

O-355-22
(as amended)**NEIGHBORHOOD DEVELOPMENT FUND
Not-for-Profit Transmittal and Approval Form**

Applicant/Program: Audubon Park ^{Kentucky/} Police Radios
Applicant Requested Amount: ~~\$33,458.32~~ \$38,665.62
Appropriation Request Amount: ~~\$33,458.32~~ \$38,665.62

Executive Summary of Request

Appropriating \$33,458.32 of Metro Council District Neighborhood Development Funds for the purchase of seven Police Radios to be used by Audubon Park Police to communicate in real time with Louisville Metro Police.

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.

10  \$33,458.32 11/17/2022
 District # Councilman Pat Mulvihill Amount Date
 Primary Sponsor Signature

Primary Sponsor Disclosure

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

Approved by:

 Appropriations Committee Chairman Date
 Final Appropriations Amount: _____

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

Legal Name of Applicant Organization ~~City of~~ Audubon Park, Kentucky

Program Name and Request Amount Police Radios ~~\$33,458.32~~ \$38,665.62

	Yes/No/NA
Is the NDF Transmittal Sheet Signed by all Council Member(s) Appropriating Funding?	☒ Yes
Is the funding proposed by Council Member(s) less than or equal to the request amount?	☒ Yes
Is the proposed public purpose of the program viable and well-documented?	☒ Yes
Will all of the funding go to programs specific to Louisville/Jefferson County?	☒ Yes
Has Council or Staff relationship to the Agency been adequately disclosed on the cover sheet?	☒ Yes
Has prior Metro Funds committed/granted been disclosed?	☒ Yes
Is the application properly signed and dated by authorized signatory?	☒ Yes
Is proof of Tax Exempt status of 501(c) 3, 4, 6, 19, 1120-H included?	☒ 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?	No ☒ Yes
Is the entity in good standing with: ▶ Kentucky Secretary of State? ▶ Louisville Metro Revenue Commission? ▶ Louisville Metro Government? ▶ Internal Revenue Service? ▶ Louisville Metro Human Relations Commission?	☒ Yes
Is the current Fiscal Year Budget included?	☒ Yes
Is the entity's board member list (with term length/term limits) included?	☒ Yes
Is recommended funding less than 33% of total agency operating budget?	☒ Yes
Does the application budget reflect only the revenue and expenses of the project/program?	☒ Yes
Is the cost estimate(s) from proposed vendor (if request is for capital expense) included?	☒ Yes
Is the most recent annual audit (if required by organization) included?	☒ Yes
Is a copy of Signed Lease (if rent costs are requested) included?	☒ N/A
Is the Supplemental Questionnaire for churches/religious organizations (if requesting organization is faith-based) included?	☒ N/A
Are the Articles of Incorporation of the Agency included?	☒ No
Is the IRS Form W-9 included?	☒ Yes
Is the IRS Form 990 included?	☒ N/A
Are the evaluation forms (if program participants are given evaluation forms) included?	☒ N/A
Affirmative Action/Equal Employment Opportunity plan and/or policy statement included (if required to do so)?	☒ 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?	N/A ☒ No
Prepared by: Geoff wohl D-10 LA Date: 11/17/2022	

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 1 – APPLICANT INFORMATION			
Legal Name of Applicant Organization:		City of Audubon Park	
(as listed on: http://www.sos.ky.gov/business/records)			
Main Office Street & Mailing Address: 3340 Robin Road, Audubon Park, KY 40213			
Website: www.audubonparkky.org			
Applicant Contact:	Anthony Williams	Title:	Mayor
Phone:	502-637-5066	Email:	mayor@audubonparkky.org
Financial Contact:	Janette Mercer	Title:	City Clerk
Phone:	502-637-5066	Email:	clerk@audubonparkky.org
Organization's Representative who attended NDF Training: Anthony Williams			
GEOGRAPHICAL AREA(S) WHERE PROGRAM ACTIVITIES ARE (WILL BE) PROVIDED			
Program Facility Location(s):		Outside and inside the city limits of Audubon Park	
Council District(s):	10	Zip Code(s):	40213
SECTION 2 – PROGRAM REQUEST & FINANCIAL INFORMATION			
PROGRAM/PROJECT NAME: Motorola Police Radios			
Total Request: (\$)		Total Metro Award (this program) in previous year: (\$)	
\$38,665.62 \$33,458.32		\$0	
Purpose of Request (check all that apply):			
☐ Operating Funds (generally cannot exceed 33% of agency's total operating budget) ☐ Programming/services/events for direct benefit to community or qualified individuals ☒ Capital Project of the organization (equipment, furnishing, building, etc)			
The Following are Required Attachments:			
☒ IRS Exempt Status Determination Letter (ATTACHED) ☒ Current year projected budget (ATTACHED) ☐ Current financial statement ☐ Most recent IRS Form 990 or 1120-H ☐ Articles of Incorporation (current & signed) ☒ Cost estimates from proposed vendor if request is for capital expense		☐ Signed lease if rent costs are being requested ☒ IRS Form W9 ☐ Evaluation forms if used in the proposed program ☒ Annual audit (if required by organization) AT WEBSITE ☐ Faith Based Organization Certification Form, if applicable	
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? ☐ Yes ☒ No			
Has the applicant met the BBB Charity Review Standards? ☐ Yes ☒ No			

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 3 – AGENCY DETAILS

Describe Agency's Vision, Mission and Services:

To provide its citizens with a safe and vibrant neighborhood focusing on the preservation of trees and maintaining a communal atmosphere that fosters a high quality of life.

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 4 - BOARD OF DIRECTORS AND PAID STAFF

[illegible]

Describe the Board term limit policy:

The City Council members are non-paid and their term last for two years. All current members are up for re-election this November.

