

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

Applicant/Program: Bellemeade City Road Fund, Repaving North Chadwick Road
Applicant Requested Amount: \$38,000
Appropriation Request Amount: \$38,000

Executive Summary of Request

These funds will be used to pave North Chadwick Road, located within the City of Bellemeade. This project is a 50/50 split with the City of Bellemeade. This roadway is heavily traveled by Metro Louisville residents who use it as a cut-through between Shelbyville Road and Whipps Mill Road.

Is this program/project a fundraiser?

☐ Yes ☒ No

Is this applicant a faith based organization?

☐ Yes ☒ No

Does this application include funding for sub-grantee(s)?

☐ Yes ☒ No

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

18
District #

Marilyn Parker
Primary Sponsor Signature

\$38,000
Amount

5-15-20
Date

Primary Sponsor Disclosure

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

N/A

Approved by:

Appropriations Committee Chairman


Date

Final Appropriations Amount: _____

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

Legal Name of Applicant Organization City of Bellemeade

Program Name and Request Amount Bellemeade City Road Fund, Repaving North Chadwick Road \$38,000

| | Yes/No/NA |
|--|----------------------------------|
| Is the NDF Transmittal Sheet Signed by all Council Member(s) Appropriating Funding? | <input type="text" value="Yes"/> |
| Is the funding proposed by Council Member(s) less than or equal to the request amount? | <input type="text" value="Yes"/> |
| Is the proposed public purpose of the program viable and well-documented? | <input type="text" value="Yes"/> |
| Will all of the funding go to programs specific to Louisville/Jefferson County? | <input type="text" value="No"/> |
| Has Council or Staff relationship to the Agency been adequately disclosed on the cover sheet? | <input type="text" value="Yes"/> |
| Has prior Metro Funds committed/granted been disclosed? | <input type="text" value="N/A"/> |
| Is the application properly signed and dated by authorized signatory? | <input type="text" value="Yes"/> |
| Is proof of Tax Exempt status of 501(c) 3, 4, 6, 19, 1120-H included? | <input type="text" value="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="text" value="No"/> |
| Is the entity in good standing with: <ul style="list-style-type: none"> ▶ Kentucky Secretary of State? ▶ Louisville Metro Revenue Commission? ▶ Louisville Metro Government? ▶ Internal Revenue Service? ▶ Louisville Metro Human Relations Commission? | <input type="text" value="Yes"/> |
| Is the current Fiscal Year Budget included? | <input type="text" value="Yes"/> |
| Is the entity's board member list (with term length/term limits) included? | <input type="text" value="Yes"/> |
| Is recommended funding less than 33% of total agency operating budget? | <input type="text" value="Yes"/> |
| Does the application budget reflect only the revenue and expenses of the project/program? | <input type="text" value="Yes"/> |
| Is the cost estimate(s) from proposed vendor (if request is for capital expense) included? | <input type="text" value="Yes"/> |
| Is the most recent annual audit (if required by organization) included? | <input type="text" value="Yes"/> |
| Is a copy of Signed Lease (if rent costs are requested) included? | <input type="text" value="N/A"/> |
| Is the Supplemental Questionnaire for churches/religious organizations (if requesting organization is faith-based) included? | <input type="text" value="N/A"/> |
| Are the Articles of Incorporation of the Agency included? | <input type="text" value="Yes"/> |
| Is the IRS Form W-9 included? | <input type="text" value="Yes"/> |
| Is the IRS Form 990 included? | <input type="text" value="Yes"/> |
| Are the evaluation forms (if program participants are given evaluation forms) included? | <input type="text" value="Yes"/> |
| Affirmative Action/Equal Employment Opportunity plan and/or policy statement included (if required to do so)? | <input type="text" value="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="text" value="N/A"/> |
| Prepared by: Chris Lewis  | Date: 5-15-20 |

Applicant/Program:

Bellemeade City Road Fund, Repaving North Chadwick Road

Additional Disclosure and Signatures

Additional Council Office Disclosure

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

District 16 _____ \$ _____

District 17 _____ \$ _____

District 18 _____ \$ _____

District 19 _____ \$ _____

District 20 _____ \$ _____

District 21 _____ \$ _____

District 22 _____ \$ _____

District 23 _____ \$ _____

District 24 _____ \$ _____

District 25 _____ \$ _____

District 26 _____ \$ _____

Applicant/Program:

Bellemeade City Road Fund, Repaving North Chadwick Road

Additional Disclosure and Signatures

Additional Council Office Disclosure

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

Council Member Signature and Amount

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

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

| SECTION 1 – APPLICANT INFORMATION | | | |
|---|-------------------|---|---------------------------------|
| Legal Name of Applicant Organization: City of Bellemeade, KY <small>(as listed on: http://www.sos.ky.gov/business/records)</small> | | | |
| Main Office Street & Mailing Address: 113 Tristan Rd, Louisville, KY 40222 | | | |
| Website: http://www.bellemeade-ky.gov | | | |
| Applicant Contact: | Andrew W Miller | Title: | Mayor |
| Phone: | 502-417-0831 | Email: | Andrew.Miller@bellemeade-ky.gov |
| Financial Contact: | Geri Huff | Title: | City Treasurer |
| Phone: | 502-327-0725 | Email: | Treasurer@bellemeade-ky.gov |
| Organization's Representative who attended NDF Training: Andrew W Miller | | | |
| GEOGRAPHICAL AREA(S) WHERE PROGRAM ACTIVITIES ARE (WILL BE) PROVIDED | | | |
| Program Facility Location(s): | North Chadwick Rd | | |
| Council District(s): | 18 | Zip Code(s): | 40223 |
| SECTION 2 – PROGRAM REQUEST & FINANCIAL INFORMATION | | | |
| PROGRAM/PROJECT NAME: Bellemeade City Road Fund - Repaving North Chadwick Rd | | | |
| Total Request: (\$) | 38,000 | Total Metro Award (this program) in previous year: (\$) | |
| Purpose of Request (check all that apply): <div style="display: flex; flex-direction: column; gap: 5px;"> <div><input type="checkbox"/> Operating Funds (generally cannot exceed 33% of agency's total operating budget)</div> <div><input type="checkbox"/> Programming/services/events for direct benefit to community or qualified individuals</div> <div><input checked="" type="checkbox"/> Capital Project of the organization (equipment, furnishing, building, etc)</div> </div> | | | |
| The Following are Required Attachments: | | | |
| <div style="display: flex; flex-direction: column; gap: 5px;"> <div><input checked="" type="checkbox"/> IRS Exempt Status Determination Letter</div> <div><input checked="" type="checkbox"/> Current year projected budget</div> <div><input checked="" type="checkbox"/> Current financial statement Most recent IRS Form 990 or 1120-H</div> <div><input checked="" type="checkbox"/> Articles of Incorporation (current & signed)</div> <div><input checked="" type="checkbox"/> Cost estimates from proposed vendor if request is for capital expense</div> </div> | | <div style="display: flex; flex-direction: column; gap: 5px;"> <div><input type="checkbox"/> Signed lease if rent costs are being requested</div> <div><input checked="" type="checkbox"/> IRS Form W9</div> <div><input type="checkbox"/> Evaluation forms if used in the proposed program</div> <div><input checked="" type="checkbox"/> Annual audit (if required by organization)</div> <div><input type="checkbox"/> Faith Based Organization Certification Form, if applicable</div> </div> | |
| For the current fiscal year ending June 30, list all funds appropriated and/or received from Louisville Metro Government for this or any other program or expense, including funds received through Metro Federal Grants, from any department or Metro Council Appropriation (Neighborhood Development Funds). Attach additional sheet if necessary. | | | |
| Source: | | Amount: (\$) | |
| Source: | | Amount: (\$) | |
| Source: | | Amount: (\$) | |
| Has the applicant contacted the BBB Charity Review for participation? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | | | |
| Has the applicant met the BBB Charity Review Standards? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | | | |

