

RECORD OF BOARD MINUTES

Boone County, Kentucky

October 10, 2012

The Point Pleasant Fire Protection District Board of Trustees met in regular session at the Point Pleasant Fire Station, Marshall Station, 3444 Turfway Road, Boone County, KY at 9:00 AM on the 10th day of October 2012, with a quorum present:

Chairman Ed Divine

Treasurer Debbie Newman

Treasurer Eric Seibel

Trustee Brian Laws

Trustee James Rice

Trustee M.L. Thinnes

Chief Michael Giordano

Council Bill Knoebel

Members absent: Trustee Arthur Crowe

CALL TO ORDER

Chairman Divine called the meeting to order at 9:00 AM.

SPECIAL PRESENTATION/CHANGE OF ORDER

No special guests or changes of order.

MINUTES OF SEPTEMBER 2012 DISTRICT BOARD MEETING

The chair asked if there were any additions, corrections, or deletions to the minutes from this meeting; no changes were noted.

The chair entertained a motion to dispense with the reading of the minutes from this meeting. Motion made by Trustee Thinnes; seconded by Trustee Rice. Motion carried; all in favor.

The chair entertained a motion to accept the minutes from this meeting as recorded. Motion made by Trustee Thinnes; seconded by Trustee Laws. Motion carried; all in favor.

TREASURER'S REPORT

The Treasurer's report was submitted for all to review.

Special attention was brought to the following items:

1. Treasurer Newman advised the new Aerial was paid for on Monday (October 8) and the District was waiting for financing to come through.
2. Chairman Divine asked as to whom ADPI is; Treasurer Newman advised this was our EMS billing company. Trustee Thinnes inquired if their billing collections was improving and Treasurer Newman advised it was improving.
3. Inquiry into expense for Moore Medical. Asst. Chief Seibel advised this was EMS supplies.
4. Chairman Divine inquired about payments to Matt Congleton and Lisa Stevens. Treasurer Newman advised these payments were re-imburements for college

expenses for the intern program. Lisa Stevens is Congleton's mother, who was reimbursed for the some of the expenses she paid up front for his expenses.

The chair entertained a motion to accept the Treasurer's Report as submitted. Trustee Seibel moved accept; seconded by Trustee Rice. Motion carried; all in favor.

CHIEF'S REPORT

Chief's report was distributed. Specific discussion was given on the following points:

1. Lt. Brotherton's return has been delayed until October 24th.
2. Taylor Bosse has resigned from the Intern program.
3. There was a significant fire in the Sassin building at the corner of Donaldson and Turfway. The crews did a good job and had a successful rescue. Chief Giordano advised he would remain involved with the building due to the difference with its listed use and actual use as a residential property.
4. The new Aerial was delivered yesterday (October 9).
5. The new District website is up and operational.
6. The District successfully passed annual EMS inspection without incident. The Chief recognized Captain Baker and Lt. Holmes for their work and success on this matter.
7. Explanation to the KACO financing. The District paid cash for the truck out of reserves up front. The District will be entered in the next KACO bond cycle for long-term financing. When this occurs, the reserves will be reimbursed. This should occur in November. The Resolutions will need to be addressed in new business.
8. Chief Giordano and Asst. Chief Seibel met with a local physician/coordinator to discuss medical direction for the ALS program. Chief Giordano asked for direction from the Board in pursuing an advertised RFP or contracting for professional service, since KRS allows the District to contract for professional service without going out to bid. Discussion ensued with Board inquiring if due diligence and interviews will still be conducted to ensure the District still gets the best service for competitive pricing. No official motion was taken but Chief Giordano was given general permission to continue investigation of potential candidate.
9. The 2012 AFG Fire & Safety Grant application was declined funding.

COMMITTEE REPORTS

POLICY & PROCEDURES

No report.

EMPLOYEE RELATIONS

No report.

BUDGETING & FORECASTING

Treasurer Newman reported that the annual audit will begin on Monday (October 15).

The Board inquired into the status of the PVA reporting. Chief Giordano advised he is still working with the PVA to ensure all taxes are recorded and reported properly.

RETIREMENT

No report.

ELECTIONS & APPOINTMENTS

No report.

INTERNSHIP

No report.

WORKER'S COMPENSATION

No report.

POLICY AND PROCEDURES

No report.

HEALTH INSURANCE AND BENEFITS

No report.

VEHICLE STATUS

Included in distributed Chief's report.

UNFINISHED BUSINESS

In reference to the old 1367, Chief Giordano advised there is no new information on this unit.

In reference to the St. Elizabeth Business Health Physical Fitness plan. Chief Giordano advised this program is still on his and Assistant Chief Seibel's project lists, but they have not had time to move on it.

The Chair Directed Council Knoebel to read the following resolutions:

Resolution 10102012.1 was read.