Three Highest Paid Staff Names	Annual Salary

Is Tw

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.):

The Police Radios will last for as long as Jefferson County Metro Louisville's Police Department continues to use said radio. Since the transition was recent, I would expect to receive many years of use out of the radios.

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

The ~~\$33,458.32~~ ^{\$38,665.62} is for 7 Motorola APX 6000 police radios that cost ~~\$4779.76~~ ^{\$5,523.66} each that will be used by the Audubon Park Police Department to communicate to Jefferson County Metro Louisville Officers in real time instead of on the current police radios where there is an upwards of a 15 minute delay in communication.

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:

I'm not sure you can put a price on someone's life nor predict the future. By providing the police radios, officer safety will be improved along with response times to dispatch as the current police radios have an upward of a 15 minute delay in communication. This also positively affects all residents in and outside the city limits of Audubon Park.

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.

Currently Audubon Park officers back up Louisville Metro Police Officers and vice versa. It is not uncommon for Audubon Park officers to respond to calls outside of the city limits of Audubon Park. Therefore, it is vitally important that they have real time communication with each other so that a strong working relationship can be maintained.

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			\$ 0.00
C: Office Supplies			
D: Telephone			
E: In-town Travel			\$ 0.00
F: Client Assistance (See Detailed List on Page 8)			
G: Professional Service Contracts			
H: Program Materials			\$ 0.00
I: Community Events & Festivals (See Detailed List on Page 8)			\$ 0.00
J: Machinery & Equipment	\$38,665.62 \$33,458.32		\$38,665.62 \$33,458.32
K: Capital Project			\$ 0.00
L: Other Expenses (See Detailed List on Page 8)			\$ 0.00
*TOTAL PROGRAM/PROJECT FUNDS	\$38,665.62 \$33,458.32		\$38,665.62 \$33,458.32
	100.00%	0.00%	100%

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

Other State, Federal or Local Government	
United Way	
Private Contributions (do not include individual donor names)	
Fees Collected from Program Participants	
Other (please specify)	
Total Revenue for Column 2 Expenses **	\$ 0.00

*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[illegible]

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)	\$ 0.00	

*** 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, 2022

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:	7/29/2022
Legal Signatory: (please print):	Anthony (Tony) Williams	Title:	Mayor of Audubon Park
Phone:	502-314-9582	Extension:	
Email:	mayor@audubonparkky.org		

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

January 24, 2018

CITY OF AUDUBON PARK
ATTN: JANETTE MERCER
3340 ROBIN RD
LOUISVILLE, KY 40213

LOCATION ADDRESS

3340 ROBIN RD
LOUISVILLE, KY 40213-

PURCHASE EXEMPTION NUMBER: CT056125

EFFECTIVE DATE: 07/30/1991

SUBJECT: CITY GOVERNMENT EXEMPTION FROM KENTUCKY SALES AND USE TAX

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

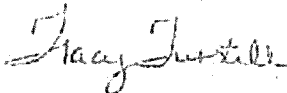
Every vendor making such sales must require an official or an employee exercising comparable authority within the city government department listed above to sign and acknowledge in writing on a copy of the invoice that the sale and delivery of the property was actually made to a unit of the city government.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

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

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

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

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



Tracy Tunstill, Supervisor
Certification Section
Division of Sales and Use Tax

Enclosure

**CITY OF AUDUBON PARK KENTUCKY
ORDINANCE NUMBER 4, SERIES 2022**

AN ORDINANCE ADOPTING THE CITY BUDGET FOR FISCAL YEAR 2023

WHEREAS, an annual budget proposal and message has been prepared and delivered to the City Council, estimating revenues and proposing appropriations for the operation of City government; and

WHEREAS, the City Council has reviewed the proposed budget and provided modifications as needed;

NOW, THEREFORE be it ordained by the City of Audubon Park that the City budget for fiscal year 2023 shall be as follows:

General Fund:

RESOURCES

FY 2023 Beginning Balance	150983.82
ARPA Beginning Balance	102996.41
Property Taxes	450000.00
Penalty and Interest Income	7000.00
Motor Vehicle Taxes	37000.00
Insurance Business Taxes	260490.33
Police Services- Parkway Village	73000.00
Court Revenue	15381.04
Parking Fines/Towing	1700.00
Bond Revenue	0.00
Building Permits	800.00
Business Licenses	500.00
Franchise Fees	15238.54
Miscellaneous Fees & Grants	7000.00
KLEFPF	14000.00
ARPA	198957.88
KLC Liability Grant	3000.00
Sidewalk Grant	0.00
KLC Worker's Comp Grant	641.00
CARES Grant	0.00
Proceeds of Community Activities	11000.00
Sale of Fixed Assets	5345.71
TOTAL REVENUES	1355034.73

APPROPRIATIONS

Public Administration	247343.32
Public Works	387444.59
Public Safety	662737.15
Parks & Recreation Reserve	7509.67
Contingency Reserve	50000.00
TOTAL APPROPRIATIONS	1355034.73

Road Fund:**RESOURCES**

Road Fund/Kentucky Municipal Aid	27592.70
Debt Service Supplemental From General Fund	11200.00
Debt Service Fund From General Fund	25720.00
TOTAL REVENUE	38792.70

APPROPRIATIONS

Street Paving /Repair	0.00
Total Debt Serviced	38792.70
TOTAL APPROPRIATIONS	38792.70

Waste Management Fund:**RESOURCES**

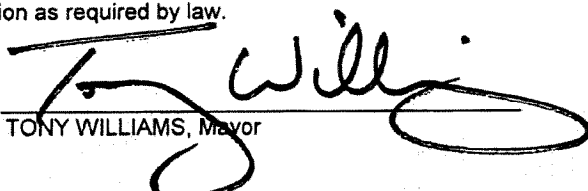
Beginning Balance (Storm Damage)	74737.45
Storm Damage Fee	12000.00
Waste Management Fee	125851.80
TOTAL RESOURCES	212589.25

APPROPRIATIONS

Waste Collection Contract	125851.80
Storm Damage	3000.00
Storm Damage Ending Balance	83737.45
TOTAL APPROPRIATIONS	212589.25

This Ordinance shall take effect June 20, 2022 upon its publication as required by law.