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 3 – AGENCY DETAILS

Describe Agency's Vision, Mission and Services:

The City of Bellemeade is a Home Rule city inside of the Louisville Jefferson County Metro boundaries. The City provides routine municipal services to its residents, including road care and trash removal.



LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 4 - BOARD OF DIRECTORS AND PAID STAFF

| Board Member | Term End Date |
|-----------------------------|---------------|
| Andrew Miller - Mayor | 12/31/2020 |
| James Martin - Commissioner | 12/31/2020 |
| Mike Dyer - Commissioner | 12/31/2020 |
| Bob Elliot - Commissioner | 12/31/2020 |
| Susan Jarl - Commissioner | 12/31/2020 |
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Describe the Board term limit policy:

The board consists of the City Commission of elected officers who serve two-year terms except for the mayor who serves a four-year term. There is no term limit.

| Three Highest Paid Staff Names | Annual Salary |
|--------------------------------|---------------|
| Patricia Scott | 2,400 |
| Geri Huff | 2,400 |
| | |



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.):

These funds will be used to pave North Chadwick Road, located within the suburban City of Bellemeade. This project is a 50/50 split between Metro Louisville District 18 and the City of Bellemeade. This roadway is heavily traveled by Metro Louisville residents who use it as a cut-through between Shelbyville Road and Whipps Mill Road. North Chadwick Road was previously owned and maintained by Louisville Metro government, the City of Bellemeade offered to and has taken legal ownership of the road, in exchange we are asking for a grant to help cover some of the cost of repaving the road. From this point forward the City of Bellemeade will be responsible for all paving or other maintenance needs of North Chadwick Road. Bellemeade has a population of approximately 900 people, and North Chadwick Road is used by far more than just our residents due to its position as a cut through between two major roads. We expect to complete this project in spring or summer of 2020.

Note: The bid included with this applicaiton shows a total cost of \$84,029.44 however this includes a 10% overage estimate that is included in all paving contracts. We are not including the overage in this application and the City of Bellemeade will cover any overages out of general revenues and road fund monies.

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

The funding will be spent to remove the top layer of pavement on North Chadwick Road, apply new asphalt and new speed humps as well as new paint on the speedhumps to warn cars of their presence. This grant will cover approximately half of the project costs per our current estimates though that may change as more bids are received.

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:

The residents of Bellemeade will benefit by having a clean and orderly road to drive on. Residents of Lyndon will also benefit by having a safe route with clearly marked speed humps to use to get from Shelbyville Rd to Lyndon. Emergency vehicles will be able to travel North Chadwick Road to reach residents on Whipps Mill or to reach the North East Regional Library without worrying about the conditions of the street or the visibility of the speed humps.

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 | 38,000 | 38,000 | 76,000 |
| L: Other Expenses (See Detailed List on Page 8) | | | |
| *TOTAL PROGRAM/PROJECT FUNDS | 38,000 | 38,000 | 76,000 |
| % of Program Budget | 50 % | 50 % | 100% |

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

| | |
|---|--------|
| Other State, Federal or Local Government | 38,000 |
| United Way | |
| Private Contributions (do not include individual donor names) | |
| Fees Collected from Program Participants | |
| Other (please specify) | |
| Total Revenue for Columns 2 Expenses ** | 38,000 |

*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 |
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| Total | | | |

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

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

Agency Fiscal Year Start Date: July 1

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

If YES, please explain:

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 7 – CERTIFICATIONS & ASSURANCES

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

Standard Assurances

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


Standard Certifications

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

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

SECTION 8 – CERTIFICATIONS & ASSURANCES

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

| | | | |
|---|--|-------------------|-----------|
| Signature of Legal Signatory: |  | Date: | 5/30/2020 |
| Legal Signatory: (please print): | Andrew W Miller | Title: | Mayor |
| Phone: | 502-417-0831 | Extension: | |
| Email: | Mayor@bellemead-ky.gov | | |

Request for Taxpayer Identification Number and Certification

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

► Go to www.irs.gov/FormW9 for instructions and the latest information.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.
CITY OF BELLEMEADE

2 Business name/disregarded entity name, if different from above

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes.

☐ Individual/sole proprietor or single-member LLC

☐ C Corporation

☐ S Corporation

☐ Partnership

☐ Trust/estate

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ►

Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

☒ Other (see instructions) ► **GOVERNMENT**

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.) See instructions.
127 DORCHESTER RD

6 City, state, and ZIP code
LOUISVILLE, KY, 40223

7 List account number(s) here (optional)

8 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 instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

| | | | | | | | | | |
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| | | | - | | | - | | | |
|--|--|--|---|--|--|---|--|--|--|

or

Employer identification number

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 6 | 1 | - | 0 | 8 | 8 | 9 | 0 | 5 | 0 |
|---|---|---|---|---|---|---|---|---|---|

Part II Certification

Under penalties of perjury, I certify that:

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

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

Sign Here

Signature of U.S. person ► *Mari M. Huff*

Date ► *5/11/2020*

General Instructions

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

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

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*, later.



