

COMPREHENSIVE ANNUAL FINANCIAL REPORT

LOUISVILLE-JEFFERSON COUNTY METRO GOVERNMENT LOUISVILLE, KENTUCKY



Fiscal Year Ended June 30, 2009

**JERRY E. ABRAMSON
Mayor**

Prepared by:
Office of Management & Budget

BASIC FINANCIAL STATEMENTS

LOUISVILLE/JEFFERSON COUNTY METRO GOVERNMENT
STATEMENT OF NET ASSETS
June 30, 2009

	<u>Primary Governmental Activities</u>	<u>Component Units</u>
ASSETS		
Cash and cash equivalents	\$ 77,890,550	\$ 80,838,714
Investments	123,767,482	76,052,120
Receivables, net of allowance for uncollectible amounts	82,147,205	67,795,009
Inventories	570,596	18,777,592
Prepaid items and deferred charges	2,983,313	42,061,705
Assets restricted by bond indentures and other legal provisions	7,744,734	99,247,976
Non-utility property		198,557
Investments in direct financing lease		57,670,671
Capital assets:		
Land and improvements	315,045,473	28,298,151
Construction in progress	117,146,879	285,137,527
Works of art	255,000	
Infrastructure	910,636,238	3,211,369,599
Other capital assets	647,834,713	405,474,978
Less accumulated depreciation	(1,130,742,886)	(1,134,207,665)
Capital assets, net	<u>860,175,417</u>	<u>2,796,072,590</u>
Total assets	<u>1,155,279,297</u>	<u>3,238,714,934</u>
LIABILITIES		
Accounts payable and accrued payroll	40,019,663	48,113,072
Due to other government agencies	15,830,031	11,427,444
Notes payable	2,000,000	
Unearned revenue	35,573,467	20,587,905
Other liabilities	749,405	24,147,965
Dividend payable		1,455,710
Long-term liabilities:		
Due within one year	125,680,000	43,555,043
Due in more than one year	339,350,000	1,688,761,911
Total liabilities	<u>559,202,566</u>	<u>1,838,049,050</u>
NET ASSETS		
Invested in capital assets, net of related debt	537,459,886	1,182,860,544
Restricted for:		
Capital projects	71,526,320	63,645,553
Debt service	24,645	100,225,000
Unrestricted	(12,934,120)	53,934,787
Total net assets	<u>\$ 596,076,731</u>	<u>\$ 1,400,665,884</u>

The accompanying notes are an integral part of the financial statements.

LOUISVILLE/JEFFERSON COUNTY METRO GOVERNMENT
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2009

<u>Functions/Programs</u>	<u>Program Revenues</u>			<u>Net (Expense) Revenue</u>
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	
Primary government:				
Governmental activities:				
General Government:				
Metro Council	\$ 6,108,261	\$ 2,050	\$ 4,000	\$ (6,102,211)
Mayor's Office	2,831,226		20,913	(2,810,313)
Policy and Strategic Planning	630,283			(630,283)
County Attorney	7,739,457	192,377		(7,547,080)
Other Elected Officials	8,447,803	247,024	115,050	(8,085,729)
Public Protection:				
Fire	55,579,312	259,061	2,275,799	\$ (52,862,030)
Emergency Medical Services	24,751,106	13,431,725	144,452	(10,947,056)
Emergency Management	16,769,397	3,276,508	504,923	(4,510,835)
Corrections	50,874,687	2,134,729	6,298,903	(42,441,055)
Youth Detention Services	10,088,612	192,264	3,031,003	(6,865,345)
Animal Control Services	3,005,658	1,409,306	37,063	(1,529,840)
Criminal Justice Commission	669,290		267,688	(278,601)
Firefighters' Pension Fund	2,894,744			(2,894,744)
Policemen's Retirement Fund	2,103,721			(2,103,721)
Police	147,980,259	1,343,839	8,374,184	(136,719,513)
Economic Development:				
Metro Development Authority	34,117,274	8,080,332	15,406,075	(10,539,824)
Air Pollution Control	5,499,818	2,866,078	1,714,998	(918,742)
Codes & Regulations:				
Inspections, Permits and Licenses	8,060,644	13,126,794	1,921,358	6,987,508
Planning and Design Services	4,159,650	428,293	188,663	(3,542,694)
Parks & Recreation	24,615,331	4,908,282	452,821	(18,058,855)
Housing & Family Services:				
Housing	6,021,403	1,512,710	5,030,356	16,505,480
Human Services	12,212,688	18,651	1,922,929	(9,041,689)
Community Action Partnership	11,637,718	35,234	10,624,033	(978,451)
Public Health & Wellness	25,066,813	1,210,341	15,385,197	(8,234,908)
Neighborhoods	6,878,355	386,312	749,597	(5,742,446)
Public Works & Assets				
Public Works	49,695,970	308,729	20,615,835	(25,734,086)
General Services Administration	45,072,779	3,144,049	261,050	(41,527,025)
Solid Waste Management Services	23,069,602	1,730,102	1,893,930	(19,095,243)
Information Technology	12,428,088	1,107,018		(11,321,070)
Finance & Administration	23,929,387	5,686,981	143,569	(18,098,837)
Human Resources	4,492,419	9,760		(4,482,659)
Related Agencies				
Human Relations Commission	926,118		96,712	(829,406)
Louisville Free Public Library	20,237,643	118,664	429,266	(19,387,588)
Louisville Zoological Gardens	14,256,138	8,519,092	762,477	(4,970,752)
Internal Audit	693,880			(693,880)
Waterfront Development Corporation	5,189,003	402,224	628,682	(68,632)
Interest expense	19,424,674			(19,424,674)
Total governmental activities	<u>\$ 698,159,211</u>	<u>\$ 76,088,529</u>	<u>\$ 99,301,526</u>	<u>\$ 37,242,327</u>
Component units:				
Louisville Water Company	\$ 117,726,208	\$ 136,743,203		\$ 11,962,468
Parking Authority of River City, Inc.	13,040,208	15,637,334		\$ 3,608,939
Transit Authority of River City	73,158,189	11,692,790	\$ 58,189,043	(3,276,356)
Louisville and Jefferson County Riverport Authority	6,388,292	1,643,056		(4,745,236)
Metropolitan Sewer District	198,245,000	167,556,000		(19,000,000)
Louisville Science Center, Inc.	5,355,035	4,809,512		(545,523)
Total component units	<u>\$ 413,912,932</u>	<u>\$ 338,081,895</u>	<u>\$ 58,189,043</u>	<u>\$ 24,663,281</u>

(The statement of activities continues on the following page.)

LOUISVILLE/JEFFERSON COUNTY METRO GOVERNMENT
STATEMENT OF ACTIVITIES (continued)
For the Year Ended June 30, 2009

	Primary	
	Governmental	
	Governmental	Component Units
	Activities	
Net (expense) revenue (from preceding page)	\$ (485,526,829)	\$ 7,021,287
General revenues:		
Taxes:		
Property taxes, levied for general purposes	134,091,146	
Occupational taxes	301,344,426	
Investment income	3,950,500	28,232,015
Dividends	17,288,555	
Other intergovernmental revenue	11,291,887	
Gain on sale of assets	1,622,208	
Other taxes	269,634	
Rental receipts	1,950,901	
Miscellaneous	4,795,016	4,051,235
Total general revenues	<u>476,604,273</u>	<u>32,283,250</u>
Change in net assets	(8,922,556)	39,304,537
Net assets--beginning	604,999,287	1,361,361,347
Net assets--ending	<u>\$ 596,076,731</u>	<u>\$ 1,400,665,884</u>

The accompanying notes are an integral part of the financial statements.

LOUISVILLE/JEFFERSON COUNTY METRO GOVERNMENT
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2009

	General Fund	Special Revenue Fund	Capital Projects Fund	Special Purpose Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS						
Cash and cash equivalents	\$ 6,615,452		\$ 4,697,554	\$ 3,675,270	\$ 357,884	\$ 15,346,160
Investments	44,094,382		31,649,617	24,762,012	2,116,694	102,622,705
Receivables:						
Taxes receivable, less allowance for uncollectible amounts	3,685,142					3,685,142
Accounts receivable and accrued interest	18,493,403	\$ 6,704,377	40,434		22,584	25,260,798
Loans receivable, less allowance for uncollectible amounts	1,746,720	8,557,297	2,276,607			12,580,624
Notes receivable			3,724,066			3,724,066
Due from federal government		29,697,349				29,697,349
Due from state government		6,824,987				6,824,987
Due from other funds	38,602,254				640,761	39,243,015
Inventories	570,596					570,596
Prepaid items	1,470,667	91,475				1,562,142
Restricted assets:						
Cash and cash equivalents			7,720,089		24,645	7,744,734
Total assets	<u>\$ 115,278,616</u>	<u>\$ 51,875,485</u>	<u>\$ 50,108,367</u>	<u>\$ 28,437,282</u>	<u>\$ 3,162,568</u>	<u>\$ 248,862,318</u>
LIABILITIES						
Accounts payable	\$ 11,826,653	\$ 7,886,332	\$ 3,231,729	\$ 281,289	\$ 2,800	\$ 23,228,803
Accrued payroll and withholdings	13,113,382	208,054				13,321,436
Due to other funds		10,993,822				10,993,822
Matured bonds and interest payable					640,761	640,761
Notes payable			2,000,000			2,000,000
Deferred revenue	8,504,034	17,869,344				26,373,378
Other liabilities	749,405					749,405
Total liabilities	<u>34,193,474</u>	<u>36,957,552</u>	<u>5,231,729</u>	<u>281,289</u>	<u>643,561</u>	<u>77,307,605</u>
FUND BALANCES						
Nonspendable	3,787,983	8,648,772	4,000,673			16,437,428
Restricted for:						
Debt service reserve					24,645	24,645
Other capital projects			7,720,089			7,720,089
Committed	6,499,730					6,499,730
Assigned to:						
Capital projects			33,155,876	28,155,993	2,494,362	63,806,231
Grant programs		6,269,161				6,269,161
Other purposes	5,390,322					5,390,322
Unassigned	65,407,107					65,407,107
Total fund balances	<u>81,085,142</u>	<u>14,917,933</u>	<u>44,876,638</u>	<u>28,155,993</u>	<u>2,519,007</u>	<u>171,554,713</u>
Total liabilities and fund balances	<u>\$ 115,278,616</u>	<u>\$ 51,875,485</u>	<u>\$ 50,108,367</u>	<u>\$ 28,437,282</u>	<u>\$ 3,162,568</u>	

Amounts reported for governmental activities in the Statement of Net Assets are different because:

Capital assets of \$860,175,417, net of accumulated depreciation, reported in the government wide financial statements less \$307,966 of capital assets held by the internal service funds used in governmental activities are not financial resources and therefore are not reported in the funds.	859,867,451
Internal service funds are used by management to charge the costs of certain activities, such as insurance, to individual funds. The assets and liabilities of the internal service funds, including deferred charges, are included in governmental activities in the Statement of Net Assets.	(46,520,583)
Certain revenues are earned but not available and therefore are deferred in the fund financial statements but are recognized as revenue in the government-wide statements.	3,685,142
Long-term liabilities of \$465,030,000, including bonds payable, less \$71,153,837 reported in internal service funds, less deferred charges and deposits with paying agents of \$1,366,171, are not due and payable in the current period and therefore are not reported in the funds.	(392,509,992)
Net assets of governmental activities	<u>\$ 596,076,731</u>

The accompanying notes are an integral part of the financial statements.



