

### NEIGHBORHOOD DEVELOPMENT FUND Not-for-Profit Transmittal and Approval Form

**Applicant/Program:** Jeffersontown Fire Protection District Specialized Inflatable Boat & Safety Equipment  
**Applicant Requested Amount:** \$3,202.59  
**Appropriation Request Amount:** \$3,202.59

**Executive Summary of Request**  
Jeffersontown Fire Protection District Specialized Inflatable Boat & Safety Equipment. The funding will provide 75% of the financial assistance for the purchase of the specialized inflatable boat & safety equipment. The vehicle is needed for emergency response within 21st Century Parks System (Floyds Fork Creek) and other rural ponds/lakes. Jeffersontown Fire Protection District has responded to several emergency incidences where their normal vehicles/boats could not remotely access the waterway causing a delay in medical care.

Is this program/project a fundraiser?  Yes  No  
Is this applicant a faith based organization?  Yes  No  
Does this application include funding for sub-grantee(s)?  Yes  No

I have reviewed the attached Neighborhood Development Fund Application and have found it complete and within Metro Council guidelines and request approval of funding in the following amount(s). I have read the organization's statement of public purpose to be furthered by the funds requested and I agree that the public purpose is legitimate. I have also completed the disclosure section below, if required.

20 District #      Stuart Benson Primary Sponsor Signature      800.65 Amount      Nov 28, 2017 Date

**Primary Sponsor Disclosure**  
List below any personal or business relationship you, your family or your legislative assistant have with this organization, its volunteers, its employees or members of its board of directors.  
N/A

**Approved by:**  
\_\_\_\_\_  
Appropriations Committee Chairman      Date  
Final Appropriations Amount: \_\_\_\_\_

**Applicant/Program:**

Jeffersontown Fire Protection District Specialized Inflatable Boat & Safety Equipment

**Additional Disclosure and Signatures**

**Additional Council Office Disclosure**

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

N/A

District 16 \_\_\_\_\_ \$ \_\_\_\_\_

District 17 \_\_\_\_\_ \$ \_\_\_\_\_

District 18 Marilyn Parker \$ 800.65

District 19 \_\_\_\_\_ \$ \_\_\_\_\_

District 20 ~~Bob & Sheri~~ \$ ~~800.65~~

District 21 \_\_\_\_\_ \$ \_\_\_\_\_

District 22 Robi J. Engel \$ 800.65

District 23 \_\_\_\_\_ \$ \_\_\_\_\_

District 24 \_\_\_\_\_ \$ \_\_\_\_\_

District 25 \_\_\_\_\_ \$ \_\_\_\_\_

District 26 \_\_\_\_\_ \$ \_\_\_\_\_

**Applicant/Program:**

Jeffersontown Fire Protection District Specialized Inflatable Boat & Safety Equipment

**Additional Disclosure and Signatures**

**Additional Council Office Disclosure**

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

N/A

**Council Member Signature and Amount**

District 1	_____	\$ _____
District 2	_____	\$ _____
District 3	_____	\$ _____
District 4	_____	\$ _____
District 5	_____	\$ _____
District 6	_____	\$ _____
District 7	_____	\$ _____
District 8	_____	\$ _____
District 9	_____	\$ _____
District 10	_____	\$ _____
District 11	<i>K. J. Kramer</i>	\$ <i>800.64</i>
District 12	_____	\$ _____
District 13	_____	\$ _____
District 14	_____	\$ _____
District 15	_____	\$ _____

## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

**Legal Name of Applicant Organization** Jeffersontown Fire Protection District

**Program Name and Request Amount** Inflatable Boat & Safety Equipment \$3,202.59

	Yes/No/NA
Is the NDF Transmittal Sheet Signed by all Council Member(s) Appropriating Funding?	<input type="checkbox"/> Yes
Is the funding proposed by Council Member(s) less than or equal to the request amount?	<input type="checkbox"/> Yes
Is the proposed public purpose of the program viable and well-documented?	<input type="checkbox"/> Yes
Will all of the funding go to programs specific to Louisville/Jefferson County?	<input type="checkbox"/> Yes
Has Council or Staff relationship to the Agency been adequately disclosed on the cover sheet?	<input type="checkbox"/> Yes
Has prior Metro Funds committed/granted been disclosed?	<input type="checkbox"/> Yes
Is the application properly signed and dated by authorized signatory?	<input type="checkbox"/> Yes
Is proof of Tax Exempt status of 501(c) 3, 4, 6, 19, 1120-H included?	<input type="checkbox"/> Yes
If Metro funding is for a separate taxing district is the funding appropriated for a program outside the legal responsibility of that taxing district?	<input type="checkbox"/> Yes
Is the entity in good standing with: <ul style="list-style-type: none"> <li>▶ Kentucky Secretary of State?</li> <li>▶ Louisville Metro Revenue Commission?</li> <li>▶ Louisville Metro Government?</li> <li>▶ Internal Revenue Service?</li> <li>▶ Louisville Metro Human Relations Commission?</li> </ul>	<input type="checkbox"/> Yes
Is the current Fiscal Year Budget included?	<input type="checkbox"/> Yes
Is the entity's board member list (with term length/term limits) included?	<input type="checkbox"/> Yes
Is recommended funding less than 33% of total agency operating budget?	<input type="checkbox"/> N/A
Does the application budget reflect only the revenue and expenses of the project/program?	<input type="checkbox"/> Yes
Is the cost estimate(s) from proposed vendor (if request is for capital expense) included?	<input type="checkbox"/> Yes
Is the most recent annual audit (if required by organization) included?	<input type="checkbox"/> Yes
Is a copy of Signed Lease (if rent costs are requested) included?	<input type="checkbox"/> N/A
Is the Supplemental Questionnaire for churches/religious organizations (if requesting organization is faith-based) included?	<input type="checkbox"/> N/A
Are the Articles of Incorporation of the Agency included?	<input type="checkbox"/> Yes
Is the IRS Form W-9 included?	<input type="checkbox"/> Yes
Is the IRS Form 990 included?	<input type="checkbox"/> N/A
Are the evaluation forms (if program participants are given evaluation forms) included?	<input type="checkbox"/> N/A
Affirmative Action/Equal Employment Opportunity plan and/or policy statement included (if required to do so)?	<input type="checkbox"/> N/A
Has the Agency agreed to participate in the BBB Charity review program? If so, has the applicant met the BBB Charity Review Standards?	<input type="checkbox"/> No

Prepared by: *Joshe Curmeel*

Date: 12-14-17

## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 1 – APPLICANT INFORMATION			
<b>Legal Name of Applicant Organization:</b> Jeffersontown Fire Protection District <i>(as listed on: <a href="http://www.sos.ky.gov/business/records">http://www.sos.ky.gov/business/records</a>)</i>			
<b>Main Office Street &amp; Mailing Address:</b> 10530 Watterson Trail, Louisville, KY 40299			
<b>Website:</b> www.jeffersontownfire.com			
<b>Applicant Contact:</b>	James Sebastian	<b>Title:</b>	Deputy Chief
<b>Phone:</b>	502-639-6865	<b>Email:</b>	jsebastian@jeffersontownfire.com
<b>Financial Contact:</b>	Leah Burton	<b>Title:</b>	Admin Asst.
<b>Phone:</b>	502-267-7300	<b>Email:</b>	lburton@jeffersontownfire.com
<b>Organization's Representative who attended NDF Training:</b> James Sebastian			
GEOGRAPHICAL AREA(S) WHERE PROGRAM ACTIVITIES ARE (WILL BE) PROVIDED			
<b>Program Facility Location(s):</b>	10530 Watterson Trail, Louisville, KY 40299		
<b>Council District(s):</b>	11, 18, 20 & 22	<b>Zip Code(s):</b>	40299
SECTION 2 – PROGRAM REQUEST & FINANCIAL INFORMATION			
<b>PROGRAM/PROJECT NAME:</b> Jeffersontown Fire Protection District Specialized inflatable boat & safety equipment			
<b>Total Request: (\$)</b>	3,202.59	<b>Total Metro Award (this program) in previous year: (\$)</b>	0
<b>Purpose of Request (check all that apply):</b>			
<input type="checkbox"/> Operating Funds (generally cannot exceed 33% of agency's total operating budget) <input type="checkbox"/> Programming/services/events for direct benefit to community or qualified individuals <input checked="" type="checkbox"/> Capital Project of the organization (equipment, furnishing, building, etc)			
<b>The Following are Required Attachments:</b>			
IRS Exempt Status Determination Letter <input checked="" type="checkbox"/> Current year projected budget <input checked="" type="checkbox"/> Current financial statement Most recent IRS Form 990 or 1120-H Articles of Incorporation (current & signed) <input checked="" type="checkbox"/> Cost estimates from proposed vendor if request is for capital expense		Signed lease if rent costs are being requested IRS Form W9 Evaluation forms if used in the proposed program <input checked="" type="checkbox"/> Annual audit (if required by organization) Faith Based Organization Certification Form, if applicable	
<b>For the current fiscal year ending June 30, list all funds appropriated and/or received from Louisville Metro Government for this or any other program or expense, including funds received through Metro Federal Grants, from any department or Metro Council Appropriation (Neighborhood Development Funds). Attach additional sheet if necessary.</b>			
<b>Source:</b>		<b>Amount: (\$)</b>	
<b>Source:</b>		<b>Amount: (\$)</b>	
<b>Source:</b>		<b>Amount: (\$)</b>	
Has the applicant contacted the BBB Charity Review for participation? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Has the applicant met the BBB Charity Review Standards? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			

Applicant's Initials

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 3 – AGENCY DETAILS

**Describe Agency's Vision, Mission and Services:**

I am writing to ask for your support in Jeffersontown Fire Department's request for a versatile inflatable boat and safety equipment for emergency response into 21st Century Parks (The Parklands) and surrounding rural areas. As you know the park system is a great asset to the community with a large amount of pedestrian traffic on walking paths and streams. During the last year, Jeffersontown Fire Department has responded to several incidents in which our vehicles could not remotely access areas causing a delay in medical care. This also causes exhaustion to rescue personnel because of the effort it takes to transport life saving equipment through brush and muddy areas. With this type of attraction, our response needs have increased for quick response and access to remote areas.

I have attached the copies of quotes for equipment with the letter to council members.

Jeffersontown Fire Department believes that the benefit of this equipment would save lives and provide a safe quality equipment for these needing medical care/transportation.


**LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION**

**SECTION 4 - BOARD OF DIRECTORS AND PAID STAFF**

Board Member	Term End Date
Thomas E Ruckriegel, Chairman	06/30/2020
Mark Ratterman, Appointed - Treasurer	06/30/2021
Kevin Culver, Secretary - FF Rep	06/30/2019
James L. Koestel, Jr. - Elected Property Owner	06/30/2019
Anita Johnson - Appointed	6/30/2019
Stan Adler - Appointed	6/30/2022
Christopher Rader - Elected FF Rep	6/30/2022

**Describe the Board term limit policy:**  
 Four Years

Three Highest Paid Staff Names	Annual Salary
Captain Eran Dunn	65,492.14
Major Eric Dunn	67,881.44
Major P. Joey Klumb	66,465.84

Applicant's Initials 

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 5 – PROGRAM/PROJECT NARRATIVE

**A: Describe the program/project start and end dates, a description of the program/project and applicable data with regards to specific client population the program will address (attach related flyers, planning minutes, designs, event permits, proposals for services/goods, etc.):**

Start Date: When funds are made available

Finish Date: Around 14 days for equipment arrival.

Program funding would allow continued use of our park system, and enhance emergency response to these locations.

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

Funds would be spent on listed equipment below for emergency response use, which would enhance emergency response/medical treatment to the 21st Century Parks and the surrounding rural areas.

Inflatable boat and safety equipment for operation.





LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

C: If this request is a fundraiser, please detail how the proceeds will be spent:

N/A

D: For Expenditure Reimbursement Only – The grant award period begins with the Metro Council approval date and ends on June 30 of Metro fiscal year in which the grant is approved. If any part of this funding request is for funds to be spent before the grant award period, identify the applicable circumstances:

- The funding request is a reimbursement of the following expenditures that will probably be incurred after the application date, but prior to the execution of the grant agreement:
- ✓ If selecting this option, the invoice, receipt and payment documentation should not be available as of the date of this application.

The Grantee will be required to submit financial reporting in accordance with the reporting schedule provided in the grant agreement.

- Reimbursements should not be made before application date unless an emergency can be demonstrated by the primary council sponsor. The funding request is a reimbursement of the following expenditures (attach invoices or proof of payment):
- ✓ Attach a copy of invoices and/or receipts to provide proof of purchase of activities associated with the work plan identified in this application.
  - ✓ Attach a copy of cancelled checks to provide proof of payment of the invoices or receipts associated with the work plan identified in this application.



**LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION**

**E: Describe the program's benefits to those being served (measurable outcomes). Include the program's process for collecting data and the indicators that will be tracked to measure the benefits to those being served:**  
Since 2016, Jeffersontown Fire Department has had several incidents involving missing persons, water rescues and trapped persons in the area. We see the increased use of the park system as a benefit to the community, but there is also a need for proper equipment to responding in their time of need.

The equipment would increase the functions of emergency personnel, and provide a shorter time period for those in need to get proper medical care.

**F: Briefly describe any existing collaborative relationships the organization has with other community organizations. Describe what those partners are bringing to the relationship in general and to this program/project specifically.**  
Jeffersontown Fire Department will provide \$1067.53 for these purchases; which makes up 25% of the total cost of this purchase.



## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

### SECTION 6 – PROGRAM/PROJECT BUDGET SUMMARY

THE PROGRAM/PROJECT BUDGET SHOULD REALISTICALLY ESTIMATE WHAT AMOUNT IS NEEDED FROM METRO GOVERNMENT AND WHAT IS EXPECTED FROM OTHER SOURCES.

Program/Project Expenses	Column 1	Column 2	Column (1+2)=3
	Proposed Metro Funds	Non- Metro Funds	Total Funds
<b>A: Personnel Costs Including Benefits</b>			
<b>B: Rent/Utilities</b>			
<b>C: Office Supplies</b>			
<b>D: Telephone</b>			
<b>E: In-town Travel</b>			
<b>F: Client Assistance</b> (See Detailed List on Page 8)			
<b>G: Professional Service Contracts</b>			
<b>H: Program Materials</b>			
<b>I: Community Events &amp; Festivals</b> (See Detailed List on Page 8)			
<b>J: Machinery &amp; Equipment</b>	3202.59	1067.53	4270.12
<b>K: Capital Project</b>			
<b>L: Other Expenses</b> (See Detailed List on Page 8)			
<b>*TOTAL PROGRAM/PROJECT FUNDS</b>	3202.59	1067.53	4270.12
<b>% of Program Budget</b>	75 %	25 %	100%

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

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


*\*Total of Column 1 MUST match "Total Request on Page 1, Section 2"*

*\*\*Must equal or exceed total in column 2.*

*(Signature)*

**LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION**

Detail for Client Assistance, Community Events & Festivals or Other Expenses shown on Page 7 (circle one and use multiple sheets if necessary)	Column 1	Column 2	Column (1 + 2)=3
	Proposed Metro Funds	Non-Metro Funds	Total Funds
<b>Total</b>			

Applicant's Initials 

**LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION**

**Detail of In-Kind Contributions for this PROGRAM only:** Includes Volunteers, Space, Utilities, etc. (Include anything not bought with cash revenues of the agency).

Donor*/Type of Contribution	Value of Contribution	Method of Valuation
<p align="center"><i>Total Value of In-Kind (to match Program Budget Line Item. Volunteer Contribution &amp; Other In Kind)</i></p>		

**\* DONOR INFORMATION REFERS TO WHO MADE THE IN KIND CONTRIBUTION. VOLUNTEERS NEED NOT BE LISTED INDIVIDUALLY, BUT GROUPED TOGETHER ON ONE LINE AS A TOTAL NOTING HOW MANY HOURS PER PERSON PER WEEK**

**Agency Fiscal Year Start Date:** July 1, 2017

**Does your Agency anticipate a significant increase or decrease in your budget from the current fiscal year to the budget projected for next fiscal year?** NO  YES

**If YES, please explain:**

## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

### SECTION 7 – CERTIFICATIONS & ASSURANCES

By signing Section 7 of the Grant Application, the authorized official signing for the applicant organization certifies and assures to the best of his or her knowledge and/or belief the following Assurances and Certifications. If there is any reason why one or more of the assurances or certifications listed cannot be certified or assured, please explain in writing and attach to this application.

#### Standard Assurances

1. Applicant understands this application and its attachments as well as any resulting grant agreement, reports and proof of expenditure is subject to Kentucky's open records law.
2. Applicant understands if the grant agreement is not returned to Louisville Metro within 90 days of its mailing to the applicant, the approval is automatically revoked and the funds will not be disbursed to our organization.
3. Applicant and any sub grantee will give Louisville Metro Government access to and the right to examine all paper or electronic records related to the awarded grant for up to five years of the grant agreement date.
4. Applicant assures compliance with the grant requirements and will monitor the performance of any third party (sub-grantee).
5. The Agency is in good standing with the Kentucky Secretary of State, Louisville Metro Government, the Jefferson County Revenue Commission, the Internal Revenue Service, and the Louisville Metro Human Relations Commission.
6. Applicant understands failure to provide the services, programs, or projects included in the agreement will result in funds being withheld or requested to be returned if previously disbursed.
7. Applicant understands they must return to Louisville Metro any unexpended funds by July 31 following the Metro Louisville's fiscal year end.
8. Applicant understands they must provide proof of all expenditures (canceled checks, receipts, paid invoices). The Applicant understands the failure to provide proof of expenditures as required in the grant agreement could result in funding being withheld or request to be returned if previously disbursed.
9. Applicant understands if this application is approved, the grant agreement will identify an award period that begins with the Metro Council approval date, and will end with June 30 of the fiscal year in which the grant is approved. Expenditures associated with this award expected to occur prior to the award period (approval date) must be disclosed in this application in order to be considered compliant with the grant agreement.
10. Applicant understands if we choose to incur expenditures prior to the approval of the application by the Metro Council, there is no guarantee that funding will be reimbursed, as the Council may choose not to award the application.
11. Applicant will establish safeguards to prohibit employees or any person that receives compensation from awarded funds from using their position for a purpose that constitutes or presents the appearance of personal or organizational conflict of interest, or personal gain.

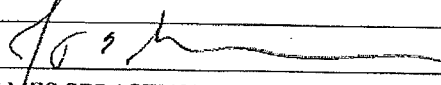
#### Standard Certifications

1. The Agency certifies it will not use Louisville Metro Government funds for any religious, political or fraternal activities.
2. The Agency has a written Affirmative Action/Equal Opportunity Policy.
3. The Agency does not discriminate in employment or in provision of any service/program/activity/event based on age, color, disabled status, national origin, race, religion, sex, gender identity or sexual orientation, or Vietnam era veteran status.
4. The Agency certifies it will not require clients, recipients, or beneficiaries to participate in religious, political, fraternal or like activities in order to receive services/benefits provided with Louisville Metro Government funds.
5. The Agency understands the Americans with Disabilities Act (ADA) and makes reasonable accommodations.

**Relationship Disclosure:** List below any relationship you or any member of your Board of Directors or employees has with any Councilperson, Councilperson's family, Councilperson's staff or any Louisville Metro Government employee.

### SECTION 8 – CERTIFICATIONS & ASSURANCES

I certify under the penalty of law the information in this application (including, without limitation, "Certifications and Assurances") is accurate to the best of my knowledge. I am aware my organization will not be eligible for funding if investigation at any time shows falsification. If falsification is shown after funding has been approved, any allocations already received and expended are subject to be repaid. I further certify that I am legally authorized to sign this application for the applying organization and have initialed each page of the application.

<b>Signature of Legal Signatory:</b>		<b>Date:</b>	10/25/2017
<b>Legal Signatory: (please print):</b>	JAMES SEBASTIAN	<b>Title:</b>	Deputy Chief
<b>Phone:</b> 502-639-6865	<b>Extension:</b>	<b>Email:</b>	jsebastian@jeffersontownfire.com



## JEFFERSONTOWN FIRE PROTECTION DISTRICT

10530 Watterson Trail  
Jeffersontown, Kentucky 40299  
Office: (502) 267-7300  
Fax: (502) 267-5217

Date: 09/26/2017

Honorable Stuart Benson  
Honorable Kevin Kramer  
Honorable Robin Engel  
Honorable Marilyn Parker  
601 W. Jefferson Street  
Louisville, Kentucky 40202

I am writing to ask for your support in Jeffersontown Fire's request for Neighborhood Development Funding. This funding would provide emergency response equipment for incidents in the Parklands as well as surrounding Metro Louisville.

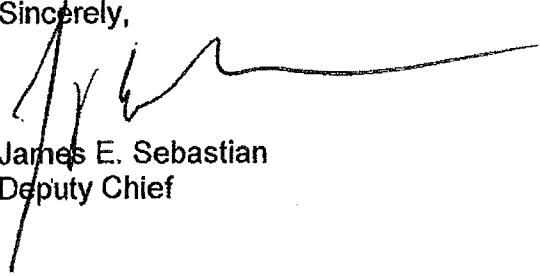
Since 2016, Jeffersontown has had several emergency calls to the Parklands which required the use of specialized equipment in search and rescue visitors to the community.

Currently we respond with additional equipment that assists in our rescue efforts, but this additional equipment would shorten the rescue time, as well provide safer environments for those we serve.

Funding request would provide an inflatable boat and personal protective equipment.

Thank you so much for your help.

Sincerely,



James E. Sebastian  
Deputy Chief

**FIRE DISTRICT CERTIFICATION  
BY THE JEFFERSONTOWN FIRE PROTECTION DISTRICT**

1. The name of the district is:

**JEFFERSONTOWN FIRE PROTECTION DISTRICT.**

The address of the headquarters of the Jeffersontown Fire Protection District is:

10530 Watterson Trail  
Jeffersontown, Kentucky 40299.

2. Statutory authority under which the Jeffersontown Fire Protection was created is:

Kentucky Revised Statutes  
Chapter 65 and Chapter 75.

3. The name and address of the chief executive officer of the Jeffersontown Fire Protection District are:

Sean F. Dreisbach  
[REDACTED]  
Jeffersontown, KY 40299

4. The names, addresses, and the date of expiration of the terms of Office of the members of the governing body of the Jeffersontown Fire Protection District are:

Chairperson: **THOMAS E. RUCKRIEGEL**  
[REDACTED]  
Jeffersontown, KY 40299  
Term expires: 06/30/2016

Treasurer: **MARK S. RATTERMAN**  
[REDACTED]  
Jeffersontown, KY 40299  
Term expires: 06/30/2016

Secretary: **KEVIN CULVER**  
[REDACTED]  
Louisville, KY 40219  
Term expires: 06/30/2019



ANITA JOHNSON  
[REDACTED]  
Jeffersontown, KY 40299  
Term Expires: 06/30/2018

DARIN NATION  
[REDACTED]  
Jeffersontown, KY 40299  
Term Expires: 06/30/2017

STAN ADLER  
[REDACTED]  
Jeffersontown, KY 40299  
Term expires: 06/30/2017

JAMES KOESTEL  
[REDACTED]  
Louisville, KY 40299  
Term expires: 6/30/2018

5. A legal description of the service area of the Jeffersontown Fire Protection District is attached as:

Exhibit "A"

IT IS HEREBY CERTIFIED THAT the foregoing information is true and accurate statement of: (a) the name of the Jeffersontown Fire Protection District; (b) the legal description of the service area of the Jeffersontown Fire Protection District; (c) the statutory authority under which the Jeffersontown Fire Protection District was created; (d) names, addresses and the date of expiration of the terms of office of each of the members of the Board of Trustees which is the governing body of the Jeffersontown Fire Protection District and its chief executive officer; on this August 12, 2015.



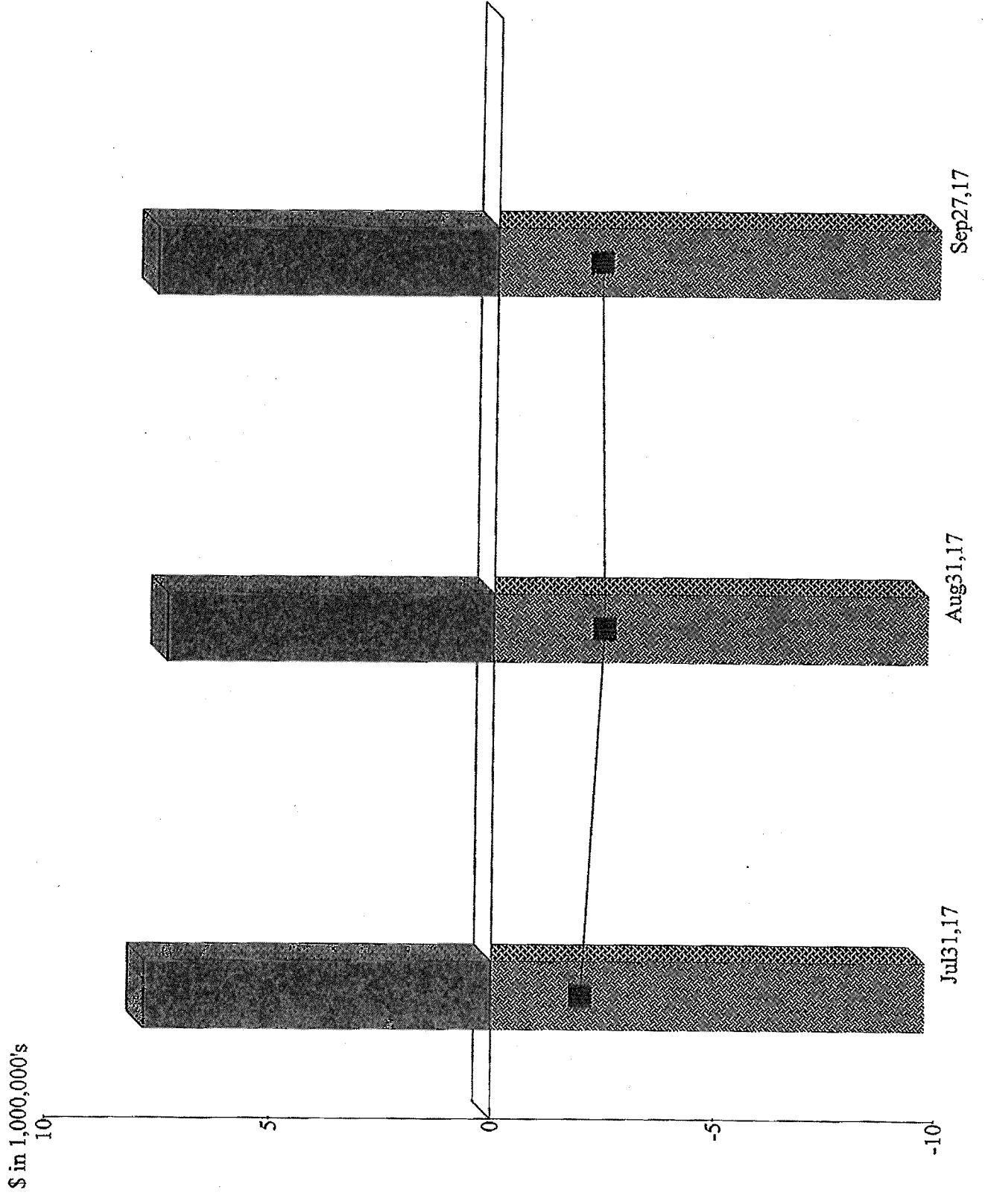
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Kevin Culver, Secretary  
JEFFERSONTOWN FIRE PROTECTION DISTRICT

This report is in the standard reporting form furnished by the Kentucky Finance & Administration Cabinet, pursuant to KRS 65.070(2), to the Jefferson County Clerk.