Kentucky Secretary of State

Michael G. Adams

Secretary of State / Administration / Land Office / Kentucky Cities

Land Office

Bellemeade, Kentucky

Search Again

Class (ending Dec. 31, 2014): 6
Class (effective Jan. 1, 2015): Home Rule
Status: Active
Incorporated: 1956-09-24
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

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

Interactive Map (Courtesy Kentucky Geography Network)

City Links:

[ADD Website](#)

[City Website](#)

[County Website](#)

County Links:

[Jefferson County Clerk](#)

[Jefferson County Genealogy](#)

[Jefferson County History &](#)

[Genealogy](#)

[Jefferson County PVA](#)

[Jefferson County Sheriff](#)

Population Estimates:

1990: 936

1991: 954

1992: 976

1993: 983

1994: 983

1995: 984

1996: 978

1997: 978

1998: 980

1999: 1004

2000: 872

2001: 874

2002: 877

2003: 882

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

Mayor Andrew Miller
Meeting Times: 2nd Mon 7:30pm
Office Hours: No Regular Hours
Email: cityofbellemeade@bellsouth.net
Website: www.cityofbellemeade.org

| | | | | |
|----------------------------------|-----------|-----------|-----------|-----------|
| U.S. Decennial Census (April 1): | 2000: 871 | 1990: 927 | 1980: 918 | 1970: 576 |
|----------------------------------|-----------|-----------|-----------|-----------|

Current Filings (KRS 81.045 to present date)

| Date Filed | Type | Ordinance | Map Status | Notes |
|------------|---|-----------|------------|---|
| 2020-02-07 | Notification of Vacancy & Appointment (TIFF) (PDF) | | | Andrew Miller was appointed Mayor on January 27, 2020, to fill the vacancy created by the death of Mayor John W. Miller. |
| 2019-08-23 | Notification of Appointment (TIFF) (PDF) | | | James Martin was appointed City Commissioner to fill the vacancy created by the resignation of Commissioner Jennifer Gardner. |

CT-056-158

Exemption Number

City of Bellemeade

Name of Exempt Institution

Important—Certificate not valid unless completed.

**PURCHASE EXEMPTION
CERTIFICATE**

Check Applicable Block
Blanket ☐
Single Purchase ☐

I hereby certify that City of Bellemeade is a Kentucky resident, nonprofit educational, charitable or religious institution, or Kentucky historical site, located at Louisville, Kentucky and that the tangible personal property or services to be purchased from _____

Name of Exempt Institution

Louisville

Kentucky and that the tangible

personal property or services to be purchased from _____

Name of Vendor

Address

will be used solely within the exempt function of a charitable, educational or religious institution, or historical site.

Description of property to be purchased: _____

In the event that the property purchased is not used for an exempt purpose, it is understood that I am required to pay the tax measured by the purchase price of the property.

Any official or employee who uses this certificate to make tax-free purchases for his own personal use or that of any other person will be subject to the penalties provided in KRS 139.990 and other applicable laws.

Under penalties of perjury, I swear or affirm that the information on this certificate is true and correct as to every material matter.

Dei M. Bufb
Authorized Signature

7/16/19
Title

CAUTION TO SELLER: This certificate cannot be issued or used in any way by a construction contractor to purchase property to be used in fulfilling a contract with an exempt institution. Sellers accepting certificates for such purchases will be held liable for the sales or use tax.

Date

DEPARTMENT OF REVENUE
Frankfort, Kentucky 40620

51A126 (8-04)

From: Andrew Metcalfe <AMetcalfe@hallky.com>
Sent: Thursday, April 23, 2020 3:07 PM
To: 'Mike Dyer'; 'Brown, Jeffrey E'; 'Bellemeade - Andrew Miller'
Subject: RE: Paving Contract

Mr. Dyer,

Thank you for reaching out. Below is the estimate of work that I came up with, it is very similar to what Jeff provided. One additional item is the monthly asphalt adjustment. This is based on when the project was originally bid and fluctuates up and down based on oil prices. It's currently dropping, however \$5.77 is the adjustment for April 2020. The manhole and valve box adjustments will likely be fewer but I like to account for them if needed. I estimated installing stop bars on all sides of every intersection as well. This can be adjusted based on the cities preference. The final invoice would only be for actual in place quantities as well. If you have any additional questions, please let me know.

| Item | Description | Units | Unit Price | Quantity | Total |
|------|---|-------|-------------|----------|------------------|
| 3 | ASPHALT PAVEMENT SURFACE CL2 (500+) | Ton | \$ 54.46 | 880.00 | \$ 47,924.80 |
| | ASPHALT ADJUSTMENT APRIL 2020 | Ton | \$ 5.77 | 880.00 | \$ 5,077.60 |
| 7 | TEXTURING AND MILLING 1.5" DEPTH (2000+) | S.Y. | \$ 1.25 | 10185.00 | \$ 12,731.25 |
| 12 | ADJUSTING MANHOLE/DRAINAGE STRUCTURE | Each | \$ 151.00 | 5.00 | \$ 755.00 |
| 13 | ADJUST VALVE BOX | Each | \$ 48.00 | 6.00 | \$ 288.00 |
| 19 | PAVEMENT MARKINGS THERMOPLASTIC, 24" WIDE | L.F. | \$ 7.25 | 195.00 | \$ 1,413.75 |
| 49 | SPEED HUMPS (24' WIDTH) | Each | \$ 2,050.00 | 4.00 | \$ 8,200.00 |
| | | | | | \$ 76,390.40 |
| | | | | | +10% \$ 7,639.04 |
| | | | | | \$ 84,029.44 |

Thank You,

Andrew J. Metcalfe

Hall Contracting of Kentucky, Inc.

Employee Owned

3800 Crittenden Drive
Louisville, Kentucky 40209
Office Phone: 502.367.6151
Mobile Phone: 502.550.2252
Fax: 502.368.2111

Ametcalfe@hallky.com

From: Mike Dyer <mikedyer@bellemeade-ky.gov>
Sent: Wednesday, April 22, 2020 3:01 PM
To: Andrew Metcalfe <AMetcalfe@hallky.com>; Brown, Jeffrey E <Jeffrey.Brown@louisvilleky.gov>; Bellemeade - Andrew Miller <andrewmiller@bellemeade-ky.gov>
Subject: Paving Contract

Hi Andrew,

Jeff Brown tells me that you are willing to include Bellemeade's paving project into Louisville's Public Works' contract.

Jeff sent me the following estimate to accomplish that:

"Our records show N Chadwick from Shelbyville Rd to Whipps Mill Rd at 91,366 sq ft, or 10,152 sq yd:

Milling 1.5" depth: 10,152 sq yd @ 1.25/sq yd = \$12,690

Asphalt surface CL2 at 1.5": 876 tons @ \$54.46/ton = \$47,707

There are no curbs to repair or handicap ramps to update but there will be an upcharge to restore the speed humps (\$2,050 each) and you will have some stop bars to reinstall and manholes may need some adjustment."

N. Chadwick has 4 speed humps which would add \$8,200.

If I guesstimate \$1,400 for stop bars, manhole adjustments, etc, and assume the potential for a 10% overrun, my guess is a not-to-exceed \$77,000.

Would you confirm that this is realistic or provide your own estimate?

Thank you,

Mike Dyer

Commissioner of Public Works

City of Bellemeade

502 523-3376

[illegible]

CITY OF BELLEMEADE

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YEAR ENDED JUNE 30, 2019

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GOODMAN & WEBER, P.S.C.

CERTIFIED PUBLIC ACCOUNTANTS

Daniel A. Weber, CPA, CGMA

Phone: (502) 339-0342

Fax: (502) 339-0794

Email: daniel@goodmanweber.com

INDEPENDENT AUDITOR'S REPORT

To the Mayor and the Commissioners
City of Bellemeade, Kentucky

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund of the City of Bellemeade, State of Kentucky as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Bellemeade, State of Kentucky, as of June 30, 2019, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Page 1

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 16 and 17 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

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

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

Goodman & Weber, PSC

A handwritten signature in blue ink that reads "Goodman & Weber".