LOUISVILLE/JEFFERSON COUNTY METRO GOVERNMENT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended June 30, 2009

	General Fund	Special Revenue Fund	Capital Projects Fund	Special Purpose Fund	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES						
Property taxes	\$ 133,501,705					\$ 133,501,705
Occupational taxes	301,344,426					301,344,426
Licenses and permits	10,521,865					10,521,865
Intergovernmental	28,290,329	\$ 107,486,428	\$ 15,305	\$ 810,857	\$ 4,361,715	140,964,634
Charges for services	56,761,309	7,045,603	285,448	508,331	432,333	65,033,024
Fees and fines	2,447,186		26,065			2,473,251
Investment income	2,044,037	601,500	1,222,242	69,451	13,270	3,950,500
Dividends	17,288,555					17,288,555
Donations	1,914,546	138,227	3,976,769			6,029,542
Miscellaneous	2,672,131	1,536,987	234,547			4,443,665
Total revenues	556,786,089	116,808,745	5,760,376	1,388,639	4,807,318	685,551,167
EXPENDITURES						
Current operating:						
General Government:						
Metro Council	5,694,342					5,694,342
Mayor's Office	2,618,525					2,618,525
Policy and Strategic Planning	587,717					587,717
County Attorney	7,024,343					7,024,343
Other Elected Officials	7,553,889					7,553,889
Public Protection:						
Fire	50,715,880	244,124				50,960,004
Emergency Medical Services	22,104,299	45,753				22,150,052
Emergency Management	7,181,440	8,038,402				15,219,842
Corrections	47,296,736	47,033				47,343,769
Youth Detention Services	9,292,782	89,711				9,382,493
Animal Control Services	2,773,448	2,336				2,775,784
Criminal Justice Commission	356,402	267,688				624,090
Firefighters' Pension Fund	2,875,485					2,875,485
Policemen's Retirement Fund	2,089,725					2,089,725
Police	134,558,266	2,729,798			2,500	137,290,564
Economic Development:						
Metro Development Authority	13,990,982	15,846,097				29,837,079
Air Pollution Control	633,423	4,409,585				5,043,008
Codes & Regulations:						
Inspections, Permits and Licenses	6,262,268	1,235,840				7,498,108
Planning and Design Services	2,506,155	188,664				2,694,819
Parks & Recreation	21,402,980	348,622				21,751,602
Housing & Family Services:						
Housing	810,099	4,799,834				5,609,933
Human Services	9,621,854	1,765,550				11,387,404
Community Action Partnership	322,601	10,528,195				10,850,796
Public Health & Wellness	10,153,703	12,994,602				23,148,305
Neighborhoods	6,255,803	153,727				6,409,530
Public Works & Assets:						
Public Works	11,620,859	18,323,292				29,944,151
General Services Administration	31,290,788	261,050				31,551,838
Solid Waste Management Services	19,586,443	1,904,050				21,490,493
Information Technology	9,975,852					9,975,852
Finance & Administration	22,246,348					22,246,348
Human Resources	4,187,516					4,187,516
Related Agencies:						
Human Relations Commission	766,100	96,712				862,812
Louisville Free Public Library	15,710,135	317,897				16,028,032
Louisville Zoological Gardens	12,149,060	110,605				12,259,665
Internal Audit	647,020					647,020
Waterfront Development Corporation	2,631,694					2,631,694

(Continued)

The accompanying notes are an integral part of the financial statements.

LOUISVILLE/JEFFERSON COUNTY METRO GOVERNMENT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS (continued)
For the Year Ended June 30, 2009

	General Fund	Special Revenue Fund	Capital Projects Fund	Special Purpose Fund	Nonmajor Governmental Funds	Total Governmental Funds
Debt service principal					28,820,000	28,820,000
Debt service interest and other charges	941,275		1,185,696		13,100,816	15,227,787
Capital outlay		40,553,606	73,514,163	9,414,903	1,105,212	124,587,884
Total expenditures	506,436,237	125,302,773	74,699,859	9,414,903	43,028,528	758,882,300
Excess (deficiency) of revenues over (under) expenditures	50,349,852	(8,494,028)	(68,939,483)	(8,026,264)	(38,221,210)	(73,331,133)
OTHER FINANCING SOURCES (USES)						
Proceeds from sale of capital assets			1,622,208			1,622,208
Issuance of bonds, par			44,000,000			44,000,000
Issuance of bonds, premium			448,800			448,800
Issuance of refunding bonds, par					63,875,000	63,875,000
Issuance of refunding bonds, premium					874,372	874,372
Refunded bond principal					(64,530,000)	(64,530,000)
Refunded bond premium					(744,350)	(744,350)
Refunded bond interest					(21,277)	(21,277)
Transfers in	2,745,414	262,224	9,897,200	12,856,427	60,192,697	85,953,962
Transfers out	(59,876,701)	(1,382,774)	(1,713,540)		(22,980,947)	(85,953,962)
Total other financing sources (uses)	(57,131,287)	(1,120,550)	54,254,668	12,856,427	36,665,495	45,524,753
Net change in fund balances	(6,781,435)	(9,614,578)	(14,684,815)	4,830,163	(1,555,715)	(27,806,380)
Fund balances--beginning	87,866,577	24,532,511	59,561,453	23,325,830	4,074,722	199,361,093
Fund balances--ending	<u>\$ 81,085,142</u>	<u>\$ 14,917,933</u>	<u>\$ 44,876,638</u>	<u>\$ 28,155,993</u>	<u>\$ 2,519,007</u>	<u>\$ 171,554,713</u>

The accompanying notes are an integral part of the financial statements.

**LOUISVILLE/JEFFERSON COUNTY METRO GOVERNMENT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2009**

Net change in fund balances--total governmental funds	\$ (27,806,380)
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense to allocate those expenditures over the life of the assets. This is the amount by which the increase in capital assets of \$120,634,672, less \$69,990 in the internal service funds, was greater than depreciation of \$41,858,262 in the governmental funds, less \$24,036 in the internal service funds, for the current period.	78,730,456
In the Statement of Activities, only the loss on the disposal of assets is reported, while in the governmental funds, the proceeds from the disposal increase financial resources. Thus, the change in net assets differs from the change in fund balance by the basis of the assets disposed.	(13,606,874)
Deferred revenues added to net assets in the prior year are deducted in the current year.	(3,095,701)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.	3,685,142
Bond proceeds of \$44,448,800 from new issues and \$64,749,372 from refunding issuances provide current financial resources to governmental funds, but issuing debt increases the long-term liabilities in the Statement of Net Assets. Repayment of \$28,820,000 of bond principal, \$65,274,350 of refunded bonds and \$77,000 of capital lease payments are expenditures in the governmental funds, but these items reduce long-term liabilities in the Statement of Net Assets.	(15,026,822)
The changes in compensated absences and claims and judgements are reported in the Statement of Activities and do not require the use of current financial resources, therefore the changes are not reported as expenditures in governmental funds.	16,924,019
Internal Service Funds are used by management to charge the costs of certain activities, such as insurance to individual funds. The change in net assets of the internal service funds is reported with governmental activities.	(44,550,694)
Governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. Accreted interest of \$4,545,525 and amortization less other charges of \$369,823 are also shown as differences for the year.	(4,175,702)
Change in net assets of governmental activities	<u>\$ (8,922,556)</u>

The accompanying notes are an integral part of the financial statements.

LOUISVILLE/JEFFERSON COUNTY METRO GOVERNMENT
STATEMENT OF FUND NET ASSETS
PROPRIETARY FUNDS
June 30, 2009

	Governmental Activities
	Internal Service Fund
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 62,544,390
Investments	21,144,777
Accounts receivable	374,239
Deposits with paying agents	55,000
Total current assets	84,118,406
Capital assets:	
Machinery and equipment, net	307,966
Total capital assets	307,966
Total assets	84,426,372
LIABILITIES	
Current liabilities:	
Accounts payable	2,828,663
Claims and judgments	55,254,589
Due to other funds	44,079,224
Unearned revenue	12,885,231
Total current liabilities	115,047,707
Noncurrent liabilities:	
Claims and judgments	15,899,248
Total noncurrent liabilities	15,899,248
Total liabilities	130,946,955
NET ASSETS	
Invested in capital assets, net of related debt	307,966
Unrestricted	(46,828,549)
Total net assets	\$ (46,520,583)

The accompanying notes are an integral part of the financial statements.

**LOUISVILLE/JEFFERSON COUNTY METRO GOVERNMENT
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
FUND NET ASSETS
PROPRIETARY FUNDS
For the Year Ended June 30, 2009**

	Governmental Activities
	Internal Service Fund
OPERATING REVENUES:	
Collection, investment and other fees	\$ 4,584,006
Insurance income	14,092,194
Insurance premiums	44,665,900
Total operating revenues	63,342,100
OPERATING EXPENSES:	
Professional services	3,990,343
Contractual services	483,429
Repairs and maintenance	4,326
Other supplies and expenses	318,860
Insurance claims, settlements and losses	98,645,823
Insurance premiums	4,903,529
Depreciation	24,036
Total operating expenses	108,370,346
Operating loss	(45,028,246)
NONOPERATING REVENUES:	
Investment income	477,552
Total nonoperating revenues	477,552
Change in net assets	(44,550,694)
Total net assets--beginning	(1,969,889)
Total net assets--ending	\$ (46,520,583)

The accompanying notes are an integral part of the financial statements.

LOUISVILLE/JEFFERSON COUNTY METRO GOVERNMENT
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended June 30, 2009

	Governmental Activities
	Internal Service Fund
CASH FLOWS FROM OPERATING ACTIVITIES:	
Cash received from collection, investment, and other fees	\$ 4,584,006
Insurance income	58,755,093
Payments to employees	(3,159,098)
Payments to suppliers	(710,893)
Contractual services	(40,553)
Claims paid	(51,721,236)
Insurance premiums paid	(4,903,529)
Increase (decrease) in cash collected for others	(793,001)
Other payments	(6,500)
	<u>2,004,289</u>
Net cash provided by operating activities	<u>2,004,289</u>
 CASH FLOWS FROM CAPITAL ACTIVITIES:	
Acquisition and construction of capital assets	(69,990)
	<u>(69,990)</u>
Net cash used in capital activities	<u>(69,990)</u>
 CASH FLOWS FROM INVESTING ACTIVITIES:	
Change in investment pool participation	(851,669)
Investment income	477,552
	<u>477,552</u>
Net cash used in investing activities	<u>(374,117)</u>
Net increase in cash and cash equivalents	1,560,182
Cash and cash equivalents, beginning of the year	60,984,208
	<u>60,984,208</u>
Cash and cash equivalents, end of the year	<u>\$ 62,544,390</u>
 Reconciliation of Operating Loss to Net Cash Provided By Operating Activities	
Operating loss	\$ (45,028,246)
Adjustments to reconcile operating loss to net cash used in operating activities:	
Depreciation expense	24,036
Increase (decrease) in cash due to changes in assets and liabilities:	
Accounts receivable	(3,001)
Accounts and other payables	(320,086)
Liability for incurred claims	48,124,587
Due to other funds and governmental agencies	(2,538,097)
Unearned revenue	1,745,096
	<u>1,745,096</u>
Net cash provided by operating activities	<u>\$ 2,004,289</u>

During fiscal year 2009, there was no non-cash change to the fair value of investments.

The accompanying notes are an integral part of the financial statements.

LOUISVILLE/JEFFERSON COUNTY METRO GOVERNMENT
STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
June 30, 2009

	<u>Pension & Benefit Trust</u>	<u>Private- purpose Trust</u>	<u>Agency Funds</u>
ASSETS			
Cash and cash equivalents	\$ 1,244,958	\$ 581,034	\$ 7,618,662
Investments	13,836,494		18,187,135
Accounts receivable and accrued interest	350,303		201,463
Due from other funds			15,830,031
Due from other governmental agencies			1,254,074
Total assets	<u>15,431,755</u>	<u>581,034</u>	<u>\$ 43,091,365</u>
LIABILITIES			
Accounts payable	18,891		\$ 44,017
Notes payable			3,500,000
Health insurance reimbursement and accrued liabilities	340,615		
Due to other governmental agencies			32,132,508
Refundable deposits			7,414,840
Total liabilities	<u>359,506</u>	<u>-</u>	<u>\$ 43,091,365</u>
NET ASSETS			
Held in trust for pension benefits	15,072,249		
Held in trust for private purpose		581,034	
Total net assets	<u>\$ 15,072,249</u>	<u>\$ 581,034</u>	

LOUISVILLE/JEFFERSON COUNTY METRO GOVERNMENT
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
For the Year Ended June 30, 2009

	<u>Pension & Benefit Trust</u>	<u>Private- purpose Trust</u>
ADDITIONS		
Contributions:		
Employer	\$ 3,259,386	
Member	4,257	
Total contributions	<u>3,263,643</u>	
Investment earnings:		
Decrease in fair value of investments	(2,350,203)	
Realized losses	(207,435)	
Interest and dividends	285,949	
Total investment earnings	<u>(2,271,689)</u>	<u>-</u>
Other income	1,868,988	
Total additions	<u>2,860,942</u>	<u>-</u>
DEDUCTIONS		
Benefit payments	5,886,061	
Administration expense	651,033	
Health insurance reimbursement	1,157,528	
Total deductions	<u>7,694,622</u>	<u>-</u>
Net decrease	<u>(4,833,680)</u>	<u>-</u>
Net assets--beginning of the year	19,905,929	\$ 581,034
Net assets--end of the year	<u>\$ 15,072,249</u>	<u>\$ 581,034</u>

The accompanying notes are an integral part of the financial statements.