This Ordinance was adopted at a meeting of the City Council of Audubon Park, Kentucky, held on the 20th day of June, 2022, having first been read at a meeting held on the 23rd day of May, 2022; and shall take effect after its publication as required by law.


TONY WILLIAMS, Mayor

Attest:


JANETTE MERCER, City Clerk

Action by the
Council:

	Aye	Nay	Abstain	Absent
Bozeman	✓			
Hartman	✓			
Klump	✓			
Schwenker	✓			
Shackleton	✓			
Stephen	✓			

Billing Address:
AUDUBON PARK, CITY OF
3340 ROBIN RD
LOUISVILLE, KY 40213
US

Shipping Address:
ERS WIRELESS
1621 W MAIN ST
LOUISVILLE, KY 40203
US

Quote Date:12/01/2022
Expiration Date:01/01/2023
Quote Created By:
Christopher Morgan
Account Manager
christopher.morgan@
erswireless.com
(502) 773-9883

End Customer:
AUDUBON PARK, CITY OF
Teddy Laun
tlaun@audubonparkky.org
(502) 637-5066

Contract: 24915 - COMMONWEALTH OF
KY

Line #	Item Number	Description	Qty	List Price	Sale Price	Ext. Sale Price
	APX™ 6000 Series	APX6000				
1	H98UCF9PW6BN	APX6000 700/800 MODEL 2.5 PORTABLE	7	\$7,672.00	\$5,289.60	\$37,027.20
1a	H869BZ	ENH: MULTIKEY	7			
1b	QA01648AA	ADD: HW KEY SUPPLEMENTAL DATA	7			
1c	G996AU	ADD: PROGRAMMING OVER P25 (OTAP)	7			
1d	QA05570AA	ALT: LI-ION IMPRES 2 IP68 3400 MAH	7			
1e	Q361AR	ADD: P25 9600 BAUD TRUNKING	7			
1f	Q887AU	ADD: 5Y ESSENTIAL SERVICE	7			
1g	H122BR	ALT: 1/4 WAVE 7/8 STUBBY (NAR6595)	7			
1h	QA09008AA	ADD: GROUP SERVICES	7			
1i	QA09001AB	ADD: WIFI CAPABILITY	7			



Any sales transaction following Motorola's quote is based on and subject to the terms and conditions of the valid and executed written contract between Customer and Motorola (the "Underlying Agreement") that authorizes Customer to purchase equipment and/or services or license software (collectively "Products"). If no Underlying Agreement exists between Motorola and Customer, then Motorola's Standard Terms of Use and Motorola's Standard Terms and Conditions of Sales and Supply shall govern the purchase of the Products.
Motorola Solutions, Inc.: 500 West Monroe, United States - 60661 ~ #: 36-1115800

Line #	Item Number	Description	Qty	List Price	Sale Price	Ext. Sale Price
1j	H38BT	ADD: SMARTZONE OPERATION	7			
1k	Q806BM	ADD: ASTRO DIGITAL CAI OPERATION	7			
1l	Q629AK	ENH: AES ENCRYPTION AND ADP	7			
2	NNTN8860A	CHARGER, SINGLE-UNIT, IMPRES 2, 3A, 115VAC, US/NA	7	\$169.56	\$123.78	\$866.46
3	PMMN4099CL	AUDIO ACCESSORY-REMOTE SPEAKER MICROPHONE,IP68 REMOTE SPEAKER MICROPHONE,3.5MM,UL	7	\$142.56	\$104.07	\$728.49
4	3675590B02	KNOB, FREQUENCY	7	\$8.51	\$6.21	\$43.47
Subtotal						\$55,948.41
Total Discount Amount						\$17,282.79
Grand Total				\$38,665.62(USD)		

Notes:

- Unless otherwise noted, this quote excludes sales tax or other applicable taxes (such as Goods and Services Tax, sales tax, Value Added Tax and other taxes of a similar nature). Any tax the customer is subject to will be added to invoices.





Purchase Order Checklist

Marked as PO/ Contract/ Notice to Proceed on Company Letterhead
(PO will not be processed without this)

PO Number/ Contract Number

PO Date

Vendor = Motorola Solutions, Inc.

Payment (Billing) Terms/ State Contract Number

Bill-To Name on PO must be equal to the *Legal* Bill-To Name

Bill-To Address

Ship-To Address (If we are shipping to a MR location, it must be documented on PO)

Ultimate Address (If the Ship-To address is the MR location then the Ultimate Destination address must be documented on PO)

PO Amount must be equal to or greater than Order Total

Non-Editable Format (Word/ Excel templates cannot be accepted)

Bill To Contact Name & Phone # and EMAIL for customer accounts payable dept

Ship To Contact Name & Phone #

Tax Exemption Status

Signatures (As required)

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.

Print or type.
See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
2 Business name/disregarded entity name, if different from above City of Audubon Park	
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 ☐ 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) ►	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. 3340 Robin Road	Requester's name and address (optional)
6 City, state, and ZIP code Audubon Park, KY 40213	
7 List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the 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									
			-						
or									
Employer identification number									
6	1	-	6	0	0	1	7	7	7

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 ►

 **MAYOR OF AUDUBON PARK** Date ►

11/15/22

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.