Net Worth by Month  
As of September 27, 2017

Assets  
Liabilities  
Net Worth



## JEFFERSONTOWN FIRE PROTECTION Profit & Loss Budget Overview

July 1 through September 27, 2017

TOTAL

	<u>Jul 17</u>	<u>Aug 17</u>	<u>Sep 1 - 27, 17</u>	<u>Jul 1 - Sep 27, 17</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>6000 · REVENUE</b>				
6100 · REAL PROPERTY TAXES	3,970,238.00	0.00	0.00	3,970,238.00
6101 · TANGIBLE PERSONAL PROPERTY	690,693.00	0.00	0.00	690,693.00
6103 · STATE PENSION REIMBURSEME	56,230.00	0.00	0.00	56,230.00
6104 · MISC INCOME	35,500.00	0.00	0.00	35,500.00
6105 · INCENTIVE PAY INCOME	179,998.00	0.00	0.00	179,998.00
6108 · JEFF CO MOTOR TAX INCOME	300,000.00	0.00	0.00	300,000.00
6107 · OMITTED TANGIBLE	50,000.00	0.00	0.00	50,000.00
6108 · DELINQUENT TAX INCOME	34,000.00	0.00	0.00	34,000.00
6109 · LINK ACCOUNT INTEREST	285.00	0.00	0.00	285.00
6110 · KY STATE MOTOR TAX	35,000.00	0.00	0.00	35,000.00
6111 · INVESTMENT INCOME - BANK ONE			0.00	0.00
6112 · LAWSUIT RECOVERY			0.00	0.00
6201 · DONATIONS			0.00	0.00
6202 · RENT INCOME			0.00	0.00
6203 · BANK LOAN PROCEEDS			0.00	0.00
6205 · IN LIEU OF TAX INCOME	185,457.00	0.00	0.00	185,457.00
6206 · VIOLATIONS FEE			0.00	0.00
6207 · GRANT INCOME	0.00	0.00	0.00	0.00
6208 · FEMA INCOME			0.00	0.00
6209 · TELECOMMUNICATIONS	17,830.00	0.00	0.00	17,830.00
6210 · EQUIPMENT DISPOSAL	5,000.00	0.00	0.00	5,000.00
6212 · FIRE RECOVERY	15,000.00	0.00	0.00	15,000.00
6000 · REVENUE - Other			0.00	0.00
<b>Total 6000 · REVENUE</b>	<u>5,575,231.00</u>	<u>0.00</u>	<u>0.00</u>	<u>5,575,231.00</u>
6204 · LINE OF CREDIT PROCEEDS	2,000,000.00	0.00	0.00	2,000,000.00
6211 · Contribution of Land			0.00	0.00
<b>Total Income</b>	<u>7,575,231.00</u>	<u>0.00</u>	<u>0.00</u>	<u>7,575,231.00</u>
<b>Expense</b>				
DEPRECIATION EXPENSE			0.00	0.00
LOSS ON DISPOSAL OF ASSETS			0.00	0.00
66900 · Reconciliation Discrepancies			0.00	0.00
<b>7000 · PERSONAL SERVICES</b>				
<b>7100 · SALARIES</b>				
7101 · ADMINISTRATIVE	135,365.54	0.00	0.00	135,365.54
7102 · ADMINISTRATIVE OPERATIONS	87,798.98	0.00	0.00	87,798.98
7103 · EMERGENCY OPERATIONS	76,382.69	0.00	0.00	76,382.69
7104 · FIRE PREVENTION	75,978.99	0.00	0.00	75,978.99
7105 · TRAINING			0.00	0.00
7106 · FIRE SUPPRESSION	2,069,801.87	0.00	0.00	2,069,801.87
7114 · INCENTIVE PAY	180,000.00	0.00	0.00	180,000.00
7115 · OVERTIME	227,878.21	0.00	0.00	227,678.21

## JEFFERSONTOWN FIRE PROTECTION Profit & Loss Budget Overview

July 1 through September 27, 2017

	Jul 17	Aug 17	Sep 1 - 27, 17	TOTAL Jul 1 - Sep 27, 17
7100 · SALARIES - Other			0.00	0.00
Total 7100 · SALARIES	2,853,006.28	0.00	0.00	2,853,006.28
7107 · FICA-EMPLOYER SHARE	218,866.10	0.00	0.00	218,866.10
7108 · WORKMANS COMP	147,708.00	0.00	0.00	147,708.00
7109 · PENSION	873,623.62	0.00	0.00	873,623.62
7110 · CLOTHING ALLOWANCE	27,900.00	0.00	0.00	27,900.00
7111 · GROUP & DENTAL INS.	565,255.00	0.00	0.00	565,255.00
7112 · UNEMPLOYMENT INS.	6,900.00	0.00	0.00	6,900.00
7113 · ADMINISTRATIVE EXPENSE	5,000.00	0.00	0.00	5,000.00
7116 · LENGTH OF SERVICE AWARD			0.00	0.00
7117 · HEALTH REIMBURSEMENT			0.00	0.00
7119 · CERS BUY BACK			0.00	0.00
7000 · PERSONAL SERVICES - Other			0.00	0.00
Total 7000 · PERSONAL SERVICES	4,698,259.00	0.00	0.00	4,698,259.00
7001 · DEPRECIATION EXPENSES			0.00	0.00
7118 · PAYROLL - VACATION			0.00	0.00
7120 · Pension Expense - Admin			0.00	0.00
7121 · Pension Expense - Fire			0.00	0.00
8000 · CONTRACTURAL SERVICES				
8001 · NOMINAL FEE			0.00	0.00
8002 · HYDRANT PAINTING	4,500.00	0.00	0.00	4,500.00
8003 · EXTERMINATION SERVICES	950.00	0.00	0.00	950.00
8004 · LAUNDRY/TOWEL SERVICE			0.00	0.00
8005 · GARBAGE COLLECTION SERV.	1,300.00	0.00	0.00	1,300.00
8006 · PAGER SERVICE			0.00	0.00
8007 · SECURITY SERVICE	400.00	0.00	0.00	400.00
8008 · ELECTRONIC COMMUNICATIONS	8,000.00	0.00	0.00	8,000.00
8000 · CONTRACTURAL SERVICES - Other			0.00	0.00
Total 8000 · CONTRACTURAL SERVICES	15,150.00	0.00	0.00	15,150.00
8200 · BLDG/GROUNDS MAINT & SUP				
8201 · MAINTENANCE & SUPPLIES EX	25,000.00	0.00	0.00	25,000.00
8204 · MISC. EXPENSE			0.00	0.00
8200 · BLDG/GROUNDS MAINT & SUP - Other			0.00	0.00
Total 8200 · BLDG/GROUNDS MAINT & SUP	25,000.00	0.00	0.00	25,000.00
8300 · OFFICE EXPENSE				
8301 · ADVERTISING	500.00	0.00	0.00	500.00
8302 · DUES & SUBSCRIPTIONS	10,300.00	0.00	0.00	10,300.00
8303 · OFFICE EQUIP MAINT & SERV	14,200.00	0.00	0.00	14,200.00
8304 · POSTAGE	750.00	0.00	0.00	750.00
8305 · PRINTING & PRODUCTION	750.00	0.00	0.00	750.00
8306 · OFFICE SUPPLIES & EXP	3,500.00	0.00	0.00	3,500.00
8300 · OFFICE EXPENSE - Other			0.00	0.00
Total 8300 · OFFICE EXPENSE	30,000.00	0.00	0.00	30,000.00
8400 · TRAINING, TRAVEL & EDUCAT				

## JEFFERSONTOWN FIRE PROTECTION Profit & Loss Budget Overview July 1 through September 27, 2017

	TOTAL			
	Jul 17	Aug 17	Sep 1 - 27, 17	Jul 1 - Sep 27, 17
8401 · TRAVEL EXPENSE	3,000.00	0.00	0.00	3,000.00
8403 · TRAINING TUITION	4,500.00	0.00	0.00	4,500.00
8404 · TRAIN-PRINTING & REPRODUC	0.00	0.00	0.00	0.00
8405 · EDUCATIONAL & TRAIN SUPPL	1,500.00	0.00	0.00	1,500.00
8406 · TRAINING EQUIPMENT	3,000.00	0.00	0.00	3,000.00
8408 · TRAINING MISC.			0.00	0.00
8409 · TRAINING SUBSCRIPTIONS			0.00	0.00
8410 · TRAINING ACADEMY	10,000.00	0.00	0.00	10,000.00
8411 · SCHOLARSHIP			0.00	0.00
8400 · TRAINING, TRAVEL & EDUCAT - Other			0.00	0.00
<b>Total 8400 · TRAINING, TRAVEL &amp; EDUCAT</b>	<b>22,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>22,000.00</b>
<b>8500 · UTILITIES</b>				
8501 · ELECTRICITY	30,000.00	0.00	0.00	30,000.00
8502 · GAS	7,000.00	0.00	0.00	7,000.00
8503 · WATER	10,000.00	0.00	0.00	10,000.00
8504 · PHONE	8,000.00	0.00	0.00	8,000.00
8505 · CELL PHONES/APPARATUS TABLETS			0.00	0.00
8500 · UTILITIES - Other			0.00	0.00
<b>Total 8500 · UTILITIES</b>	<b>55,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>55,000.00</b>
8600 · Depreciation			0.00	0.00
<b>8700 · FIRE APP,AUTO &amp; PUMP EXP</b>				
8701 · AUTO-MAINT & SUPPLIES	8,000.00	0.00	0.00	8,000.00
8702 · AUTO - FUEL	10,000.00	0.00	0.00	10,000.00
8703 · APPARATUS-MAINT & SUPPLIE	45,000.00	0.00	0.00	45,000.00
8704 · APPARATUS - FUEL	15,500.00	0.00	0.00	15,500.00
8705 · PUMP MAINT & SUPPLIES			0.00	0.00
8706 · FIREFIGHTING EQUIP MAINT	4,000.00	0.00	0.00	4,000.00
8707 · SCBA MAINTENANCE	3,100.00	0.00	0.00	3,100.00
8700 · FIRE APP,AUTO & PUMP EXP - Other			0.00	0.00
<b>Total 8700 · FIRE APP,AUTO &amp; PUMP EXP</b>	<b>85,600.00</b>	<b>0.00</b>	<b>0.00</b>	<b>85,600.00</b>
<b>8800 · RADIO REPAIR &amp; MAINT.</b>				
8801 · RADIO MAINT & REPAIR	1,500.00	0.00	0.00	1,500.00
8802 · COUNTY ALARM			0.00	0.00
8800 · RADIO REPAIR & MAINT. - Other			0.00	0.00
<b>Total 8800 · RADIO REPAIR &amp; MAINT.</b>	<b>1,500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,500.00</b>
<b>8900 · OTHER EXPENSES</b>				
8901 · INSURANCE	47,600.00	0.00	0.00	47,600.00
8904 · PROFESSIONAL SERVICES	175,000.00	0.00	0.00	175,000.00
8905 · FLOWER FUND EXPENSE	500.00	0.00	0.00	500.00
8906 · BOARD OF TRUSTEES MTG EXP	2,500.00	0.00	0.00	2,500.00
8907 · FIREFIGHTER PHYSICAL EXAM	12,000.00	0.00	0.00	12,000.00
8908 · PUBLIC MEETINGS	1,500.00	0.00	0.00	1,500.00
8909 · INVESTMENT FEES			0.00	0.00
8910 · AMORTIZATION			0.00	0.00