LOUISVILLE/JEFFERSON COUNTY METRO GOVERNMENT
STATEMENT OF NET ASSETS
COMPONENT UNITS
June 30, 2009

	Louisville Water Company*	Parking Authority of River City, Inc.	Transit Authority of River City	Louisville and Jefferson County Riverport Authority	Metropolitan Sewer District	Louisville Science Center, Inc.	Total
ASSETS							
Current assets:							
Cash and cash equivalents	\$ 11,701,410	\$ 750	\$ 6,064,887	\$ 142,082	\$ 22,552,000	\$ 386,913	\$ 40,848,042
Investments				7,016,120	7,733,000		14,749,120
Accounts receivable and accrued interest	17,275,430	197,751	2,461,287	45,922	18,167,000	68,915	38,216,305
Contract and assessments receivable, current portion	334,803						334,803
Pledges receivable, net						345,615	345,615
Inventories	7,491,031		1,366,084	6,863,302	3,027,000	30,175	18,777,592
Reserves, current portion	1,702,170						1,702,170
Prepaid interest				1,782,198			1,782,198
Prepaid expenses	506,974	44,591	664,846	46,387	1,863,000	117,398	3,243,196
Restricted cash and cash equivalents		4,002,672			35,988,000		39,990,672
Restricted investments					61,303,000		61,303,000
Total current assets	<u>39,011,818</u>	<u>4,245,764</u>	<u>10,557,104</u>	<u>15,896,011</u>	<u>150,633,000</u>	<u>949,016</u>	<u>221,292,713</u>
Noncurrent assets:							
Restricted cash and cash equivalents		34,585,504				155,589	34,741,093
Restricted investments			1,488,988			359,192	1,848,180
Pledges receivable, net						87,739	87,739
Reserves, less current portion	60,868,794						60,868,794
Note receivable		1,436,694					1,436,694
Contract and assessments receivable, less current portion	2,315,592				25,146,000		27,461,592
Deferred charges	5,816,055	334,983			30,664,000		36,815,038
Non-utility property	198,557						198,557
Investments in direct financing lease				57,670,671			57,670,671
Other assets		216,000		5,273			221,273
Capital assets:							
Land	7,713,528	9,304,855	3,177,782	8,101,986			28,298,151
Buildings and improvements	101,356,869	85,013,284	24,576,754	29,854,139		6,010,486	246,811,532
Machinery and equipment	49,729,968	4,354,925	80,024,861	172,887		986,268	135,268,909
Capitalized leased vehicles			4,572,817				4,572,817
Museum exhibits						18,821,720	18,821,720
Infrastructure	896,963,599				2,314,406,000		3,211,369,599
Construction in progress	73,640,974	28,785,553			182,711,000		285,137,527
Less accumulated depreciation	<u>(301,388,818)</u>	<u>(45,006,828)</u>	<u>(73,556,516)</u>	<u>(16,704,951)</u>	<u>(680,380,000)</u>	<u>(17,170,552)</u>	<u>(1,134,207,665)</u>
Capital assets, net of accumulated depreciation	<u>828,016,120</u>	<u>82,451,789</u>	<u>38,795,698</u>	<u>21,424,061</u>	<u>1,816,737,000</u>	<u>8,647,922</u>	<u>2,796,072,590</u>
Total noncurrent assets	<u>897,215,118</u>	<u>119,024,970</u>	<u>40,284,686</u>	<u>79,100,005</u>	<u>1,872,547,000</u>	<u>9,250,442</u>	<u>3,017,422,221</u>
Total assets	<u>936,226,936</u>	<u>123,270,734</u>	<u>50,841,790</u>	<u>94,996,016</u>	<u>2,023,180,000</u>	<u>10,199,458</u>	<u>3,238,714,934</u>

(continued)

LOUISVILLE/JEFFERSON COUNTY METRO GOVERNMENT
STATEMENT OF NET ASSETS (continued)
COMPONENT UNITS
June 30, 2009

	Louisville Water Company*	Parking Authority of River City, Inc.	Transit Authority of River City	Louisville and Jefferson County Riverport Authority	Metropolitan Sewer District	Louisville Science Center, Inc.	Total
LIABILITIES							
Current liabilities:							
Accounts payable	10,841,422	1,206,325	4,476,612	315,197	18,770,000	177,184	35,786,740
Accrued payroll and withholdings	537,347					126,169	663,516
Compensated absences payable	882,623		3,179,502				4,062,125
Capital lease obligation, current portion			778,380			4,874	783,254
Due to other governmental agencies	11,427,444						11,427,444
Customer advances and deposits payable	5,075,143				3,478,000		8,553,143
Accrued interest payable	1,098,674	307,142			8,143,000		9,548,816
Notes payable, current portion				982,911			982,911
Bonds payable, current portion	9,310,000	3,235,000			23,105,000		35,650,000
Other liabilities from restricted assets	2,015,479	460,530					2,476,009
Claims and judgments payable			2,076,753				2,076,753
Deferred revenue		90,424	1,960,888	449,450		47,642	2,548,404
Dividend payable	1,455,710						1,455,710
Total current liabilities	42,643,842	5,299,421	12,472,135	1,747,558	53,496,000	355,869	116,014,825
Noncurrent liabilities:							
Accounts payable					2,114,000		2,114,000
Deferred revenue	3,576,501				14,463,000		18,039,501
Unamortized debt premium	2,283,813				10,835,000		13,118,813
Notes payable				58,624,245			58,624,245
Bonds payable, less current portion	170,565,000	74,198,277			1,385,185,000		1,629,948,277
Long term capital lease obligation, less current portion			185,461			3,928	189,389
Total noncurrent liabilities	176,425,314	74,198,277	185,461	58,624,245	1,412,597,000	3,928	1,722,034,225
Total liabilities	219,069,156	79,497,698	12,657,596	60,371,803	1,466,093,000	359,797	1,838,049,050
NET ASSETS							
Invested in capital assets, net of related debt	648,141,120	5,018,512	37,831,857	21,424,055	470,445,000		1,182,860,544
Restricted for capital projects	62,570,964					1,074,589	63,645,553
Restricted for debt service					100,225,000		100,225,000
Unrestricted	6,445,696	38,754,524	352,337	13,200,158	(13,583,000)	8,765,072	53,934,787
Total net assets	\$ 717,157,780	\$ 43,773,036	\$ 38,184,194	\$ 34,624,213	\$ 557,087,000	\$ 9,839,661	\$ 1,400,665,884

*Amounts for the Louisville Water Company are for December 31, 2008.

The accompanying notes are an integral part of the financial statements.

LOUISVILLE/JEFFERSON COUNTY METRO GOVERNMENT
STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN NET ASSETS
COMPONENT UNITS
For the Year Ended June 30, 2009

	Louisville Water Company*	Parking Authority of River City, Inc.	Transit Authority of River City	Louisville and Jefferson County Riverport Authority	Metropolitan Sewer District	Louisville Science Center, Inc.	Total
OPERATING REVENUES:							
Charges for sales and services:							
Water sales	\$ 136,743,203						\$ 136,743,203
Parking		\$ 15,637,334				\$ 181,138	15,818,472
Transit fares and advertising			\$ 11,692,790				11,692,790
Port fees and rents				\$ 1,643,056			1,643,056
Sewer charges					\$ 167,556,000		167,556,000
Admissions and museum support						4,628,374	4,628,374
Total operating revenues	<u>136,743,203</u>	<u>15,637,334</u>	<u>11,692,790</u>	<u>1,643,056</u>	<u>167,556,000</u>	<u>4,809,512</u>	<u>338,081,895</u>
OPERATING EXPENSES:							
Cost of operations	58,892,084	3,331,535	65,520,920	1,301,650		3,289,914	132,336,103
General and administrative		3,599,557		509,199	68,742,000	823,223	73,673,979
Depreciation and amortization	23,159,916	3,959,802	7,584,853	942,526	56,727,000	1,241,898	93,615,995
Water services in lieu of taxes	11,411,409						11,411,409
Total operating expenses	<u>93,463,409</u>	<u>10,890,894</u>	<u>73,105,773</u>	<u>2,753,375</u>	<u>125,469,000</u>	<u>5,355,035</u>	<u>311,037,486</u>
Operating income (loss)	<u>43,279,794</u>	<u>4,746,440</u>	<u>(61,412,983)</u>	<u>(1,110,319)</u>	<u>42,087,000</u>	<u>(545,523)</u>	<u>27,044,409</u>
NONOPERATING REVENUES (EXPENSES):							
Investment income	2,346,515	230,578		86,922	25,568,000		28,232,015
Interest income on direct financing lease				3,657,451			3,657,451
Mass transit subsidies			58,189,043				58,189,043
Capital reimbursements		1,011,813					1,011,813
Interest expense	(6,732,589)	(1,716,981)	(52,416)	(3,634,917)	(72,776,000)		(84,912,903)
Rent expense		(432,333)					(432,333)
Contributions in aid of construction	11,962,468				11,689,000		23,651,468
Dividends paid and payable	(17,530,210)						(17,530,210)
Miscellaneous	348,294			45,490			393,784
Total nonoperating revenues (expenses)	<u>(9,605,522)</u>	<u>(906,923)</u>	<u>58,136,627</u>	<u>154,946</u>	<u>(35,519,000)</u>	<u>-</u>	<u>12,260,128</u>
Net income (loss) before distributions	<u>33,674,272</u>	<u>3,839,517</u>	<u>(3,276,356)</u>	<u>(955,373)</u>	<u>6,568,000</u>	<u>(545,523)</u>	<u>39,304,537</u>
Change in net assets	33,674,272	3,839,517	(3,276,356)	(955,373)	6,568,000	(545,523)	39,304,537
Net assets, beginning of year	683,483,508	39,933,519	41,460,550	35,579,586	550,519,000	10,385,184	1,361,361,347
Net assets, end of year	<u>\$ 717,157,780</u>	<u>\$ 43,773,036</u>	<u>\$ 38,184,194</u>	<u>\$ 34,624,213</u>	<u>\$ 557,087,000</u>	<u>\$ 9,839,661</u>	<u>\$ 1,400,665,884</u>

*Amounts for the Louisville Water Company are for the year ended December 31, 2008.

The accompanying notes are an integral part of the financial statements.

COMPREHENSIVE ANNUAL FINANCIAL REPORT

LOUISVILLE-JEFFERSON COUNTY METRO GOVERNMENT LOUISVILLE, KENTUCKY



Fiscal Year Ended June 30, 2008

**JERRY E. ABRAMSON
Mayor**

Prepared by:
Department of Finance

BASIC FINANCIAL STATEMENTS

LOUISVILLE/JEFFERSON COUNTY METRO GOVERNMENT
STATEMENT OF NET ASSETS
June 30, 2008

	<u>Primary Governmental Activities</u>	<u>Component Units</u>
ASSETS		
Cash and cash equivalents	\$ 76,546,287	\$ 30,967,086
Investments	150,378,449	21,545,340
Receivables, net of allowance for uncollectible amounts	62,087,897	70,213,547
Inventories	654,357	17,990,121
Prepaid items and deferred charges	2,416,699	11,710,806
Assets restricted by bond indentures and other legal provisions	19,169,149	227,928,430
Non-utility property		196,310
Investments in direct financing lease		58,545,823
Capital assets:		
Land and improvements	299,186,053	27,800,368
Construction in progress	70,830,068	200,911,404
Works of art	255,000	
Infrastructure	907,793,958	3,162,210,257
Other capital assets	620,713,131	389,721,759
Less accumulated depreciation	(1,103,772,329)	(1,058,647,401)
Capital assets, net	<u>795,005,881</u>	<u>2,721,996,387</u>
Total assets	<u>1,106,258,719</u>	<u>3,161,093,850</u>
LIABILITIES		
Accounts payable and accrued payroll	35,996,462	40,022,962
Due to other government agencies	16,858,606	12,416,465
Notes payable	2,000,000	
Unearned revenue	30,059,632	21,476,977
Other liabilities	842,732	17,329,099
Dividend payable		147,902
Long-term liabilities:		
Due within one year	37,083,000	36,736,696
Due in more than one year	378,419,000	1,671,602,402
Total liabilities	<u>501,259,432</u>	<u>1,799,732,503</u>
NET ASSETS		
Invested in capital assets, net of related debt	504,735,518	1,162,576,527
Restricted for:		
Capital projects	81,047,323	76,444,231
Debt service		12,228,000
Unrestricted	19,216,446	110,112,589
Total net assets	<u>\$ 604,999,287</u>	<u>\$ 1,361,361,347</u>

The accompanying notes are an integral part of the financial statements.

