

RECORD OF BOARD MINUTES

Boone County, Kentucky

November 14, 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 14th day of November 2012, with a quorum present:

Chairman Ed Divine

Trustee Brian Laws

Treasurer Debbie Newman

Trustee James Rice

Treasurer Eric Seibel

Chief Michael Giordano

Trustee Arthur Crowe

Council Bill Knoebel

Members absent: Trustee M.L. Thinnes was unable to attend due to a Dr.'s appointment.

CALL TO ORDER

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

SPECIAL PRESENTATION/CHANGE OF ORDER

The Chair called for a change of order to recognize the special guests of Tom Leone and Mark Daugherty of ANCRA International and their support of the Fire District by providing discounted or donated equipment and service for 21 years. They were presented with a plaque stating this appreciation.

MINUTES OF OCTOBER 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 Newman; seconded by Trustee Crowe. Motion carried; all in favor.

The chair entertained a motion to accept the minutes from this meeting as recorded. Motion made by Trustee Crowe; seconded by Trustee Rice. 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 and this depleted a great deal of our assets. This would be replenished when the KACO bond sale was final.
2. Chairman Divine inquired if the CSI bill was a multi-month bill. Treasurer Newman advised it was a 2 month bill.
3. Chairman Divine asked as to who STI is; Chief Giordano advised this was the company that completed our ladder testing of ground ladders and the aerial.

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. The Chief acknowledged and asked the Board to acknowledge the accomplishment of Lt. McMullen for achieving his Paramedic certification.
2. Lt. Brotherton's return has been delayed until further notice. The Chief requested the Board to enter into executive session under KRS 61.810 (1), (f).
3. Requested action from the Board to terminate the following part-time employees due to lack of activity:
 - o Andy Kuchar
 - o Brandon Ramsey
4. Justin Sullivan has accepted the open, full-time intern position. The full time position is filled, but now his part-time position is open.
5. The new ventilation unit was displayed at the Northern Kentucky Officer's Leadership Symposium in Edgewood, KY at the request of the committee. Its presence coincided with a presentation by Div. Chief Healy of FDNY regarding the work he has been doing with NIST and UL in the areas of ventilation and firefighting.
6. Lt. McMullen was able to get all of the mattresses in the dorms replaced with memory foam mattresses donated by a charitable organization. The Chief advised the Board would need to surplus the old mattresses. Chairman Divine requested that the appropriate "Thank You" letters be sent to the appropriate parties.
7. The crews have been training hard on the new aerial in anticipation of it going in service this Wednesday, November 14th, following the District Board meeting.
8. The old ice machine needs to be declared surplus so it can be recycled. Estimated current value of \$20.
9. Continued progress with plans for ALS implementation. Chief Giordano and Asst. Chief Seibel met with Dr. Stewart, who is very interested in contracting his services to us as a Medical Director. He is now part of the ER Physician's group that practices out of St. Elizabeth Florence and Ft. Thomas ER's. He recently was a teaching physician from Kettering Ohio. The Chief request leverage to continue pursuing contract.
10. Preliminary agreement was reached with Chief Whalen from Williamstown Fire regarding the sale of the old ventilation unit. I should have a formal letter to present to the board at the time of the District Board meeting.
11. No further progress in the sale of the old aerial.
12. All information reported to KACO, we are waiting to hear back, but believe the bond should be going to sale without issue.
13. The District submitted a 2012 KOHS Grant for \$42,000 to purchase ALS equipment. We were awarded \$30,000. Chief Giordano and Asst. Chief Seibel attended a mandatory workshop in Frankfort as part of the compliance agreement with this grant. The federal reporting requirements and frequency of audits has increased dramatically.

Furthermore, the time-lines for grant expenditures and close-outs has decreased. The level of scrutiny has exponentially increased, particularly as available funds have substantially decreased while competition has significantly increased. As a result, Grant management has become very cumbersome and regimented.

COMMITTEE REPORTS

POLICY & PROCEDURES

No report.