CITY OF AUDUBON PARK, KENTUCKY

FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2021

**CITY OF AUDUBON PARK, KENTUCKY
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YEAR ENDED JUNE 30, 2021**

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INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and Councilmembers
City of Audubon Park, Kentucky

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of the City of Audubon Park, Kentucky, as of and for the year ended June 30, 2021, 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 an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. 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 and each major fund of the City of Audubon Park, Kentucky, as of June 30, 2021, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 2-5 and 18-19 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 18, 2022, on our consideration of the City of Audubon Park, 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 Audubon Park, 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 Audubon Park, Kentucky's internal control over financial reporting and compliance.



Welenken CPAs

Louisville, Kentucky
February 18, 2022

MANAGEMENT'S DISCUSSION AND ANALYSIS

**CITY OF AUDUBON PARK, KENTUCKY
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2021**

OVERVIEW OF FINANCIAL STATEMENTS

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

A. Government-Wide Financial Statements

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

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

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

B. Fund Financial Statements

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

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

C. Notes to the Financial Statements

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

D. Other Information

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

**CITY OF AUDUBON PARK, KENTUCKY
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2021**

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As previously indicated, net position may serve over time as a useful indicator of the City's financial position. A portion of the City's net position \$637,562, or 94%, reflects its investment in capital assets net of related depreciation. The City uses these capital assets to provide services to residents and as a result, these assets are not available for future spending.

An additional portion of the City's net position \$70,071 or 10%, represents resources that are subject to external restrictions on how they may be used. The remaining balance of (\$30,751), or (4%), represents unrestricted net position.

City of Audubon Park, Kentucky
Condensed Statements of Net Position
June 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>	Increase/ (Decrease)
Current and other assets	\$ 812,298	\$ 686,671	\$ 125,627
Capital assets	<u>637,562</u>	<u>712,928</u>	(75,366)
Total assets	<u>1,449,860</u>	<u>1,399,599</u>	<u>50,261</u>
Current and other liabilities	207,072	236,025	(28,953)
Deferred inflows	<u>565,906</u>	<u>557,995</u>	<u>7,911</u>
Total liabilities and deferred inflows	<u>772,978</u>	<u>794,020</u>	(21,042)
Net position:			
Invested in capital assets, net	637,562	712,928	(75,366)
Restricted	70,071	50,429	19,642
Unrestricted	(30,751)	(157,778)	127,027
Total net position	<u>\$ 676,882</u>	<u>\$ 605,579</u>	<u>\$ 71,303</u>

City of Audubon Park, Kentucky
Condensed Statements of Activities
Years Ended June 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>	Increase/ (Decrease)	Percentage Increase/ (Decrease)
Revenues:				
Program revenue:				
Charges for services	\$ 218,990	\$ 241,768	(\$ 22,778)	(9.42%)
Operating grants	196,888	45,961	150,927	328.38%
General revenue:				
Property taxes	398,842	385,117	13,725	3.56%
Other taxes	312,774	312,589	185	0.06%
Investment	5,592	4,327	1,265	29.24%
Other income	<u>13,952</u>	<u>9,183</u>	<u>4,769</u>	51.93%
Total revenues	<u>1,147,038</u>	<u>998,945</u>	<u>148,093</u>	14.82%
Expenses:				
General government	\$ 217,308	\$ 215,422	\$ 1,886	0.88%
Sanitation	126,061	126,448	(387)	(0.31%)
Public safety	509,904	525,109	(15,205)	(2.90%)
Public works	<u>222,462</u>	<u>176,401</u>	<u>46,061</u>	26.11%
Total expenses	<u>1,075,735</u>	<u>1,043,380</u>	<u>32,355</u>	3.10%
Change in net position	71,303	(44,435)	115,738	(260.47%)
Net position – beginning	<u>605,579</u>	<u>650,014</u>	(44,435)	(6.84%)
Net position – ending	<u>\$ 676,882</u>	<u>\$ 605,579</u>	<u>\$ 71,303</u>	11.77%

Governmental activities increased the City's net position by \$71,303. The increase was attributable to City revenue in excess of expenses.

**CITY OF AUDUBON PARK, KENTUCKY
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2021**

FINANCIAL ANALYSIS OF THE CITY'S FUNDS

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

At the end of the fiscal year, the City governmental funds reported combined ending fund balances of \$235,195. The General Fund's unassigned fund balance is \$162,131. The General Fund is the chief operating fund of the City. The net increase in the General Fund balance for the fiscal year was \$98,667.

The Special Revenue Fund (Road Aid) has a total fund balance of \$877. The net increase in the Special Revenue Fund (Road Aid) balance for the fiscal year was \$808.

The Special Revenue Fund (Sanitation), which is committed to sanitation expenses, has a total fund balance of \$72,187. The net increase in the Special Revenue Fund (Sanitation) balance for the fiscal year was \$9,840.

GENERAL FUND BUDGETARY HIGHLIGHTS

Actual charges to appropriations (expenditures) were \$191,099 less than the final budgeted amounts. The most significant negative variance occurred in the City's general government, where actual expenses were \$4,264 more than budgeted. The most significant positive variance occurred in the City's public works, where actual expenses were \$111,960 less than budgeted.

In addition, resources available for appropriation were \$7,815 less than the final budgeted amount. The final budget included \$398,000 of property tax revenue in comparison to the \$398,842 actually collected. Proceeds from sale of capital assets was the most significant positive variance, where the actual revenue was \$4,275 greater than budgeted revenue.

CAPITAL ASSETS AND DEBT ADMINISTRATION

A. Capital Assets

The City's investment in capital assets for governmental activities as of June 30, 2021 is \$637,562 (net of accumulated depreciation).