LOUISVILLE/JEFFERSON COUNTY METRO GOVERNMENT
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2008

Functions/Programs	Program Revenues				Net (Expense) Revenue
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Primary government:					
Governmental activities:					
General Government:					
Metro Council	\$ 6,320,975				\$ (6,320,975)
Mayor's Office	3,147,447	\$ 24,154	\$ 5,000		(3,118,293)
Policy and Strategic Planning	665,701				(665,701)
County Attorney	7,354,715	584,688	39,282		(6,730,745)
Other Elected Officials	9,974,542	242,881	266,700		(9,464,961)
Public Protection:					
Fire	58,352,334	277,163	2,181,096	\$ 153,657	(55,740,418)
Emergency Medical Services	24,762,019	11,621,333	14,090		(13,126,596)
Emergency Management	16,654,014	3,441,615	454,035	5,037,494	(7,720,870)
Corrections	49,735,342	2,728,598	5,998,684		(41,008,060)
Youth Detention Services	9,713,197	139,230	3,259,061		(6,314,906)
Animal Control Services	2,958,022	1,231,099	299,904	36,964	(1,400,055)
Criminal Justice Commission	624,025		172,079	208,642	(243,304)
Firefighters' Pension Fund	3,021,474				(3,021,474)
Policemen's Retirement Fund	2,295,270				(2,295,270)
Police	140,438,253	3,001,758	7,135,329	1,209,954	(129,091,212)
Economic Development:					
Metro Development Authority	19,654,853	10,082,408	467,712	527,313	(8,577,420)
Air Pollution Control	5,620,827	2,051,829	1,654,302		(1,914,696)
Codes & Regulations:					
Inspections, Permits and Licenses	8,267,250	14,215,180	1,890,667		7,838,597
Planning and Design Services	3,021,794	243,447	269,469	794,476	(1,714,402)
Parks & Recreation	25,131,824	5,188,562	414,602	1,190,633	(18,338,027)
Housing & Family Services:					
Housing	6,165,902	(661,327)	3,936,756	4,480,686	1,590,213
Human Services	15,001,129	14,332	3,058,734		(11,928,063)
Community Action Partnership	7,677,945	75,625	6,870,372		(731,948)
Public Health & Wellness	26,795,986	1,468,545	16,006,372		(9,321,069)
Neighborhoods	8,194,903	557,534	867,593	35,000	(6,734,776)
Public Works & Assets					
Public Works	63,056,167	246,500	14,094,882	10,340,308	(38,374,477)
General Services Administration	46,334,183	2,205,775			(44,128,408)
Solid Waste Management Services	20,783,166	1,535,039	145,000	670,222	(18,432,905)
Information Technology	11,858,166	1,127,261			(10,730,905)
Finance & Administration	24,813,303	6,975,816	179,062	360,032	(17,298,393)
Human Resources	4,521,110				(4,521,110)
Related Agencies					
Human Relations Commission	987,912	11,515	306,687		(669,710)
Kentuckiana Works	10,955,179		9,948,048		(1,007,131)
Louisville Free Public Library	22,536,709	346,390	1,496,260	303,849	(20,390,210)
Louisville Zoological Gardens	13,557,647	8,667,497	770,774	281,365	(3,838,011)
Internal Audit	715,922				(715,922)
Waterfront Development Corp	4,818,641	413,767	607,769	6,184,740	2,387,635
Interest expense	14,425,027				(14,425,027)
Total governmental activities	\$ 700,922,875	\$ 78,058,214	\$ 82,810,321	\$ 31,815,335	\$ (508,239,005)
Component units:					
Louisville Water Co.	\$ 115,056,023	\$ 132,056,330		\$ 19,716,903	\$ 36,717,210
Parking Authority of River City, Inc.	13,537,758	15,458,416		734,424	2,655,082
Transit Authority of River City, Inc.	71,541,714	10,819,384	\$ 59,293,454		(1,428,876)
Louisville and Jefferson County Riverport Authority	7,643,195	1,758,513			(5,884,682)
Metropolitan Sewer District	182,208,000	161,283,000		15,175,000	(5,750,000)
Louisville Science Center	5,241,345	4,092,272			(1,149,073)
Total component units	\$ 395,228,035	\$ 325,467,915	\$ 59,293,454	\$ 35,626,327	\$ 25,159,661

(The statement of activities continues on the following page.)

LOUISVILLE/JEFFERSON COUNTY METRO GOVERNMENT
STATEMENT OF ACTIVITIES (continued)
For the Year Ended June 30, 2008

	<u>Primary Government Governmental Activities</u>	<u>Component Units</u>
Net (expense) revenue (from preceding page)	\$ (508,239,005)	\$ 25,159,661
General revenues:		
Taxes:		
Property taxes, levied for general purposes	133,966,466	
Occupational taxes	309,491,515	
Investment income	8,413,117	10,849,791
Dividends	18,531,912	
Other intergovernmental revenue	11,419,069	
Gain on sale of assets	2,626,001	
Other taxes	209,376	
Rental receipts	1,832,428	
Miscellaneous	4,782,381	3,936,622
Total general revenues	<u>491,272,265</u>	<u>14,786,413</u>
Change in net assets	(16,966,740)	39,946,074
Net assets--beginning	<u>621,966,027</u>	<u>1,321,415,273</u>
Net assets--ending	<u>\$ 604,999,287</u>	<u>\$ 1,361,361,347</u>

The accompanying notes are an integral part of the financial statements.

LOUISVILLE/JEFFERSON COUNTY METRO GOVERNMENT
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2008

	General Fund	Special Revenue Fund	Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS					
Cash and cash equivalents	\$ 7,118,918	\$ 1,484,408	\$ 3,903,354	\$ 3,055,399	\$ 15,562,079
Investments	58,502,894	12,585,045	33,093,245	25,904,157	130,085,341
Receivables:					
Taxes receivable, less allowance for uncollectible amounts	3,160,207				3,160,207
Accounts receivable and accrued interest	16,935,135	2,418,853	40,349	57,497	19,451,834
Loans receivable, less allowance for uncollectible amounts	1,409,162	9,236,239	3,031,463		13,676,864
Notes receivable	72,969		4,399,066		4,472,035
Due from federal government	93,132	17,433,286	570,000		18,096,418
Due from state government		2,850,331	8,970		2,859,301
Due from other funds	29,355,724			640,761	29,996,485
Inventories	654,357				654,357
Prepaid items	1,247,554	63,877	9,005		1,320,436
Restricted assets:					
Cash and cash equivalents			9,867,664	804,257	10,671,921
Investments			8,497,228		8,497,228
Total assets	<u>\$ 118,550,052</u>	<u>\$ 46,072,039</u>	<u>\$ 63,420,344</u>	<u>\$ 30,462,071</u>	<u>\$ 258,504,506</u>
LIABILITIES					
Accounts payable	\$ 10,282,845	\$ 6,497,951	\$ 1,858,891	\$ 2,420,758	\$ 21,060,445
Accrued payroll and withholdings	12,265,719	80,789			12,346,508
Matured bonds and interest payable				640,761	640,761
Notes payable			2,000,000		2,000,000
Deferred revenue	7,292,179	14,960,788			22,252,967
Other liabilities	842,732				842,732
Total liabilities	<u>30,683,475</u>	<u>21,539,528</u>	<u>3,858,891</u>	<u>3,061,519</u>	<u>59,143,413</u>
FUND BALANCES					
Reserved for:					
Encumbrances	158,356	20,956,376	13,984,538	2,967,533	38,066,803
Inventories	654,357				654,357
Prepaid items	1,247,554	63,877	9,005		1,320,436
Long-term loans and notes receivable	1,409,162	9,236,239	5,430,529		16,075,930
Debt service				475,148	475,148
Unreserved, reported in:					
General fund	84,397,148				84,397,148
Special revenue funds		(5,723,981)			(5,723,981)
Capital projects funds			40,137,381		40,137,381
Other nonmajor governmental funds				23,957,871	23,957,871
Total fund balances	<u>87,866,577</u>	<u>24,532,511</u>	<u>59,561,453</u>	<u>27,400,552</u>	<u>199,361,093</u>
Total liabilities and fund balances	<u>\$ 118,550,052</u>	<u>\$ 46,072,039</u>	<u>\$ 63,420,344</u>	<u>\$ 30,462,071</u>	

Amounts reported for governmental activities in the Statement of Net Assets are different because:

Capital assets of \$795,005,881 reported in the government wide financial statements less \$262,012 of capital assets held by the proprietary funds used in governmental activities are not financial resources and therefore are not reported in the funds	794,743,869
Internal service funds are used by management to charge the costs of certain activities, such as insurance, to individual funds. The assets and liabilities of the internal service funds, including deferred charges, are included in governmental activities in the Statement of Net Assets.	(1,969,889)
Certain revenues are earned but not available and therefore are deferred in the funds	3,095,701
Long-term liabilities of \$415,502,000, including bonds payable, less \$24,229,250 reported in internal service funds, less deferred charges of \$1,041,263, are not due and payable in the current period and therefore are not reported in the funds.	(390,231,487)
Net assets of governmental activities	<u>\$ 604,999,287</u>

The accompanying notes are an integral part of the financial statements.

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LOUISVILLE/JEFFERSON COUNTY METRO GOVERNMENT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended June 30, 2008

	General Fund	Special Revenue Fund	Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES					
Property taxes	\$ 134,259,325				\$ 134,259,325
Occupational taxes	309,491,515				309,491,515
Licenses and permits	11,600,220				11,600,220
Intergovernmental	31,163,820	\$ 88,748,604	\$ 653,015	\$ 3,136,494	123,701,933
Charges for services	55,473,346	7,843,526	654,541	1,075,467	65,046,880
Fees and fines	1,491,118				1,491,118
Investment income	5,086,460	886,507	2,280,428	159,722	8,413,117
Dividends	18,531,912				18,531,912
Donations	2,847,302	362,589	1,545,532		4,755,423
Miscellaneous	3,191,973	673,234	467,071		4,332,278
Total revenues	573,136,991	98,514,460	5,600,587	4,371,683	681,623,721
EXPENDITURES					
Current operating:					
General Government:					
Metro Council	5,955,093				5,955,093
Mayor's Office	2,941,710				2,941,710
Policy and Strategic Planning	627,268				627,268
County Attorney	6,913,428	16,673			6,930,101
Other Elected Officials	9,071,557				9,071,557
Public Protection:					
Fire	54,162,727				54,162,727
Emergency Medical Services	21,992,229	11,864			22,004,093
Emergency Management	10,096,714	5,162,425			15,259,139
Corrections	46,760,851	5,621			46,766,472
Youth Detention Services	9,106,664	27,335			9,133,999
Animal Control Services	2,774,517				2,774,517
Criminal Justice Commission	415,928	172,069			587,997
Firefighters' Pension Fund	2,901,214				2,901,214
Policemen's Retirement Fund	2,203,914				2,203,914
Police	129,206,505	2,281,770		181,852	131,670,127
Economic Development:					
Metro Development Authority	15,213,360	1,481,120			16,694,480
Air Pollution Control	589,496	4,627,793			5,217,289
Codes & Regulations:					
Inspections, Permits and Licenses	6,131,297	1,641,099			7,772,396
Planning and Design Services	2,582,542	261,015			2,843,557
Parks & Recreation	22,367,772	190,813			22,558,585
Housing & Family Services:					
Housing	1,137,110	4,672,197			5,809,307
Human Services	10,839,332	3,295,241			14,134,573
Community Action Partnership	6,141	7,227,588			7,233,729
Public Health & Wellness	10,610,566	14,401,062			25,011,628
Neighborhoods	7,134,819	582,809			7,717,628
Public Works & Assets:					
Public Works	14,081,432	6,291,473			20,372,905
General Services Administration	33,740,555	76			33,740,631
Solid Waste Management Services	19,416,146	146,644			19,562,790
Information Technology	9,589,440				9,589,440
Finance & Administration	23,281,270				23,281,270
Human Resources	4,259,117				4,259,117
Related Agencies:					
Human Relations Commission	811,966	118,911			930,877
Kentuckiana Works	345,239	9,974,165			10,319,404
Louisville Free Public Library	17,040,530	948,497			17,989,027
Louisville Zoological Gardens	11,907,299				11,907,299
Internal Audit	674,589				674,589
Waterfront Development Corp.	2,425,653				2,425,653

(Continued)

The accompanying notes are an integral part of the financial statements.