RESOLUTION NO. 10102012.1

A RESOLUTION OF THE POINT PLEASANT FIRE PROTECTION DISTRICT APPROVING AN INTERLOCAL COOPERATION AGREEMENT BETWEEN THE POINT PLEASANT FIRE PROTECTION DISTRICT AND OTHER PARTIES THEREOF REGARDING THE KENTUCKY ASSOCIATION OF COUNTIES FINANCE CORPORATION

WHEREAS, public agencies in the State have experienced and are continuing to experience difficulty in economically funding or financing various governmental purposes at reasonable costs; and

WHEREAS, public agencies will enter into or have heretofore entered into an Interlocal Cooperation Agreement dated as of May 1, 2010 attached hereto as Exhibit A (the "Agreement"), as authorized under Sections 65.210 through Section 65.300, inclusive, of the Kentucky Revised Statutes, as amended (the "Interlocal Cooperation Act") which authorizes public agencies to cooperate and act jointly in exercising any and all powers, privileges and authority capable of exercise by such public agencies in their respective individual capacities; and

WHEREAS, in order to provide a vehicle for economically funding or financing various governmental purposes of public agencies in the Commonwealth of Kentucky, the Kentucky Association of Counties Finance Program (the "Program") has been established under the Agreement and under the Program the Kentucky Association of Counties Finance Corporation (the "Corporation") has been or will be established; and

WHEREAS, the Program will benefit the public health, safety and general welfare of the citizens of the Point Pleasant Fire Protection District (the "Public Agency"); and

WHEREAS, in order for the Public Agency to participate in the Program, it must enter into the Agreement, as prescribed by Section 65.250 of the Kentucky Revised Statutes, which provided for the creation of the Program;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF THE POINT PLEASANT FIRE PROTECTION DISTRICT, COMMONWEALTH OF KENTUCKY, AS FOLLOWS:

Section 1. Findings. The Public Agency hereby finds, determines and declares that all statements of fact set forth in the recitals to this Resolution are true and correct in all respects, and such recitals are incorporated into the body of this Resolution by reference as if set forth at length herein. The Public Agency further finds, determines and declares that the entering into or issuance by the Corporation of obligations described in the Agreement will be in the best interest of the Public Agency and is in the furtherance of the public purposes and functions of the Public Agency and in the public interest.

Section 2. Approval of Interlocal Cooperation Agreement. The Agreement among this Public Agency and the other public agencies that will enter into or have entered into the Agreement is hereby specifically approved in the form attached hereto as Exhibit A, recognizing that such Agreement has been approved by the Attorney General of Kentucky as required by Section 65.260 of the Kentucky Revised Statutes.

Section 3. Repeal of Conflicting Actions. All ordinances, resolutions, orders or other legislative or administrative actions or parts thereof of this Board in conflict with the provisions of this Resolution are, to the extent of such conflict, hereby repealed.

Section 4. Effective Date of Resolution. This Resolution shall become effective immediately upon the date of its passage.

ENACTED AND ADOPTED at a duly convened meeting of the Board of the Point Pleasant Fire Protection District this 10 day of October, 2012.


Chairman

Attest:

Secretary

The Chair entertained a motion to accept Resolution 10102012.1. Motion made by Trustee Newman; seconded by Trustee Thinnes. Motion carried; all in favor.

Resolution 10102012.2 was read.

RESOLUTION NO. 10102012.2

A RESOLUTION APPROVING A LEASE FOR THE FINANCING OF A PROJECT; PROVIDING FOR THE PAYMENT AND SECURITY OF THE LEASE; CREATING A SINKING FUND; AND AUTHORIZING THE EXECUTION OF VARIOUS DOCUMENTS RELATED TO SUCH LEASE.

WHEREAS, the governing body of the Point Pleasant Fire Protection District (the "Lessee") has the power, pursuant to Section 65.940 et seq. of the Kentucky Revised Statutes to enter into lease agreements with or without the option to purchase in order to provide for the use of the property for public purposes;

WHEREAS, the governing body of the Lessee (the "Governing Body") has previously determined, and hereby further determines, that the Lessee is in need of the Project, as defined in the Lease hereinafter described; and

WHEREAS, the Governing Body has determined and hereby determines that it is in the best interests of the Lessee that the Lessee enter into a Lease Agreement (the "Lease"), to be administered by Kentucky Association of Counties Lending Trust (the "Program Administrator") and funded by the bank, financial institution or finance corporation offering the best interest rate and terms (the "Lessor"), as selected by the Chairman upon the advice of the Program Administrator, for the leasing by the Lessee from the Lessor of the Project.

NOW THEREFORE, BE IT ORDAINED BY THE BOARD OF THE POINT PLEASANT FIRE PROTECTION DISTRICT, AS FOLLOWS:

Section 1. Recitals and Authorization. The Lessee hereby approves the Lease Agreement (the "Lease"), in substantially the form presented to this Governing Body. The recitals to this Resolution are incorporated herein as if set forth in this Section in their entirety and are hereby found and determined to be true and correct. It is further found and determined that the Project identified in the Lease is public property to be used for public purposes, that it is necessary and desirable and in the best interests of the Lessee to enter into the Lease for the purposes therein specified, and the execution and delivery of the Lease and all representations, certifications and other matters contained in the closing memorandum with respect to the Lease, or as may be required by the Lessor prior to delivery of the Lease, are hereby approved, ratified and confirmed. The Chairman and Secretary of the Lessee are hereby authorized to execute the Lease, together with such other agreements or certifications which may be necessary to accomplish the transaction contemplated by the Lease.

Section 2. General Obligation Pledge. Pursuant to the Constitution of the Commonwealth and Chapter 66 of the Kentucky Revised Statutes, as amended (the "General Obligation Statutes"), the obligation of the Lessee created by the Lease shall be a full general obligation of the Lessee and, for the prompt payment of the Lease Payments, the full faith, credit and revenue of the Lessee are hereby pledged. During the period the Lease is outstanding, there shall be and there hereby is levied on all the taxable property in the Lessee, in addition to all

other taxes, without limitation as to rate, a direct tax annually in an amount sufficient to pay the Lease Payments on the Lease when and as due, it being hereby found and determined that current tax rates are within all applicable limitations. Said tax shall be and is hereby ordered computed, certified, levied and extended upon the tax duplicate and collected by the same officers in the same manner and at the same time that taxes for general purposes for each of said years are certified, extended and collected. Said tax shall be placed before and in preference to all other taxes and for the full amount thereof; provided, however, that in each year to the extent that the other taxes of the Lessee are available for the payment of the Lease Payments and are appropriated for such purpose, the amount of such direct tax upon all of the taxable property in the Lessee shall be reduced by the amount of such other taxes so available and appropriated.