Louisville, KY 40223

February 17, 2020

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

City of Bellemeade

Statement of Net Assets June 30, 2019

| Assets | 6/30/2019 | 6/30/2018 |
|---|-------------------|-------------------|
| Current Assets | | |
| Cash and Cash Equivalents | \$ 798,536 | \$ 747,588 |
| Accounts Receivable | <u>-</u> | <u>-</u> |
| Total Current Assets | \$ 798,536 | \$ 747,588 |
| Noncurrent Assets | | |
| Capital Assets | \$ 681,543 | \$ 681,543 |
| Less: Accumulated Depreciation | <u>(530,228)</u> | <u>(504,166)</u> |
| Total Noncurrent Assets | \$ 151,315 | \$ 177,377 |
| Total Assets | <u>\$ 949,851</u> | <u>\$ 924,965</u> |
| Current Liabilities | | |
| Accounts Payable | <u>\$ 7,408</u> | <u>\$ 6,053</u> |
| Net Assets | | |
| Invested in Capital Assets, Net of Related Debt | \$ 151,315 | \$ 177,377 |
| Restricted for: Capital Projects | 231,844 | 214,709 |
| Unrestricted | <u>559,284</u> | <u>526,826</u> |
| Total Net Assets | <u>\$ 942,443</u> | <u>\$ 918,912</u> |

(See accompanying notes to financial statements.)

City of Bellemeade

Statement of Activities For the Fiscal Year Ended June 30, 2019

| | | <u>Program Revenues</u> | | | |
|------------------------|-------------------|-------------------------------------|---|---|---------------------|
| | <u>Expenses</u> | <u>Charges For Services</u> | <u>Operating Grants & Contributions</u> | <u>Capital Grants & Contributions</u> | <u>Net Expenses</u> |
| Functions/Programs | | | | | |
| Sanitation | \$ 64,657 | \$ - | \$ - | \$ - | \$ (64,657) |
| General Government | 47,736 | - | - | - | (47,736) |
| Streets & Signs | 27,062 | - | - | 17,678 | (9,384) |
| | <u>\$ 139,455</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 17,678</u> | <u>\$ (121,777)</u> |
| General Revenues | | | | | |
| Property Taxes | | | | | \$ 56,878 |
| Insurance Premium Tax | | | | | 73,486 |
| Investment Income | | | | | 3,906 |
| All Other | | | | | <u>4,985</u> |
| Total General Revenues | | | | | <u>\$ 139,255</u> |
| Change in Net Assets | | | | | \$ 17,478 |
| Net Assets – Beginning | | | | | <u>918,912</u> |
| Net Assets – Ending | | | | | <u>\$ 936,390</u> |

(See accompanying notes to financial statements.)

FUND FINANCIAL STATEMENTS

City of Bellemeade

Balance Sheet Governmental Funds June 30, 2019

| | <u>General Fund</u> | <u>Capital Projects Fund</u> | <u>Total Government Funds</u> |
|-------------------------------------|-------------------------|--------------------------------------|---------------------------------------|
| Assets and Resources: | | | |
| Cash and cash equivalents | \$ 566,692 | \$ 231,844 | \$ 798,536 |
| Accounts Receivable | <u>-</u> | <u>-</u> | <u>-</u> |
| Total Assets and Resources | <u>\$ 566,692</u> | <u>\$ 231,844</u> | <u>\$ 798,536</u> |
| Liabilities and Fund Balances: | | | |
| Liabilities | | | |
| Accounts Payable | <u>\$ 7,408</u> | <u>\$ -</u> | <u>\$ 7,408</u> |
| Fund Balances | | | |
| Unreserved | | | |
| Undersigned reported in: | | | |
| General Fund | \$ 559,284 | \$ - | \$ 559,284 |
| Capital Projects Fund | <u>-</u> | <u>231,844</u> | <u>231,844</u> |
| Total Fund Balances | <u>\$ 559,284</u> | <u>\$ 231,844</u> | <u>\$ 791,128</u> |
| Total Liabilities and Fund Balances | <u>\$ 566,692</u> | <u>\$ 231,844</u> | <u>\$ 798,536</u> |

(See accompanying notes to financial statements.)

City of Bellemeade

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

June 30, 2019

| | |
|---|------------|
| Total fund balance per fund financial statement | \$ 791,128 |
|---|------------|

Amounts reported for governmental activities in the
statement of net assets are different because:

| | |
|--|----------------|
| Capital assets are not reported in this fund financial statement because they are not current financial resources, but they are reported in the statement of net assets. | <u>151,315</u> |
|--|----------------|

| | |
|--|-------------------|
| Net Assets for Governmental Activities | <u>\$ 942,443</u> |
|--|-------------------|

City of Bellemeade

Statement of Revenues, Expenditures, and Changes in Fund Balances Governmental Funds For the Fiscal Year Ended June 30, 2019

| | <u>General Fund</u> | <u>Capital Projects Fund</u> | <u>Total Governmental Funds</u> |
|--------------------------------|---------------------|----------------------------------|-------------------------------------|
| Revenues: | | | |
| Property Taxes | \$ 56,878 | \$ - | \$ 56,878 |
| Insurance Premium Taxes | 73,486 | - | 73,486 |
| Interest | 3,449 | 457 | 3,906 |
| Municipal Road Aid | - | 17,678 | 17,678 |
| Other | <u>4,985</u> | <u>-</u> | <u>4,985</u> |
| Total | \$ 138,798 | \$ 18,135 | \$ 156,933 |
| Expenditures: | | | |
| Sanitation | \$ 64,657 | \$ - | \$ 64,657 |
| General Government | 47,736 | - | 47,736 |
| Streets, Signs and Maintenance | <u>-</u> | <u>1,000</u> | <u>1,000</u> |
| Total | \$ 112,393 | \$ 1,000 | \$ 113,393 |
| Net Change in Fund Balances | \$ 26,405 | \$ 17,135 | \$ 43,540 |
| Beginning Fund Balances | <u>\$ 532,879</u> | <u>\$ 214,709</u> | <u>\$ 747,588</u> |
| Ending Fund Balances | <u>\$ 559,284</u> | <u>\$ 231,844</u> | <u>\$ 791,128</u> |

(See accompanying notes to financial statements.)