EMPLOYEE RELATIONS

No report.

BUDGETING & FORECASTING

No report.

RETIREMENT

No report.

ELECTIONS & APPOINTMENTS

No report.

INTERNSHIP

No report.

WORKER'S COMPENSATION

No report.

POLICY AND PROCEDURES

No report.

HEALTH INSURANCE AND BENEFITS

Chairman Divine and Chief Giordano attended a seminar detailing the impact of the new Federal Health Care regulations. This is a complex issue and will involve, at the minimum, a significant impact upon the Boone County Firefighters' plan, if not significant cost increases.

VEHICLE STATUS

Included in distributed Chief's report.

UNFINISHED BUSINESS

The Chair entertained a motion to accept Williamstown Volunteer Fire Department's offer to purchase the Ford Super Duty Ventilation unit for a cost of \$7,500. Chief Giordano requested

leverage to negotiate a payment plan with the department so long as the final payment is received prior to the end of the Fiscal Year. Motion made by Trustee Crowe; seconded by Trustee Rice. Motion carried; all in favor.

The Chair entertained a motion to authorize Chief Giordano to continue to pursue Dr. Stewart as the District's ALS Medical Coordinator for a two (2) year contract at a cost of \$10,000 per year. Chief Giordano will have a contract to present to the Board for approval at the December 12 regularly scheduled District Board meeting. Motion made by Trustee Newman; seconded by Trustee Laws. Motion carried; all in favor.

The Chair entertained a motion to terminate part-time employees Andy Kuchar and Brandon Ramsey due to inactivity. Motion made by Trustee Crowe; seconded by Trustee Rice. Motion carried; all in favor.

The Chair wished to acknowledge Lt. McMullen's efforts to secure the mattress donation for the District and Firefighter Vickers and his mother for securing the vehicle to pick up the mattresses. He further requested that the appropriate thank-you letters be sent to the appropriate parties. Chief Giordano assured this was in progress.

The Chair entertained a motion to declare the old ice machine surplus with an estimated value of \$20. This unit is no longer useable or repairable. Motion made by Trustee Newman; seconded by Trustee Laws. Motion carried; all in favor.

The Chair entertained a motion to declare the old mattresses (9 total) surplus with an estimated value of \$1 each. Motion made by Trustee Newman; seconded by Trustee Laws. Motion carried; all in favor.

PETITIONERS & COMMUNICATIONS

Two letters (attached) were read by Secretary Seibel.

- Thank you letter to personnel from Passionist Nuns for an EMS response.
- Thank you letter to Chiefs from regional KYEM director for their efforts in teaching IMT classes

EXECUTIVE SESSION

There was a need to enter into executive session under KRS 61.810 (1), (f):

"Discussions or hearings which might lead to the appointment, discipline, or dismissal of an individual employee, member, or student without restricting that employee's, member's, or student's right to a public hearing if requested. This exception shall not be interpreted to permit discussion of general personnel matters in secret."

Motion made to enter executive session by Trustee Crowe; seconded by Trustee Rice. Motion carried; all in favor. The Board entered executive session at 9:59 AM.

Motion made to exit executive session by Trustee Crowe; seconded by Trustee Rice. Motion carried; all in favor. The Board exited executive session at 10:46 AM.

NEW BUSINESS

The Chair presented a letter of resignation presented to him by Bill Engel. Chief Giordano read the letter. The Chair entertained a motion to accept the resignation of Bill Engel from the District effective November 15, 2012. Motion made by Trustee Crowe; seconded by Trustee Rice. Motion carried; all in favor.

The Board officially recognized Bill Engel for his contributions to the District and the Fire Service. Chief Giordano requested the Board to invite and officially recognize Bill at the next District Board Meeting. Chairman Divine advised this would be completed.

The Chair collected the signed Proof of Receipts from the District Board members for the "Your Duty Under the Law" and "Managing Public Records" documentation distributed by the Fiscal Court. Chairman Divine advised he would forward this Documentation to the Fiscal Court in compliance with KRS-65.055(1), 160.395(1), and 164.465(1). The District Board would also keep a copy for our own records.