There is hereby established, or it is acknowledged that there has heretofore been established, with the Lessee a sinking fund (the "Sinking Fund"). The funds derived from said tax levy hereby required or other available taxes shall be placed in the Sinking Fund and, together with interest collected on the same, are irrevocably pledged for the payment of all obligations issued under the General Obligation Statutes and all Tax Supported Leases, as defined in the General Obligation Statutes, including the Lease herein authorized, when and as the same fall due. Amounts shall be transferred from the Sinking Fund to the Lessor at the times and in the amounts required by the Lease.

Section 3. Administration of the Lease. The Kentucky Association of Counties Lending Trust is hereby acknowledged to be the program administrator under the Lease.

Section 4. Severability. If any Section, paragraph or provision of this Resolution shall be held to be invalid or unenforceable for any reason, the invalidity or unenforceability of such Section, paragraph or provision shall not affect any of the remaining provisions of this Resolution.

Section 5. Open Meeting Law. This Governing Body hereby finds and determines that all formal actions relative to the adoption of this Resolution were taken in an open meeting of this Governing Body, and that all deliberations of this governing Body and of its committees, if any, which resulted in formal action, were in meetings open to the public, in full compliance with applicable legal requirements.

Section 6. Conflicts. All ordinances, resolutions, orders or parts thereof in conflict with the provisions of this Resolution are, to the extent of such conflict, hereby repealed and the provisions of this Resolution shall prevail and be given effect.

Section 7. Effective Date. This Resolution shall take effect from and after its passage and publication of a summary thereof, as provided by law.

INTRODUCED, SECONDED AND ADOPTED, at a duly convened meeting of the Governing Body, held on October 10, 2012, signed by the Chairman of the Lessee, attested by the Secretary, filed and indexed as provided by law.

By: 
Chairman

ATTEST:

Secretary

The Chair entertained a motion to accept Resolution 10102012.2. Motion made by Trustee Thinnes; seconded by Trustee Newman. Motion carried; all in favor.

Council Knoebel advised notice of resolution adoption should be published in the legal ads section of the paper. Chief Giordano advised this would be completed.

PETITIONERS & COMMUNICATIONS

No Report

EXECUTIVE SESSION

No need was identified to enter into executive session.

NEW BUSINESS

The Chair entertained a motion to accept the resignation of Taylor Bosse from the Intern program with the understanding that he will reimburse the District for any outstanding expenses he owes to the program for college expenses. Motion made by Trustee Rice; seconded by Trustee Laws. Motion carried; all in favor.

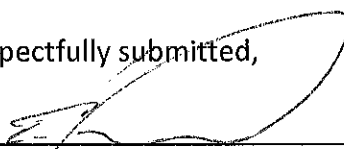
ADJOURNMENT

The Chair entertained a motion to adjourn. Motion made by Trustee Newman; seconded by Trustee Rice. Motion carried, all in favor. Meeting adjourned at 10:04 AM.

The next Point Pleasant Fire District Board Meeting will be at the Marshall Station on November 14, 2012 at 9:00 AM.

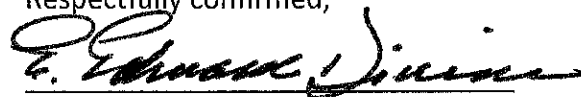
I hereby certify that the foregoing Minutes were duly approved by the Board of Trustees of the Point Pleasant Fire Protection District at a meeting held on the date shown below:

Respectfully submitted,



Mr. Eric J. Seibel
Secretary
Point Pleasant Fire Protection District
Board of Trustees

Respectfully confirmed,



Mr. E. Edward Divine
Chairman
Point Pleasant Fire Protection District
Board of Trustees

DATE APPROVED: Nov 14, 2012

RESOLUTION NO. 10102012.1

A RESOLUTION OF THE POINT PLEASANT FIRE PROTECTION DISTRICT APPROVING AN INTERLOCAL COOPERATION AGREEMENT BETWEEN THE POINT PLEASANT FIRE PROTECTION DISTRICT AND OTHER PARTIES THERETO REGARDING THE KENTUCKY ASSOCIATION OF COUNTIES FINANCE CORPORATION

WHEREAS, public agencies in the State have experienced and are continuing to experience difficulty in economically funding or financing various governmental purposes at reasonable costs; and

WHEREAS, public agencies will enter into or have heretofore entered into an Interlocal Cooperation Agreement dated as of May 1, 2010 attached hereto as Exhibit A (the "Agreement"), as authorized under Sections 65.210 through Section 65.300, inclusive, of the Kentucky Revised Statutes, as amended (the "Interlocal Cooperation Act"), which authorizes public agencies to cooperate and act jointly in exercising any and all powers, privileges and authority capable of exercise by such public agencies in their respective individual capacities; and

WHEREAS, in order to provide a vehicle for economically funding or financing various governmental purposes of public agencies in the Commonwealth of Kentucky, the Kentucky Association of Counties Finance Program (the "Program") has been established under the Agreement and under the Program the Kentucky Association of Counties Finance Corporation (the "Corporation") has been or will be established; and

WHEREAS, the Program will benefit the public health, safety and general welfare of the citizens of the Point Pleasant Fire Protection District (the "Public Agency"); and

WHEREAS, in order for the Public Agency to participate in the Program, it must enter into the Agreement, as prescribed by Section 65.250 of the Kentucky Revised Statutes, which provided for the creation of the Program;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF THE Point Pleasant Fire Protection District, COMMONWEALTH OF KENTUCKY, AS FOLLOWS:

Section 1. Purpose. The Public Agency hereby finds, determines and declares that all statements of fact set forth in the preambles to this Resolution are true and correct in all respects, and such preambles are incorporated into the body of this Resolution by reference as if set forth at length herein. The Public Agency further finds, determines and declares that the entering into or issuance by the Corporation of obligations described in the Agreement will be in the best interest of the Public Agency and is in the furtherance of the public purposes and functions of the Public Agency and in the public interest.