City of Bellemeade

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

For the year ended June 30, 2019

| | |
|---|-----------|
| Net change in total fund balances per fund statements | \$ 43,540 |
|---|-----------|

Amounts reported for governmental activities in
the statement of activities are different because:

Capital outlays are reported as expenditures in this
fund financial statement because they use current
financial resources, but they are presented as assets in
the statements of activities and depreciated over their
estimated economic lives. The difference in the amount
by which depreciation expense exceeds capital outlays
for the year.

| |
|-----------------|
| <u>(26,062)</u> |
|-----------------|

| |
|---|
| Change in Net Assets of Governmental Activities |
|---|

| |
|------------------|
| <u>\$ 17,478</u> |
|------------------|

NOTES TO THE BASIC FINANCIAL STATEMENTS

City of Bellemeade

Notes to Financial Statements June 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

GENERAL STATEMENT

The accounting and reporting policies of the City of Bellemeade (City) relating to the activities and funds included in the accompanying basic financial statements conform to generally accepted accounting principles applicable to state and local governments. Generally accepted accounting principles for state and local governments include those principles prescribed by the Governmental Accounting Standards Board (GASB), the American Institute of Certified Public Accountants in the publication entitled Audits of State and Local Governmental Units and by the Financial Accounting Standards Board (when applicable). As allowed in Section P80 of GASB's Codification of Governmental Accounting and Financial Reporting Standards, the City has elected not to apply to its proprietary activities Financial Accounting Standards Board Statements and Interpretations, Accounting Principles Board Opinions, and Accounting Research Bulletins of the Committee of Accounting Procedure issued after November 30, 1989. The more significant accounting policies of the City are described below.

FINANCIAL REPORTING ENTITY

COMPONENT UNITS

The City of Bellemeade was founded in 1955 and incorporated on September 24, 1956, under the laws of the Commonwealth of Kentucky. The City operates as a sixth class city and provides the following services as authorized by its charter: streets, sanitation, public improvements, planning and zoning and general administrative services. The City's citizens elect the mayor at large and four council members at large. The accompanying financial statements present the various governmental activities and each major.

The City's basic financial statements include the accounts of all City operations. The criteria for including organizations as component units within the City's reporting entity, as set forth in Section 2100 of GASB's Codification of Governmental Accounting and Financial Reporting Standards, include whether:

- The organization is legally separate (can sue/be sued in own name)
- The City appoints a voting majority of the organization's board
- There is fiscal dependency by the organization on the City
- The City Council holds the corporate powers of the organization
- The City is able to impose its will on the organization
- The organization has the potential to impose a financial benefit/burden on the City.

Based on the aforementioned criteria, there are no component units included in the City's basic financial statements.

City of Bellemeade

Notes to Financial Statements-continued June 30, 2019

BASIS OF PRESENTATION – FUND ACCOUNTING

The accounting system is organized and operated on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

The City's funds are ordered into three major categories: governmental, proprietary and fiduciary. Governmental funds include the general and capital projects funds.

BASIS OF ACCOUNTING

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The government-wide financial statements (i.e., the Statement of Net Assets and the Statement of Activities) report information on all of the non-fiduciary activities of the primary government. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which primarily rely on fees and charges for support. Internal service fund activity is eliminated to avoid "doubling up" revenues and expenses. Fiduciary funds are also excluded from the government-wide financial statements.

The government-wide statements are prepared using the economic resources measurement focus and the accrual basis of accounting. This is the same approach used in the preparation of the proprietary fund financial statements but differs from the manner in which governmental fund financial statements are prepared. Therefore, governmental fund financial statements include reconciliations with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds. The primary effect of internal activity has been eliminated from the government-wide financial statements.

The government-wide Statement of Activities presents a comparison between expenses and program revenues for each segment of the business-type activities of the City and for each governmental program. Program revenues include charges paid by the recipients of the goods or services offered by the programs and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues not classified as program revenues are presented as general revenues. The comparison of program revenues and expenses identifies the extent to which each program or business segment is self-financing or draws from the general revenues of the City.

Net assets should be reported as restricted when constraints placed on net asset use are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation.

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

City of Bellemeade

Notes to Financial Statements-continued June 30, 2019

FUND FINANCIAL STATEMENTS

Fund financial statements report detailed information about the City. The focus of governmental and enterprise fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column. All funds are considered major.

GOVERNMENTAL FUNDS

All governmental funds are accounted for using modified accrual basis of accounting and the current financial resources measurement focus. Under this basis, revenues are recognized in the accounting period in which they become measurable and available. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable.

The following are the City's Governmental Fund types:

- (a) **General Fund** – The General Fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund. This is a major fund.
- (b) **Capital Projects Funds** – Capital Projects Funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. This fund is used for road repair/construction. This is a major fund.

Revenue Recognition

In applying the susceptible to accrual concept under the modified accrual basis, the following revenue sources are deemed both measurable and available (i.e., collectible within the current year or within one month of year-end and available to pay obligations of the current period). The revenues susceptible to accrual are property taxes, franchise taxes, special assessments, licenses, charges for services, interest income and intergovernmental revenues. All other Governmental revenues are recognized when received. Reimbursements due for federally funded projects are accrued as revenue at the time the expenditures are made, or when received in advance, deferred until expenditures are made.

Nonexchange transactions, in which the City receives value without directly giving equal value in return, include property taxes, grants, entitlements and donations. Property taxes levied are recorded when there is an enforceable legal claim and when the revenue is measurable and available. Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the City must provide local resources to be used for a specified purpose. On a modified accrual basis, revenue from nonexchange transactions must be available before it can be recognized.

City of Bellemeade

Notes to Financial Statements-continued **June 30, 2019**

Expenditure Recognition

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Most expenditures are measurable and are recorded when the related fund liability is incurred. Allocations of costs, such as depreciation and amortization, are not recognized in the governmental funds.

The City Treasurer and Mayor prepare the budget for the current fiscal year. The budget is presented to the Commissioners in the form of an ordinance and must comply with all requirements of an ordinance. The budget contains a detail of the expected revenue from all money for specific programs, functions, activities or objectives of the City.

The City considers all outstanding property tax bills to be collectible. Consequently, no allowance for uncollectible accounts is deemed necessary.

Note 2 - AD VALOREM TAXES

The City of Bellemeade adopted a tax rate of 7.0 cents per \$100 of property assessed for taxation.

Property tax revenues are recognized when they become available. Available includes those property tax receivables expected to be collected within sixty days after year-end. Delinquent taxes are considered fully collectible and therefore no allowance for uncollectible taxes is provided. Taxes are levied annually on January 1 and are due by February 28 with a June 30 lien date for delinquent taxes. The City allows a discount of 5% for taxes paid prior to January 31.

Note 3 - INSURANCE PREMIUM TAXES

The City levies an insurance premium tax on non-health and worker's compensation insurance products sold to City residents. The assessed tax is 5% of gross premiums payable on a quarterly basis.

Note 4 - ENCUMBRANCES

Encumbrance accounting is used for the General Fund and the capital projects fund. Encumbrances are recorded when purchase orders are issued but are not considered expenditures until liabilities for payments are incurred. Encumbrances are reported as a reservation of fund balance on the balance sheet. Encumbrances do not lapse at the close of the fiscal year but are carried forward as reserved fund balance until liquidated.