	<u>June 30, 2021</u>	<u>June 30, 2020</u>
Vehicles	\$ 101,791	\$ 93,688
Equipment	182,804	171,657
Building and improvements	174,125	174,125
Infrastructure	685,809	674,360
Land	<u>37,291</u>	<u>37,291</u>
	1,181,820	1,151,121
Less accumulated depreciation	(544,258)	(438,193)
Capital assets, net	<u>\$ 637,562</u>	<u>\$ 712,928</u>

**CITY OF AUDUBON PARK, KENTUCKY
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2021**

CAPITAL ASSETS AND DEBT ADMINISTRATION (CONTINUED)

B. Long-Term Debt

The City entered into a lease agreement with Independence Bank of Kentucky during the year to borrow \$220,000 for road paving to be repaid over 10 years. The outstanding balance at June 30, 2021 was \$195,875.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

There are currently no economic factors that are expected to change the outlook of the revenues or expenses for the City in the next year, except for the funds awarded to the City from the American Rescue Plan Act as disclosed in Note B - Subsequent Events to the financial statements. In addition, no significant tax rate changes or large budget changes are anticipated.

A summary for the 2022 fiscal year budgeted expenses are as follows:

General Fund:

- General government - \$240,208
- Public safety - \$567,363
- Public works - \$321,897
- Parks and recreation reserve - \$7,510
- Contingency reserve - \$50,000

Road Fund:

- Street paving - \$0
- Debt payments - \$53,313

Sanitation Fund:

- Sanitation expense - \$125,852
- Storm damage - \$3,000

REQUESTS FOR INFORMATION

This financial report is designed to provide a general financial overview for those interested in the City's government finances. Questions or requests for additional financial information may be addressed to Tony Williams, Mayor, City of Audubon Park, 3340 Robin Road, Louisville, KY 40213.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

CITY OF AUDUBON PARK, KENTUCKY
STATEMENT OF NET POSITION
JUNE 30, 2021

	<u>Governmental Activities</u>
ASSETS	
Cash	\$ 203,197
Property taxes receivable	400,199
Other receivables	208,902
Capital assets, net of depreciation	<u>637,562</u>
Total Assets	<u>1,449,860</u>
 LIABILITIES	
Accounts payable	11,197
Lease payable	<u>195,875</u>
Total Liabilities	<u>207,072</u>
 DEFERRED INFLOWS OF RESOURCES	
Property tax revenue applicable to future years	400,199
Sanitation fee revenue applicable to future years	133,207
Police service revenue applicable to future years	<u>32,500</u>
Total Deferred Inflows of Resources	<u>565,906</u>
 NET POSITION	
Invested in capital assets, net of depreciation	637,562
Restricted	70,071
Unrestricted	<u>(30,751)</u>
Total Net Position	<u><u>\$ 676,882</u></u>

See accompanying notes to financial statements.

**CITY OF AUDUBON PARK, KENTUCKY
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2021**

PRIMARY GOVERNMENT	Governmental Activities			Total
	Expenses	Charges for Services	Operating Grants	
<u>FUNCTIONS/PROGRAMS</u>				
General government	\$ (217,308)	\$ 2,000	\$ 153,678	\$ (61,630)
Sanitation	(126,061)	138,214	-	12,153
Public safety	(509,904)	78,776	14,580	(416,548)
Public works	(222,462)	-	28,630	(193,832)
Total Primary Government	(1,075,735)	218,990	196,888	(659,857)
GENERAL REVENUES				
Property taxes				398,842
Insurance taxes				259,915
Motor vehicle taxes				35,800
Franchise taxes				17,059
Investment earnings				5,592
Gain on sale of assets				3,000
Miscellaneous				10,952
Total General Revenues				731,160
CHANGE IN NET POSITION				71,303
NET POSITION, BEGINNING OF YEAR				605,579
NET POSITION, END OF YEAR				<u>\$ 676,882</u>

See accompanying notes to financial statements.

FUND FINANCIAL STATEMENTS

**CITY OF AUDUBON PARK, KENTUCKY
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2021**

ASSETS

	General Fund	Special Revenue Fund (Road Aid)	Special Revenue Fund (Sanitation)	Total Governmental Funds
Assets				
Cash	\$ 130,133	\$ 877	\$ 72,187	\$ 203,197
Property taxes receivable	400,199	-	-	400,199
Other receivables	75,695	-	133,207	208,902
 Total Assets	 <u>\$ 606,027</u>	 <u>\$ 877</u>	 <u>\$ 205,394</u>	 <u>\$ 812,298</u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES

Liabilities

Accounts payable	\$ 11,197	\$ -	\$ -	\$ 11,197
 Total Liabilities	 <u>11,197</u>	 <u>-</u>	 <u>-</u>	 <u>11,197</u>

Deferred Inflows of Resources

Unearned revenue - property taxes	400,199	-	-	400,199
Unearned revenue - sanitation fees	-	-	133,207	133,207
Unearned revenue - police services	32,500	-	-	32,500
 Total Deferred Inflows of Resources	 <u>432,699</u>	 <u>-</u>	 <u>133,207</u>	 <u>565,906</u>

Fund Balances

Restricted				
Special Revenue	-	(2,116)	72,187	70,071
Unassigned	162,131	2,993	-	165,124
 Total Fund Balances	 <u>162,131</u>	 <u>877</u>	 <u>72,187</u>	 <u>235,195</u>
 Total Liabilities, Deferred Inflows of Resources, and Fund Balances	 <u>\$ 606,027</u>	 <u>\$ 877</u>	 <u>\$ 205,394</u>	 <u>\$ 812,298</u>

See accompanying notes to financial statements.

**CITY OF AUDUBON PARK, KENTUCKY
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL
FUNDS TO THE STATEMENT OF NET POSITION
JUNE 30, 2021**

Total fund balances for governmental funds	\$ 235,195
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Total net position reported for governmental activities
in the statement of net position is different because:

Capital assets, net of depreciation, used in governmental activities are not financial resources and, therefore, not reported in the governmental funds.	637,562
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Lease payable is not a current financial obligation, therefore, it is not included in the governmental funds.	<u>(195,875)</u>
---	------------------

Total net position of governmental activities	<u><u>\$ 676,882</u></u>
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See accompanying notes to financial statements.