LOUISVILLE/JEFFERSON COUNTY METRO GOVERNMENT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS (continued)
For the Year Ended June 30, 2008

	General Fund	Special Revenue Fund	Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
Debt service principal				25,960,000	25,960,000
Debt service interest and other charges	141,960		744,513	13,538,554	14,425,027
Capital outlay		32,566,503	40,242,420	10,950,304	83,759,227
Total expenditures	519,457,950	96,104,763	40,986,933	50,630,710	707,180,356
Excess (deficiency) of revenues over (under) expenditures	53,679,041	2,409,697	(35,386,346)	(46,259,027)	(25,556,635)
OTHER FINANCING SOURCES (USES)					
Proceeds from sale of capital assets			2,436,690	189,311	2,626,001
Transfers in	906,221		21,287,800	50,232,525	72,426,546
Transfers out	(70,882,584)	(1,002,600)	(157,372)	(383,990)	(72,426,546)
Total other financing sources and uses	(69,976,363)	(1,002,600)	23,567,118	50,037,846	2,626,001
Net change in fund balances	(16,297,322)	1,407,097	(11,819,228)	3,778,819	(22,930,634)
Fund balances--beginning	104,163,899	23,125,414	71,380,681	23,621,733	222,291,727
Fund balances--ending	\$ 87,866,577	\$ 24,532,511	\$ 59,561,453	\$ 27,400,552	\$ 199,361,093

The accompanying notes are an integral part of the financial statements.

**LOUISVILLE/JEFFERSON COUNTY METRO GOVERNMENT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2008**

Net change in fund balances—total governmental funds	\$ (22,930,634)
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense to allocate those expenditures over the life of the assets. This is the amount by which the increase in capital assets of \$59,591,356, was less than depreciation of \$66,572,883 in the governmental funds, less \$102,753 in the proprietary funds, for the current period.	(6,878,774)
In the Statement of Activities, only the loss on the disposal of assets is reported, while in the governmental funds, the proceeds from the disposal increase financial resources. Thus, the change in net assets differs from the change in fund balance by the basis of the assets disposed.	(5,319,862)
Deferred revenues added to net assets in the prior year are deducted in the current year.	(3,388,560)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.	3,095,701
Repayment of \$25,960,000 of bond principal plus \$129,000 of capital lease and notes payable payments is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of Net Assets.	26,089,000
The change in compensated absences is reported in the Statement of Activities and does not require the use of current financial resources and therefore, the change is not reported as an expenditure in governmental funds.	(5,470,077)
Internal Service Funds are used by management to charge the costs of certain activities, such as insurance to individual funds. The change in net assets of the internal service funds is reported with governmental activities.	2,993,443
Governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. Accreted interest of \$4,824,175 and amortization and other charges of \$332,802 are also shown as differences for the year.	<u>(5,156,977)</u>
Change in net assets of governmental activities	<u>\$ (16,966,740)</u>

The accompanying notes are an integral part of the financial statements.

LOUISVILLE/JEFFERSON COUNTY METRO GOVERNMENT
STATEMENT OF NET ASSETS
PROPRIETARY FUNDS
June 30, 2008

	Governmental Activities
	Internal Service Fund
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 60,984,208
Investments	20,293,108
Accounts receivable	371,238
Deposits with paying agents	55,000
Total current assets	81,703,554
Capital assets:	
Buildings and equipment, net	262,012
Total capital assets	262,012
Total assets	81,965,566
LIABILITIES	
Current liabilities:	
Accounts payable	1,948,748
Claims and judgments	11,448,546
Due to other funds	46,855,091
Unearned revenue	10,902,366
Total current liabilities	71,154,751
Noncurrent liabilities:	
Claims and judgments	12,780,704
Total noncurrent liabilities	12,780,704
Total liabilities	83,935,455
NET ASSETS	
Restricted	(1,969,889)
Total net assets	\$ (1,969,889)

The accompanying notes are an integral part of the financial statements.

**LOUISVILLE/JEFFERSON COUNTY METRO GOVERNMENT
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
NET ASSETS
PROPRIETARY FUNDS
For the Year Ended June 30, 2008**

	Governmental Activities
	Internal Service Fund
OPERATING REVENUES:	
Charges for services	
Collection, investment and other fees	\$ 4,672,528
Insurance income	12,930,638
Insurance premiums	43,128,880
Total operating revenues	60,732,046
OPERATING EXPENSES:	
Professional services	3,955,409
Contractual services	596,091
Repairs and maintenance	108,017
Other supplies and expenses	243,006
Insurance claims, settlements and losses	48,823,549
Insurance premiums	4,499,462
Depreciation	102,753
Total operating expenses	58,328,287
Operating income	2,403,759
NONOPERATING REVENUES/(EXPENSES):	
Investment income	599,135
Loss on disposal of equipment	(9,451)
Total nonoperating revenues (expenses)	589,684
Change in net assets	2,993,443
Total net assets--beginning	(4,963,332)
Total net assets--ending	\$ (1,969,889)

The accompanying notes are an integral part of the financial statements.

LOUISVILLE/JEFFERSON COUNTY METRO GOVERNMENT
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended June 30, 2008

	Governmental Activities
	Internal Service Fund
CASH FLOWS FROM OPERATING ACTIVITIES:	
Net cash received from taxpayers	\$ 14,032,797
Insurance income	56,048,325
Payments to employees	(3,048,633)
Payments to suppliers	(1,795,234)
Contractual services	130,128
Claims paid	(49,593,626)
Insurance premiums paid	(4,499,462)
Other payments	(17,500)
	<u>11,256,795</u>
CASH FLOWS FROM INVESTING ACTIVITIES:	
Purchase of investments	(2,594,753)
Change in investment pool participation	(3,320,088)
Investment income	599,135
	<u>(5,315,706)</u>
Net cash used in investing activities	(5,315,706)
Net increase in cash and cash equivalents	5,941,089
Balances--beginning of the year	55,043,119
	<u>60,984,208</u>
Balances--end of the year	<u>\$ 60,984,208</u>
Reconciliation of Operating Income to Net Cash Provided by Operating Activities	
Operating income	\$ 2,403,759
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation expense	102,753
Increase (decrease) in cash due to changes in assets and liabilities:	
Accounts receivable	(11,193)
Deposits with paying agents	(10,000)
Accounts and other payables	467,790
Liability for incurred claims	(770,077)
Due to other funds and governmental agencies	6,807,394
Unearned revenue	2,266,369
	<u>11,256,795</u>

During fiscal year 2008, there was no non-cash change to the fair value of investments.

The accompanying notes are an integral part of the financial statements.

LOUISVILLE/JEFFERSON COUNTY METRO GOVERNMENT
STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
June 30, 2008.

	<u>Pension & Benefit Trust</u>	<u>Private- purpose Trust</u>	<u>Agency Funds</u>
ASSETS			
Cash and cash equivalents	\$ 1,227,747	\$ 61,302	\$ 7,153,892
Equity securities	13,378,080		
Corporate bonds	820,291		
US Government obligations	413,395		
US Agency obligations	3,816,380		
Other investments	260,408	519,732	18,976,819
Accounts receivable and accrued interest	329,207		216,379
Due from other funds			17,039,111
Total assets	<u>20,245,508</u>	<u>581,034</u>	<u>\$ 43,386,201</u>
LIABILITIES			
Accounts payable	24,518		\$ 41,883
Notes payable			3,500,000
Health insurance reimbursement and accrued liabilities	315,061		
Due to other governmental agencies			32,875,046
Refundable deposits			6,969,272
Total liabilities	<u>339,579</u>	<u>-</u>	<u>\$ 43,386,201</u>
NET ASSETS			
Held in trust for pension benefits	19,905,929		
Held in trust for private purpose		581,034	
Total net assets	<u>\$ 19,905,929</u>	<u>\$ 581,034</u>	

LOUISVILLE/JEFFERSON COUNTY METRO GOVERNMENT
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
For the Year Ended June 30, 2008

	<u>Pension & Benefit Trust</u>	<u>Private- purpose Trust</u>
ADDITIONS		
Contributions:		
Employer	\$ 3,272,296	
Member	3,774	
Total contributions	<u>3,276,070</u>	
Investment earnings:		
Increase (decrease) in fair value of investments	(1,759,365)	
Realized gains and losses	903,707	
Interest and dividends	387,213	
Total investment earnings	<u>(468,445)</u>	<u>-</u>
Other income	1,825,518	
Total additions	<u>4,633,143</u>	<u>-</u>
DEDUCTIONS		
Benefit payments	6,002,324	
Administration expense	652,769	
Health insurance reimbursement	1,094,937	
Total deductions	<u>7,750,030</u>	<u>-</u>
Net decrease	<u>(3,116,887)</u>	<u>-</u>
Net assets--beginning of the year	<u>23,022,816</u>	<u>\$ 581,034</u>
Net assets--end of the year	<u>\$ 19,905,929</u>	<u>\$ 581,034</u>

The accompanying notes are an integral part of the financial statements.

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LOUISVILLE/JEFFERSON COUNTY METRO GOVERNMENT
STATEMENT OF NET ASSETS
COMPONENT UNITS
June 30, 2008

	Louisville Water Company*	Parking Authority of River City, Inc.	Transit Authority of River City, Inc.
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 14,293,806	\$ 750	\$ 5,351,158
Investments			
Accounts receivable and accrued interest	18,688,058	396,562	3,372,225
Pledges receivable, net			
Inventories	6,472,068		1,393,853
Prepaid interest			
Prepaid expenses	634,953	7,676	683,179
Total current assets	<u>40,088,885</u>	<u>404,988</u>	<u>10,800,415</u>
Noncurrent assets:			
Restricted cash and cash equivalents		20,538,774	
Restricted investments			1,472,886
Pledges receivable, net			
Accrued interest receivable		27,626	
Revenue bond covenant accounts	56,664,002		
Water system extension funds	16,414,911		
Note receivable		1,403,466	
Contract and assessments receivable	2,699,648		
Deferred charges	6,666,559	256,602	
Non-utility property	196,310		
Investments in direct financing lease			
Capital assets:			
Land	7,215,745	9,304,855	3,177,782
Buildings and improvements	89,047,541	83,651,191	23,974,497
Machinery and equipment	46,629,291	4,134,769	83,050,585
Capitalized leased vehicles			4,734,946
Museum exhibits			
Infrastructure	862,366,257		
Construction in progress	58,411,614	5,804,790	
Less accumulated depreciation	<u>(279,328,464)</u>	<u>(41,544,604)</u>	<u>(72,007,154)</u>
Capital assets, net of accumulated depreciation	<u>784,341,984</u>	<u>61,351,001</u>	<u>42,930,656</u>
Total noncurrent assets	<u>866,983,414</u>	<u>83,577,469</u>	<u>44,403,542</u>
Total assets	<u>907,072,299</u>	<u>83,982,457</u>	<u>55,203,957</u>
LIABILITIES			
Current liabilities:			
Accounts payable	6,468,639	1,363,499	3,883,087
Accrued payroll and withholdings	385,634		
Compensated absences payable			3,140,887
Current portion of capital lease obligation			844,569
Current portion of long term debt			
Due to other governmental agencies	12,416,465		
Customer advances and deposits payable	5,782,296		
Accrued interest payable	1,147,061	211,426	
Bonds payable, current portion	8,580,000	2,835,000	
Other liabilities from restricted assets	1,656,524	380,771	
Deferred revenue		95,582	2,598,310
Dividend payable	147,902		
Total current liabilities	<u>36,584,521</u>	<u>4,886,278</u>	<u>10,466,853</u>
Noncurrent liabilities:			
Accounts payable			
Compensated absences payable	873,906		
Deferred revenue	3,831,949		
Unamortized debt premium	2,423,415		
Revenue bonds payable (net of unamortized discounts)	179,875,000	39,162,660	
Long term capital lease obligation, less current portion			977,874
Other long-term debt			
Claims and judgements payable			2,298,680
Total noncurrent liabilities	<u>187,004,270</u>	<u>39,162,660</u>	<u>3,276,554</u>
Total liabilities	<u>223,588,791</u>	<u>44,048,938</u>	<u>13,743,407</u>
NET ASSETS			
Invested in capital assets, net of related debt	595,886,984	19,353,341	42,930,656
Restricted for capital projects	73,078,913	1,765,924	
Restricted for debt service			
Unrestricted	14,517,611	18,814,254	(1,470,106)
Total net assets	<u>\$ 683,483,508</u>	<u>\$ 39,933,519</u>	<u>\$ 41,460,550</u>

*Amounts for the Louisville Water Company are for December 31, 2007.
The accompanying notes are an integral part of the financial statements.