**JEFFERSONTOWN FIRE PROTECTION**  
**Profit & Loss Budget Overview**  
July 1 through September 27, 2017

	<u>Jul 17</u>	<u>Aug 17</u>	<u>Sep 1 - 27, 17</u>	<u>TOTAL</u> <u>Jul 1 - Sep 27, 17</u>
8911 · Miscellaneous Expense			0.00	0.00
8900 · OTHER EXPENSES - Other			0.00	0.00
<b>Total 8900 · OTHER EXPENSES</b>	<b>239,100.00</b>	<b>0.00</b>	<b>0.00</b>	<b>239,100.00</b>
<b>9000 · SPECIALIZED SUPPLIES</b>				
9001 · CLOTHING-CLASS A,B,C UNIF	5,000.00	0.00	0.00	5,000.00
9002 · FIRE FIGHTING SUPPLIES	10,000.00	0.00	0.00	10,000.00
9003 · FOOD SUPPLIES	4,000.00	0.00	0.00	4,000.00
9004 · FIRE PREVENTION SUPPLIES	4,000.00	0.00	0.00	4,000.00
9005 · MEDICAL SUPPLIES EXPENSE			0.00	0.00
9000 · SPECIALIZED SUPPLIES - Other			0.00	0.00
<b>Total 9000 · SPECIALIZED SUPPLIES</b>	<b>23,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>23,000.00</b>
<b>9800 · CAPITAL EXPENDITURES</b>				
9801 · IMPROVEMENTS	26,000.00	0.00	0.00	26,000.00
9802 · BUILDING			0.00	0.00
9803 · FIRE FIGHTING EQUIP	10,000.00	0.00	0.00	10,000.00
9804 · RADIO EQUIPMENT			0.00	0.00
9805 · UNIFORMS/PPE	10,000.00	0.00	0.00	10,000.00
9806 · HOSE			0.00	0.00
9807 · BOND ISSUE- INTEREST	29,490.00	0.00	0.00	29,490.00
9807.1 · BOND ISSUE - PRINCIPAL	294,632.00	0.00	0.00	294,632.00
9808 · LAND			0.00	0.00
9809 · COMPUTERS	3,000.00	0.00	0.00	3,000.00
9810 · OFFICE EQUIPMENT	1,500.00	0.00	0.00	1,500.00
9811 · COMMAND VEHICLES			0.00	0.00
9816 · APPARATUS-BB&T-TDA			0.00	0.00
9817 · APPARATUS-HOLDING COMPANY			0.00	0.00
9819 · EMT - D			0.00	0.00
9800 · CAPITAL EXPENDITURES - Other			0.00	0.00
<b>Total 9800 · CAPITAL EXPENDITURES</b>	<b>374,622.00</b>	<b>0.00</b>	<b>0.00</b>	<b>374,622.00</b>
9807.2 · PROCEEDS FROM CAPITAL EXPENSE			0.00	0.00
9900 · CONTINGENCY FUND	1,303,796.00	0.00	0.00	1,303,796.00
9901 · LINE OF CREDIT INTEREST	3,000.00	0.00	0.00	3,000.00
9902 · DEBT SERV.-PNC-3332			0.00	0.00
9903 · DEBT SERV.-LNB-3333,3351			0.00	0.00
9904 · INTEREST EXPENSE			0.00	0.00
<b>Total Expense</b>	<b>6,876,027.00</b>	<b>0.00</b>	<b>0.00</b>	<b>6,876,027.00</b>
<b>Net Ordinary Income</b>	<b>699,204.00</b>	<b>0.00</b>	<b>0.00</b>	<b>699,204.00</b>
<b>Other Income/Expense</b>				
<b>Other Expense</b>				
8307 · MISC. GENERAL EXPENSE			0.00	0.00
9950 · LOSS ON DISPOSAL OF EQUIPMENT			0.00	0.00
<b>Total Other Expense</b>			<b>0.00</b>	<b>0.00</b>
<b>Net Other Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Net Income</b>	<b>699,204.00</b>	<b>0.00</b>	<b>0.00</b>	<b>699,204.00</b>

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Accrual Basis

# JEFFERSONTOWN FIRE PROTECTION

## Balance Sheet

As of September 27, 2017

### ASSETS

#### Current Assets

##### Checking/Savings

1106 · Republic Checking #2 410,409.82

Total Checking/Savings 410,409.82

##### Other Current Assets

1202 · ACCTS RECEIVABLE-TAXE 47,271.52

1205 · PREPAID INSURANCE 8,809.31

Total Other Current Assets 56,080.83

Total Current Assets 466,490.65

#### Fixed Assets

1301 · APPARATUS 3,077,440.81

1302 · STRUC&LAND 3,607,591.43

1303 · IMPROVEMENTS 1,607,792.45

1304 · RADIOS & EQUIP 267,923.04

1305 · OFFICE EQUIP 54,701.80

1306 · COMPUTERS 62,944.24

1307 · OTHER EQUIPMENT 1,062,200.19

1308 · Uniforms 251,911.88

1309 · EQUIPMENT 159,525.47

1310 · LEASED EQUIPMENT 387,389.98

1752 · ACCUMULATED DEPRECIATION -5,201,644.00

1800 · Deferred Outflows of Resources 1,808,186.00

Total Fixed Assets 7,145,963.29

#### Other Assets

1400 · LOAN ORIGATION FEES 0.15

1751 · In & Out 3,578.74

Total Other Assets 3,578.89

**TOTAL ASSETS 7,616,032.83**

### LIABILITIES & EQUITY

#### Liabilities

##### Current Liabilities

##### Accounts Payable

Payables 750.49

Total Accounts Payable 750.49

##### Other Current Liabilities

2000 · ACCRUED WAGES 90,713.44

2001 · ACCRUED INTEREST EXPENSE 15,392.52

2003 · ACCRUED & W/H PENSION 81,795.09

2010 · ACCRUED VACATION 123,840.80

2100 · ACCOUNTS PAYABLE 58,700.11

2110 · ACCRUED PAYABLE 3,939.00

2111 · ACCRUED HEALTH BENEFITS 0.38

3205 · CAPITAL LEASE - BB&T 66,954.90

3500 · CAPITAL LEASE PAYABLE -OLD NATI -0.45

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Accrual Basis

# JEFFERSONTOWN FIRE PROTECTION

## Balance Sheet

As of September 27, 2017

3501 · CURRENT PORTION BONDS PAYABLE	242,083.34
3502 · Current Part BB&T Tiller Note	59,567.00
<b>Total Other Current Liabilities</b>	<b>742,986.13</b>
<b>Total Current Liabilities</b>	<b>743,736.62</b>
<b>Long Term Liabilities</b>	
3150 · BB & T - Capital Lease	210,076.09
3151 · CAPITAL LEASE - BB&T CONTRA	-66,954.90
3152 · Note Payable - BB&T - Land	162,993.00
3210 · NOTES PAYABLE-LNB	669,724.00
3230 · BOND ISSUE PAYABLE	142,915.69
3231 · BOND ISSUE PAY CONTRA	-242,083.34
3232 · BB&T Tiller Note	-59,567.00
3233 · BB&T Land Note - Contra	-16,007.00
3301 · Net Pension Liability	8,301,481.00
3402 · Deferred Inflows on Resources	66,305.00
3503 · BB&T Land Note	16,007.00
<b>Total Long Term Liabilities</b>	<b>9,184,889.54</b>
<b>Total Liabilities</b>	<b>9,928,626.16</b>
<b>Equity</b>	
3900 · Retained Earnings	1,156,345.05
5002 · INVESTMENT-FIXED ASSE	3,262,886.36
5501 · UNAPPROPRIATED FUNDS	-5,876,566.10
Net Income	-855,258.64
<b>Total Equity</b>	<b>-2,312,593.33</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>7,616,032.83</b>



**JEFFERSONTOWN FIRE PROTECTION**  
**Profit & Loss Budget vs. Actual**  
July 1 through September 15, 2017

	<u>Jul 1 - Sep 15, 17</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
6000 · REVENUE				
6100 · REAL PROPERTY TAXES	0.00	3,970,238.00	-3,970,238.00	0.0%
6101 · TANGIBLE PERSONAL PROPERTY	0.00	690,693.00	-690,693.00	0.0%
6103 · STATE PENSION REIMBURSEME	8,718.91	56,230.00	-47,511.09	15.51%
6104 · MISC INCOME	-13,092.00	35,500.00	-48,592.00	-36.88%
6105 · INCENTIVE PAY INCOME	28,633.50	179,998.00	-151,364.50	15.91%
6106 · JEFF CO MOTOR TAX INCOME	82,998.24	300,000.00	-217,001.76	27.67%
6107 · OMITTED TANGIBLE	6,439.50	50,000.00	-43,560.50	12.88%
6108 · DELINQUENT TAX INCOME	26,903.99	34,000.00	-7,096.01	79.13%
6109 · LINK ACCOUNT INTEREST	37.57	285.00	-247.43	13.18%
6110 · KY STATE MOTOR TAX	14,267.83	35,000.00	-20,732.17	40.77%
6111 · INVESTMENT INCOME - BANK ONE	0.00	0.00	0.00	0.0%
6112 · LAWSUIT RECOVERY	0.00	0.00	0.00	0.0%
6201 · DONATIONS	0.00	0.00	0.00	0.0%
6202 · RENT INCOME	0.00	0.00	0.00	0.0%
6203 · BANK LOAN PROCEEDS	0.00	0.00	0.00	0.0%
6205 · IN LIEU OF TAX INCOME	54,854.00	185,457.00	-130,603.00	29.58%
6206 · VIOLATIONS FEE	0.00	0.00	0.00	0.0%
6207 · GRANT INCOME	235,646.00	0.00	235,646.00	100.0%
6208 · FEMA INCOME	0.00	0.00	0.00	0.0%
6209 · TELECOMMUNICATIONS	2,972.11	17,830.00	-14,857.89	16.67%
6210 · EQUIPMENT DISPOSAL	0.00	5,000.00	-5,000.00	0.0%
6212 · FIRE RECOVERY	7,157.24	15,000.00	-7,842.76	47.72%
6000 · REVENUE - Other	0.00	0.00	0.00	0.0%
<b>Total 6000 · REVENUE</b>	<b>455,536.89</b>	<b>5,575,231.00</b>	<b>-5,119,694.11</b>	<b>8.17%</b>
6204 · LINE OF CREDIT PROCEEDS	0.00	2,000,000.00	-2,000,000.00	0.0%
6211 · Contribution of Land	0.00	0.00	0.00	0.0%
<b>Total Income</b>	<b>455,536.89</b>	<b>7,575,231.00</b>	<b>-7,119,694.11</b>	<b>6.01%</b>
<b>Expense</b>				
DEPRECIATION EXPENSE	0.00	0.00	0.00	0.0%
LOSS ON DISPOSAL OF ASSETS	0.00	0.00	0.00	0.0%
66900 · Reconciliation Discrepancies	0.00	0.00	0.00	0.0%
7000 · PERSONAL SERVICES				
7100 · SALARIES				
7101 · ADMINISTRATIVE	28,685.97	135,365.54	-106,679.57	21.19%
7102 · ADMINISTRATIVE OPERATIONS	20,806.94	87,798.98	-66,992.04	23.7%
7103 · EMERGENCY OPERATIONS	17,134.03	76,382.69	-59,248.66	22.43%
7104 · FIRE PREVENTION	16,039.62	75,978.99	-59,939.37	21.11%
7105 · TRAINING	0.00	0.00	0.00	0.0%
7106 · FIRE SUPPRESSION	457,563.98	2,069,801.87	-1,612,237.89	22.11%
7114 · INCENTIVE PAY	28,666.38	180,000.00	-151,333.62	15.93%
7115 · OVERTIME	85,085.40	227,678.21	-142,592.81	37.37%

**JEFFERSONTOWN FIRE PROTECTION**  
**Profit & Loss Budget vs. Actual**  
July 1 through September 15, 2017

	<u>Jul 1 - Sep 15, 17</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
7100 · SALARIES - Other	0.00	0.00	0.00	0.0%
<b>Total 7100 · SALARIES</b>	<b>653,982.32</b>	<b>2,853,006.28</b>	<b>-2,199,023.96</b>	<b>22.92%</b>
7107 · FICA-EMPLOYER SHARE	51,985.60	218,866.10	-166,880.50	23.75%
7108 · WORKMANS COMP	142,641.88	147,708.00	-5,066.12	96.57%
7109 · PENSION	-277,871.87	873,623.62	-1,151,495.49	-31.81%
7110 · CLOTHING ALLOWANCE	12,300.00	27,900.00	-15,600.00	44.09%
7111 · GROUP & DENTAL INS.	123,972.22	565,255.00	-441,282.78	21.93%
7112 · UNEMPLOYMENT INS.	178.31	6,900.00	-6,721.69	2.58%
7113 · ADMINISTRATIVE EXPENSE	1,958.55	5,000.00	-3,041.45	39.17%
7116 · LENGTH OF SERVICE AWARD	0.00	0.00	0.00	0.0%
7117 · HEALTH REIMBURSEMENT	0.00	0.00	0.00	0.0%
7119 · CERS BUY BACK	0.00	0.00	0.00	0.0%
7000 · PERSONAL SERVICES - Other	0.00	0.00	0.00	0.0%
<b>Total 7000 · PERSONAL SERVICES</b>	<b>709,147.01</b>	<b>4,698,259.00</b>	<b>-3,989,111.99</b>	<b>15.09%</b>
7001 · DEPRECIATION EXPENSES	0.00	0.00	0.00	0.0%
7118 · PAYROLL - VACATION	4,321.00	0.00	4,321.00	100.0%
7120 · Pension Expense - Admin	0.00	0.00	0.00	0.0%
7121 · Pension Expense - Fire	433,151.00	0.00	433,151.00	100.0%
<b>8000 · CONTRACTURAL SERVICES</b>				
8001 · NOMINAL FEE	0.00	0.00	0.00	0.0%
8002 · HYDRANT PAINTING	3,072.60	4,500.00	-1,427.40	68.28%
8003 · EXTERMINATION SERVICES	204.00	950.00	-746.00	21.47%
8004 · LAUNDRY/TOWEL SERVICE	0.00	0.00	0.00	0.0%
8005 · GARBAGE COLLECTION SERV.	120.17	1,300.00	-1,179.83	9.24%
8006 · PAGER SERVICE	0.00	0.00	0.00	0.0%
8007 · SECURITY SERVICE	50.00	400.00	-350.00	12.5%
8008 · ELECTRONIC COMMUNICATIONS	1,566.08	8,000.00	-6,433.92	19.58%
8000 · CONTRACTURAL SERVICES - Other	0.00	0.00	0.00	0.0%
<b>Total 8000 · CONTRACTURAL SERVICES</b>	<b>5,012.85</b>	<b>15,150.00</b>	<b>-10,137.15</b>	<b>33.09%</b>
<b>8200 · BLDG/GROUNDS MAINT &amp; SUP</b>				
8201 · MAINTENANCE & SUPPLIES EX	13,864.81	25,000.00	-11,135.19	55.46%
8204 · MISC. EXPENSE	0.00	0.00	0.00	0.0%
8200 · BLDG/GROUNDS MAINT & SUP - Other	0.00	0.00	0.00	0.0%
<b>Total 8200 · BLDG/GROUNDS MAINT &amp; SUP</b>	<b>13,864.81</b>	<b>25,000.00</b>	<b>-11,135.19</b>	<b>55.46%</b>
<b>8300 · OFFICE EXPENSE</b>				
8301 · ADVERTISING	0.00	500.00	-500.00	0.0%
8302 · DUES & SUBSCRIPTIONS	688.92	10,300.00	-9,611.08	6.69%
8303 · OFFICE EQUIP MAINT & SERV	700.86	14,200.00	-13,499.14	4.94%
8304 · POSTAGE	597.08	750.00	-152.92	79.61%
8305 · PRINTING & PRODUCTION	0.00	750.00	-750.00	0.0%
8306 · OFFICE SUPPLIES & EXP	437.60	3,500.00	-3,062.40	12.5%
8300 · OFFICE EXPENSE - Other	0.00	0.00	0.00	0.0%
<b>Total 8300 · OFFICE EXPENSE</b>	<b>2,424.46</b>	<b>30,000.00</b>	<b>-27,575.54</b>	<b>8.08%</b>
<b>8400 · TRAINING, TRAVEL &amp; EDUCAT</b>				