Note 5 - DEPOSITS

It is the City's objective for deposits to be 100 percent secured by collateral valued at market or par, whichever is lower, less the amount of the Federal Deposit Insurance Corporation insurance. The City's policy is to confine all investments to certificates of deposit. The City's pooled and non-pooled deposits are categorized to give an indication of the level of risk assumed by the City at fiscal year-end. The categories are described as follows:

City of Bellemeade

Notes to Financial Statements-continued June 30, 2019

Category 1 – Insured or collateralized with securities held by the City or by its agent in the City's name.

Category 2 – Collateralized with securities held by the pledging financial institution's trust department or agent in the City's name.

Category 3 – Uncollateralized.

Note 5 - DEPOSITS CONTINUED

Deposits, categorized by level of risk, are:

| Carrying | Bank Balance | Category | | | Amount |
|---------------------------------------|------------------|------------------|-------------|-------------|------------------|
| | | 1 | 2 | 3 | |
| POOLED DEPOSITS | | | | | |
| Pooled cash and cash equivalents | \$ - | \$ - | \$ - | \$ - | \$ - |
| NON-POOLED DEPOSITS | | | | | |
| Non-pooled cash and cash equivalents: | | | | | |
| Primary Government | | | | | |
| General Fund | \$566,692 | \$566,692 | \$ - | \$ - | \$566,692 |
| Capital Projects Fund | <u>231,844</u> | <u>231,844</u> | <u>-</u> | <u>-</u> | <u>231,844</u> |
| Total | \$798,536 | \$798,536 | \$ - | \$ - | \$798,536 |
| Non-pooled certificates of deposit: | | | | | |
| Primary Government | | | | | |
| General Fund | \$ - | \$ - | \$ - | \$ - | \$ - |
| Capital Projects Fund | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Total Deposits | <u>\$798,536</u> | <u>\$798,536</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$798,536</u> |

City of Bellemeade

Notes to Financial Statements-continued June 30, 2019

Note 6 - COMMITMENTS

The City maintains contractual relationships relating to services provided for the benefit of the City. These commitments include annual contractual obligations for sanitation and maintenance services. All contacts are current.

Note 7 - COMPENSATED ABSENCES

Employees are all on a part-time basis; no employees are eligible for sick days.

Note 8 - RELATED PARTY TRANSACTIONS

There were no related party transactions.

Note 9 - CAPITAL, ASSETS, DEPRECIATION, AND AMORITIZATION

The City's property, plant, equipment, and infrastructure with useful lives of more than one year are stated at historical cost and comprehensively reported in the government-wide financial statements. The City maintains infrastructure asset records consistent with all other capital assets. Donated assets are started at fair value on the date donated. The City generally capitalizes assets with cost of \$1,500 or more as purchase and construction outlays occur. The costs of normal maintenance and repairs that do not add to the asset value or materially extend useful lives are not capitalized. Capital assets are depreciated using the straight-line method. When capital assets are disposed, the cost and applicable accumulated depreciation are removed from respective accounts, and the resulting gain or loss is recorded in operations.

Estimated useful lives, in years, for depreciable assets are as follows:

| | <u>Years</u> |
|-------------------------|--------------|
| Machinery and Equipment | 5 |
| Resurfacing | 12 |
| Roads | 25 |

City of Bellemeade

Notes to Financial Statements-continued June 30, 2019

Capital Assets on June 30, 2019 were as follows:

| | <u>Balance July 1, 2018</u> | <u>Additions</u> | <u>Deductions</u> | <u>Balance June 30, 2019</u> |
|-----------------------------------|---------------------------------|--------------------|-------------------|----------------------------------|
| Original Cost: | | | | |
| Original Road | \$ 172,491 | \$ - | \$ - | \$ 172,491 |
| Resurfacing | 477,824 | - | - | 477,824 |
| Street Lights | 9,501 | - | - | 9,501 |
| Speed Humps | 11,200 | - | - | 11,200 |
| Excavation | 10,527 | - | - | 10,527 |
| | <u>\$ 681,543</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 681,543</u> |
| Less: Accumulated Depreciation | | | | |
| Original Road | \$ - | \$ - | \$ - | \$ - |
| Resurfacing | 475,133 | 25,185 | - | 500,318 |
| Street Lights | 9,501 | - | - | 9,501 |
| Speed Humps | 11,200 | - | - | 11,200 |
| Excavation | 8,332 | 877 | - | 9,209 |
| | <u>\$ 504,166</u> | <u>\$ 26,062</u> | <u>\$ -</u> | <u>\$ 430,228</u> |
| Government Activities Capital Net | <u>\$ 177,377</u> | <u>\$ (26,062)</u> | <u>\$ -</u> | <u>\$ 151,315</u> |

Depreciation expense charged to governmental functions as follows:

Streets, Signs & Entrance \$ 26,062

Note 10 - DEFICIT OPERATING BALANCES

There are not funds of the City that currently have a deficit fund balance.

Note 11 - CASH EQUIVALENTS

The City considers funds temporarily invested in securities with maturity of 90 days or less to be cash equivalents.

REQUIRED SUPPLEMENTARY INFORMATION

City of Bellemeade

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

General Fund For the Year Ended June 30, 2019

| | <u>Budget</u> | | <u>Actual</u> |
|-----------------------------|-------------------|-------------------|-------------------|
| | <u>Original</u> | <u>Final</u> | |
| Revenues: | | | |
| Property Taxes | \$ 55,000 | \$ 55,000 | \$ 56,878 |
| Insurance Premium Taxes | 60,000 | 60,000 | 73,486 |
| Interest | 2,500 | 2,500 | 3,449 |
| Other | <u>4,800</u> | <u>4,800</u> | <u>4,985</u> |
| Total | \$ 122,300 | \$ 122,300 | \$ 138,798 |
| Expenditures: | | | |
| Sanitation | \$ 59,000 | \$ 59,000 | \$ 64,657 |
| General Government | <u>65,500</u> | <u>65,500</u> | <u>47,736</u> |
| Total | \$ 124,500 | \$ 124,500 | \$ 112,393 |
| Net Change in Fund Balances | \$ (2,200) | \$ (2,200) | \$ 26,405 |
| Beginning Fund Balances | <u>532,879</u> | <u>532,879</u> | <u>532,879</u> |
| Ending Fund Balances | <u>\$ 530,679</u> | <u>\$ 530,679</u> | <u>\$ 559,284</u> |

City of Bellemeade

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

Capital Projects Fund For the Year Ended June 30, 2019

| | <u>Budget</u> | | <u>Actual</u> |
|-----------------------------|-------------------|-------------------|-------------------|
| | <u>Original</u> | <u>Final</u> | |
| Revenues: | | | |
| Interest | \$ 450 | \$ 450 | \$ 457 |
| Municipal Road Aid | <u>17,000</u> | <u>17,000</u> | <u>17,678</u> |
| Total | \$ 17,450 | \$ 17,450 | \$ 18,135 |
| Expenditures: | | | |
| General Government | \$ - | \$ - | \$ - |
| Streets and Signs | <u>-</u> | <u>-</u> | <u>1,000</u> |
| Total | \$ - | \$ - | \$ 1,000 |
| Net Change in Fund Balances | \$ 17,450 | \$ 17,450 | \$ 17,135 |
| Beginning Fund Balances | <u>214,709</u> | <u>214,709</u> | <u>214,709</u> |
| Ending Fund Balances | <u>\$ 232,159</u> | <u>\$ 232,159</u> | <u>\$ 231,844</u> |

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



GOODMAN & WEBER, P.S.C.