Louisville and Jefferson County Riverport Authority	Metropolitan Sewer District	Louisville Science Center	Total
\$ 199,705	\$ 10,524,000	\$ 597,667	\$ 30,967,086
6,702,340	14,843,000		21,545,340
76,100	16,732,000	139,908	39,404,853
		371,580	371,580
7,069,261	3,020,000	34,939	17,990,121
1,810,322			1,810,322
52,572	1,385,000	213,943	2,977,323
15,910,300	46,504,000	1,358,037	115,066,625
	105,299,000	403,674	126,241,448
	26,686,000	389,765	28,548,651
		31,792	31,792
		27,626	27,626
			56,664,002
			16,414,911
			1,403,466
	26,334,000		29,033,648
			6,923,161
			196,310
58,545,823			58,545,823
8,101,986			27,800,368
29,876,198		5,079,669	231,629,096
172,887		861,688	134,849,220
			4,734,946
		18,508,497	18,508,497
	2,299,844,000		3,162,210,257
	136,695,000		200,911,404
(15,839,525)	(633,999,000)	(15,928,654)	(1,058,647,401)
22,311,546	1,802,540,000	8,521,200	2,721,996,387
80,857,369	1,960,859,000	9,346,431	3,046,027,225
96,767,669	2,007,363,000	10,704,468	3,161,093,850
551,365	14,758,000	172,326	27,196,916
		109,925	495,559
			3,140,887
925,809		4,847	849,416
			925,809
			12,416,465
	5,250,000		11,032,296
	8,597,000		9,955,487
	21,255,000		32,670,000
			2,037,295
103,753		23,383	2,821,028
			147,902
1,580,927	49,860,000	310,481	103,689,060
	2,375,000		2,375,000
			873,906
	14,824,000		18,655,949
			2,423,415
	1,389,785,000		1,608,822,660
		8,803	986,677
59,607,156			59,607,156
			2,298,680
59,607,156	1,406,984,000	8,803	1,696,043,443
61,188,083	1,456,844,000	319,284	1,799,732,503
22,311,546	482,094,000		1,162,576,527
		1,599,394	76,444,231
	12,228,000		12,228,000
13,268,040	56,197,000	8,785,790	110,112,589
\$ 35,579,586	\$ 550,519,000	\$ 10,385,184	\$ 1,361,361,347

LOUISVILLE/JEFFERSON COUNTY METRO GOVERNMENT
STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN NET ASSETS
COMPONENT UNITS
For the Year Ended June 30, 2008

	<u>Louisville Water Company*</u>	<u>Parking Authority of River City, Inc.</u>	<u>Transit Authority of River City, Inc.</u>
OPERATING REVENUES:			
Charges for sales and services:			
Water sales	\$ 132,056,330		
Parking		\$ 15,458,416	
Transit fares and advertising			\$ 10,819,384
Port fees and rents			
Sewer charges			
Admissions and museum support			
Total operating revenues	<u>132,056,330</u>	<u>15,458,416</u>	<u>10,819,384</u>
OPERATING EXPENSES:			
Cost of operations	35,923,615	3,170,641	64,889,486
General and administrative	18,826,512	3,883,706	
Depreciation	23,231,190	3,912,294	6,585,094
Loss on disposal of capital assets and other		685	
Water services in lieu of taxes	11,170,365		
Total operating expenses	<u>89,151,682</u>	<u>10,967,326</u>	<u>71,474,580</u>
Operating income (loss)	<u>42,904,648</u>	<u>4,491,090</u>	<u>(60,655,196)</u>
NONOPERATING REVENUES (EXPENSES):			
Investment income	5,013,579	718,115	
Interest income on direct financing lease			59,293,454
Mass transit subsidies			
Capital reimbursements		734,424	
Interest expense	(7,572,929)	(2,136,794)	(67,134)
Rent expense		(433,638)	
Contributed in aid of construction	19,716,903		
Dividends paid and payable	(18,331,412)		
Miscellaneous	281,223		
Total nonoperating revenues (expenses)	<u>(892,636)</u>	<u>(1,117,893)</u>	<u>59,226,320</u>
Change in net assets	42,012,012	3,373,197	(1,428,876)
Net assets, beginning of year	<u>641,471,496</u>	<u>36,560,322</u>	<u>42,889,426</u>
Net assets, end of year	<u>\$ 683,483,508</u>	<u>\$ 39,933,519</u>	<u>\$ 41,460,550</u>

*Amounts for the Louisville Water Company are for the year ended December 31, 2007.
The accompanying notes are an integral part of the financial statements.

Louisville and Jefferson County Riverport Authority	Metropolitan Sewer District	Louisville Science Center	Total
			\$ 132,056,330
		\$ 173,261	15,631,677
			10,819,384
\$ 1,758,513			1,758,513
	\$ 161,283,000		161,283,000
		3,919,011	3,919,011
<u>1,758,513</u>	<u>161,283,000</u>	<u>4,092,272</u>	<u>325,467,915</u>
2,539,630		3,192,388	109,715,760
475,651	70,335,000	769,336	94,290,205
940,846	55,485,000	1,279,621	91,434,045
			685
			<u>11,170,365</u>
<u>3,956,127</u>	<u>125,820,000</u>	<u>5,241,345</u>	<u>306,611,060</u>
<u>(2,197,614)</u>	<u>35,463,000</u>	<u>(1,149,073)</u>	<u>18,856,855</u>
223,097	4,895,000		10,849,791
3,657,451			3,657,451
			59,293,454
			734,424
(3,687,068)	(56,388,000)		(69,851,925)
			(433,638)
	15,175,000		34,891,903
			(18,331,412)
<u>(2,052)</u>			<u>279,171</u>
<u>191,428</u>	<u>(36,318,000)</u>	<u>-</u>	<u>21,089,219</u>
<u>(2,006,186)</u>	<u>(855,000)</u>	<u>(1,149,073)</u>	<u>39,946,074</u>
<u>37,585,772</u>	<u>551,374,000</u>	<u>11,534,257</u>	<u>1,321,415,273</u>
<u>\$ 35,579,586</u>	<u>\$ 550,519,000</u>	<u>\$ 10,385,184</u>	<u>\$ 1,361,361,347</u>

ASSURANCES - NON-CONSTRUCTION PROGRAMS

Public reporting burden for this collection of information is estimated to average 15 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0040), Washington, DC 20503.

PLEASE DO NOT RETURN YOUR COMPLETED FORM TO THE OFFICE OF MANAGEMENT AND BUDGET. SEND IT TO THE ADDRESS PROVIDED BY THE SPONSORING AGENCY.

NOTE: Certain of these assurances may not be applicable to your project or program. If you have questions, please contact the awarding agency. Further, certain Federal awarding agencies may require applicants to certify to additional assurances. If such is the case, you will be notified.

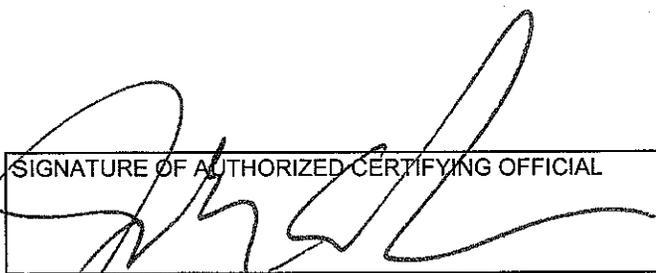
As the duly authorized representative of the applicant, I certify that the applicant:

1. Has the legal authority to apply for Federal assistance and the institutional, managerial and financial capability (including funds sufficient to pay the non-Federal share of project cost) to ensure proper planning, management and completion of the project described in this application.
2. Will give the awarding agency, the Comptroller General of the United States and, if appropriate, the State, through any authorized representative, access to and the right to examine all records, books, papers, or documents related to the award; and will establish a proper accounting system in accordance with generally accepted accounting standards or agency directives.
3. Will establish safeguards to prohibit employees from using their positions for a purpose that constitutes or presents the appearance of personal or organizational conflict of interest, or personal gain.
4. Will initiate and complete the work within the applicable time frame after receipt of approval of the awarding agency.
5. Will comply with the Intergovernmental Personnel Act of 1970 (42 U.S.C. §§4728-4763) relating to prescribed standards for merit systems for programs funded under one of the 19 statutes or regulations specified in Appendix A of OPM's Standards for a Merit System of Personnel Administration (5 C.F.R. 900, Subpart F).
6. Will comply with all Federal statutes relating to nondiscrimination. These include but are not limited to: (a) Title VI of the Civil Rights Act of 1964 (P.L. 88-352) which prohibits discrimination on the basis of race, color or national origin; (b) Title IX of the Education Amendments of 1972, as amended (20 U.S.C. §§1681-1683, and 1685-1686), which prohibits discrimination on the basis of sex; (c) Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. §794), which prohibits discrimination on the basis of handicaps; (d) the Age Discrimination Act of 1975, as amended (42 U.S.C. §§6101-6107), which prohibits discrimination on the basis of age; (e) the Drug Abuse Office and Treatment Act of 1972 (P.L. 92-255), as amended, relating to nondiscrimination on the basis of drug abuse; (f) the Comprehensive Alcohol Abuse and Alcoholism Prevention, Treatment and Rehabilitation Act of 1970 (P.L. 91-616), as amended, relating to nondiscrimination on the basis of alcohol abuse or alcoholism; (g) §§523 and 527 of the Public Health Service Act of 1912 (42 U.S.C. §§290 dd-3 and 290 ee-3), as amended, relating to confidentiality of alcohol and drug abuse patient records; (h) Title VIII of the Civil Rights Act of 1968 (42 U.S.C. §§3601 et seq.), as amended, relating to nondiscrimination in the sale, rental or financing of housing; (i) any other nondiscrimination provisions in the specific statute(s) under which application for Federal assistance is being made; and, (j) the requirements of any other nondiscrimination statute(s) which may apply to the application.
7. Will comply, or has already complied, with the requirements of Titles II and III of the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970 (P.L. 91-646) which provide for fair and equitable treatment of persons displaced or whose property is acquired as a result of Federal or federally-assisted programs. These requirements apply to all interests in real property acquired for project purposes regardless of Federal participation in purchases.
8. Will comply, as applicable, with provisions of the Hatch Act (5 U.S.C. §§1501-1508 and 7324-7328) which limit the political activities of employees whose principal employment activities are funded in whole or in part with Federal funds.

9. Will comply, as applicable, with the provisions of the Davis-Bacon Act (40 U.S.C. §§276a to 276a-7), the Copeland Act (40 U.S.C. §276c and 18 U.S.C. §874), and the Contract Work Hours and Safety Standards Act (40 U.S.C. §§327-333), regarding labor standards for federally-assisted construction subagreements.
10. Will comply, if applicable, with flood insurance purchase requirements of Section 102(a) of the Flood Disaster Protection Act of 1973 (P.L. 93-234) which requires recipients in a special flood hazard area to participate in the program and to purchase flood insurance if the total cost of insurable construction and acquisition is \$10,000 or more.
11. Will comply with environmental standards which may be prescribed pursuant to the following: (a) institution of environmental quality control measures under the National Environmental Policy Act of 1969 (P.L. 91-190) and Executive Order (EO) 11514; (b) notification of violating facilities pursuant to EO 11738; (c) protection of wetlands pursuant to EO 11990; (d) evaluation of flood hazards in floodplains in accordance with EO 11988; (e) assurance of project consistency with the approved State management program developed under the Coastal Zone Management Act of 1972 (16 U.S.C. §§1451 et seq.); (f) conformity of Federal actions to State (Clean Air) Implementation Plans under Section 176(c) of the Clean Air Act of 1955, as amended (42 U.S.C. §§7401 et seq.); (g) protection of underground sources of drinking water under the Safe Drinking Water Act of 1974, as amended (P.L. 93-523); and, (h) protection of endangered species under the Endangered Species Act of 1973, as amended (P.L. 93-205).
12. Will comply with the Wild and Scenic Rivers Act of 1968 (16 U.S.C. §§1271 et seq.) related to protecting components or potential components of the national wild and scenic rivers system.
13. Will assist the awarding agency in assuring compliance with Section 106 of the National Historic Preservation Act of 1966, as amended (16 U.S.C. §470), EO 11593 (identification and protection of historic properties), and the Archaeological and Historic Preservation Act of 1974 (16 U.S.C. §§469a-1 et seq.).
14. Will comply with P.L. 93-348 regarding the protection of human subjects involved in research, development, and related activities supported by this award of assistance.
15. Will comply with the Laboratory Animal Welfare Act of 1966 (P.L. 89-544, as amended, 7 U.S.C. §§2131 et seq.) pertaining to the care, handling, and treatment of warm blooded animals held for research, teaching, or other activities supported by this award of assistance.
16. Will comply with the Lead-Based Paint Poisoning Prevention Act (42 U.S.C. §§4801 et seq.) which prohibits the use of lead-based paint in construction or rehabilitation of residence structures.
17. Will cause to be performed the required financial and compliance audits in accordance with the Single Audit Act Amendments of 1996 and OMB Circular No. A-133, "Audits of States, Local Governments, and Non-Profit Organizations."
18. Will comply with all applicable requirements of all other Federal laws, executive orders, regulations, and policies governing this program.