**JEFFERSONTOWN FIRE PROTECTION**  
**Profit & Loss Budget vs. Actual**  
July 1 through September 15, 2017

	<u>Jul 1 - Sep 15, 17</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
8401 · TRAVEL EXPENSE	604.71	3,000.00	-2,395.29	20.16%
8403 · TRAINING TUITION	280.70	4,500.00	-4,219.30	6.24%
8404 · TRAIN-PRINTING & REPRODUC	0.00	0.00	0.00	0.0%
8405 · EDUCATIONAL & TRAIN SUPPL	719.88	1,500.00	-780.12	47.99%
8406 · TRAINING EQUIPMENT	-652.00	3,000.00	-3,652.00	-21.73%
8408 · TRAINING MISC.	0.00	0.00	0.00	0.0%
8409 · TRAINING SUBSCRIPTIONS	0.00	0.00	0.00	0.0%
8410 · TRAINING ACADEMY	0.00	10,000.00	-10,000.00	0.0%
8411 · SCHOLARSHIP	0.00	0.00	0.00	0.0%
8400 · TRAINING, TRAVEL & EDUCAT - Other	0.00	0.00	0.00	0.0%
<b>Total 8400 · TRAINING, TRAVEL &amp; EDUCAT</b>	<b>953.29</b>	<b>22,000.00</b>	<b>-21,046.71</b>	<b>4.33%</b>
<b>8500 · UTILITIES</b>				
8501 · ELECTRICITY	6,873.56	30,000.00	-23,126.44	22.91%
8502 · GAS	647.80	7,000.00	-6,352.20	9.25%
8503 · WATER	1,752.79	10,000.00	-8,247.21	17.53%
8504 · PHONE	1,547.66	8,000.00	-6,452.34	19.35%
8505 · CELL PHONES/APPARATUS TABLETS	0.00	0.00	0.00	0.0%
8500 · UTILITIES - Other	0.00	0.00	0.00	0.0%
<b>Total 8500 · UTILITIES</b>	<b>10,821.81</b>	<b>55,000.00</b>	<b>-44,178.19</b>	<b>19.68%</b>
<b>8600 · Depreciation</b>	<b>357,515.00</b>	<b>0.00</b>	<b>357,515.00</b>	<b>100.0%</b>
<b>8700 · FIRE APP,AUTO &amp; PUMP EXP</b>				
8701 · AUTO-MAINT & SUPPLIES	-840.96	8,000.00	-8,840.96	-10.51%
8702 · AUTO - FUEL	2,566.66	10,000.00	-7,433.34	25.67%
8703 · APPARATUS-MAINT & SUPPLIE	90,407.75	45,000.00	45,407.75	200.91%
8704 · APPARATUS - FUEL	3,446.86	15,500.00	-12,053.14	22.24%
8705 · PUMP MAINT & SUPPLIES	0.00	0.00	0.00	0.0%
8706 · FIREFIGHTING EQUIP MAINT	197.55	4,000.00	-3,802.45	4.94%
8707 · SCBA MAINTENANCE	3,454.81	3,100.00	354.81	111.45%
8700 · FIRE APP,AUTO & PUMP EXP - Other	0.00	0.00	0.00	0.0%
<b>Total 8700 · FIRE APP,AUTO &amp; PUMP EXP</b>	<b>99,232.67</b>	<b>85,600.00</b>	<b>13,632.67</b>	<b>115.93%</b>
<b>8800 · RADIO REPAIR &amp; MAINT.</b>				
8801 · RADIO MAINT & REPAIR	-264.64	1,500.00	-1,764.64	-17.64%
8802 · COUNTY ALARM	0.00	0.00	0.00	0.0%
8800 · RADIO REPAIR & MAINT. - Other	0.00	0.00	0.00	0.0%
<b>Total 8800 · RADIO REPAIR &amp; MAINT.</b>	<b>-264.64</b>	<b>1,500.00</b>	<b>-1,764.64</b>	<b>-17.64%</b>
<b>8900 · OTHER EXPENSES</b>				
8901 · INSURANCE	38,628.00	47,600.00	-8,972.00	81.15%
8904 · PROFESSIONAL SERVICES	63,422.01	175,000.00	-111,577.99	36.24%
8905 · FLOWER FUND EXPENSE	0.00	500.00	-500.00	0.0%
8906 · BOARD OF TRUSTEES MTG EXP	-497.00	2,500.00	-2,997.00	-19.88%
8907 · FIREFIGHTER PHYSICAL EXAM	3,093.76	12,000.00	-8,906.24	25.78%
8908 · PUBLIC MEETINGS	0.00	1,500.00	-1,500.00	0.0%
8909 · INVESTMENT FEES	0.00	0.00	0.00	0.0%
8910 · AMORTIZATION	0.00	0.00	0.00	0.0%

**JEFFERSONTOWN FIRE PROTECTION**  
**Profit & Loss Budget vs. Actual**  
July 1 through September 15, 2017

	<u>Jul 1 - Sep 15, 17</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
8911 · Miscellaneous Expense	0.00	0.00	0.00	0.0%
8900 · OTHER EXPENSES - Other	0.00	0.00	0.00	0.0%
<b>Total 8900 · OTHER EXPENSES</b>	<b>104,646.77</b>	<b>239,100.00</b>	<b>-134,453.23</b>	<b>43.77%</b>
<b>9000 · SPECIALIZED SUPPLIES</b>				
9001 · CLOTHING-CLASS A,B,C UNIF	8,216.81	5,000.00	3,216.81	164.34%
9002 · FIRE FIGHTING SUPPLIES	5,013.86	10,000.00	-4,986.14	50.14%
9003 · FOOD SUPPLIES	1,477.60	4,000.00	-2,522.40	36.94%
9004 · FIRE PREVENTION SUPPLIES	1,739.00	4,000.00	-2,261.00	43.48%
9005 · MEDICAL SUPPLIES EXPENSE	413.69	0.00	413.69	100.0%
9000 · SPECIALIZED SUPPLIES - Other	0.00	0.00	0.00	0.0%
<b>Total 9000 · SPECIALIZED SUPPLIES</b>	<b>16,860.96</b>	<b>23,000.00</b>	<b>-6,139.04</b>	<b>73.31%</b>
<b>9800 · CAPITAL EXPENDITURES</b>				
9801 · IMPROVEMENTS	-7,055.00	26,000.00	-33,055.00	-27.14%
9802 · BUILDING	0.00	0.00	0.00	0.0%
9803 · FIRE FIGHTING EQUIP	-55,414.79	10,000.00	-65,414.79	-554.15%
9804 · RADIO EQUIPMENT	0.00	0.00	0.00	0.0%
9805 · UNIFORMS/PPE	-35,056.80	10,000.00	-45,056.80	-350.57%
9806 · HOSE	-5,188.00	0.00	-5,188.00	100.0%
9807 · BOND ISSUE- INTEREST	-308.00	29,490.00	-29,798.00	-1.04%
9807.1 · BOND ISSUE - PRINCIPAL	61,250.01	294,632.00	-233,381.99	20.79%
9808 · LAND	-384,613.00	0.00	-384,613.00	100.0%
9809 · COMPUTERS	3,759.00	3,000.00	759.00	125.3%
9810 · OFFICE EQUIPMENT	0.00	1,500.00	-1,500.00	0.0%
9811 · COMMAND VEHICLES	-35,464.00	0.00	-35,464.00	100.0%
9816 · APPARATUS-BB&T-TDA	0.00	0.00	0.00	0.0%
9817 · APPARATUS-HOLDING COMPANY	0.00	0.00	0.00	0.0%
9819 · EMT - D	0.00	0.00	0.00	0.0%
9800 · CAPITAL EXPENDITURES - Other	0.00	0.00	0.00	0.0%
<b>Total 9800 · CAPITAL EXPENDITURES</b>	<b>-458,090.58</b>	<b>374,622.00</b>	<b>-832,712.58</b>	<b>-122.28%</b>
9807.2 · PROCEEDS FROM CAPITAL EXPENSE	0.00	0.00	0.00	0.0%
9900 · CONTINGENCY FUND	0.00	1,303,796.00	-1,303,796.00	0.0%
9901 · LINE OF CREDIT INTEREST	0.00	3,000.00	-3,000.00	0.0%
9902 · DEBT SERV.-PNC-3332	0.00	0.00	0.00	0.0%
9903 · DEBT SERV.-LNB-3333,3351	0.00	0.00	0.00	0.0%
9904 · INTEREST EXPENSE	0.00	0.00	0.00	0.0%
<b>Total Expense</b>	<b>1,299,596.41</b>	<b>6,876,027.00</b>	<b>-5,576,430.59</b>	<b>18.9%</b>
<b>Net Ordinary Income</b>	<b>-844,059.52</b>	<b>699,204.00</b>	<b>-1,543,263.52</b>	<b>-120.72%</b>
<b>Other Income/Expense</b>				
<b>Other Expense</b>				
8307 · MISC. GENERAL EXPENSE	0.00	0.00	0.00	0.0%
9950 · LOSS ON DISPOSAL OF EQUIPMENT	0.00	0.00	0.00	0.0%
<b>Total Other Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Net Other Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Net Income</b>	<b>-844,059.52</b>	<b>699,204.00</b>	<b>-1,543,263.52</b>	<b>-120.72%</b>

2017/2018

ROSTER OF THE JEFFERSONTOWN FIRE PROTECTION DISTRICT BOARD OF TRUSTEES

Thomas E. Ruckriegel, Elected Property Owner, Chairman

[REDACTED]  
Jeffersontown, KY 40299

[REDACTED] Exp. Date: 6/2020

James L. Koestel, Jr., Elected Property Owner

[REDACTED]  
Jeffersontown, KY 40299

[REDACTED] Exp. Date: 6/2018

Anita Johnson, Appointed

[REDACTED]  
Jeffersontown, KY 40299

[REDACTED] Exp. Date: 6/2018

Kevin Culver, Elected Firefighter Rep, Secretary

[REDACTED]  
Louisville, KY 40219

[REDACTED] Exp. Date: 6/2018

Chris D. Rader, Elected Firefighter Rep

[REDACTED]  
Jeffersontown, KY 40299

[REDACTED] Exp. Date: 6/2021

Mark Ratterman, Appointed, Treasurer

[REDACTED]  
Jeffersontown, KY 40299

[REDACTED] Exp. Date: 6/2019

Stan Adler

[REDACTED]  
Jeffersontown, KY 40299

[REDACTED] Exp. Date: 6/2021

EXECUTIVE OFFICER

Sean F. Dreisbach

[REDACTED]  
Jeffersontown, KY 40299

Financial documents supporting the above summaries are located at the District Headquarters, 10530 Watterson Trail, Jeffersontown, KY 40299.