CERTIFIED PUBLIC ACCOUNTANTS

Daniel A. Weber, CPA, CGMA

Phone: (502) 339-0342

Fax: (502) 339-0794

Email: daniel@goodmanweber.com

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 Mayor and the Commissioners
City of Bellemeade, 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, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Bellemeade, State of Kentucky, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the City of Bellemeade, State of Kentucky's basic financial statements, and have issued our report thereon dated February 17, 2020.

Internal Control over Financial Reporting

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

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

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

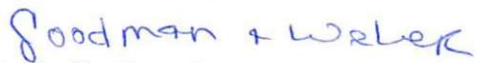
Compliance and Other Matters

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

Purpose of this Report

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

Goodman & Weber, PSC

A handwritten signature in blue ink that reads "Goodman & Weber".

Louisville, Kentucky

February 17, 2020

Form **944 for 2019: Employer's ANNUAL Federal Tax Return**

Department of the Treasury — Internal Revenue Service

OMB No. 1545-2007

| | | | | | | | | | | |
|--------------------------------------|----------------------|---|---|-------------------------|---|---------------------|---|----------------------|---|---|
| Employer identification number (EIN) | 6 | 1 | — | 0 | 8 | 8 | 9 | 0 | 5 | 0 |
| Name (not your trade name) | City of Bellemeadwe | | | | | | | | | |
| Trade name (if any) | | | | | | | | | | |
| Address | 127 Dorchester Road | | | | | | | | | |
| | Number | | | Street | | | | Suite or room number | | |
| | Louisville | | | KY | | 40223 | | | | |
| | City | | | State | | ZIP code | | | | |
| | | | | | | | | | | |
| | Foreign country name | | | Foreign province/county | | Foreign postal code | | | | |

Who Must File Form 944

You must file annual Form 944 instead of filing quarterly Forms 941 **only if the IRS notified you in writing.**

Go to www.irs.gov/Form944 for instructions and the latest information.

Read the separate instructions before you complete Form 944. Type or print within the boxes.

Part 1: Answer these questions for this year. Employers in American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, the U.S. Virgin Islands, and Puerto Rico can skip lines 1 and 2, unless you have employees who are subject to U.S. income tax withholding.

| | | | |
|----|--|---------------------|--|
| 1 | Wages, tips, and other compensation | 1 | 4200 ■ 00 |
| 2 | Federal income tax withheld from wages, tips, and other compensation | 2 | ■ |
| 3 | If no wages, tips, and other compensation are subject to social security or Medicare tax | 3 | <input type="checkbox"/> Check and go to line 5. |
| 4 | Taxable social security and Medicare wages and tips: | | |
| | Column 1 | Column 2 | |
| 4a | Taxable social security wages | 4200 ■ 00 × 0.124 = | 520 ■ 80 |
| 4b | Taxable social security tips | ■ × 0.124 = | ■ |
| 4c | Taxable Medicare wages & tips | 4200 ■ 00 × 0.029 = | 121 ■ 80 |
| 4d | Taxable wages & tips subject to Additional Medicare Tax withholding | ■ × 0.009 = | ■ |
| 4e | Add Column 2 from lines 4a, 4b, 4c, and 4d | 4e | 642 ■ 60 |
| 5 | Total taxes before adjustments. Add lines 2 and 4e | 5 | 642 ■ 60 |
| 6 | Current year's adjustments (see instructions) | 6 | ■ |
| 7 | Total taxes after adjustments. Combine lines 5 and 6 | 7 | 642 ■ 60 |
| 8 | Qualified small business payroll tax credit for increasing research activities. Attach Form 8974 | 8 | ■ |
| 9 | Total taxes after adjustments and credits. Subtract line 8 from line 7 | 9 | ■ |
| 10 | Total deposits for this year, including overpayment applied from a prior year and overpayments applied from Form 944-X, 944-X (SP), 941-X, or 941-X (PR) | 10 | ■ |
| 11 | Balance due. If line 9 is more than line 10, enter the difference and see instructions | 11 | 642 ■ 60 |
| 12 | Overpayment. If line 10 is more than line 9, enter the difference | 12 | ■ |

Check one: ☐ Apply to next return. ☐ Send a refund.

▶ You MUST complete both pages of Form 944 and SIGN it.

Next ▶

Name (not your trade name)

Employer identification number (EIN)

Part 2: Tell us about your deposit schedule and tax liability for this year.13 Check one: ☐ Line 9 is less than \$2,500. Go to Part 3.☐ Line 9 is \$2,500 or more. Enter your tax liability for each month. If you're a semiweekly depositor or you became one because you accumulated \$100,000 or more of liability on any day during a deposit period, you must complete Form 945-A instead of the boxes below.

| | | | | | | | |
|---|------|-----|------|-----|-------|-----|------|
| 13a | Jan. | 13d | Apr. | 13g | July | 13j | Oct. |
| 13b | Feb. | 13e | May | 13h | Aug. | 13k | Nov. |
| 13c | Mar. | 13f | June | 13i | Sept. | 13l | Dec. |
| Total liability for year. Add lines 13a through 13l. Total must equal line 9. | | | | | | 13m | |

Part 3: Tell us about your business. If question 14 does NOT apply to your business, leave it blank.

14 If your business has closed or you stopped paying wages...

☐ Check here and enter the final date you paid wages.**Part 4: May we speak with your third-party designee?**

Do you want to allow an employee, a paid tax preparer, or another person to discuss this return with the IRS? See the instructions for details.

☐ Yes. Designee's name and phone number

Select a 5-digit Personal Identification Number (PIN) to use when talking to the IRS.

☐ No.**Part 5: Sign here. You MUST complete both pages of Form 944 and SIGN it.**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

X

Sign your name here

Date

Print your name here

Geri M Huff

Print your title here

Treasurer

Best daytime phone

502-291-7086

Paid Preparer Use OnlyCheck if you're self-employed ☐

Preparer's name

PTIN

Preparer's signature

Date

Firm's name (or yours if self-employed)

EIN

Address

Phone

City

State

ZIP code

Form 944-V, Payment Voucher

Purpose of Form

Complete Form 944-V if you're making a payment with Form 944. We will use the completed voucher to credit your payment more promptly and accurately, and to improve our service to you.

Making Payments With Form 944

To avoid a penalty, make your payment with your 2019 Form 944 **only if** one of the following applies.