The Chair entertained a motion to authorize the Chief to pursue, review, and coordinate the return of Lt. Brotherton to duty, without restriction, prior to December 11th. This included evaluation of un-covered medical and rehabilitation costs; options available to continue health insurance and medical re-imburement; available sick, vacation time, and other PTO; and determine if she can return to duty at 100% within this time period. This will include voluntary agreement of employee to share with the District all medical progress reports. Motion made by Trustee Rice; seconded by Trustee Newman. Motion carried; all in favor. The Chair advised this will not set precedent. The Board will continue to look at each case on and individual basis.

ADJOURNMENT

The Chair entertained a motion to adjourn. Motion made by Trustee Crowe; seconded by Trustee Newman. Motion carried, all in favor. Meeting adjourned at 10:57 AM.

The next Point Pleasant Fire District Board Meeting will be at the Marshall Station on December 12, 2012 at 9:00 AM.

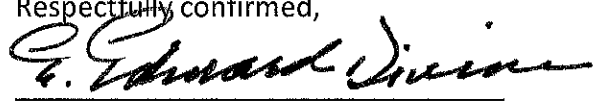
I hereby certify that the foregoing Minutes were duly approved by the Board of Trustees of the Point Pleasant Fire Protection District at a meeting held on the date shown below:

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: Dec. 12, 2012

DATE: OCTOBER 1 - 31, 2012

TO: DISTRICT BOARD

SUBJECT: NOVEMBER 14, 2012 TREASURER'S REPORT

EXPENSES

1 ST GLOBAL ADVISORS	10/29/12	1782.24	KY EMPLOYERS MUTUAL	10/29/12	3118.89
ADPI INTERMEDIX	10/22/12	867.32	KY FIREFIGHTERS ASSO.	10/29/12	85.00
AI SOFTWARE	Various	1180.00	L & M LAWN CARE	10/29/12	306.00
AIRGAS	10/22/12	123.58	LOWES	10/15/12	61.33
ALPHA FIRE PROTECTION	10/22/12	110.00	McNEIL & CO INS	10/22/12	571.87
ANTHEM LIFE INS	10/01/12	35.55	MICHAEL HELMIG-taxes on tower	10/01/12	755.64
BARNES PEST CONTROL	10/22/12	40.00	NFKA-2012 POSTER CONTEST	10/15/12	300.00
BATORAY WHOLESALE	10/22/12	115.73	NATIONAL ENTER.-J.Gottman-tuition	10/29/12	1000.00
ZACH BATSON-intership-reim for books	10/01/12	86.80	No Ky UNIV.-J. Burdine-tuition	10/01/12	4142.14
BOONE CO HEALTH INS	10/08/12	6305.55	NO KY WATER	10/29/12	617.36
BRAXTONS	10/22/12	107.26	OCCUPATIONAL HEALTH -flu shots	10/29/12	275.00
CINTAS	10/22/12	132.16	ORR SAFETY	10/22/12	347.87
COMDOC-LEASE	10/22/12	267.64	SAM'S CLUB	10/15/12	647.75
COMDOC-METER	10/22/12	85.58	SPEEDWAY	10/15/12	356.53
CRESCENT SPRINGS HDWR	10/22/12	126.12	ST. E BUS. HEALTH-physical, tb, screen.	10/22/12	70.00
CSI WASTE	Various	356.73	ST. E PHARMACY	10/22/12	41.95
DAVID DAVIS-internship-reim for books	10/01/12	93.66	STANDARD INS	10/29/12	837.15
DLN PROFESSIONAL BOOK.	10/01/12	1069.00	CHRIS STEWARD-reim for emt renewal	10/15/12	25.00
DUKE ENENERGY	10/01/12	1083.78	STRUCTURAL TECHNOLOGY	10/15/12	990.55
E-ONE	10/08/12	641,233.00	TOTAL VISION SERVICES	10/29/12	60.00
EMSAR MEDICAL	10/29/12	217.00	UNITED DAIRY-FUEL	Various	2001.81
ENQUIRER MEDIA	10/01/12	31.91	US BANK-MORTGAGE	10/29/12	2764.74
CHRIS HOLMES-reim for classes	10/15/12	270.00	VERIZON	10/15/12	322.32
INSIGHT	10/01/12	289.12	STEVE VICKERS-reim for emt renewal	10/15/12	25.00
JONATHON KEEL-reim for 2012 emt	10/15/12	25.00	VISA	10/15/12	378.69
KENNY BROWN-BOONE CO CLERK	10/22/12	61.00	VISA	Various	1909.59
KY RETIREMENT SYSTEM	10/01/12	11387.39	VOGELPOHL FIRE	10/22/12	984.44
KNOEBEL & VICE	10/08/12	250.00	TOTAL EXPENSES		690,729.74