## 2017/2018 24/48 Hour Shift Rates

Employee	Hire Date	Rank	Scale	2017/18	Hourly	5%	Overtime	5%
Dunn	1/3/1994	Captain	Cap	\$ 65,492.14	\$ 18.65	\$ 19.58	\$ 33.20	\$ 34.86
Howard	1/3/1994	Captain	Cap	\$ 66,349.74	\$ 18.91	\$ 19.85	\$ 33.59	\$ 35.27
Keith	1/3/1994	Captain	Cap	\$ 66,349.74	\$ 18.91	\$ 19.85	\$ 33.59	\$ 35.27
Klumb, J.	4/4/1996	Captain	Cap	\$ 64,648.99	\$ 18.39	\$ 19.31	\$ 32.82	\$ 34.46
Rückriegel, R.	4/4/1996	Captain	Cap	\$ 65,492.14	\$ 18.65	\$ 19.58	\$ 33.20	\$ 34.86
Dunn, Eric	4/1/1997	Captain	15yr	\$ 63,300.80	\$ 17.98	\$ 18.88	\$ 32.21	\$ 33.82
Nation	11/1/1999	Captain	15 yr	\$ 60,025.19	\$ 16.99	\$ 17.84	\$ 30.72	\$ 32.25
White	11/1/1999	Sergeant	15 yr	\$ 54,382.09	\$ 15.28	\$ 16.04	\$ 28.15	\$ 29.56
Culver	11/1/1999	Sergeant	15 yr	\$ 54,951.48	\$ 15.45	\$ 16.22	\$ 28.41	\$ 29.83
Kaelin	10/2/2000	Firefighter	Cap	\$ 48,999.26	\$ 13.64	\$ 14.33	\$ 25.70	\$ 26.99
Latosinski	2/21/2001	Sergeant	15 yr	\$ 54,382.09	\$ 15.28	\$ 16.04	\$ 28.15	\$ 29.56
Rader, C	12/17/2001	Captain	15 yr	\$ 59,430.02	\$ 16.81	\$ 17.65	\$ 30.45	\$ 31.97
Häverstick, S	1/22/2003	Sergeant	15 yr	\$ 49,950.07	\$ 13.93	\$ 14.63	\$ 26.13	\$ 27.44
Jarboe, C	1/8/2003	Firefighter	Std	\$ 44,417.84	\$ 12.26	\$ 12.87	\$ 23.62	\$ 24.80
Lawson, T	7/12/2004	Sergeant	Std	\$ 48,231.18	\$ 13.41	\$ 14.08	\$ 25.35	\$ 26.62
Marble, J.	7/12/2004	Sergeant	Std	\$ 48,231.18	\$ 13.41	\$ 14.08	\$ 25.35	\$ 26.62
Schuerman, M	7/12/2004	Firefighter	Std	\$ 44,952.11	\$ 12.42	\$ 13.04	\$ 23.86	\$ 25.05
Taylor, Z	7/12/2004	Sergeant	Std	\$ 48,231.18	\$ 13.41	\$ 14.08	\$ 25.35	\$ 26.62
Martin, K	7/12/2004	Sergeant	Std	\$ 48,231.18	\$ 13.41	\$ 14.08	\$ 25.35	\$ 26.62
Slyter, M	7/12/2004	Sergeant	Std	\$ 48,231.18	\$ 13.41	\$ 14.08	\$ 25.35	\$ 26.62
Wallingford, M	7/12/2004	Sergeant	Std	\$ 48,231.18	\$ 13.41	\$ 14.08	\$ 25.35	\$ 26.62
Lyons, N.	7/12/2004	Sergeant	Std	\$ 51,731.18	\$ 14.47	\$ 15.20	\$ 26.94	\$ 28.29
Wright, C	5/12/2006	Sergeant	Std	\$ 48,231.18	\$ 13.41	\$ 14.08	\$ 25.35	\$ 26.62
Schmitt, B	8/3/2006	Sergeant	Std	\$ 46,826.39	\$ 12.99	\$ 13.63	\$ 24.71	\$ 25.95
Shopa, N	8/29/2007	Firefighter	Std	\$ 41,912.57	\$ 11.50	\$ 12.07	\$ 22.48	\$ 23.60
Hutchinson, A	6/1/2008	Firefighter	Std	\$ 41,189.57	\$ 11.28	\$ 11.84	\$ 22.15	\$ 23.26
Lyons, J.	7/27/2010	Firefighter	Std	\$ 41,189.57	\$ 11.28	\$ 11.84	\$ 22.15	\$ 23.26
Vasta, M	7/28/2010	Firefighter	Std	\$ 41,189.57	\$ 11.28	\$ 11.84	\$ 22.15	\$ 23.26
Johnson, J.	11/16/2011	Firefighter	Std	\$ 44,689.57	\$ 12.34	\$ 12.95	\$ 23.74	\$ 24.93
Conway, C.	10/9/2012	Firefighter	Std	\$ 41,189.57	\$ 11.28	\$ 11.84	\$ 22.15	\$ 23.26
O'Brien, D.	4/1/2013	Firefighter	Std	\$ 41,189.57	\$ 11.28	\$ 11.84	\$ 22.15	\$ 23.26
Wardrip, B.	7/28/2014	Firefighter	Std	\$ 39,598.22	\$ 10.79	\$ 11.33	\$ 21.43	\$ 22.50
Kuhn, T.	4/27/2015	Firefighter	Std	\$ 38,006.87	\$ 10.31	\$ 10.83	\$ 20.70	\$ 21.74
Beckner, L.	10/25/2015	Firefighter	Std	\$ 37,929.87	\$ 10.29	\$ 10.80	\$ 20.67	\$ 21.70
Schmitt, P.	2/2/2016	Firefighter	Std	\$ 37,929.87	\$ 10.29	\$ 10.80	\$ 20.67	\$ 21.70
Gerard, W.	4/30/2016	Firefighter	Std	\$ 41,429.87	\$ 11.35	\$ 11.92	\$ 22.26	\$ 23.37
Ohlmann, M.	10/4/2016	Firefighter	Rec	\$ 34,058.86	\$ 9.11	\$ 9.57	\$ 18.91	\$ 19.85
Thomas, M.	10/19/2016	Firefighter	Rec	\$ 34,058.86	\$ 9.11	\$ 9.57	\$ 18.91	\$ 19.85
Taylor, G.	11/20/2016	Firefighter	Rec	\$ 34,058.86	\$ 9.11	\$ 9.57	\$ 18.91	\$ 19.85
Demmitt, H.	6/26/2017	Firefighter	Rec	\$ 34,058.86	\$ 9.11	\$ 9.57	\$ 18.91	\$ 19.85
Hart, L.	7/19/2017	Firefighter	Rec	\$ 34,058.86	\$ 9.11	\$ 9.57	\$ 18.91	\$ 19.85
Ellis, A.	8/13/2017	Firefighter	Rec	\$ 34,058.86	\$ 9.11	\$ 9.57	\$ 18.91	\$ 19.85

**Notes:**

Update 8/1/17 to reflect promotions
Update 7/1/2017 to reflect the Payscale Adjustment
Update 7/1/2017 to reflect the 2% COLA 1% MERIT Raise

# 2017/2018 Regular Staff Rates

Employee	Start Date	Rank	Scale	2017/2018	Hourly
Dreisbach, S	9/1/1989	Col	Contract	\$94,520.89	\$ 45.44
Burton, L.	8/31/2015	Admin Sec	Std	\$40,844.65	\$ 21.82
Darst, T	9/4/1984	Lt. Col.	20 yr	\$87,798.98	\$ 42.21
Sebastian, J.	8/1/1994	Deputy Chief	20 yr	\$86,338.90	\$ 41.51
Carroll, T	1/5/2010	Fire Marshal	Std	\$39,398.90	\$ 32.83
Greenwell, M.	2/2/2016	Inspector	Std	\$28,938.70	\$ 24.12
Miller, C.	11/2/2016	Medical Officer	Std	\$19,501.95	\$ 23.44

3635.42  
3320.73  
OCT 1, 201  
OCT 1, 20

Begin 8-13  
Pay  
Begin  
9-28  
Pay

**Notes:**

Update 7/01/2017 to reflect the 2% COLA 1% MERIT Raise	
Update 9/28/17 to reflect the Payscale Adjustment	
Promotion 08/14/2017	

SUBSTITUTE

IDENTIFICATION NUMBER

RA 95-0057018

PLEASE LIST THE APPROPRIATE NUMBER BELOW

JEFFERSONTOWN FIRE PROTECTION DISTRICT

P O BOX 99204  
LOUISVILLE KY

40299

SOCIAL SECURITY NUMBER  
- INDIVIDUALS ONLY -

EMPLOYER IDENTIFICATION NUMBER

CERTIFICATION - UNDER PENALTIES OF PERJURY, I CERTIFY THAT THE NUMBER SHOWN ON THIS FORM IS MY CORRECT TAXPAYER IDENTIFICATION NUMBER

SIGNATURE

*Robert H. Haddock, Chief*

DATE

11-15-83



0205285.09 balimonos  
RST  
Alison Lundergan Grimes  
Kentucky Secretary of State  
Received and Filed:  
7/13/2016 2:55 PM  
Fee Receipt: \$310.00

**Commonwealth of Kentucky**  
**Alison Lundergan Grimes, Secretary of**

Alison Lundergan Grimes  
Secretary of State  
P. O. Box 718  
Frankfort, KY 40602-0718  
(502) 564-3490  
<http://www.sos.ky.gov>

**Certificate of Existence**

I, Alison Lundergan Grimes, Secretary of State of the Commonwealth of Kentucky, do hereby certify that according to the records in the Office of the Secretary of State,

**JEFFERSONTOWN FIRE PROTECTION DISTRICT HOLDING COMPANY,  
INC.**

has eliminated all the grounds for dissolution, paid all fees and penalties owed to the Secretary of State, and met all other requirements for reinstatement. The effective date of reinstatement is July 13, 2016.

I further certify that JEFFERSONTOWN FIRE PROTECTION DISTRICT HOLDING COMPANY, INC. is a corporation duly incorporated and existing under the laws of the Commonwealth of Kentucky, whose date of incorporation is August 22, 1985, and whose period of duration is perpetual.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my Official Seal at Frankfort, Kentucky, this 13<sup>th</sup> day of July, 2016.



*Alison Lundergan Grimes*  
Alison Lundergan Grimes  
Secretary of State  
Commonwealth of Kentucky  
0205285



Alison Lundergan Grimes  
Secretary Of State  
Filings Division  
P.O. Box 718  
Frankfort, KY 40602-0718

0205285  
IMPORTANT NOTICE

### NOTICE

#### Keep this copy for your records

The image on the reverse side of this card serves as your confirmation and copy that the business filing submitted was successfully filed with the Office of the Secretary of State in accordance to Kentucky Revised Statutes.

#### How to obtain a full page copy of your business filing

To download full page copies of the document to take to the County Clerk's Office, please visit our web site at [www.sos.ky.gov](http://www.sos.ky.gov). If you would like to request copies of the document from our office, please download the Records Request Form at [www.sos.ky.gov](http://www.sos.ky.gov) and submit to our Records department.

If you have additional questions concerning your filing, please contact our office at 502-564-3490.

JEFFERSONTOWN FIRE PROTECTION  
DISTRICT HOLDING COMPANY, INC.  
10540 WATTERSON TRAIL  
JEFFERSONTOWN KY 40299

Commonwealth of Kentucky  
Alison Lundergan Grimes, Secretary of State

NARP

0205285  
Alison Lundergan Grimes  
KY Secretary of State  
Received and Filed  
3/15/2017 3:45:30 PM  
Fee receipt: \$15.00

Alison Lundergan Grimes  
Secretary of State  
P. O. Box 1150  
Frankfort, KY 40602-1150  
(502) 564-3490  
<http://www.sos.ky.gov>

Annual Report  
Online Filing

ARP

**Company:** JEFFERSONTOWN FIRE PROTECTION DISTRICT HOLDING COMPANY, INC.  
**Company ID:** 0205285  
**State of origin:** Kentucky  
**Formation date:** 8/22/1985 12:00:00 AM  
**Date filed:** 3/15/2017 3:45:30 PM  
**Fee:** \$15.00

**Principal Office**

10540 WATTERSON TRAIL  
JEFFERSONTOWN, KY 40299

**Registered Agent Name/Address**

MAURICE A. BYRNE, JR.  
ONE RIVERFRONT PLAZA, STE. 2150  
LOUISVILLE, KY 40202

**Current Officers**

President	THOMAS RUCKRIEGEL	[REDACTED]	Louisville, KY 40299
Secretary	KEVIN CULVER	[REDACTED]	Louisville, KY 40219
Treasurer	MARK RATTERMAN	[REDACTED]	Louisville, KY 40299

**Directors**

Director	JAMES L KOESTEL, JR.	[REDACTED]	Rd, Louisville, KY 40299
Director	ANITA JOHNSON	[REDACTED]	Louisville, KY 40299
Director	STAN ADLER	[REDACTED]	Louisville, KY 40299
Director	DARIN NATION	[REDACTED]	, Mt. Washington, KY 40047

**Signatures**

<b>Signature</b>	Leah L. Burton
<b>Title</b>	Administrative Assistant

Jeffersontown Fire Protection District  
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## Independent Auditors' Report

To the Members of the Board of Trustees  
Jeffersontown Fire Protection District  
Jeffersontown, Kentucky

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and the major fund of the Jeffersontown Fire Protection District (the District) as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also included evaluation the appropriateness of accounting policies used and the reasonableness or significant accounting estimates made by management, as well as evaluation the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, and the major fund, of the Jeffersontown Fire Protection District, as of June 30, 2017, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and required supplementary information on pages 3 through 6 and pages 27 through 29, respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The supplementary schedules on pages 30 through 32 are presented for purposes of additional analysis and are not a required part of the basic financial statements. The supplementary schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

### **Other Reporting Required by *Governmental Auditing Standards***

In accordance with *Governmental Auditing Standards*, we have also issued our report dated September 15, 2017, on our consideration of the Jeffersontown Fire Protection District's internal control over financial reporting and on our test of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Jeffersontown Fire Protection District's internal control over financial reporting and compliance.

*Baldwin CPAs, PLLC*

Baldwin CPAs, PLLC  
September 15, 2017

Jeffersontown Fire Protection District  
Management's Discussion and Analysis (MD&A)  
June 30, 2017

As management of the Jeffersontown Fire Protection District (the District), we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2017. We encourage readers to consider the information presented here in conjunction with additional information found within the body of the financial statements.

#### FINANCIAL HIGHLIGHTS

- As of June 30, 2017, the District's total assets amounted to approximately \$7,060,000, an increase of approximately \$220,000 from the prior year.
- Cash available for use to pay the District's obligations as of June 30, 2017 is approximately \$1,660,000, an increase of approximately \$200,000 from the prior year.
- The District's net position increased by approximately \$640,000 from the prior year.
- Depreciation expense (noncash expenditure) for the year was approximately \$360,000.
- The District received property taxes totaling approximately \$5,445,000 for the year. Prior year amount was approximately \$5,075,000.
- The District has a net pension liability of approximately \$8.3 million as well as related deferred outflows and inflows of resources.
- The District received a grant from FEMA during FY 2017 for approximately \$240,000 used for breathing equipment.
- The District made scheduled debt service payments of approximately \$385,000 in FY 2017.
- Actual net revenues and expenditures for FY 2017 exceeded budgeted levels by approximately \$172,000.

#### OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The Fire District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements.

**GOVERNMENT-WIDE FINANCIAL STATEMENTS** - The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of the District's assets, deferred outflows and deferred inflows, and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.



Jeffersontown Fire Protection District  
Management's Discussion and Analysis (MD&A)  
June 30, 2017

The statement of activities presents information showing how the District's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods. The government-wide financial statements outline functions of the District's that are principally supported by various taxes, licenses and fees. The governmental activities of the District include fire and administrative services.

Property taxes, licenses and permits also support fixed assets and related debt. The government-wide financial statements can be found on pages 7-8 of this report.

**FUND FINANCIAL STATEMENTS** - A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District's uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District are classified as governmental funds. The basic fund financial statements can be found on pages 9-12 of this report.

**NOTES TO THE FINANCIAL STATEMENTS** - The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 13-26 of this report.

The District's financial position is the product of several financial transactions including the net results of the activities, the acquisition and payment of debt, the acquisition and disposal of capital assets and the depreciation of capital assets.

**Financial Analysis (Government-wide Basis)**

**Table 1  
Net Position**

	Governmental Activities	
	2017	2016
Current and other assets	\$ 1,722,881	\$ 1,524,047
Capital assets	5,337,737	5,308,810
Deferred outflows of resources	1,808,186	1,200,460
<b>Total assets and deferred outflows</b>	<b>8,868,804</b>	<b>8,033,317</b>
Deferred inflows of resources	66,305	415,871
Current and other liabilities	545,944	604,863
Long-term debt outstanding	1,014,919	1,305,230
Net pension liability	8,301,481	7,411,931
<b>Total liabilities and deferred inflows</b>	<b>9,928,649</b>	<b>9,737,895</b>
 Net position:		
Invested in capital assets	4,152,028	3,738,488
Restricted	-	-
Unrestricted	(5,211,873)	(5,443,066)
<b>Total net position</b>	<b>\$ (1,059,845)</b>	<b>\$ (1,704,578)</b>

Jeffersontown Fire Protection District  
Management's Discussion and Analysis (MD&A)  
June 30, 2017

**Table 2**  
**Changes in Net Position**

	Governmental Activities	
	2017	2016
Revenues		
Program Revenues:		
Charges for services	\$ -	\$ -
Grants and Contributions	469,275	235,231
General Revenues:		
Taxes	5,444,133	5,075,135
Interest Income	5,009	298
Miscellaneous Income	76,440	57,208
Total Revenues	<u>5,994,857</u>	<u>5,367,872</u>
Expenses:		
Administration	344,787	339,635
General Fire Services	5,005,337	5,578,335
Total Expenses	<u>5,350,124</u>	<u>5,917,970</u>
Increase (Decrease) in net position	<u>\$ 644,733</u>	<u>\$ (550,098)</u>

Real property taxes increased approximately \$370,000 from the prior year. Grants and contribution revenue includes a \$240,000 grant from FEMA and \$230,000 from the state of Kentucky to subsidize salary and pension cost. Total expenses decreased approximately \$570,000 from the prior year as a result of the pension reporting standards. Total pension expense for fiscal year 2017 was approximately \$430,000, a decrease of approximately \$900,000 from the prior year.

**CAPITAL ASSETS**

The District purchased approximately \$386,000 in capital additions in fiscal year 2017 including fire gear, water hoses, and two new light duty trucks. The district did not dispose of any assets in fiscal year 2017.

**Table 3**  
**Capital Assets**

	Governmental Activities	
	2017	2016
Land	\$ 897,411	\$ 897,411
Buildings and improvements	4,389,240	4,382,185
Equipment	2,739,464	2,435,879
Vehicles	2,513,268	2,437,466
Accumulated depreciation	<u>(5,201,646)</u>	<u>(4,844,131)</u>
Total Capital Assets, Net	<u>\$ 5,337,737</u>	<u>\$ 5,308,810</u>

Jeffersontown Fire Protection District  
 Management's Discussion and Analysis (MD&A)  
 June 30, 2017

**DEBT**

The District made debt service principal payments of approximately \$385,000 in fiscal year 2017. No new debt was incurred during FY 2017. Approximately \$295,000 of debt service principal payments are scheduled for FY 2018.

**Table 4  
 Outstanding Debt at Year-End**

	Governmental Activities	
	2017	2016
Bond payable	\$ 142,916	\$ 385,000
Notes payable	832,717	908,291
Capital lease payable	210,076	277,031
<b>Totals</b>	<b>\$ 1,185,709</b>	<b>\$ 1,570,322</b>

**COMMENTS ON BUDGET COMPARISONS**

- Actual revenues exceeded budget by approximately \$576,000 primarily related to property tax revenue and grants.
- The District's actual total expenses before capital outlay, contingency and carryover expenses were over budget by approximately \$58,000 primarily related to maintenance, supplies and training.

**Contacting the Fire District:**

This financial report is designed to provide citizens, creditors, and other users with an overview of the Fire District's finances, fiscal practices and responsibility. If you have questions or need additional information, please contact the Fire Chief at 10530 Watterson Trail Jeffersontown, KY 40299-3754.

Jeffersontown Fire Protection District  
Statement of Activities  
For the Year Ended June 30, 2017

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Charges for Services</u>	<u>Program Revenues Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Net Revenue(Expense) Governmental Activities</u>
Administration	\$ 344,787	-	-	-	\$ (344,787)
General Fire Services	<u>5,005,337</u>	<u>-</u>	<u>230,429</u>	<u>238,846</u>	<u>(4,536,062)</u>
Total	<u>\$ 5,350,124</u>	<u>\$ -</u>	<u>\$ 230,429</u>	<u>\$ 238,846</u>	<u>(4,880,849)</u>
General Revenues					
Taxes					5,444,133
Interest Income					5,009
Miscellaneous Income					76,440
Total General Revenues					<u>5,525,582</u>
Change in Net Position					644,733
Net Position (Deficit)-beginning of year					<u>(1,704,578)</u>
Net Position (Deficit)-end of year					<u>\$ (1,059,845)</u>

See accompanying notes to financial statements.

Jeffersontown Fire Protection District  
Statement of Net Position  
June 30, 2017

Assets

Current Assets:	\$ 1,666,800
Cash and cash equivalents	47,272
Taxes receivable	8,809
Prepaid insurance	<u>1,722,881</u>
Total Current Assets	

Capital Assets:	897,411
Land	2,284,438
Buildings and improvements (Net of \$2,104,804 depreciation)	454,482
Equipment (Net of \$1,587,908 depreciation)	1,701,406
Vehicles (Net of \$1,508,936 depreciation)	<u>5,337,737</u>
Net Capital Assets	

Total Assets	<u>7,060,618</u>
--------------	------------------

Deferred Outflows of Resources	<u>1,808,186</u>
--------------------------------	------------------

Liabilities

Current Liabilities:	59,473
Accounts payable	90,713
Accrued payroll expense	81,795
Accrued employee benefits	15,393
Accrued interest expense	3,939
Accrued insurance payable	294,631 - 17-18 PAID
Current portion of bond, note and lease payable	<u>545,944</u>
Total Current Liabilities	

Noncurrent Liabilities	123,841
Compensated absences	891,078
Bond, note, and lease payable	8,301,481
Net pension liability	<u>9,316,400</u>
Total Noncurrent Liabilities	

Total Liabilities	<u>9,862,344</u>
-------------------	------------------

Deferred Inflows of Resources	<u>66,305</u>
-------------------------------	---------------

Net Position (Deficit)	4,152,028
Net investment in capital assets	-
Restricted	(5,211,873)
Unrestricted	<u>\$ (1,059,845)</u>
Total Net Position (Deficit)	

Jeffersontown Fire Protection District  
 Balance Sheet - Governmental Funds  
 June 30, 2017

	<u>General Fund</u>
<b>Assets</b>	
Cash and cash equivalents	\$ 1,666,800
Taxes receivable	47,272
Prepaid insurance	<u>8,809</u>
<b>Total Assets</b>	<u><u>\$ 1,722,881</u></u>
<b>Liabilities</b>	
Accounts payable	\$ 59,473
Accrued employee benefits	81,795
Accrued payroll expense	90,713
Accrued insurance payable	3,939
Accrued interest expense	<u>15,393</u>
<b>Total Liabilities</b>	<u>251,313</u>
<b>Fund Balances</b>	
Nonspendable	8,809
Unassigned	<u>1,462,759</u>
<b>Total Fund Balances</b>	<u>1,471,568</u>
<b>Total Liabilities and Fund Balances</b>	<u><u>\$ 1,722,881</u></u>

Jeffersontown Fire Protection District  
 Reconciliation of the Governmental Funds Balance Sheet to  
 the Statement of Net Position  
 For the Year Ended June 30, 2017

Total fund balance - total governmental funds	\$ 1,471,568
Amounts reported for governmental activities in the statement of activities are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds, net of accumulated depreciation and amortization of \$4,844,129.	5,337,737
Deferred outflows and inflows used in governmental activities are not financial resources and therefore are not reported in the governmental funds:	
Outflows related to pension	1,808,186
Inflows related to pension	(66,305)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds:	
Due within 1 year	(294,631)
Due in more than 1 year	(1,014,919)
Net pension liability	(8,301,481)
Net Position of governmental activities	\$ (1,059,845)

Jeffersontown Fire Protection District  
Statement of Revenues, Expenditures, and Changes in Fund  
Balances - Governmental Funds  
For the Year Ended June 30, 2017

		General Fund
Revenues:	\$	5,444,133
Taxes		230,429
State aid		238,846 FEMA
Grants		5,009
Interest income		76,440
Miscellaneous income		<u>5,994,857</u>
Total Revenues		
Expenditures:		4,626,298
Fire protection - operations		344,787
Administration		426,637
Capital outlay		
Debt service:		384,613
Principal		44,750
Interest		<u>5,827,085</u>
Total Expenditures		
Expenditures over Revenues		167,772
Other Financing Sources (Uses)		480,000
Proceeds of line of credit		<u>(480,000)</u>
Payments of line of credit		-
Total Other Financing Sources and (Uses)		<u>167,772</u>
Net Change in Fund Balances		1,303,796
Fund balances - beginning of year		<u>1,471,568</u>
Fund balances - end of year	\$	<u><u>1,471,568</u></u>

*OT ↓ MAINTENANCE  
↑ FROM LAST YEAR*



Jeffersontown Fire Protection District  
 Reconciliation of the Statement of Revenues, Expenditures and  
 Changes in Fund Balances - Governmental Funds to the Statement of Activities  
 For the Year Ended June 30, 2017

Net change in fund balances - total governmental funds	\$ 167,772
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:	
Capital asset purchases recorded	386,442
Depreciation and amortization expense not recorded as expenditure in governmental funds	(357,515)
Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position:	384,613
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds:	
Accrued compensated absences	(4,321)
Net pension liability	<u>67,742</u>
Change in Net Position of Governmental Activities	<u>\$ 644,733</u>

Jeffersontown Fire Protection District  
Notes to Financial Statements  
June 30, 2017

Note 1 – Summary of Significant Accounting Policies

The Reporting Entity

The Jeffersontown Fire Protection District (The District) was created and established for the purpose of providing fire protection and fire prevention services to the ~~citizens and property owners of the City of~~ Jefferson~~town~~. The District was established under provisions of Chapter 75 of the Kentucky Revised Statutes as a special taxing district and is recognized by the Internal Revenue Service as a political subdivision of the Commonwealth of Kentucky for federal income tax purposes.

Net Position  
of Jeffers  
town  
25 mi<sup>2</sup>

The District is governed by a seven-member board of trustees. Two of the trustees are property owners who reside in the district and are elected by District-voting property owners. Three trustees are appointed by either the county judge/executive or the mayor. Two trustees are elected by members of the firefighters of the District.

A review of other agencies was performed in order to determine if they met the criteria as discussed above for inclusion in the District's financial statements. District management determined that no other agencies should be in the District's financial statements.

Basis of Accounting

The accounting and reporting policies of the Jeffersontown Fire Protection District relating to the funds included in the accompanying basic financial statements conform to accounting principles generally accepted in the United States of America applicable to state and local governments. Generally accepted accounting principles for local governments include those principles presented by the Government Accounting Standards Board (GASB), the American Institute of Certified Public Accountants in the publication entitled Audits of State and Local Governments and by the Financial Accounting Standards Board (when applicable). The District first applies restricted resources when an expense is incurred for restricted and unrestricted purposes. The more significant policies of the District are described below.

Net Position/Fund Balances

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

*Invested in Capital Assets* – This category records capital assets net of accumulated depreciation and reduced by any outstanding balances of bonds, mortgages, notes, or other borrowing attributable to the acquisition, construction, or improvement of capital assets.

*Restricted Net Position* – Net assets that are restricted by external sources such as banks or by law are reported separately as restricted net assets. When assets are required to be retained in perpetuity, these non-expendable net assets are recorded separately from expendable net assets. These are components of restricted net assets. The District has no restricted net assets as of June 30, 2017.

*Unrestricted Net Position* – This category represents net assets not appropriated for expenditures or legally segregated for a specific future use.