NOTICE OF ADOPTION OF RESOLUTION

October 10, 2012 The Board of the Point Pleasant Fire Protection District, at a meeting held on October 10, 2012, adopted the following resolution:

AN RESOLUTION APPROVING A LEASE FOR THE FINANCING OF A PROJECT; PROVIDING FOR THE PAYMENT AND SECURITY OF THE LEASE; CREATING A SINKING FUND; AND AUTHORIZING THE EXECUTION OF VARIOUS DOCUMENTS RELATED TO SUCH LEASE.

It is hereby certified that the foregoing resolution provides for approval of a lease with Kentucky Association of Counties Leasing Trust, as administrator, and the bank, financial institution or finance corporation offering the lowest and best interest rate, as lessor for financing certain public improvements and provides a general obligation pledge to assess and levy sufficient taxes to comply with the obligations to make lease payments, establishes and maintains a sinking fund for the deposit and application of tax revenues, and makes certain designations regarding the Lease.

A complete copy of the resolution may be reviewed at the office of the Point Pleasant Fire Protection District at 3444 Turfway Road, Boone County, Kentucky 41018.

By /s/ E. Edward Divine
Chairman

CERTIFICATION

The undersigned, an attorney licensed to practice law in the Commonwealth of Kentucky, hereby certifies that the foregoing is a true and accurate summary of a Resolution that has been prepared by an attorney licensed to practice law in the Commonwealth of Kentucky.

William J. Frankel
WILLIAM J. FRANKEL
LICENSED KENTUCKY ATTORNEY

RESOLUTION NO. 10102012.2

A RESOLUTION APPROVING A LEASE FOR THE FINANCING OF A PROJECT; PROVIDING FOR THE PAYMENT AND SECURITY OF THE LEASE; CREATING A SINKING FUND; AND AUTHORIZING THE EXECUTION OF VARIOUS DOCUMENTS RELATED TO SUCH LEASE.

WHEREAS, the governing body of the Point Pleasant Fire Protection District (the "Lessee") has the power, pursuant to Section 65.940 et seq. of the Kentucky Revised Statutes to enter into lease agreements with or without the option to purchase in order to provide for the use of the property for public purposes;

WHEREAS, the governing body of the Lessee (the "Governing Body") has previously determined, and hereby further determines, that the Lessee is in need of the Project, as defined in the Lease hereinafter described; and

WHEREAS, the Governing Body has determined and hereby determines that it is in the best interests of the Lessee that the Lessee enter into a Lease Agreement (the "Lease"), to be administered by Kentucky Association of Counties Leasing Trust (the "Program Administrator") and funded by the bank, financial institution or finance corporation offering the best interest rate and terms (the "Lessor"), as selected by the Chairman upon the advice of the Program Administrator, for the leasing by the Lessee from the Lessor of the Project.

NOW THEREFORE, BE IT ORDAINED BY THE BOARD OF THE POINT PLEASANT FIRE PROTECTION DISTRICT, AS FOLLOWS:

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other taxes, without limitation as to rate, a direct tax annually in an amount sufficient to pay the Lease Payments on the Lease when and as due, it being hereby found and determined that current tax rates are within all applicable limitations. Said tax shall be and is hereby ordered computed, certified, levied and extended upon the tax duplicate and collected by the same officers in the same manner and at the same time that taxes for general purposes for each of said years are certified, extended and collected. Said tax shall be placed before and in preference to all other items and for the full amount thereof; provided, however, that in each year to the extent that the other taxes of the Lessee are available for the payment of the Lease Payments and are appropriated for such purpose, the amount of such direct tax upon all of the taxable property in the Lessee shall be reduced by the amount of such other taxes so available and appropriated.

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Section 3. Administration of the Lease. The Kentucky Association of Counties Leasing Trust is hereby acknowledged to be the program administrator under the Lease.

Section 4. Severability. If any Section, paragraph or provision of this Resolution shall be held to be invalid or unenforceable for any reason, the invalidity or unenforceability of such Section, paragraph or provision shall not affect any of the remaining provisions of this Resolution.

Section 5. Open Meetings Law. This Governing Body hereby finds and determines that all formal actions relative to the adoption of this Resolution were taken in an open meeting of this Governing Body, and that all deliberations of this governing Body and of its committees, if any, which resulted in formal action, were in meetings open to the public, in full compliance with applicable legal requirements.

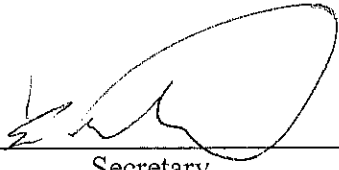
Section 6. Conflicts. All ordinances, resolutions, orders or parts thereof in conflict with the provisions of this Resolution are, to the extent of such conflict, hereby repealed and the provisions of this Resolution shall prevail and be given effect.

Section 7. Effective Date. This Resolution shall take effect from and after its passage and publication of a summary thereof, as provided by law.