REVENUE RECEIVED FOR OCTOBER INCLUDED IN BALANCES

Real Estate	224,139.31	Tangible	15,772.60
Motor Vehicle	865.73	EMS-Insurance Co.	8,348.78
Interest income	129.00	Sprint	661.25
		Total Income	\$249,916.67

BALANCES AS OF 10/31/12

BANK OF KY-P/R	43,418.19
BANK OF KY-GENERAL	599,955.59
BANK OF KY-OPERATING	7,905.79
BANK OF KY-INS CLEARING	<u>20,872.41</u>
TOTAL CASH	\$672,151.98

10:29 AM
 11/12/12
 Accrual Basis

Point Pleasant Fire Protection District
Balance Sheet
 As of October 31, 2012

	Oct 31, 12
ASSETS	
Current Assets	
Checking/Savings	
102 · Bank of Kentucky	
102.01 · Bank of KY - Operating Account	7,905.79
102.02 · Bank of KY - Payroll Account	43,418.19
102.03 · Bank of KY -- General Fund	599,955.59
102.05 · Bank of KY - Ins. Clearing AC	20,872.41
Total 102 · Bank of Kentucky	672,151.98
Total Checking/Savings	672,151.98
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	14,074.72
Total Current Assets	686,226.70
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	-696,653.00
114.09 · A/D FURNITURE & FIXTURES	-60,851.00
Total Fixed Assets	2,444,362.00
TOTAL ASSETS	3,130,588.70
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
200 · ACCOUNTS PAYABLE	16,090.59
Total Accounts Payable	16,090.59
Other Current Liabilities	
225.09 · Health Insurance (Pre-tax)	-20.35
210 · ACCRUED PAYROLL	29,273.71
215 · ACCRUED COMPENSATION	15,875.25
220 · PAYROLL ACCOUNTS PAYABLE	
220.01 · Fica Tax	5.17
220.04 · Boone Cty. Withholding	456.70
220.05 · Ohio Tax Withheld	0.50
220.06 · Cincinnati Withholding	61.45
220 · PAYROLL ACCOUNTS PAYABLE - Other	2,124.48
Total 220 · PAYROLL ACCOUNTS PAYABLE	2,648.30
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.	-1,681.10
225.04 · A/P - Section 125 - AFLAC Ins.	-206.03
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	841,294.91
Total Current Liabilities	857,385.50
Total Liabilities	857,385.50

10:29 AM
11/12/12
Accrual Basis

Point Pleasant Fire Protection District
Balance Sheet
As of October 31, 2012

	<u>Oct 31, 12</u>
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	-788,023.21
Total Equity	<u>2,273,203.20</u>
TOTAL LIABILITIES & EQUITY	<u><u>3,130,588.70</u></u>