- Your net taxes for the year (Form 944, line 9) are less than \$2,500 and you're paying in full with a timely filed return.
- Your net taxes for the year (Form 944, line 9) are \$2,500 or more and you already deposited the taxes you owed for the first, second, and third quarters of 2019; your net taxes for the fourth quarter are less than \$2,500; and you're paying, in full, the tax you owe for the fourth quarter of 2019 with a timely filed return.
- You're a monthly schedule depositor making a payment in accordance with the Accuracy of Deposits Rule. See section 11 of Pub. 15, section 8 of Pub. 80, or section 11 of Pub. 179 for details. In this case, the amount of your payment may be \$2,500 or more.

Otherwise, you must make deposits by electronic funds transfer. See section 11 of Pub. 15, section 8 of Pub. 80, or section 11 of Pub. 179 for deposit instructions. Don't use Form 944-V to make federal tax deposits.



Use Form 944-V when making any payment with Form 944. However, if you pay an amount with Form 944 that should've been deposited, you may be subject to a penalty. See section 11 of Pub. 15, section 8 of Pub. 80, or section 11 of Pub. 179 for details.

Specific Instructions

Box 1—Employer identification number (EIN). If you don't have an EIN, you may apply for one online by visiting the IRS website at www.irs.gov/EIN. You may also apply for an EIN by faxing or mailing Form SS-4 to the IRS. If you haven't received your EIN by the due date of Form 944, write "Applied For" and the date you applied in this entry space.

Box 2—Amount paid. Enter the amount paid with Form 944.

Box 3—Name and address. Enter your name and address as shown on Form 944.

- Enclose your check or money order made payable to "United States Treasury." Be sure to enter your EIN, "Form 944," and "2019" on your check or money order. Don't send cash. Don't staple Form 944-V or your payment to Form 944 (or to each other).

- Detach Form 944-V and send it with your payment and Form 944 to the address provided in the Instructions for Form 944.

Note: You must also complete the entity information above Part 1 on Form 944.

Detach Here and Mail With Your Payment and Form 944.

| | | | | | |
|---|--|---|--|--------------------|-----------------|
| Form 944-V Department of the Treasury Internal Revenue Service | | Payment Voucher | | OMB No. 1545-2007 | |
| | | ▶ Don't staple this voucher or your payment to Form 944. | | 2019 | |
| 1 Enter your employer identification number (EIN). 61-0889050 | | 2 Enter the amount of your payment. ▶ Make your check or money order payable to "United States Treasury" City of Bellemeade Enter your address. 127 Dorchester Road Enter your city, state, and ZIP code; or your city, foreign country name, foreign province/county, and foreign postal code. Louisville, KY 40223 | | Dollars 642 | Cents 60 |

Privacy Act and Paperwork Reduction Act Notice.

We ask for the information on this form to carry out the Internal Revenue laws of the United States. We need it to figure and collect the right amount of tax. Subtitle C, Employment Taxes, of the Internal Revenue Code imposes employment taxes on wages and provides for income tax withholding. This form is used to determine the amount of the taxes that you owe. Section 6011 requires you to provide the requested information if the tax is applicable to you. Section 6109 requires you to provide your identification number. If you fail to provide this information in a timely manner, or provide false or fraudulent information, you may be subject to penalties.

You're not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books and records relating to a form or instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law.

Generally, tax returns and return information are confidential, as required by section 6103. However, section 6103 allows or requires the IRS to disclose or give the information shown on your tax return to others as described in the Code. For example, we may disclose your tax information to the Department of Justice for civil

and criminal litigation, and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

The time needed to complete and file Form 944 will vary depending on individual circumstances. The estimated average time is:

- Recordkeeping** 13 hr., 9 min.
- Learning about the law or the form** 40 min.
- Preparing, copying, assembling, and sending the form to the IRS** 2 hr., 6 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making Form 944 simpler, we would be happy to hear from you. You can send us comments from www.irs.gov/FormComments. Or you can send your comments to Internal Revenue Service, Tax Forms and Publications Division, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Don't send Form 944 to this address. Instead, see *Where Should You File?* in the Instructions for Form 944.

CITY OF BELLEMEADE KY

EXECUTIVE ORDER AGREEING TO THE TERMS SET FORTH IN LMCO 97.100

WHEREAS, The City of Bellemeade is seeking funds from Louisville Metro Government to Complete a Public Works Project

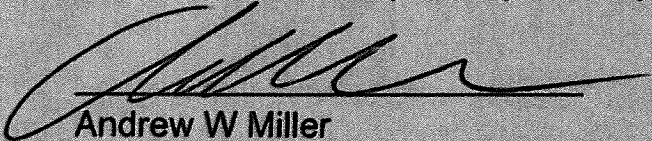
WHEREAS, the City of Louisville requires Cities receiving money for such projects to abide by the terms set forth in LMCO 97.100(A)

WHEREAS, The Laws of the Commonwealth of Kentucky grant the Mayor in a Home Rule city the authority to agree to contractual terms within the purview of City Administration

NOW, THEREFORE, I, Andrew W. Miller, as Mayor of the City of Bellemeade, KY HEREBY ORDER that the City of Bellemeade shall abide by the terms set forth in LMCO 97.100(A) for the purposes of spending funds from Louisville Metro in Paving North Chadwick Rd.

This ORDER shall remain in effect for the duration of the public works project for which the funds were issued.

Signed this 22nd day of May 2020 by Mayor Andrew W Miller

A handwritten signature in black ink, appearing to read 'Andrew W Miller', is written over a horizontal line.

Andrew W Miller

Mayor of The City of Bellemeade, KY

CT-056-158

Exemption Number

City of Bellemeade

Name of Exempt Institution

Important—Certificate not valid unless completed.

PURCHASE EXEMPTION
CERTIFICATE

Check Applicable Block
Blanket ☐
Single Purchase ☐

I hereby certify that City of Bellemeade is a Kentucky resident, nonprofit, educational, charitable or religious institution, or Kentucky historical site, located at Louisville, Kentucky and that the tangible personal property or services to be purchased from _____

Name of Vendor

Address

will be used solely within the exempt function of a charitable, educational or religious institution, or historical site.

Description of property to be purchased: _____

In the event that the property purchased is not used for an exempt purpose, it is understood that I am required to pay the tax measured by the purchase price of the property.

Any official or employee who uses this certificate to make tax-free purchases for his own personal use or that of any other person will be subject to the penalties provided in KRS 139.990 and other applicable laws.

Under penalties of perjury, I swear or affirm that the information on this certificate is true and correct as to every material matter.

Devi M. Duff
Authorized Signatory

7/16/19
Title

CAUTION TO SELLER: This certificate cannot be issued or used in any way by a construction contractor to purchase property to be used in fulfilling a contract with an exempt institution. Sellers accepting certificates for such purchases will be held liable for the sales or use tax.

Date

DEPARTMENT OF REVENUE

Frankfort, Kentucky 40620

51A126 (8-04)