INTRODUCED, SECONDED AND ADOPTED, at a duly convened meeting of the Governing Body, held on October 10, 2012, signed by the Chairman of the Lessee, attested by the Secretary, filed and indexed as provided by law.

By: 
Chairman

ATTEST:

By: 
Secretary

NOTICE OF ADOPTION OF RESOLUTION

The Board of the Point Pleasant Fire Protection District, at a meeting held on October 10, 2022, adopted the following resolution:

AN RESOLUTION APPROVING A LEASE FOR THE FINANCING OF A PROJECT; PROVIDING FOR THE PAYMENT AND SECURITY OF THE LEASE; CREATING A SINKING FUND; AND AUTHORIZING THE EXECUTION OF VARIOUS DOCUMENTS RELATED TO SUCH LEASE.

It is hereby certified that the foregoing resolution provides for approval of a lease with Kentucky Association of Counties Leasing Trust, as administrator, and the bank, financial institution or finance corporation offering the lowest and best interest rate, as lessor for financing certain public improvements and provides a general obligation pledge to assess and levy sufficient taxes to comply with the obligations to make lease payments, establishes and maintains a sinking fund for the deposit and application of tax revenues, and makes certain designations regarding the Lease.

A complete copy of the resolution may be reviewed at the office of the Point Pleasant Fire Protection District at 3444 Turfway Road, Boone County, Kentucky 41018.

By /s/ E. Edward Divine
Chairman

CERTIFICATION

The undersigned, an attorney licensed to practice law in the Commonwealth of Kentucky, hereby certifies that the foregoing is a true and accurate summary of a Resolution that has been prepared by an attorney licensed to practice law in the Commonwealth of Kentucky.

William J. Frankel
LICENSED KENTUCKY ATTORNEY

DATE: SEPTEMBER 1 - 30, 2012

TO: DISTRICT BOARD

SUBJECT: OCTOBER 10, 2012 TREASURER'S REPORT

EXPENSES

ACTION SEWER SERVICE	9/17/12	185.00	KY EMPLOYERS MUTUAL INS.	9/24/12	2833.47
ADPI/INTERMEDIX	9/24/12	862.87	L & M LAWN CARE	9/10/12	204.00
ADVANCED RADIO TECHNOLOGY	9/04/12	1120.00	LOWE'S	9/04/12	24.55
AIRGAS	Various	248.79	TONY MOLFETTA-intern. Reim	9/04/12	1437.03
ALBERT'S MEN SHOP	9/04/12	42.99	MOORE MEDICAL	Various	899.06
JUSTIN SULLIVAN-internship reim	9/10/12	1722.87	OFFICE DEPOT	9/17/12	87.73
BOONE CO HEALTH INS	9/04/12	6185.34	PERSONAL CABINET-HEALTH INS	9/10/12	5548.10
TIM BRAUN-reim for books	9/04/12	224.70	PROGRESSIVE RESCUE SOLUTIONS	9/04/12	552.00
BRAXTONS	9/04/12	97.32	SAM'S CLUB	9/10/12	535.61
MATT CONGELTON-intern. Reim	9/04/12	2386.55	ERIC SEIBEL-merp reim & per diem	9/04/12	1268.31
ZACH BATSON-intern. Reim	9/10/12	500.01	SPEEDWAY	9/17/12	586.59
CINTAS	9/10/12	132.06	ST. E EMPLOYEE ASSIST. PROGRAM	9/10/12	375.00
COMDOC	9/17/12	335.58	STANDARD INSURANCE	9/24/12	837.15
CSI WASTE	9/04/12	159.96	K.STEPHENS-reim book-Matt Congleton	9/04/12	340.70
DAVID DAVIS-intern. Reim	9/17/12	1774.34	US POST OFFICE	9/17/12	90.00
DLN PROFESSIONAL BOOKEEP.	9/04/12	1033.00	UNION SPRINGS PHARMACEUTICAL	9/10/12	49.95
DUKE ENERGY	9/04/12	1169.56	UNITED DAIRY (ICE)	9/17/12	132.00
MIKE GIORDANO-per diem-Louisville	9/04/12	142.00	UNITED DAIRY-FUEL	Various	1021.61
INSIGHT	9/10/12	279.12	US BANK - 2 MONTHS	Various	5596.63
KY LABOR LAW POSTER	9/10/12	67.25	VERIZON	9/17/12	342.12
KY RETIREMENT SYSTEM	9/04/12	12380.23	VISA-tools, KFA conf hotel,supplies	9/17/12	1490.22
KNOEBEL & VICE	9/10/12	400.00	VISA-supplies	Various	113.81
KY BOARD OF EMS	9/04/12	165.00	TOTAL EXPENSES		\$55,980.18

REVENUE RECEIVED FOR SEPTEMBER INCLUDED IN BALANCES

Real Estate	1,982.85	Tangible	653.65
Motor Vehicle	4,249.02	EMS-Insurance Co.	10,196.96
Interest income	185.69	Sprint	661.25
		Total Income	\$17,929.42

BALANCES AS OF 9/30/12

BANK OF KY-P/R	41,405.15
BANK OF KY-GENERAL	1,074,712.26
BANK OF KY-OPERATING	57,815.92
BANK OF KY-INS CLEARING	12,522.05
TOTAL CASH	\$1,186,455.38

