

**INDEPENDENT AUDITORS' REPORT**

Mayor and City Council  
City of La Grange, Kentucky  
La Grange, Kentucky

**Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of La Grange, Kentucky, as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the City of La Grange, 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 opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free 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, each major fund, and the aggregate remaining fund information of the City of La Grange, Kentucky, as of June 30, 2018, 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.

**Emphasis of a Matter – Implementation of New GASB Accounting Standard**

As discussed in Note 15 to the financial statements, effective July 1, 2017, the City adopted Governmental Accounting Standards Board Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions. Our opinions are not modified with respect to this matter.

**Other Matters**

**Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and pension and OPEB schedules on pages 3-10, 45-48 and 49-56 be presented to supplement the basic financial statements. Such information,

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**Other Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of La Grange, Kentucky's basic financial statements. The budgetary comparison – other governmental funds and the combining nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The budgetary comparison - other governmental funds and the combining 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 budgetary comparison – other governmental funds and the combining nonmajor fund financial statements are fairly stated in all material respects in relation to the basic financial statements as a whole.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated December 26, 2018, on our consideration of the City of La Grange, 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City of La Grange, Kentucky's 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 the City of La Grange, Kentucky's internal control over financial reporting and compliance.

**RFH**

RFH, PLLC  
Lexington, Kentucky  
December 26, 2018

*Continued on B8*

**ADVERTISEMENT FOR BIDS**  
THE MAPLES PARK  
CRESTWOOD, KENTUCKY

Sealed Bids will be received by the City of Crestwood, Kentucky for the demolition of an existing barn structure, construction of a new community center, a playground, pavilion and a sprayground at The Maples Park at 6826 West Highway 22, Crestwood, KY 40014. Bids shall be delivered to the South Oldham Fire Department, 6310 Old LaGrange Road, Crestwood, KY 40014 prior to 3:00 pm, prevailing local time, on April 26, 2019. At 3:00pm, sealed bids will be publicly opened and read aloud at the same location. Note the above Fire Department address does not accept standard U.S. mail and it is a physical address only.

The Work includes but is not limited to the demolition of an existing Livestock Barn, construction of a new Community Center, a new Pavilion, a new Sprayground, a new Playground, new walkways, new stone wall and steps, site amenities, and improvements.

The Drawings and Project Manual under which the Work is to be done are on file and may be examined at the following location starting April 8, 2019:

Jones Design Architecture & Planning  
7204 Hwy. 329, Suite 200  
Crestwood, KY 40014  
(502) 292-6346

Request to download Bidding Documents may be emailed starting Friday, March 29, 2019 to the following address: [jsmiley@environsinc.com](mailto:jsmiley@environsinc.com).

A Bid Security in the form of a certified check, bank check, or Bid Bond for a sum not less than five percent (5%) of the amount of the Bid will be required with each Bid.

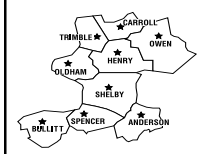
The right is reserved by OWNER to accept any Bid, to reject any Bid, and to waive irregularities in Bids.

Pre-Bid Meeting and Site Walk Through will be held at 10:00 a.m. local time on Wednesday, April 10, 2019 at the project location, 6826 West Hwy. 22, Crestwood, KY 40014. Representatives of the OWNER will be present to discuss the Project. Bidders are invited to attend and participate in the meeting and tour of the Site. Architect will transmit to all prospective Bidders of record such Addenda as Architect considers necessary in response to questions arising at the meeting. Oral statements may not be relied upon and will not be binding or legally effective.

Bidders are allowed access to the project site from 7:00 am to 7:00 pm daily, at their own risk. OWNER will not engage in unlawful discrimination on the basis of race, color, religion, national origin, age, sex, height, weight, marital status, or unrelated disability.

No Bids may be withdrawn after the above date and time for receiving Bids for a period of sixty (60) days.

Jim Kramer, Mayor  
City of Crestwood  
Owner



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39x or more ..... \$51.22/col. inch

Place your ad on **NINE WEBSITES** in Marketplace for \$2.00 per paper for a total of \$18.00

**CONSIGNMENT AUCTION**  
**JEWELL'S AUCTION COMPANY LOT**  
599 Mt. Washington Rd., Taylorsville  
**Saturday, April 20, 9:30 a.m.**  
Trucks, Tractors, Farm Machinery, Trailers, Construction, ATVs, Recreational, etc. **CALL US TO COMPLETE!**  
*Jewell's* Auction Co.  
Paul David Jewell, Auctioneer  
Call 502-817-6504  
View Complete Details at:  
[www.auctionzip.com](http://www.auctionzip.com)  
Auctioneer ID #22713

**THE AUCTION BARN**  
1144 Pendleton Road, Pendleton, Ky.  
**Thursday, March 28, 5:30 p.m.**  
Multiple Estates, antiques, guns, furniture, tools, collectibles, jewelry  
**SOMETHING FOR EVERYONE! NO BUYERS PREMIUM!**  
**APRIL 27 • NOON • 350 GUNS**  
FOOD AND DRINK AVAILABLE.  
VISIT US AT [AUCTIONZIP.COM/AUCTIONEER/9241/](http://AUCTIONZIP.COM/AUCTIONEER/9241/)  
Mike Shaw Auctioneer #2686 FFL 461-03588  
**859-486-4198**