SIGNATURE OF AUTHORIZED CERTIFYING OFFICIAL <i>Melanie Lilly</i>	TITLE <i>ASSISTANT DIRECTOR</i>
APPLICANT ORGANIZATION <i>LOUISVILLE-JEFFERSON COUNTY METRO</i>	DATE SUBMITTED <i>March 15, 2010</i>

9. Will comply, as applicable, with the provisions of the Davis-Bacon Act (40 U.S.C. §§276a to 276a-7), the Copeland Act (40 U.S.C. §276c and 18 U.S.C. §874), and the Contract Work Hours and Safety Standards Act (40 U.S.C. §§327-333), regarding labor standards for federally-assisted construction subagreements.
10. Will comply, if applicable, with flood insurance purchase requirements of Section 102(a) of the Flood Disaster Protection Act of 1973 (P.L. 93-234) which requires recipients in a special flood hazard area to participate in the program and to purchase flood insurance if the total cost of insurable construction and acquisition is \$10,000 or more.
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17. Will cause to be performed the required financial and compliance audits in accordance with the Single Audit Act Amendments of 1996 and OMB Circular No. A-133, "Audits of States, Local Governments, and Non-Profit Organizations."
18. Will comply with all applicable requirements of all other Federal laws, executive orders, regulations, and policies governing this program.

SIGNATURE OF AUTHORIZED CERTIFYING OFFICIAL 	TITLE <i>Mayor</i>
APPLICANT ORGANIZATION <i>LOUISVILLE-JEFFERSON COUNTY METRO</i>	DATE SUBMITTED <i>3-15-2010</i>

BTOP Public Computer Centers Detail Template

Title: **Metro Louisville Public Library Computing Centers Expansion**
 Easy Grants ID: **5683**

Center Name	Organization	Address Line 1	City	State	Zip	Facility Type	Minority Serving Institution Type	Estimated # of Total Persons in facility's Service Area	Broadband Workstations			
									Number of Broadband Stations Available (CURRENT)	Number of Broadband Stations to be Replaced (PROPOSED)	Number of Broadband Stations to be Added (PROPOSED)	Number of Broadband Workstations Available (PROPOSED)
Main Library Public Computer Center	Louisville Free Public Library	301 York Street	Louisville	KY	40203	Library		709264	119	0	54	173
Western Branch Library	Louisville Free Public Library	604 South 10th Street	Louisville	KY	40203	Library		44737	10	0	6	16
Shawnee Branch Library	Louisville Free Public Library	3912 West Broadway	Louisville	KY	40211	Library		43860	20	0	8	28
Highlands/Shelby Park Branch Library	Louisville Free Public Library	1250 Bardstown Road	Louisville	KY	40204	Library		40606	24	0	18	42
Southwest Regional Library	Louisville Free Public Library	10375 Dixie Highway	Louisville	KY	40272	Library		109802	56	0	12	68
Iroquois Branch Library	Louisville Free Public Library	601 West Woodlawn Ave.	Louisville	KY	40215	Library		77999	41	0	13	54
Bon Air Branch Library	Louisville Free Public Library	2816 Del Rio Place	Louisville	KY	40220	Library		86098	35	0	26	61
Westport Branch Library	Louisville Free Public Library	8100 Westport Road	Louisville	KY	40222	Library		46000	16	0	0	16
Crescent Hill Branch Library	Louisville Free Public Library	2762 Frankfort Avenue	Louisville	KY	40206	Library		38000	15	0	0	15
Fairdale Branch Library	Louisville Free Public Library	10616 West Manslick Road	Louisville	KY	40118	Library		29000	8	0	0	8
Middletown Branch Library	Louisville Free Public Library	200 North Juneau Drive	Louisville	KY	40243	Library		54000	16	0	0	16
St. Matthews/Eline Branch Library	Louisville Free Public Library	3940 Grandview Avenue	Louisville	KY	40207	Library		47000	33	0	0	33
Fern Creek Branch Library	Louisville Free Public Library	6768 Bardstown Road	Louisville	KY	40291	Library		52000	19	0	0	19
Jeffersontown Branch Library	Louisville Free Public Library	10635 Watterson Trail	Louisville	KY	40299	Library		44000	32	0	0	32
Okolona Branch Library	Louisville Free Public Library	7709 Preston Highway	Louisville	KY	40219	Library		41000	22	0	0	22
Newburg Branch Library	Louisville Free Public Library	4800 Exeter Avenue	Louisville	KY	40218	Library		35500	34	0	0	34
Portland Branch Library	Louisville Free Public Library	3305 Northwestern Parkway	Louisville	KY	40212	Library		18700	11	0	0	11
Shively Branch Library	Louisville Free Public Library	2816 Del Rio Place	Louisville	KY	40220	Library		29500	13	0	0	13
Totals:								1547066	524	0	137	661

Center Name	Facility Broadband Connection Speed (MBps)		Weekday Hours Open to the Public		Weekend Hours Open to the Public		Weekday Number of Persons Served		Weekend Number of Persons Served	
	Facility Broadband Connection Speed (CURRENT MBps)	Facility Broadband Connection Speed (PROPOSED MBps)	Average Hours Open to Public Per 120-hour Business Week (CURRENT)	Average Hours Open to Public Per 120-hour Business Week (PROPOSED)	Average Hours Open to Public Per 48-hour Weekend (CURRENT)	Average Hours Open to Public Per 48-hour Weekend (PROPOSED)	Proposed # persons served per 120-hour business week (CURRENT)	Proposed # persons served per 120-hour business week (PROPOSED)	Proposed # persons served per 48-hour weekend (CURRENT)	Proposed # persons served per 48-hour weekend (PROPOSED)
Main Library Public Computer Center	45	650	56	56	8	8	4165	6055	833	1211
Western Branch Library	10	100	41	41	7	7	350	560	70	112
Shawnee Branch Library	10	100	51	51	7	7	700	980	140	196
Highlands/Shelby Park Branch Library	10	100	51	51	7	7	840	1470	168	294
Southwest Regional Library	10	100	56	56	8	8	1960	2380	392	476
Iroquois Branch Library	10	100	51	51	7	7	1435	1890	287	378
Bon Air Branch Library	10	100	56	56	8	8	1225	2135	245	427
Westport Branch Library	10	100	24	24	7	7	560	560	112	112
Crescent Hill Branch Library	10	100	51	51	7	7	525	525	105	105
Fairdale Branch Library	10	100	41	41	7	7	280	280	56	56
Middletown Branch Library	10	100	51	51	7	7	560	560	112	112
St. Matthews/Eline Branch Library	10	100	51	51	7	7	1155	1155	231	231
Fern Creek Branch Library	10	100	51	51	7	7	665	665	133	133
Jeffersontown Branch Library	10	100	51	51	7	7	1120	1120	224	224
Okolona Branch Library	10	100	51	51	7	7	770	770	154	154
Newburg Branch Library	10	100	51	51	7	7	1190	1190	238	238
Portland Branch Library	10	100	41	41	7	7	385	385	77	77
Shively Branch Library	10	100	51	51	7	7	455	455	91	91
Totals:	11.9	130.6	48.7	48.7	7.2	7.2	18340	23135	3668	4627

BUDGET INFORMATION - Non-Construction Programs

SECTION A - BUDGET SUMMARY

Grant Program Function or Activity (a)	Catalog of Federal Domestic Assistance Number (b)	Estimated Unobligated Funds		New or Revised Budget		
		Federal (c)	Non-Federal (d)	Federal (e)	Non-Federal (f)	Total (g)
1. BTOP	11.557	\$	\$	\$ 743,741.00	\$ 487,065.00	\$ 1,230,806.00
2.						0.00
3.						0.00
4.						0.00
5. Totals		\$ 0.00	\$ 0.00	\$ 743,741.00	\$ 487,065.00	\$ 1,230,806.00

SECTION B - BUDGET CATEGORIES

6. Object Class Categories	GRANT PROGRAM, FUNCTION OR ACTIVITY					Total (5)
	(1)	Federal	(2)	Non-Federal	(3)	
a. Personnel	\$	372,927.00	\$	0.00	\$	\$ 372,927.00
b. Fringe Benefits		86,514.00		0.00		86,514.00
c. Travel		0.00		0.00		0.00
d. Equipment		67,777.00		323,365.00		391,142.00
e. Supplies		32,000.00		0.00		32,000.00
f. Contractual		9,275.00		0.00		9,275.00
g. Construction		77,700.00		58,700.00		136,400.00
h. Other		97,548.00		105,000.00		202,548.00
i. Total Direct Charges (sum of 6a-6h)		0.00		0.00	0.00	1,230,806.00
j. Indirect Charges						0.00
k. TOTALS (sum of 6i and 6j)	\$	0.00	\$	0.00	\$ 0.00	\$ 1,230,806.00

7. Program Income	\$	\$	\$	\$	\$	0.00
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SECTION C - NON-FEDERAL RESOURCES					
(a) Grant Program	(b) Applicant	(c) State	(d) Other Sources	(e) TOTALS	
8. BTOP	\$ 105,000.00	\$ 0.00	\$ 382,065.00	\$ 487,065.00	
9.				0.00	
10.				0.00	
11.				0.00	
12. TOTAL (sum of lines 8-11)	\$ 105,000.00	\$ 0.00	\$ 382,065.00	\$ 487,065.00	
SECTION D - FORECASTED CASH NEEDS					
	Total for 1st Year	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
13. Federal	\$ 0.00	\$	\$	\$	\$
14. Non-Federal	0.00				
15. TOTAL (sum of lines 13 and 14)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
SECTION E - BUDGET ESTIMATES OF FEDERAL FUNDS NEEDED FOR BALANCE OF THE PROJECT					
(a) Grant Program	FUTURE FUNDING PERIODS (Years)				
	(b) First	(c) Second	(d) Third	(e) Fourth	
16.BTOP	\$	\$	\$	\$	
17.					
18.					
19.					
20. TOTAL (sum of lines 16-19)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	
SECTION F - OTHER BUDGET INFORMATION					
21. Direct Charges:		22. Indirect Charges:			
23. Remarks:					

BTOP Public Computer Center and Sustainable Broadband Detailed Budget

Please complete the Detailed Budget, breaking out individual line items under each category heading (add rows to each section as necessary to accommodate your line items). Please ensure line item total columns in the "General" and "Detail" sections are equal for each line item (a cell with a yellow highlight indicates an inconsistency). Also, you may utilize the provided space for additional notes, if desired (there is also a Budget Narrative question in the application in which you will provide narrative detail on this budget).

Specifics needed for each cost category line item:

Personnel: For each position, list the number of positions, the location or geography of position, the job/task responsibilities for the position, the annual salary, and the percent of time a person filling the position will spend working on the proposed BTOP project. For lines with more than one position, the Quarters Employed field should represent number of quarters per person (*e.g.*, for two employees each working for one year, Quarters Employed should be 4 rather than 8).

Fringe: For each position, note the number of positions, the annual salary, the percent of time a person filling this position will spend working on the proposed BTOP project, and the fringe rate applicable to the position. For lines with more than one position, the Quarters Employed field should represent number of quarters per person (*e.g.* for two employees each working for one year, Quarters Employed should be 4 rather than 8).

Equipment: List all equipment units required for the project and provide program purpose. For each line item, note the number of units and the unit cost. The multiple of these two factors will yield the total for that line item. For example, an Applicant planning to buy 100 laptops at \$500/laptop would have a total line item cost of \$50,000. Again, although unit costs may include cents, once multiplied by the number of units, the result must be rounded to the nearest whole dollar. Clearly separate Applicant equipment and user equipment, as indicated in the detailed budget template. When providing the unit cost indicate whether the unit cost has been impacted by a discount and for software equipment list specific package names.

Travel: For each trip list the program purpose of the trip, destination city and the number of people traveling. For each line item (*e.g.*, trip), note the number of trips and the cost per trip. The multiple of these two factors will yield the total for that line item. For example, if the Applicant was accounting for 10 trips at \$25 per trip, the total cost would be \$250. The cost per trip should be justified on its own, *not* derived by dividing the line item total by the number of trips. Such a calculation will prompt further inquiry from the reviewers about justification for the trip cost. Rather, the *total* trip cost should be derived from the number of trips *times* the justifiable cost per trip.