CITY OF AUDUBON PARK, KENTUCKY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2021

	General Fund	Special Revenue Fund (Road Aid)	Special Revenue Fund (Sanitation)	Total Governmental Funds
REVENUES				
Property taxes	\$ 398,842	\$ -	\$ -	\$ 398,842
Insurance taxes	259,915	-	-	259,915
Sanitation fees	-	-	138,214	138,214
Motor vehicle taxes	35,800	-	-	35,800
Franchise fees	17,059	-	-	17,059
Intergovernmental revenue	22,703	28,630	-	51,333
Public safety	70,653	-	-	70,653
License and permits	2,000	-	-	2,000
Grants	153,678	-	-	153,678
Investment earnings	5,127	5	460	5,592
Miscellaneous revenue	10,952	-	-	10,952
Total Revenues	976,729	28,635	138,674	1,144,038
EXPENDITURES				
General government	229,026	-	-	229,026
Sanitation	-	-	126,061	126,061
Public safety	512,951	-	-	512,951
Public works	135,890	30,820	5,000	171,710
Total Expenditures	877,867	30,820	131,061	1,039,748
Excess (Deficit) of Revenues over Expenditures	98,862	(2,185)	7,613	104,290
OTHER FINANCING SOURCES				
Proceeds from sale of capital assets	5,025	-	-	5,025
Transfers in (out)	(5,220)	2,993	2,227	-
Total Other Financing Sources	(195)	2,993	2,227	5,025
Net Change in Fund Balance	98,667	808	9,840	109,315
FUND BALANCES, BEGINNING OF YEAR	63,464	69	62,347	125,880
FUND BALANCES, END OF YEAR	\$ 162,131	\$ 877	\$ 72,187	\$ 235,195

See accompanying notes to financial statements.

**CITY OF AUDUBON PARK, KENTUCKY
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS TO THE
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2021**

Changes in fund balances - governmental funds	\$ 109,315
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The change in net position reported for governmental activities in the statement of activities is different because:

Governmental funds report payments to settle litigation as expenditures in the year they are paid. However, in the statements of activities, the total cost of the settlement is expensed in the year the settlement is ordered.

Current year installment	16,000
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Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets are allocated over their estimated useful lives and reported as depreciation expense.

Capital outlays	33,596
Depreciation expense	(108,540)

Governmental funds report gross proceeds from sale of capital assets as revenue. However, in the statement of activities, the cost of these assets are netted against the proceeds from the sale of the asset.

Cost of assets sold	(2,897)
Accumulated depreciation	2,475

Long-term debt proceeds provide current financial resources to governmental funds, however issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of long-term debt principal is an expenditure in the governmental funds, however the repayment reduces long-term liabilities in the Statement of Net Position.

Principle payments	21,354
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Change in net position of governmental activities	\$ 71,303
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See accompanying notes to financial statements.

CITY OF AUDUBON PARK, KENTUCKY NOTES TO FINANCIAL STATEMENTS

NOTE A - DESCRIPTION OF ORGANIZATION

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

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide Financial Statements

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

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

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

Fund Financial Statements

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

The City reports the following major governmental funds:

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

The Special Revenue Funds (Road Aid and Sanitation) are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trust or major capital projects) that are legally restricted or committed to expenditures for specified purposes. Municipal road aid and sanitation revenue and expenditures are accounted for within these funds. Surpluses from the Special Revenue Fund (Sanitation) are restricted for future storm damage expenditures.

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

Measurement Focus and Basis of Accounting

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

CITY OF AUDUBON PARK, KENTUCKY NOTES TO FINANCIAL STATEMENTS

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus and Basis of Accounting (Continued)

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Grant revenue is recognized for cost reimbursement grants when the expenditure occurs in accordance with GASB Statement 1. When the expenditure is incurred, grant revenue is considered to have been earned and therefore available and recognized as revenue. The City considers all revenue reported in the governmental funds to be available if the revenues are collected within sixty days after year-end.

Budgetary Accounting

The City follows the procedures established pursuant to Section 91A.030 of the Kentucky Revised Statutes in establishing the budgetary data reflected in the financial statements. Budgets for all funds are adopted on a basis consistent with generally accepted accounting principles.

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

Management's Use of Estimates

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

Property Taxes and Other Receivables

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

Capital Assets

Capital assets are reported in the governmental activity column in the government-wide financial statements. Capital assets are defined by the City as assets with an initial individual cost of \$500 or more and an estimated useful life in excess of one year. Such assets are recorded at historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

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

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

CITY OF AUDUBON PARK, KENTUCKY NOTES TO FINANCIAL STATEMENTS

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Net Position/Fund Balances

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

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

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

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

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

Nonspendable – amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.

Restricted – amounts that can be spent only for specific purposes because of constitutional provisions, charter requirements, or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of the other governments.

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

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

Unassigned – all other spendable amounts.

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

Subsequent Events

The City was awarded \$385,590 in funds from American Rescue Plan Act to be used for qualifying expenditures and projects. In July 2021 \$192,795 of the funds was received by the City and the remaining balance of \$192,795 is expected to be received in 2022.

The City has evaluated subsequent events through February 18, 2022, the date the financial statements were available to be issued.

CITY OF AUDUBON PARK, KENTUCKY
NOTES TO FINANCIAL STATEMENTS

NOTE C – DEPOSITS

Under Kentucky Revised Statutes the City is allowed to invest in obligations of the U.S. Treasury and U.S. agencies, repurchase agreements, obligations of the Commonwealth of Kentucky and its agencies, insured savings and loans, or interest bearing deposits of insured national or state banks. The deposits in excess of insurance coverage must be fully collateralized. The City's deposits are insured or fully collateralized at June 30, 2021.