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**RV FOR SALE**  
2010 Big Horn 5th-Wheel  
4 slides, generator, double door fridge, fireplace. Immaculate. Excellent condition. Stored inside.  
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**502-817-6504**

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**FULL TIME includes Saturday**  
**MAINTENANCE TECHNICIAN** at local dealership. This position performs basic servicing, setup and washing equipment, grounds and warehouse maintenance. Competitive pay, health insurance, 401K with company match.  
*Come in for an application or send resumé to*  
**Henry County Supply, Inc.**  
1497 Campbellsburg Road  
P.O. Box 268  
New Castle, KY 40050  
JOHN DEERE 502-845-5620

**H. BARRY SMITH REALTORS & AUCTIONEERS, LLC** **MarkNet ALLIANCE**  
*Shelbyville, KY*  
**COMMERCIAL BUILDING AUCTION**  
**142 VILLAGE LANE MT. WASHINGTON, KY.**  
**FRIDAY APRIL 12, 2019 12:00 NOON**  
  
**LOCATION:** 142 Village Lane, Mt. Washington, Ky. 40047. Conveniently located between Bardstown Road and the new Highway 150/31.  
**COMMERCIAL BUILDING AND LOT**  
  
Selling a nice commercial building located in the heart of Mt. Washington in the Village Office Center. The building is of brick veneer construction and has approximately 2,880 square feet on the main level with a basement suitable for rental units also. This building could be used in its entirety or as multiple units. Ideal for office, medical, professional, or related commercial uses. The property includes multiple parking spaces and has all city utilities available.  
**PUBLIC INSPECTION SUNDAY APRIL 7, 2 TO 4 PM**  
**TERMS:** 10% Buyers Premium added to the winning bid to determine the final sale price. 10% deposit due the day of the auction with balance due in full on or before May 12, 2019. 2019 Taxes to be pro-rated to the date of deed.  
**NOTE:** This is an excellent opportunity to purchase some prime commercial property and be located within a short distance to anything in the Mt. Washington area.  
**For additional information and pictures visit**  
[www.hbarrismith.com](http://www.hbarrismith.com)  
**502-633-2746 FAX 502-633-3431**  
AUCTIONEERS: H. BARRY SMITH, CAI, JIMMY WILLARD, CAI, SHAWN WILLARD, CAI  
KY LICENSE #P926

**H. BARRY SMITH REALTORS & AUCTIONEERS, LLC** **MarkNet ALLIANCE**  
*Shelbyville, KY*  
**ESTATE AUCTION**  
**TWO REAL ESTATE PARCELS**  
**EQUIPMENT \* HOUSEHOLD**  
**HOUSE AND LOT**  
**8.25 ACRES WITH HOME AND BARN**  
**SATURDAY APRIL 6, 2019 10:00 A.M.**  
  
**9816 MT. EDEN ROAD SELLS AT 10:00 AM.** One story frame home located in the community of Travisville between Southville and Mt. Eden. There are two bedrooms, one bath, kitchen, living room, and a basement on a nice lot with a large rear deck. The home has an updated electric furnace, hardwood in bedrooms, living room and hallway, and has a carport with storage area.  
  
**1012 TATUM ROAD, SHELBYVILLE, KY. 40065 SELLS AT 10:30 AM.** This property consists of 8.25 acres and is improved with a 2,300+ square foot modular home on a permanent tub foundation and includes master bedroom and bath with garden tub and shower, three additional bedrooms and another full bath, large kitchen with appliances and a great room with fireplace. It also has a metal 24 x 41 carport, combination stock/equipment barn and additional outbuildings. The land is rolling and partially fenced.  
**PUBLIC INSPECTION SUNDAY MARCH 31, 2 TO 4 PM.**  
**TERMS OF REAL ESTATE:** 10% Buyers Premium added to the winning bids to determine the final sale price. 10% deposit day of the auction with balance due on or before May 6, 2019. 2019 property taxes to be pro-rated to closing.  
**VEHICLES:** 2005 Volkswagen Jetta, 95,085 miles, 4 door, moon roof, 2003 Dodge Ram 1500, 2 WD, 5.7 Hemi, 4 door, brush guard on front.  
**TRACTOR, EQUIPMENT, AND TRAILERS: WILL SELL AT TATUM ROAD LOCATION:** Ford 600 tractor, Woods Brushhull 4'3 pt. bush hog, Axle Kutter 5' box blade with teeth, 3 pt. brush cultivator, tandem axle equipment trailer, 2003 Aero camping trailer, bumper hitch, with title, two single utility trailers, cattle troughs and waterers, bale spear, Murray 12 HP riding mower, Cub Cadet LTX 1050 riding mower, assorted hand, yard and shop tools.  
**HOUSEHOLD:** Dining table and chairs, bedroom furniture, sectional sofa, recliner, washer and dryer, 2 chest type freezers, lamps, assorted household goods and box lots.  
**TERMS OF PERSONAL PROPERTY:** 10% Buyers Premium. All items to be paid in full day of the auction.  
**For additional information and pictures visit**  
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