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

	<u>Jul - Oct 12</u>	<u>Budget</u>	<u>\$ Over Budg...</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
400 · PROPERTY TAXES				
400.01 · Real Estate	282,572.79	820,000.00	-537,427.21	34.5%
400.02 · Tangible Property	20,854.32	465,000.00	-444,145.68	4.5%
400.03 · Motor Vehicle	7,248.06	15,000.00	-7,751.94	48.3%
400.05 · Payment In Lieu Of Taxes- PILOT	0.00	250,000.00	-250,000.00	0.0%
Total 400 · PROPERTY TAXES	310,675.17	1,550,000.00	-1,239,324.83	20.0%
410 · EMS BILLING				
410.01 · Insurance Payments	35,516.58	85,000.00	-49,483.42	41.8%
Total 410 · EMS BILLING	35,516.58	85,000.00	-49,483.42	41.8%
411 · Sprint Lease	2,645.00	7,900.00	-5,255.00	33.5%
420 · INTEREST INCOME				
420.17 · Bank of KY - Ins. Clear. A/C	6.86	100.00	-93.14	6.9%
420.11 · Bank of KY - Operating	33.04	100.00	-66.96	33.0%
420.12 · Bank of KY - Payroll	26.50	100.00	-73.50	26.5%
420.13 · Bank of KY- Capital Replacement	0.00	0.00	0.00	0.0%
420.14 · Bank of KY - General Fund	715.21	4,000.00	-3,284.79	17.9%
420.15 · Kaco - US BANK	0.00	10,700.00	-10,700.00	0.0%
Total 420 · INTEREST INCOME	781.61	15,000.00	-14,218.39	5.2%
430 · KY. STATE INCENTIVE				
430.01 · Employee Incentive Pay	15,500.28	37,200.00	-21,699.72	41.7%
430.02 · Retirement Reimbursement	5,770.80	12,000.00	-6,229.20	48.1%
Total 430 · KY. STATE INCENTIVE	21,271.08	49,200.00	-27,928.92	43.2%
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	372,210.63	1,801,350.00	-1,429,139.37	20.7%
Gross Profit	372,210.63	1,801,350.00	-1,429,139.37	20.7%
Expense				
500 · CARRER PERSONNEL				
500.01 · Salaries	182,295.71	656,000.00	-473,704.29	27.8%
500.02 · Incentive Pay	12,399.84	37,200.00	-24,800.16	33.3%
500.03 · Overtime	9,549.52	25,663.00	-16,113.48	37.2%
500.04 · Holiday Pay - Salary	4,517.57			
Total 500 · CARRER PERSONNEL	208,762.64	718,863.00	-510,100.36	29.0%
501 · CARRER BENEFITS				
501.01 · Health/Medical Insurance	46,810.68	155,695.00	-108,884.32	30.1%
501.02 · Disability & Life Ins.	4,185.75	10,000.00	-5,814.25	41.9%
501.03 · Retirement				
501.031 · Retirement - PPFD Pension	0.00	90,000.00	-90,000.00	0.0%
501.032 · KY Retirement System - CERS	35,393.54	128,577.00	-93,183.46	27.5%
Total 501.03 · Retirement	35,393.54	218,577.00	-183,183.46	16.2%
501.04 · Life Insurance Premiums	71.10			
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	88,631.36	419,472.00	-330,840.64	21.1%