Cash balances at June 30, 2021 were as follows:

<u>Fund</u>	<u>Financial Institution</u>	<u>Bank Balance</u>	<u>Insured</u>	<u>Collateralized</u>
General	Independence Bank	\$ 155,508	\$ 155,508	\$ -
Sanitation	Independence Bank	877	877	-
Road Aid	Independence Bank	<u>72,187</u>	<u>72,187</u>	-
		<u>\$ 228,572</u>		

NOTE D – CAPITAL ASSETS

	<u>Year Ending June 30, 2021</u>			
	<u>Beginning Balance</u>	<u>Additions</u>	<u>Disposals</u>	<u>Ending Balance</u>
Building and improvements	\$ 174,125	\$ -	\$ -	\$ 174,125
Land	37,291	-	-	37,291
Infrastructure	674,360	11,449	-	685,809
Vehicles	93,688	11,000	(2,897)	101,791
Equipment	<u>171,657</u>	<u>11,147</u>	<u>-</u>	<u>182,804</u>
Total Cost	1,151,121	33,596	(2,897)	1,181,820
Less: accumulated depreciation	(438,193)	(108,540)	<u>2,475</u>	(544,258)
Net Book Value	<u>\$ 712,928</u>	<u>(\$ 74,944)</u>	<u>(\$ 422)</u>	<u>\$ 637,562</u>

Depreciation expense for the year was charged to functions/programs of the primary government as follows:

General government	\$ 8,281
Public Safety	20,703
Public works	<u>79,556</u>
	<u>\$108,540</u>

NOTE E – OTHER RECEIVABLES

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

Insurance tax	\$ 75,695
Sanitation fee	<u>133,207</u>
Total	<u>\$ 208,902</u>

CITY OF AUDUBON PARK, KENTUCKY
NOTES TO FINANCIAL STATEMENTS

NOTE F – PROPERTY TAXES

As generally provided in the Constitution of the Commonwealth of Kentucky, the City levies a property tax on the assessed value listed as of the prior January 1 for all real property located in the City. The Jefferson County Property Valuation Administrator establishes assessed values. The tax payments are due and payable when levied. All unpaid taxes become delinquent July 1.

Property tax revenues are recognized in the assessment year. The ad valorem tax for the fiscal year 2021 was \$0.28 per \$100 of assessed valuation. Delinquent taxes are considered fully collectible and therefore no allowance for uncollectible taxes is provided. Bills paid on or after June 1, but before September 1 pay the face amount of the bill. Bills paid after September 1, but before October 1 are charged a penalty of 5% plus interest at the rate of 1.5% per month, or part thereof, until paid. All bills paid after September 30 are charged a penalty of 10% plus interest at the rate of 1.5% per month, or part thereof, until paid. The City has no policy regarding lien dates.

Due to the COVID-19 pandemic for the fiscal year ending June 30, 2022 the City extended the property tax due date from September 1 to November 1 and reduced the tax to \$.24 per \$100 of assessed valuation.

NOTE G – INTERGOVERNMENTAL REVENUE

Under the provisions of state law, the Commonwealth of Kentucky reimbursed the City for police incentive training and other miscellaneous operating costs during the year ended June 30, 2021 that are recorded in the General Fund.

NOTE H – POLICE SERVICES

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

NOTE I – INDUSTRIAL REVENUE BOND ISSUES

The City has issued revenue bonds as of June 30, 2021. The bonds are not a debt to the City and the City has no obligation to repay principal and interest. The City receives annual fees as consideration for issuing the bonds. Fees received during the current fiscal year totaled \$4,000.

NOTE J – LEASE PAYABLE

The City entered into a lease agreement with Independence Bank of Kentucky on April 6, 2020 for financing a portion of the cost of paving roads. The agreement requires monthly payments of \$2,143 for a period of 10 years and bears interest at 3.15% per annum.

Lease payable matures as follows:

Years ending June 30,	
2022	\$ 19,764
2023	20,395
2024	21,047
2025	21,720
2026	22,414
Thereafter	90,535

**CITY OF AUDUBON PARK, KENTUCKY
NOTES TO FINANCIAL STATEMENTS**

NOTE K – CONTINGENCIES AND LITIGATION

The City is subject to various legal proceedings, claims, and litigation arising in the ordinary course of operating. The City defends itself vigorously against any such claims. Although the City believes it has substantial defenses in these matters, it could incur judgments or enter into settlements of claims that could have a material adverse effect on results of operations in any particular period.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF AUDUBON PARK, KENTUCKY
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
YEAR ENDED JUNE 30, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Resources (inflows):				
Property taxes	\$ 427,000	\$ 398,000	\$ 398,842	\$ 842
Insurance taxes	260,000	260,000	259,915	(85)
Motor vehicle taxes	33,675	34,647	35,800	1,153
Franchise fees	17,476	17,059	17,059	-
Intergovernmental revenue	27,300	25,527	22,703	(2,824)
Police and public works	68,180	66,900	70,653	3,753
License and permits	1,900	1,900	2,000	100
Grants	88,794	167,533	153,678	(13,855)
Investment earnings	2,000	4,000	5,127	1,127
Proceeds from community activities	12,000	-	-	-
Proceeds from sale of capital assets	9,060	750	5,025	4,275
Miscellaneous revenue	3,500	13,253	10,952	(2,301)
Amounts available for appropriation	950,885	989,569	981,754	(7,815)
Charges to appropriations (outflows):				
General government	207,951	224,762	229,026	(4,264)
Public safety	515,650	546,354	512,951	33,403
Public works	287,814	247,850	135,890	111,960
Contingency reserve	50,000	50,000	-	50,000
Total charges to appropriations	1,061,416	1,068,966	877,867	191,099
Transfer out	-	-	(5,220)	(5,220)
Net change in fund balance	(110,531)	(79,397)	98,667	178,064
Fund balance - beginning	63,464	63,464	63,464	-
Fund balance - ending	\$ (47,067)	\$ (15,933)	\$ 162,131	\$ 178,064