11:01 AM
 10/08/12
 Accrual Basis

Point Pleasant Fire Protection District
Balance Sheet
 As of September 30, 2012

	<u>Sep 30, 12</u>
ASSETS	
Current Assets	
Checking/Savings	
102 · Bank of Kentucky	
102.01 · Bank of KY - Operating Account	57,815.92
102.02 · Bank of KY - Payroll Account	41,405.15
102.03 · Bank of KY -- General Fund	1,074,712.26
102.05 · Bank of KY - Ins. Clearing AC	12,522.05
Total 102 · Bank of Kentucky	<u>1,186,455.38</u>
Total Checking/Savings	1,186,455.38
Other Current Assets	
110.01 · Tax Receivable	6,539.00
110 · ACCTS RECEIVABLE	6,849.72
113 · ACCTS RECEIVABLE - FF'S FUND	686.00
Total Other Current Assets	<u>14,074.72</u>
Total Current Assets	1,200,530.10
Fixed Assets	
114.01 · Land	176,469.00
114.02 · BUILDINGS & IMPROVEMENTS	1,687,391.00
114.03 · EQUIPMENT	528,667.00
114.04 · TRUCKS & FIXTURES	1,530,655.00
114.05 · FURNITURE & FIXTURES	84,574.00
114.06 · A/D BUILDINGS & IMPROVEMENTS	-539,564.00
114.07 · A/D EQUIPMENT	-266,326.00
114.08 · A/D TRUCKS & VEHICLES	-698,653.00
114.09 · A/D FURNITURE & FIXTURES	-60,851.00
Total Fixed Assets	<u>2,444,362.00</u>
TOTAL ASSETS	<u><u>3,644,892.10</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
200 · ACCOUNTS PAYABLE	11,094.35
Total Accounts Payable	11,094.35
Other Current Liabilities	
225.09 · Health Insurance (Pre-tax)	264.37
210 · ACCRUED PAYROLL	29,273.71
215 · ACCRUED COMPENSATION	15,875.25
220 · PAYROLL ACCOUNTS PAYABLE	
220.08 · Indiana Tax Withheld	140.99
220.01 · Fica Tax	1,447.04
220.03 · Ky. Withholding	2,274.38
220.04 · Boone Cty. Withholding	2,026.46
220.05 · Ohio Tax Withheld	265.76
220.06 · Cincinnati Withholding	126.60
220.07 · Union Dues	224.00
220 · PAYROLL ACCOUNTS PAYABLE - Other	3,458.55
Total 220 · PAYROLL ACCOUNTS PAYABLE	<u>9,963.78</u>
224 · A/P-Child Support	95.00
225 · A/P-Tax Levy	-50.00
225.01 · A/P-Garnishment	33.25
225.03 · A/P-Section 125-Health Ins.	480.84
225.04 · A/P - Section 125 - AFLAC Ins.	-206.03
225.07 · KY Retirement-CERS	
225.10 · KY Retirement-CERS-P/T	565.11
225.07 · KY Retirement-CERS - Other	1,967.80
Total 225.07 · KY Retirement-CERS	<u>2,532.91</u>

11:01 AM
10/08/12
Accrual Basis

Point Pleasant Fire Protection District
Balance Sheet
As of September 30, 2012

	<u>Sep 30, 12</u>
226.01 · LONG-TERM DEBT DUE W/ONE YEAR	15,000.00
226.02 · LONG-TERM DEBT DUE AFTER ONE YR	780,326.88
Total Other Current Liabilities	<u>853,589.96</u>
Total Current Liabilities	<u>864,684.31</u>
Total Liabilities	864,684.31
Equity	
305.00 · INVESTMENT IN ASSESTS AND	1,644,341.00
300 · FUND BALANCE	2,443,037.00
3900 · Retained Earnings	-1,016,151.59
Net Income	<u>-291,018.62</u>
Total Equity	<u>2,780,207.79</u>
TOTAL LIABILITIES & EQUITY	<u><u>3,644,892.10</u></u>