11:05 AM
 11/12/12
 Accrual Basis

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

	<u>Jul - Oct 12</u>	<u>Budget</u>	<u>\$ Over Budg...</u>	<u>% of Budget</u>
502 · PART TIME PERSONNEL				
502.01 · Wages - Part Time	57,281.14	174,250.00	-116,968.86	32.9%
502.02 · KY CERS Contribution	11,265.03	39,961.00	-28,695.97	28.2%
Total 502 · PART TIME PERSONNEL	68,546.17	214,211.00	-145,664.83	32.0%
503 · WORKERS' COMPENSATION	15,301.55	35,000.00	-19,698.45	43.7%
504 · PAYROLL TAXES	20,803.93	75,921.00	-55,117.07	27.4%
506 · INTERNSHIP PROGRAM				
506.01 · Internship Wages	931.86	49,000.00	-48,068.14	1.9%
506.02 · Tuition, books, etc.	17,351.12			
Total 506 · INTERNSHIP PROGRAM	18,282.98	49,000.00	-30,717.02	37.3%
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	777.00	4,000.00	-3,223.00	19.4%
508.02 · Fitness Program	0.00	1,000.00	-1,000.00	0.0%
Total 508 · WELLNESS PROGRAM	777.00	5,000.00	-4,223.00	15.5%
510 · MAINTENANCE & SUPPLIES				
510.01 · Building	834.20	5,800.00	-4,965.80	14.4%
510.02 · Grounds	1,620.66	4,000.00	-2,379.34	40.5%
510.03 · Portable Equipment	855.23	3,800.00	-2,944.77	22.5%
510.04 · Vehicle	722.10	23,000.00	-22,277.90	3.1%
510.05 · House-keeping	1,391.42	3,500.00	-2,108.58	39.8%
510.06 · Computer Maintenance & Repair	2,320.58	10,000.00	-7,679.42	23.2%
Total 510 · MAINTENANCE & SUPPLIES	7,744.19	50,100.00	-42,355.81	15.5%
513 · TRAINING/PERSONNEL DEVELOPMENT				
513.01 · Training Materials/Equipment	0.00	3,500.00	-3,500.00	0.0%
513.02 · Travel & Lodging	3,501.29	7,250.00	-3,748.71	48.3%
513.03 · Tuitions/Registrations	1,536.70	6,750.00	-5,213.30	22.8%
513.04 · Community Education	17.88	1,000.00	-982.12	1.8%
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	7,031.33	26,000.00	-18,968.67	27.0%
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	3,139.27	3,000.00	139.27	104.6%
522.05 · Bond & Surety	0.00	500.00	-500.00	0.0%
Total 522 · DISTRICT INSURANCE	21,121.99	31,000.00	-9,878.01	68.1%
523 · E.A.P. PROGRAM	375.00	1,500.00	-1,125.00	25.0%
526 · UTILITIES				
526.01 · Electric	3,315.75	14,000.00	-10,684.25	23.7%
526.02 · Natural Gas	344.98	3,500.00	-3,155.02	9.9%
526.03 · Water	1,578.27	3,700.00	-2,121.73	42.7%
526.04 · Sanitation	1,316.42	3,000.00	-1,683.58	43.9%
526.05 · Telephone	2,154.35	10,000.00	-7,845.65	21.5%
526.07 · Dumpster	838.76	2,000.00	-1,161.24	41.9%
Total 526 · UTILITIES	9,548.53	36,200.00	-26,651.47	26.4%