CITY OF AUDUBON PARK, KENTUCKY
BUDGETARY COMPARISON SCHEDULE - SPECIAL REVENUE FUND (ROAD AID)
YEAR ENDED JUNE 30, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Resources (inflows):				
Municipal road aid	\$ 27,593	\$ 27,593	\$ 28,630	\$ 1,037
Investment earnings	-	-	5	5
Amounts available for appropriation	27,593	27,593	28,635	1,042
Charges to appropriations (outflows):				
Debt payments	122,313	63,246	25,720	37,526
Streets and roads	6,000	6,000	5,100	900
Total charges to appropriations	128,313	69,246	30,820	38,426
Transfer in	100,720	41,653	2,993	(38,660)
Net change in fund balance	-	-	808	808
Fund balance - beginning	69	69	69	-
Fund balance - ending	\$ 69	\$ 69	\$ 877	\$ 808

CITY OF AUDUBON PARK, KENTUCKY
BUDGETARY COMPARISON SCHEDULE - SPECIAL REVENUE FUND (SANITATION)
YEAR ENDED JUNE 30, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Resources (inflows):				
Sanitation fees	\$ 125,852	\$ 134,566	\$ 138,214	\$ 3,648
Investment earnings	-	-	460	460
Amounts available for appropriation	125,852	134,566	138,674	4,108
Charges to appropriations (outflows):				
Sanitation expense	125,852	125,852	126,061	(209)
Storm damage reserve	56,932	4,000	5,000	(1,000)
Total charges to appropriations	182,784	129,852	131,061	(1,209)
Transfer out	-	-	2,227	2,227
Net change in fund balance	(56,932)	4,714	9,840	5,126
Fund balance - beginning	62,347	62,347	62,347	-
Fund balance - ending	\$ 5,415	\$ 67,061	\$ 72,187	\$ 5,126

**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 Honorable Mayor and City Councilmembers
City of Audubon Park, Kentucky

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of the City of Audubon Park, Kentucky, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated February 18, 2022.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. 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'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 City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Welenken CPAs". The signature is written in a cursive, flowing style.

Welenken CPAs

Louisville, Kentucky
February 18, 2022



Kentucky Secretary of State Michael G. Adams

Audubon Park, Kentucky

[Search Again](#)

Class (effective Jan 1, 2015)	Home Rule
Class (ending Dec 31, 2014)	5
Status	Active
Incorporated	1941-04-17
County	Jefferson
Area Development District	Kentuckiana Regional Planning & Development Agency
County Seat	No
Form of Government	Mayor - Council
Type of Election (City officials)	Non-Partisan
City Waives Primary Election (City officials)	Yes
Time Zone	Eastern

**No images were found
for Audubon Park**

Submit a picture of Audubon Park

Interactive Map (Division of Geographic Information/COT)

City Links

County Links

Audubon Park	Jefferson
City History	Area Development District
City Website	Chamber of Commerce Website
	Historic Louisville
	History & Genealogy
	Jefferson County Clerk
	Jefferson County Genealogy
	Jefferson County PVA
	Jefferson County Sheriff
	LOJIC
	Louisville Free Public Library
	Louisville Genealogical Society
	Metro Louisville Website
	National Sons of the American Revolution
	Records Management & Archives
	The Filson Historical Society

Mayor

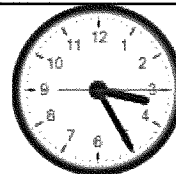
Dorn Crawford

Meeting Times

3rd Mon 7:00pm

Office Hours

Mon-Fri 8:00am-4:00pm



Eastern Time

For more information about Audubon Park contact the **Department for Local Government**

Population Estimates

2021: 1,422	2020: 1,433	2019: 1,489	2018: 1,493	2017: 1,499
2016: 1,499	2015: 1,498	2014: 1,494	2013: 1,492	2012: 1,480
2011: 1,473	2010: 1,470	2003: 1,533	2002: 1,534	2001: 1,538
2000: 1,544	1999: 1,578	1998: 1,547	1997: 1,550	1996: 1,559
1995: 1,573	1994: 1,579	1993: 1,589	1992: 1,588	1991: 1,563
1990: 1,542				

U.S. Decennial Census

2010: 1,473	2000: 1,545	1990: 1,520	1980: 1,571	1970: 1,862
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Current Filings (KRS 81.045 to present date)

Records returned: 11

Date Filed	Type	Ordinance	Map Status	Notes
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2020-05-21	Population Estimate			U. S. Census Bureau Population Estimate as of July 1, 2019: 1,489
2019-05-23	Population Estimate			U. S. Census Bureau Population Estimate as of July 1, 2018: 1,500
2018-05-24	Population Estimate			U. S. Census Bureau Population Estimate as of July 1, 2017: 1,501
2018-01-22	Notification of Resignation (TIFF) (PDF)			City Council Member Amanda Thompson resigned effective January 16, 2018.
2016-05-19	Population Estimate			U. S. Census Bureau Population Estimate as of July 1, 2015: 1,508
2015-11-17	Notification of Appointment			City Council Member: Drew Perkins
2015-05-21	Population (2010)			Population Total per 2010 U.S. Decennial Census: 1,473
2014-07-31	Declaration (Duplicate Filing) (TIFF) (PDF)	pursuant to HB 331 (2014)		Acknowledgment of Reclassification (Home Rule), Statement of Form of Government (Mayor-Council), Name of City, & Year of Incorporation
2014-07-24	Declaration (TIFF) (PDF)	pursuant to HB 331 (2014)		Acknowledgment of Reclassification (Home Rule), Statement of Form of Government (Mayor-Council), Name of City, & Year of Incorporation
2005-03-28	Notice of Vacancy & Appointment			City Council Member
1980-08-13	KRS 81.045 Filing		MAPPABLE	