributing information.

- Automated, daily uploads of new data into a centralized, SAS70-certified environment
- Identify trends to allocate resources and be proactive

### EQUIPMENT MANAGEMENT

Stop wasting time driving to equipment to update and monitor it.

- Check status and change settings from any Internet-connected computer
- Respond immediately to changing situations
- GPS monitors planned and unplanned moves

### IMAGE MANAGEMENT

Achieve greater awareness, including alarms or request generated images.

- Capture images based on speeds, tampering, time intervals or upon request
- Supplement alerts with visual details
- Review, edit and act on useful images

### ALERTS

Specify when and whom you'd like notified upon occurrence of certain conditions.

- Receive email or text as events happen
- Be aware of low batteries, high speeds, tampering, congestion and more
- Vary recipients by equipment location

### PREMIERCARE

Get a perpetual warranty, damage insurance and remote diagnostics.

- Perpetual warranty for duration of subscription
- 50% discount on repairs and parts
- Real-time remote diagnostic monitoring
- Automatic firmware updates



## Before You Buy, Consider...

- **Convenience:** Our compact, lightweight signs get used more so they have a bigger impact.
- **Legibility:** Digit height, radar pickup range and vehicle speeds all affect the drivers' ability to read and react. We offer models to address all situations and budgets.
- **Adaptability:** Our signs can be upgraded at any time to accommodate your changing needs.
- **Compliance:** The only colored LEDs on public roads should be amber. Our models reflect federal MUTCD rules.
- **Overall Cost:** With SmartApps PremierCare, your equipment has a perpetual warranty.
- **Product Support.** Our product support specialists can remotely connect to any sign and help.

866-366-6602 • [alltrafficsolutions.com](http://alltrafficsolutions.com)

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A sign of the future.™



All Traffic Solutions Inc.  
 3100 Research Drive  
 State College, PA 16801  
 Phone: 814-237-9005  
 Fax: 814-237-9006

Tax ID: 25-1887906

*A sign of the future.™*

# QUOTE Q-25076

DATE/TIME: 11/30/2016 PAGE  
 9:01:45 AM NO: 1

Questions contact:  
**MANUFACTURER:**  
**All Traffic Solutions**  
 David Shepherd  
 8142379005

Independent Sales Rep:

**BILL TO:**  
 Graymoor-Devondale Police Department  
 1500 Lynn Way  
 Louisville, Kentucky 40222

**SHIP TO:**  
 Graymoor-Devondale Police Department

Attn: Michael Brandon

**PAYMENT TERMS:** Net 30 **CUSTOMER:** 213069 **CONTACT:** (502) 694-2164

ITEM NO:	DESCRIPTION:	QTY:	EACH:	EXT. PRICE:
4000741	SpeedAlert 18 Radar Message Sign (RMS); base unit w/ mounting bracket	1.00	\$3,600.00	\$3,600.00
4000647	App, Traffic Suite (12mo); Equip Mgmt, Reporting, Image Mgmt, Alerts, Mapping and PremierCare	1.00	\$1,500.00	\$1,500.00
4000767	Base Model CREDIT, speed display; requires min 1 yr TrafficCloud Traffic Suite	1.00	(\$600.00)	(\$600.00)
4000874	All Options Activation: Bluetooth, Traffic Data, Violator Alert, Pictures, (\$3000 Value, requires Traffic or Message Suite)	1.00	\$0.00	\$0.00
4000793	Violator Strobe, Dual; Hardware for SpeedAlert 18, flash helps draw attention to the driver's speed. Requires color assignment PN.	1.00	\$400.00	\$400.00
4000826	Violator Strobe, Red and Blue for SpeedAlert 18, Requires 4000793 Dual Violator Strobe	1.00	\$0.00	\$0.00
4000744	LFP Power kit, 16Ah battery (2), internal power controller, charger w/connector	1.00	\$795.00	\$795.00
4000750	App, Mobile User Interface perpetual license (only 1 req'd per account)	1.00	\$100.00	\$100.00
4000641	Shipping	1.00	\$60.00	\$60.00

Special Notes:

**SALES AMOUNT:** \$5,855.00  
**SHIPPING:**  
**TOTAL:** \$5,855.00

Duration: This quote is good for 60 days from date of issue.

Shipping Notes: Unless shipping charges are specifically indicated, prices are FOB factory. Shipping charges may apply

Taxes: Taxes are not included in quote. Please provide a tax exempt certificate or sales tax will be applied.

Warranty: Unless otherwise indicated, all products have a one year warranty from date of sale. Warranty extensions are a component of some applications that are available at time of purchase. A Finance Charge of 1.5% per month will be applied to overdue balances. GSA GS-07F-6092R



---

Authorization: By Signing below I indicate that I am authorized to commit my organization to the above.

\_\_\_\_\_  
Print Name, Title

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date