**Point Pleasant Fire Protection District
 Profit & Loss Budget vs. Actual
 July through September 2012**

	<u>Jul - Sep 12</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
400 · PROPERTY TAXES				
400.01 · Real Estate	58,433.48	820,000.00	-761,566.52	7.1%
400.02 · Tangible Property	5,081.72	465,000.00	-459,918.28	1.1%
400.03 · Motor Vehicle	6,382.33	15,000.00	-8,617.67	42.5%
400.05 · Payment In Lieu Of Taxes- PILOT	0.00	250,000.00	-250,000.00	0.0%
Total 400 · PROPERTY TAXES	69,897.53	1,550,000.00	-1,480,102.47	4.5%
410 · EMS BILLING				
410.01 · Insurance Payments	27,167.80	85,000.00	-57,832.20	32.0%
Total 410 · EMS BILLING	27,167.80	85,000.00	-57,832.20	32.0%
411 · Sprint Lease	1,983.75	7,900.00	-5,916.25	25.1%
420 · INTEREST INCOME				
420.17 · Bank of KY - Ins. Clear. A/C	5.28	100.00	-94.72	5.3%
420.11 · Bank of KY - Operating	22.86	100.00	-77.14	22.9%
420.12 · Bank of KY - Payroll	20.02	100.00	-79.98	20.0%
420.13 · Bank of KY- Capital Replacement	0.00	0.00	0.00	0.0%
420.14 · Bank of KY - General Fund	604.45	4,000.00	-3,395.55	15.1%
420.15 · Kaco - US BANK	0.00	10,700.00	-10,700.00	0.0%
Total 420 · INTEREST INCOME	652.61	15,000.00	-14,347.39	4.4%
430 · KY- STATE INCENTIVE				
430.01 · Employee Incentive Pay	9,300.36	37,200.00	-27,899.64	25.0%
430.02 · Retirement Reimbursement	3,439.68	12,000.00	-8,560.32	28.7%
Total 430 · KY- STATE INCENTIVE	12,740.04	49,200.00	-36,459.96	25.9%
440 · GRANTS				
440.01 · State Aid	0.00	8,250.00	-8,250.00	0.0%
440.02 · Senate Bill 66	1,271.19	1,000.00	271.19	127.1%
Total 440 · GRANTS	1,271.19	9,250.00	-7,978.81	13.7%
441 · Miscellaneous Income				
441.02 · Insurance Reimbursement	0.00	4,000.00	-4,000.00	0.0%
441.03 · Sale of Furniture/Vehicles	0.00	80,950.00	-80,950.00	0.0%
441.04 · Contributions	50.00	50.00	0.00	100.0%
Total 441 · Miscellaneous Income	50.00	85,000.00	-84,950.00	0.1%
Total Income	113,762.92	1,801,350.00	-1,687,587.08	6.3%
Gross Profit	113,762.92	1,801,350.00	-1,687,587.08	6.3%
Expense				
500 · CARRER PERSONNEL				
500.01 · Salaries	138,501.09	656,000.00	-517,498.91	21.1%
500.02 · Incentive Pay	9,299.88	37,200.00	-27,900.12	25.0%
500.03 · Overtime	7,933.13	25,663.00	-17,729.87	30.9%
500.04 · Holiday Pay - Salary	4,517.57			
Total 500 · CARRER PERSONNEL	160,251.67	718,863.00	-558,611.33	22.3%
501 · CARRER BENEFITS				
501.01 · Health/Medical Insurance	35,448.89	155,695.00	-120,246.11	22.8%
501.02 · Disability & Life Ins.	3,348.60	10,000.00	-6,651.40	33.5%
501.03 · Retirement				
501.031 · Retirement - PPFD Pension	0.00	90,000.00	-90,000.00	0.0%
501.032 · KY Retirement System - CERS	26,921.65	128,577.00	-101,655.35	20.9%
Total 501.03 · Retirement	26,921.65	218,577.00	-191,655.35	12.3%
501.04 · Life Insurance Premiums	35.55			
501.06 · M.E.R.P. Plan	2,170.29	34,200.00	-32,029.71	6.3%
501.07 · Retirement Advisor	0.00	1,000.00	-1,000.00	0.0%
Total 501 · CARRER BENEFITS	67,924.98	419,472.00	-351,547.02	16.2%
502 · PART TIME PERSONNEL				
502.01 · Wages - Part Time	44,277.29	174,250.00	-129,972.71	25.4%
502.02 · KY CERS Contribution	8,349.53	39,981.00	-31,611.47	20.9%
Total 502 · PART TIME PERSONNEL	52,626.82	214,211.00	-161,584.18	24.6%
503 · WORKERS' COMPENSATION	12,182.66	35,000.00	-22,817.34	34.8%
504 · PAYROLL TAXES	16,270.66	75,921.00	-59,650.34	21.4%
506 · INTERNSHIP PROGRAM				
506.01 · Internship Wages	931.86	49,000.00	-48,068.14	1.9%
506.02 · Tuition, books, etc.	12,028.52			
Total 506 · INTERNSHIP PROGRAM	12,960.38	49,000.00	-36,039.62	26.4%

10:59 AM

10/08/12

Accrual Basis

Point Pleasant Fire Protection District
Profit & Loss Budget vs. Actual
 July through September 2012