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

	Jul - Oct 12	Budget	\$ Over Budg...	% of Budget
537 · CONTRACTUAL SERVICES				
537.01 · Legal Fees	1,327.01	7,500.00	-6,172.99	17.7%
537.02 · CPA /Audit Fees	0.00	6,000.00	-6,000.00	0.0%
537.03 · Payroll/Accts Payable Mgmt.	3,691.00	19,000.00	-15,309.00	19.4%
537.05 · MCA EMS Billing Fees	2,227.59	8,000.00	-5,772.41	27.8%
537.06 · Sheriff Tax Commission/Discount	4,080.82	30,000.00	-25,919.18	13.6%
537.07 · County Clerk (Auto tax commiss)	212.82	1,000.00	-787.18	21.3%
537.10 · Retirement Management Fee	4,198.22	8,000.00	-3,801.78	52.5%
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	25,055.46	126,998.00	-101,942.54	19.7%
550 · EMS				
550.01 · Operating Supplies (EMS)	1,562.45	5,500.00	-3,937.55	28.4%
550.02 · EMS Equipment	217.00	2,000.00	-1,783.00	10.9%
550.03 · Medical Control	0.00	5,000.00	-5,000.00	0.0%
Total 550 · EMS	1,779.45	12,500.00	-10,720.55	14.2%
565 · OFFICE / CLERICAL				
565.01 · General Office Supplies	1,124.91	4,250.00	-3,125.09	26.5%
565.02 · Postage	154.41	1,500.00	-1,345.59	10.3%
565.03 · Film & Processing	0.00	500.00	-500.00	0.0%
Total 565 · OFFICE / CLERICAL	1,279.32	6,250.00	-4,970.68	20.5%
566 · FUEL AND OIL	6,484.55	18,750.00	-12,265.45	34.6%
567 · BOARD EXPENSES	3,425.00	10,000.00	-6,575.00	34.3%
568 · REHAB/MTG & CONSUMABLES	787.41	3,000.00	-2,212.59	26.2%
570 · UNIFORMS	726.73	7,000.00	-6,273.27	10.4%
571 · DUES & SUBSCRIPTIONS	3,549.00	4,500.00	-951.00	78.9%
572 · PREVENTION AND EDUCATION	300.00	3,000.00	-2,700.00	10.0%
580 · COMMUNICATION EQUIPMENT	1,120.00	4,000.00	-2,880.00	28.0%
594 · FIRE SUPPRESSION				
594.01 · Equipment	115.73	7,500.00	-7,384.27	1.5%
594.02 · Operating Supplies (Fire)	347.87	3,500.00	-3,152.13	9.9%
594.03 · Protective Clothing	0.00	7,000.00	-7,000.00	0.0%
Total 594 · FIRE SUPPRESSION	463.60	18,000.00	-17,536.40	2.6%
597 · CAPITAL IMPROVEMENTS				
597.01 · Furniture & Station Equipment	2,322.64	155,000.00	-152,677.36	1.5%
597.02 · General Improvements	0.00	10,000.00	-10,000.00	0.0%
Total 597 · CAPITAL IMPROVEMENTS	2,322.64	165,000.00	-162,677.36	1.4%
600 · DEBT SERVICE				
600.01 · Debt Service Interest	14,025.15	79,622.00	-65,596.85	17.6%
600.02 · Debt Service Principles	755.64	22,500.00	-21,744.36	3.4%
600.03 · KACO - US Bank Loan	0.00	15,000.00	-15,000.00	0.0%
Total 600 · DEBT SERVICE	14,780.79	117,122.00	-102,341.21	12.6%
6560 · Payroll Expenses	0.22			
Total Expense	529,000.84	2,160,387.00	-1,631,386.16	24.5%
Net Ordinary Income	-156,790.21	-359,037.00	202,246.79	43.7%
Net Income	-156,790.21	-359,037.00	202,246.79	43.7%