Supplies: Separate supplies by item type, describing the program purpose or use. For each line item, note the number of units and the unit costs. The multiple of these two factors will yield the total for that line item. For example, an Applicant planning to buy 20 boxes of printer paper at \$30/box would have a total line item cost of \$600. Again, although unit costs may include cents, once multiplied by the number of units, the result must be rounded to the nearest whole dollar.

Other: Separate item types; for awareness program cost items, such as ads, separate ad types (radio, newspaper, etc) and include geography in which they will run.

Contractual: For each line item, identify the contractor and note the number of contracted hours of service.

and hourly rate, if applicable. For example, an Applicant planning to hire a technology consultant for 100 hours at a rate of \$40/hour would have a total line item cost of \$4,000.

Indirect: Provide the indirect rate and basis used. In the space provided at the bottom of the page, briefly explain the calculation used to derive the indirect costs (including the indirect rate and basis included in the basis). If a negotiated indirect cost rate agreement exists and is being used, please identify the cognizant agency.

The category subtotals for this Detailed Budget should correspond to the data provided in your SF-424A, and both the SF-424 budget and this Detailed Budget should match the Federal Grant Request and Total Match Amount provided on the Project Budget page of the application. Please review both budget uploads, the budget narrative in the application, and the Project Budget page for consistency before submitting the application. If you are submitting a PCC project with a SF-424C instead of an SF-424A, the sections of this Detailed Budget will not align directly with the categories of the SF-424C, but you should complete this Detailed Budget, allocating costs to the appropriate cost categories.

The data provided via this template will be subject to automated processing. Applicants are therefore required to provide this upload as an Excel file, and not to convert it to a PDF prior to upload. Additionally, applicants should not modify the format of this file.

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**BTOP Public Computer Center and Sustainable Broadband Adoption
Detailed Budget Template**

Easy Grants ID: **5683**
 Applicant: Louisville-Jefferson County Metro/Louisville Free Public Library
 Project Title: Metro Louisville Public Library Computing Centers Expansion

SF-424A Object Class Category	General	Detail							
a. Personnel - List position, number of staff, annual salaries, % time spent on project	Position	Federal Support	Matching Support	Total	# of Positions	Salary	% Time Spent on Project	Quarters Employed	Total
			Business Technology Librarian II	\$126,000.00		\$126,000.00	1	\$42,000.00	100%
	Technology Training Specialist - Librarian I	\$120,927.00		\$120,927.00	1	\$40,309.00	100%	12.00	\$120,927.00
	Youth & Technology Librarian II	\$126,000.00		\$126,000.00	1	\$42,000.00	100%	12.00	\$126,000.00
				\$0.00					\$0.00
Subtotal		\$372,927.00	\$0.00	\$372,927.00					

b. Fringe Benefits - Include salaries and fringe rate.	Position	Federal Support	Matching Support	Total	# of Positions	Salary	% Time Spent on Project	Quarters Employed	Fringe Rate	Total
			Business Technology Librarian II	\$29,232.00		\$29,232.00	1	\$42,000.00	100%	12.00
	Technology Training Specialist - Librarian I	\$28,050.00		\$28,050.00	1	\$40,309.00	100%	12.00	23.20%	\$28,050.00
	Youth & Technology Librarian II	\$29,232.00		\$29,232.00	1	\$42,000.00	100%	12.00	23.20%	\$29,232.00
				\$0.00						\$0.00
Subtotal		\$86,514.00	\$0.00	\$86,514.00						

c. Travel - For significant costs, include details such as number and purpose of trips, destinations.	Purpose of Trip	Federal Support	Matching Support	Total	# of Trips	Cost per Trip	Total
						\$0.00	
				\$0.00			\$0.00
				\$0.00			\$0.00
				\$0.00			\$0.00
Subtotal		\$0.00	\$0.00	\$0.00			

d. Equipment Costs - List equipment with # of units and unit costs. Distinguish between equipment intended for applicant use versus equipment for the end user.	Equipment Description	Federal Support	Matching Support	Total	#Units	Unit Cost	Total
Applicant Equipment							
	Network Hardware: Firewall		\$28,000.00	\$28,000.00	1	\$28,000.00	\$28,000.00
	Network Hardware: Internet filtering appliances WS-V10000		\$33,000.00	\$33,000.00	3	\$11,000.00	\$33,000.00
				\$0.00			\$0.00
				\$0.00			\$0.00
User Equipment							
	Desktop Computers, all-in-one form factor		\$198,400.00	\$198,400.00	124	\$1,600.00	\$198,400.00
	Laptop computers, "mini" style		\$5,200.00	\$5,200.00	13	\$400.00	\$5,200.00
	Furniture: chairs and computer tables or desks	\$67,777.00	\$58,765.00	\$126,542.00			\$126,542.00
				\$0.00			\$0.00
Subtotal		\$67,777.00	\$323,365.00	\$391,142.00			

e. Supplies - List costs associated with materials/printing, curriculum, translations, and other supplies		Federal Support	Matching Support	Total	#Units (If Applicable)	Unit Cost (If Applicable)	Total
Description							
	Advertising costs	\$22,000.00		\$22,000.00			\$22,000.00
	Programming materials	\$10,000.00		\$10,000.00			\$10,000.00
				\$0.00			\$0.00
				\$0.00			\$0.00
Subtotal		\$32,000.00	\$0.00	\$32,000.00			

f. Contractual - List contractors with purpose of contract, hourly rate or total fixed rate.		Federal Support	Matching Support	Total	# Hours (If Applicable)	Hourly Rate (If Applicable)	Total Contract
Contractor							
	Cybernet, PC software installation	\$4,795.00		\$4,795.00			\$4,795.00
	Sarcom, PC hardware installation	\$4,480.00		\$4,480.00			\$4,480.00
				\$0.00			\$0.00
				\$0.00			\$0.00
Subtotal		\$9,275.00	\$0.00	\$9,275.00			

g. Construction - If applicable, list construction costs		Federal Support	Matching Support	Total
Description				
	Wiring and cabling installation	\$10,300.00		\$10,300.00
	Branch remodeling reorganization	\$8,700.00		\$8,700.00
	Bon Air Teen Room installation	\$58,700.00	\$58,700.00	\$117,400.00
		\$0.00	\$0.00	\$55.00
Subtotal		\$77,700.00	\$58,700.00	\$136,400.00

h. Other - List costs associated with grant subrecipients as well as other costs not listed above such as rent, technology (website hosting, internet connection), advertising (TV, radio, online), etc.		Federal Support	Matching Support	Total	#Units (If Applicable)	Unit Cost (If Applicable)	Total
Description							
	Internet connection, cost averaged per year	\$11,868.00	\$105,000.00	\$116,868.00	3	\$38,956.00	\$116,868.00
	WAN MetroEthernet circuits, cost avg, per year x 18	\$43,680.00		\$43,680.00	3	\$14,560.00	\$43,680.00
	Training costs	\$42,000.00		\$42,000.00			\$42,000.00
				\$0.00			\$0.00
Subtotal		\$97,548.00	\$105,000.00	\$202,548.00			

i. Total Direct Charges (sum of a-h)		\$743,741.00	\$487,065.00	\$1,230,806.00
j. Indirect Charges				\$0.00
Total Eligible Project Costs		\$743,741.00	\$487,065.00	\$1,230,806.00
Match Percentage		39.6%		

Explanation of Indirect Charges

Additional Budget Notes

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EXECUTIVE DIRECTOR

Mary M. Hunt

March 10, 2010

Mr. Craig Buthod
Library Director
Louisville Free Public Library
301 York Street
Louisville, KY 40203

RE: Recovery Act – Broadband Technology Opportunities Program (BTOP),
NOFA: 0660-ZA28

Dear Craig,

This letter is to confirm the Louisville Free Public Library Foundation's support of the Metro Louisville Public Library Computing Centers Expansion project, (EasyGrants ID 5683).

The Library Foundation pledges \$382,065 in cash from funds under its control to match the Public Computer Center grant funds from the Federal BTOP program. The funds for this matching amount will be drawn from existing accounts of the Library Foundation and the Library Advisory Commission, both of which are under the management of the Library Foundation. These funds were acquired through private donations and are available for this commitment.

Sincerely,



Mary Hunt
Executive Director

**U.S. Department of Commerce
Broadband Technology Opportunities Program
Authentication and Certifications**

1. I certify that I am the duly Authorized Organization Representative (AOR) of the applicant organization, and that I have been authorized to submit the attached application on its behalf.
2. I certify that I have examined this application, that all of the information and responses in this application, including certifications, and forms submitted, all of which are part of this grant application, are material representations of fact and true and correct to the best of my knowledge, that the entity(ies) that is requesting grant funding pursuant to this application and any subgrantees and subcontractors will comply with the terms, conditions, purposes, and federal requirements of the grant program; that no kickbacks were paid to anyone; and that a false, fictitious, or fraudulent statements or claims on this application are grounds for denial or termination of a grant award, and/or possible punishment by a fine or imprisonment as provided in 18 U.S.C. §1001 and civil violations of the False Claims Act.
3. I certify that the entity(ies) I represent have and will comply with all applicable federal, state, and local laws, rules, regulations, ordinances, codes, orders and programmatic rules and requirements relating to the project. I acknowledge that failure to do so may result in rejection or deobligation of the grant or loan award. I acknowledge that failure to comply with all federal and program rules could result in civil or criminal prosecution by the appropriate law enforcement authorities.
4. I certify that the entity(ies) I represent has and will comply with all applicable administrative and federal statutory, regulatory, and policy requirements set forth in the Department of Commerce Pre-Award Notification Requirements for Grants and Cooperative Agreements ("DOC Pre-Award Notification"), published in the Federal Register on February 11, 2008 (73 FR 7696), as amended; DOC Financial Assistance Standard Terms and Conditions (Mar. 8, 2009); the Department of Commerce American Recovery and Reinvestment Act Award Terms (Apr. 9, 2009); and any Special Award Terms and Conditions that are included by the Grants Officer in the award.
5. I certify that any funds awarded to the entity(ies) I represent as a result of this application will not result in any unjust enrichment of such entity(ies) or duplicate any funds such entity(ies) receive under federal universal service support programs administered by the Universal Service Administrative Corporation (USAC).
6. I certify that the entity(ies) I represent has secured access to pay the 20% of total project cost or has petitioned the Assistant Secretary of NTIA for a waiver of the matching requirement.

3-15-2010
Date

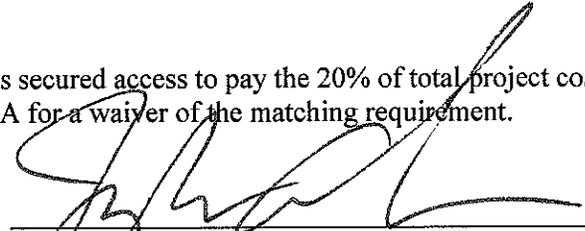
Melanie Lilly
Authorized Organization Representative Signature
Melanie Lilly
Print Name
Assistant Director
Title

**U.S. Department of Commerce
Broadband Technology Opportunities Program
Authentication and Certifications**

1. I certify that I am the duly Authorized Organization Representative (AOR) of the applicant organization, and that I have been authorized to submit the attached application on its behalf.
2. I certify that I have examined this application, that all of the information and responses in this application, including certifications, and forms submitted, all of which are part of this grant application, are material representations of fact and true and correct to the best of my knowledge, that the entity(ies) that is requesting grant funding pursuant to this application and any subgrantees and subcontractors will comply with the terms, conditions, purposes, and federal requirements of the grant program; that no kickbacks were paid to anyone; and that a false, fictitious, or fraudulent statements or claims on this application are grounds for denial or termination of a grant award, and/or possible punishment by a fine or imprisonment as provided in 18 U.S.C. §1001 and civil violations of the False Claims Act.
3. I certify that the entity(ies) I represent have and will comply with all applicable federal, state, and local laws, rules, regulations, ordinances, codes, orders and programmatic rules and requirements relating to the project. I acknowledge that failure to do so may result in rejection or deobligation of the grant or loan award. I acknowledge that failure to comply with all federal and program rules could result in civil or criminal prosecution by the appropriate law enforcement authorities.
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6. I certify that the entity(ies) I represent has secured access to pay the 20% of total project cost or has petitioned the Assistant Secretary of NTIA for a waiver of the matching requirement.

3/12/10

Date



Authorized Organization Representative Signature
Jerry E. Abramson

Print Name
Mayor

Title