	Jul - Sep 12	Budget	\$ Over Budget	% of Budget
507 · VOLUNTEER PERSONNEL				
507.02 · Retention/Recruitment	0.00	2,000.00	-2,000.00	0.0%
Total 507 · VOLUNTEER PERSONNEL	0.00	2,000.00	-2,000.00	0.0%
508 · WELLNESS PROGRAM				
508.01 · Physical & Drug Screenings	432.00	4,000.00	-3,568.00	10.8%
508.02 · Fitness Program	0.00	1,000.00	-1,000.00	0.0%
Total 508 · WELLNESS PROGRAM	432.00	5,000.00	-4,568.00	8.6%
510 · MAINTENANCE & SUPPLIES				
510.01 · Building	575.71	5,800.00	-5,224.29	9.9%
510.02 · Grounds	1,314.66	4,000.00	-2,685.34	32.9%
510.03 · Portable Equipment	84.50	3,800.00	-3,715.50	2.2%
510.04 · Vehicle	133.03	23,000.00	-22,866.97	0.6%
510.05 · House-keeping	961.68	3,500.00	-2,538.32	27.5%
510.06 · Computer Maintenance & Repair	1,000.00	10,000.00	-9,000.00	10.0%
Total 510 · MAINTENANCE & SUPPLIES	4,069.58	50,100.00	-46,030.42	8.1%
513 · TRAINING/PERSONNEL DEVELOPMENT				
513.01 · Training Materials/Equipment	0.00	3,500.00	-3,500.00	0.0%
513.02 · Travel & Lodging	2,289.13	7,250.00	-4,960.87	31.6%
513.03 · Tuitions/Registrations	1,058.00	6,750.00	-5,692.00	15.7%
513.04 · Community Education	0.00	1,000.00	-1,000.00	0.0%
513.05 · Flashover Training	0.00	1,500.00	-1,500.00	0.0%
513.06 · Education Assistance	1,975.46	6,000.00	-4,024.54	32.9%
Total 513 · TRAINING/PERSONNEL DEVELOPMENT	5,322.59	26,000.00	-20,677.41	20.5%
522 · DISTRICT INSURANCE				
522.01 · Accident & Sickness	3,294.00	3,500.00	-206.00	94.1%
522.02 · Auto	3,853.13	14,000.00	-10,146.87	27.5%
522.03 · Package	10,835.59	10,000.00	835.59	108.4%
522.04 · Commercial Umbrella	2,567.40	3,000.00	-432.60	85.6%
522.05 · Bond & Surety	0.00	500.00	-500.00	0.0%
Total 522 · DISTRICT INSURANCE	20,550.12	31,000.00	-10,449.88	66.3%
523 · E.A.P. PROGRAM	375.00	1,500.00	-1,125.00	25.0%
526 · UTILITIES				
526.01 · Electric	2,349.86	14,000.00	-11,650.14	16.8%
526.02 · Natural Gas	227.09	3,500.00	-3,272.91	6.5%
526.03 · Water	960.91	3,700.00	-2,739.09	26.0%
526.04 · Sanitation	1,316.42	3,000.00	-1,683.58	43.9%
526.05 · Telephone	1,542.91	10,000.00	-8,457.09	15.4%
526.07 · Dumpster	482.03	2,000.00	-1,517.97	24.1%
Total 526 · UTILITIES	6,879.22	36,200.00	-29,320.78	19.0%
537 · CONTRACTUAL SERVICES				
537.01 · Legal Fees	984.10	7,500.00	-6,515.90	13.1%
537.02 · CPA /Audit Fees	0.00	6,000.00	-6,000.00	0.0%
537.03 · Payroll/Accts Payable Mgmt.	2,622.00	19,000.00	-16,378.00	13.8%
537.05 · MCA EMS Billing Fees	1,360.27	8,000.00	-6,639.73	17.0%
537.06 · Sheriff Tax Commission/Discount	1,698.24	30,000.00	-28,301.76	5.7%
537.07 · County Clerk (Auto tax commiss)	190.96	1,000.00	-809.04	19.1%
537.10 · Retirement Management Fee	1,992.41	8,000.00	-6,007.59	24.9%
537.11 · Adv. Life Support Services	9,318.00	35,498.00	-26,180.00	26.2%
537.12 · Training Facility	0.00	12,000.00	-12,000.00	0.0%
Total 537 · CONTRACTUAL SERVICES	18,165.98	126,998.00	-108,832.02	14.3%
550 · EMS				
550.01 · Operating Supplies (EMS)	1,396.92	5,500.00	-4,103.08	25.4%
550.02 · EMS Equipment	0.00	2,000.00	-2,000.00	0.0%
550.03 · Medical Control	0.00	5,000.00	-5,000.00	0.0%
Total 550 · EMS	1,396.92	12,500.00	-11,103.08	11.2%
565 · OFFICE / CLERICAL				
565.01 · General Office Supplies	861.91	4,250.00	-3,388.09	20.3%
565.02 · Postage	98.16	1,500.00	-1,401.84	6.5%
565.03 · Film & Processing	0.00	500.00	-500.00	0.0%
Total 565 · OFFICE / CLERICAL	960.07	6,250.00	-5,289.93	15.4%
566 · FUEL AND OIL	4,126.21	18,750.00	-14,623.79	22.0%
567 · BOARD EXPENSES	2,575.00	10,000.00	-7,425.00	25.8%
568 · REHAB/MTG & CONSUMABLES	589.14	3,000.00	-2,410.86	19.6%
570 · UNIFORMS	207.57	7,000.00	-6,792.43	3.0%
571 · DUES & SUBSCRIPTIONS	3,464.00	4,500.00	-1,036.00	77.0%
572 · PREVENTION AND EDUCATION	0.00	3,000.00	-3,000.00	0.0%
580 · COMMUNICATION EQUIPMENT	1,120.00	4,000.00	-2,880.00	28.0%

**Point Pleasant Fire Protection District
 Profit & Loss Budget vs. Actual
 July through September 2012**

	<u>Jul - Sep 12</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
594 · FIRE SUPPRESSION				
594.01 · Equipment	0.00	7,500.00	-7,500.00	0.0%
594.02 · Operating Supplies (Fire)	0.00	3,500.00	-3,500.00	0.0%
594.03 · Protective Clothing	0.00	7,000.00	-7,000.00	0.0%
Total 594 · FIRE SUPPRESSION	<u>0.00</u>	<u>18,000.00</u>	<u>-18,000.00</u>	<u>0.0%</u>
597 · CAPITAL IMPROVEMENTS				
597.01 · Furniture & Station Equipment	1,070.56	155,000.00	-153,929.44	0.7%
597.02 · General Improvements	0.00	10,000.00	-10,000.00	0.0%
Total 597 · CAPITAL IMPROVEMENTS	<u>1,070.56</u>	<u>165,000.00</u>	<u>-163,929.44</u>	<u>0.6%</u>
600 · DEBT SERVICE				
600.01 · Debt Service Interest	11,260.41	79,622.00	-68,361.59	14.1%
600.02 · Debt Service Principles	0.00	22,500.00	-22,500.00	0.0%
600.03 · KACO - US Bank Loan	0.00	15,000.00	-15,000.00	0.0%
Total 600 · DEBT SERVICE	<u>11,260.41</u>	<u>117,122.00</u>	<u>-105,861.59</u>	<u>9.6%</u>
Total Expense	<u>404,781.54</u>	<u>2,160,387.00</u>	<u>-1,755,605.46</u>	<u>18.7%</u>
Net Ordinary Income	<u>-291,018.62</u>	<u>-359,037.00</u>	<u>68,018.38</u>	<u>81.1%</u>
Net Income	<u><u>-291,018.62</u></u>	<u><u>-359,037.00</u></u>	<u><u>68,018.38</u></u>	<u><u>81.1%</u></u>