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

	<u>Jul - Oct 12</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Expense				
500 · CARRER PERSONNEL				
500.01 · Salaries	182,295.71	656,000.00	-473,704.29	27.8%
500.02 · Incentive Pay	12,399.84	37,200.00	-24,800.16	33.3%
500.03 · Overtime	9,549.52	25,663.00	-16,113.48	37.2%
500.04 · Holiday Pay - Salary	4,517.57			
Total 500 · CARRER PERSONNEL	208,762.64	718,863.00	-510,100.36	29.0%
501 · CARRER BENEFITS				
501.01 · Health/Medical Insurance	46,810.68	155,695.00	-108,884.32	30.1%
501.02 · Disability & Life Ins.	4,185.75	10,000.00	-5,814.25	41.9%
501.03 · Retirement				
501.031 · Retirement - PPFD Pension	0.00	90,000.00	-90,000.00	0.0%
501.032 · KY Retirement System - CERS	35,393.54	128,577.00	-93,183.46	27.5%
Total 501.03 · Retirement	35,393.54	218,577.00	-183,183.46	16.2%
501.04 · Life Insurance Premiums	71.10			
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	88,631.36	419,472.00	-330,840.64	21.1%
502 · PART TIME PERSONNEL				
502.01 · Wages - Part Time	57,281.14	174,250.00	-116,968.86	32.9%
502.02 · KY CERS Contribution	11,265.03	39,961.00	-28,695.97	28.2%
Total 502 · PART TIME PERSONNEL	68,546.17	214,211.00	-145,664.83	32.0%
503 · WORKERS' COMPENSATION	15,301.55	35,000.00	-19,698.45	43.7%
504 · PAYROLL TAXES	20,803.93	75,921.00	-55,117.07	27.4%
506 · INTERNSHIP PROGRAM				
506.01 · Internship Wages	931.86	49,000.00	-48,068.14	1.9%
506.02 · Tuition, books, etc.	17,351.12			
Total 506 · INTERNSHIP PROGRAM	18,282.98	49,000.00	-30,717.02	37.3%
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	777.00	4,000.00	-3,223.00	19.4%
508.02 · Fitness Program	0.00	1,000.00	-1,000.00	0.0%
Total 508 · WELLNESS PROGRAM	777.00	5,000.00	-4,223.00	15.5%
510 · MAINTENANCE & SUPPLIES				
510.01 · Building	834.20	5,800.00	-4,965.80	14.4%
510.02 · Grounds	1,620.66	4,000.00	-2,379.34	40.5%
510.03 · Portable Equipment	855.23	3,800.00	-2,944.77	22.5%
510.04 · Vehicle	722.10	23,000.00	-22,277.90	3.1%
510.05 · House-keeping	1,391.42	3,500.00	-2,108.58	39.8%
510.06 · Computer Maintenance & Repair	2,320.58	10,000.00	-7,679.42	23.2%
Total 510 · MAINTENANCE & SUPPLIES	7,744.19	50,100.00	-42,355.81	15.5%
513 · TRAINING/PERSONNEL DEVELOPMENT				
513.01 · Training Materials/Equipment	0.00	3,500.00	-3,500.00	0.0%
513.02 · Travel & Lodging	3,501.29	7,250.00	-3,748.71	48.3%
513.03 · Tuitions/Registrations	1,536.70	6,750.00	-5,213.30	22.8%
513.04 · Community Education	17.88	1,000.00	-982.12	1.8%
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	7,031.33	26,000.00	-18,968.67	27.0%
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%

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

	Jul - Oct 12	Budget	\$ Over Budget	% of Budget
522.04 · Commercial Umbrella	3,139.27	3,000.00	139.27	104.6%
522.05 · Bond & Surety	0.00	500.00	-500.00	0.0%
Total 522 · DISTRICT INSURANCE	21,121.99	31,000.00	-9,878.01	68.1%
523 · E.A.P. PROGRAM	375.00	1,500.00	-1,125.00	25.0%
526 · UTILITIES				
526.01 · Electric	3,315.75	14,000.00	-10,684.25	23.7%
526.02 · Natural Gas	344.98	3,500.00	-3,155.02	9.9%
526.03 · Water	1,578.27	3,700.00	-2,121.73	42.7%
526.04 · Sanitation	1,316.42	3,000.00	-1,683.58	43.9%
526.05 · Telephone	2,154.35	10,000.00	-7,845.65	21.5%
526.07 · Dumpster	838.76	2,000.00	-1,161.24	41.9%
Total 526 · UTILITIES	9,548.53	36,200.00	-26,651.47	26.4%
537 · CONTRACTUAL SERVICES				
537.01 · Legal Fees	1,327.01	7,500.00	-6,172.99	17.7%
537.02 · CPA /Audit Fees	0.00	6,000.00	-6,000.00	0.0%
537.03 · Payroll/Accts Payable Mgmt.	3,691.00	19,000.00	-15,309.00	19.4%
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Total 600 · DEBT SERVICE	14,780.79	117,122.00	-102,341.21	12.6%

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Accrual Basis

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

	<u>Jul - Oct 12</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
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Total Expense	529,000.84	2,160,387.00	-1,631,386.16	24.5%
Net Ordinary Income	-529,000.84	-2,160,387.00	1,631,386.16	24.5%
Net Income	<u>-529,000.84</u>	<u>-2,160,387.00</u>	<u>1,631,386.16</u>	<u>24.5%</u>