Jeffersontown Fire Protection District  
Notes to Financial Statements (Continued)  
June 30, 2017

Note 1 - Summary of Significant Accounting Policies (Continued)

Net Position/Fund Balances (Continued)

In the balance sheet of governmental funds the difference between the assets and liabilities of governmental funds is reported as fund balance. Fund balance is divided into the following classifications, as applicable:

*Non-spendable* – These resources include amounts that cannot be spent because they are either not spendable in form or are legally or contractually required to be maintained intact. The District's non-spendable funds consisted of prepaid expenses of \$8,809 as of June 30, 2017.

*Restricted* – Amounts constrained for a specific purpose by external parties, constitutional provisions or enabling legislation. The District had no restricted funds as of June 30, 2017.

*Committed* – Amounts constrained for a specific purpose by the District using its highest level of decision-making authority. For resources considered committed the Board of Trustees or the member from the Board of Trustees given authority to assign amounts. The District had no committed funds for capital expenditures as of June 30, 2017.

*Assigned* – Amounts that the District intends to use for a specific purpose, but do not meet the definition of restricted or committed fund balance. Amounts may be assigned by the Board of Trustees or the member from the Board of Trustees given authority to assign amounts. The District had no assigned funds as of June 30, 2017.

*Unassigned* – Amounts that have not been assigned to other funds or restricted, committed or assigned to a specific purpose within the General Fund.

Basis of Presentation

The Government-wide financial statements (the Statement of Net Position and the Statement of Activities) report information on all activities of the District. These are district activities normally supported by taxes.

The Statement of Activities demonstrated the degree to which expenses of a given program are affected by specific program revenues as indicated. Direct expenses are those that are clearly identifiable with a specific program. Indirect expenses are allocated to each program area based on direct expenses.

Component Unit Presentation

The District's basic financial statements include the accounts of all District operations. The District's criteria for including organizations as component units with the District's reporting entity, is set forth in Section 2100 of GASB's Codification of Governmental Accounting and Financial Reporting Standards.

Based on the aforementioned criteria the District has no component unit.

General Fund

The General fund is the general operating fund of the District. All financial resources, except those required to be accounted for in other funds, are accounted for in the general fund.

Jeffersontown Fire Protection District  
Notes to Financial Statements (Continued)  
June 30, 2017

Note 1 - Summary of Significant Accounting Policies (Continued)

Measurement Focus/Basis of Accounting

Measurement focus refers to what is being measured, basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting refers to timing of the measurement made regardless of the measurement focus applied

The government-wide statements are reported using the economic resources measurement focus and the accrual basis of accounting. The economic resource measurement focus means all assets and liabilities (whether current or non-current) are included on the Statement of Net Position and the operating statement presents increases (revenues) and decreases (expenses) in net total position. Under the accrual basis of accounting revenues are recognized when earned. Expenses are recognized at the time a liability is incurred.

Governmental fund financial statements are reported using the current financial resources measurement focus and are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting revenues are recognized when susceptible, that is; when they become both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectable within the current period or soon enough thereafter to be used to pay liabilities of the current period.

The District considers property taxes as available if they are collected within 30 days after year end. A one year availability period is used for recognition of all other Governmental Fund revenues. Expenditures are recorded when related fund liability is incurred. However, debt service expenditures are recorded only when the payment is due. The revenues susceptible to accrual are property taxes, state aid, and interest income and all other revenues are recognized when received.

Budgets and Budgetary Accounting

The District follows these procedures in establishing the budgetary data reflected in the financial statements: Formal budgetary integration is employed as a management control device during the year for the General Fund. The budget is prepared on a basis consistent with generally accepted accounting principles.

The budget by statute, including expenditures set aside for emergency purposes, is required to be approved by the Board of Trustees.

The Statement of Revenues and Expenditures – Budget and Actual amounts for the General Fund present a comparison of the legally adopted budget with actual data on a budgetary basis.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results differ from those estimates.

Deposits and Investments

Deposits and investments are carried at cost. State statutes authorize the District to invest in obligations of the U.S. Treasury and U.S. agencies, certificates of deposits, money market savings accounts, repurchase agreements, passbooks and other available bank investments provided that such financial institutions are insured by an agency of the U.S. Government.

Jeffersontown Fire Protection District  
Notes to Financial Statements (Continued)  
June 30, 2017

Note 1 - Summary of Significant Accounting Policies (Continued)

Investments in excess of the insured amount must be secured with approved securities pledged by the financial institutions. The District had no investments at June 30, 2017.

Cash and Cash Equivalents

The District has defined cash and cash equivalents to include cash on hand and demand deposits and highly liquid investments with an original maturity of three months or less.

Prepaid Items

Prepaid balances are for payments made by the District in the current year to provide services occurring in the subsequent fiscal year and reserve for prepaid (if required) has been recorded to signify that a portion of fund balance is not available for other subsequent expenditures.

Compensated Absences

All unpaid, compensated absences that will be liquidated with expendable available financial resources have been accrued as a liability in the general fund. In the government-wide Statement of Net Position, the total amount of unpaid compensated absences is reported as a non-current liability. Earned vacation pay may be paid upon termination.

Property and Equipment

Capital assets which include land, buildings and improvements, equipment and vehicles are reported in the applicable governmental columns in the governmental-wide financial statements. All capital assets are valued at their historical cost or estimated historical cost if actual historical is not available.

Donated assets are valued at their fair market value on the date donated. Repairs and maintenance are recorded as expense. Renewals and betterments are capitalized with a threshold of \$2,000 at the completion of construction, when additions are placed into service.

Depreciation has been calculated on each class of depreciable property using the straight-line method. Estimated useful lives are as follows:

Buildings	50 Years
Improvements	20 Years
Fire Trucks	15-25 Years
Vehicles	5-10 Years
Equipment	5-10 Years
Fire Fighting Gear	5-10 Years

Deferred Outflows and Inflows of Resources

In addition to assets, the Statement of Net Position will sometime report a separate section for deferred outflows of resources. This separate element, deferred outflows of resources, represents a consumption of resources of net position that applies to a future period(s) and will not be recognized as an outflow of resources (expense/expenditure) until then.

Jeffersontown Fire Protection District  
Notes to Financial Statements (Continued)  
June 30, 2017

Note 1 - Summary of Significant Accounting Policies (Continued)

The District has five items that qualify for reporting in this category. These include the District's pension contributions made subsequent to the measurement date, differences between expected and actual experience, net difference between projected and actual investment earnings on pension plan investments, changes in assumptions and changes in proportion and differences between employer contributions and proportionate share of contributions.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and will not be recognized as an inflow of resources (revenue) until that time. The District has one item that qualifies for reporting in this category - changes in proportion and differences between employer contributions and proportionate share of contributions, which is reported in the Statement of Net Position and Balance Sheet - Governmental Funds. This amount is recognized as an inflow of resources in the period that the amount becomes available. Refer to the Pension Liability, Pension Expense and Deferred Outflows and Inflows of Resources Related to Pension in Note 6, Retirement Plan.

Note 2 - Deposits

The District maintained deposits of public funds with depository institutions insured by the Federal Deposit Insurance Corporation (FDIC) as required by state statute. According to state statute, the depository institution should pledge or provide sufficient collateral which, together with FDIC insurance, equals or exceeds the amount of public funds on deposit at all times. In order to be valid against the FDIC in the event of failure or insolvency of the depository institution, this pledge or provision of collateral should be evidenced by an agreement between the District and the depository institution, signed by both parties, that is (a) in writing, (b) approved by the board of directors of the depository institution or its loan committee, which approval must be reflected in the minutes of the board or committee, and (c) an official record of the depository institution.

Custodial credit risk is the risk that in the event of a depository institution failure, the District's deposits may not be returned. The District does not have a deposit policy for custodial credit risk but rather follows the requirements of state statute. As of June 30, 2017, all deposits were covered by FDIC insurance or a properly executed collateral security agreement. The District's cash and cash equivalents of \$1,666,800 were held entirely by one financial institution at June 30, 2017. Of this balance, \$250,000 was covered by Federal depository insurance, and \$1,416,800 was collateralized with securities pledged by the financial institution in the District's name at June 30, 2017.

Jeffersontown Fire Protection District  
Notes to Financial Statements (Continued)  
June 30, 2017

Note 3 – Property and Equipment

A summary of changes in property and equipment for the year ended June 30, 2017, follows:  
Governmental Activities:

	Beginning Balance	Additions	Disposals	Ending Balance
Land	\$ 897,411	\$ -	\$ -	\$ 897,411
Buildings and improvements	4,382,185	7,055	-	4,389,240
Equipment	2,435,879	303,585	-	2,739,464
Vehicles	2,437,301	75,967	-	2,513,268
Total Assets at Historical Cost	<u>10,152,776</u>	<u>386,607</u>	<u>-</u>	<u>10,539,383</u>
Less: accumulated depreciation				
Buildings and improvements	2,015,552	89,250	-	2,104,802
Equipment	1,510,743	77,165	-	1,587,908
Vehicles	1,317,836	191,100	-	1,508,936
Total Acc. Depreciation	<u>4,844,131</u>	<u>357,515</u>	<u>-</u>	<u>5,201,646</u>
Total Capital Assets, Net	<u>\$ 5,308,645</u>	<u>\$ 29,092</u>	<u>\$ -</u>	<u>\$ 5,337,737</u>

Depreciation expense was charged to the functions of the District as follows:

Administration	\$ 8,138
General Fire Services	<u>349,377</u>

Total depreciation expense governmental activities \$ 357,515

Note 4 – Long-term Debt

Bond Payable

Bonds payable consists of the following at June 30, 2017:

<u>Bank/Lessor</u>	<u>Amount</u>	<u>Origin</u>	<u>Due</u>	<u>Rate</u>	<u>Secured By</u>
Kentucky League of Cities	\$1,840,000	1/19/98	2/15/18	1.0% - 3.0%	(2) KME Pumper Trucks Facilities

The following is a summary of long-term bond transactions of the District for the year ended June 30, 2017:

Bond payable at June 30, 2016	\$ 385,000
Principal paid	<u>(242,084)</u>
Bond payable at June 30, 2017	<u>\$ 142,916</u>

Jeffersontown Fire Protection District  
Notes to Financial Statements (Continued)  
June 30, 2017

Note 4 -- Long-term Debt (Continued)

Future maturities of bond payable are as follows:

<u>Year Ended June 30</u>	<u>Principal</u>	<u>Interest</u>
2018	\$ 142,916	\$ 4,550
Total Payments	<u>\$ 142,916</u>	<u>\$ 4,550</u>

Capital Lease Payable

Capital lease payable consists of the following at June 30, 2017:

The following is a summary of long-term lease transactions of the District for the year ended June 30, 2017:

<u>Bank/Lessor</u>	<u>Amount</u>	<u>Origin</u>	<u>Due</u>	<u>Rate</u>	<u>Secured By</u>
BB & T Bank	\$470,000	12/13/12	1/20/20	1.88%	2013 Seagrave
Lease payable at June 30, 2016					\$ 277,031
Principal paid					<u>(66,955)</u>
Lease payable at June 30, 2017					<u>\$ 210,076</u>

Future maturities of lease payable are as follows:

<u>Year Ended June 30</u>	<u>Principal</u>	<u>Interest</u>
2018	68,214	3,920
2019	69,496	2,638
2020	72,366	1,331
Total Payments	<u>\$ 210,076</u>	<u>\$ 7,889</u>

Notes Payable

Notes payable consists of the following at June 30, 2017:

The following is a summary of long-term notes payable transactions of the District for the year ended June 30, 2017:

<u>Bank/Lessor</u>	<u>Amount</u>	<u>Origin</u>	<u>Due</u>	<u>Rate</u>	<u>Secured By</u>
BB & T Bank	\$179,000	4/8/2016	4/8/2026	2.46%	Real Property
Note payable at June 30, 2016					\$ 179,000
Principal paid					<u>(16,007)</u>
Note payable at June 30, 2017					<u>\$ 162,993</u>



Jeffersontown Fire Protection District  
Notes to Financial Statements (Continued)  
June 30, 2017

Note 4 – Long-term Debt (Continued)

Future maturities of notes payable are as follows:

<u>Year Ended June 30</u>	<u>Principal</u>	<u>Interest</u>
2018	\$ 16,400	\$ 4,010
2019	16,804	3,606
2020	17,217	3,193
2021	17,641	2,769
2022	18,075	2,340
2023-2026	76,856	4,779
<b>Total Payments</b>	<b><u>\$ 162,993</u></b>	<b><u>\$ 20,697</u></b>

<u>Bank/Lessor</u>	<u>Amount</u>	<u>Origin</u>	<u>Due</u>	<u>Rate</u>	<u>Secured By</u>
Kentucky Bond Corporation	\$729,291	8/8/2015	8/8/2025	2.54%	2015 Ladder Truck

Note payable at June 30, 2016	\$ 729,291
Principal paid	(59,567)
Note payable at June 30, 2017	<u>\$ 669,724</u>

Future maturities of notes payable are as follows:

<u>Year Ended June 30</u>	<u>Principal</u>	<u>Interest</u>
2018	\$ 67,101	\$ 17,011
2019	68,805	15,307
2020	70,553	13,559
2021	72,345	11,767
2022	74,182	9,975
2023-2026	316,738	19,662
<b>Total Payments</b>	<b><u>\$ 669,724</u></b>	<b><u>\$ 87,281</u></b>

Note 5 – Property Tax Calendar and Rate

Property taxes assessed on January 1, issued in November of each year and submitted to the County Clerk for computation. Such taxes become a lien on property on the following January 1. The Sheriff of Jefferson County collects the property tax revenues and remits monthly to the District its portion less applicable discounts and fees beginning in November. A final settlement of such property taxes is received from the Sherriff at the time of audit. The tax rate set for the year ended June 30, 2017 was \$.10 per \$100 assessed valuation for real and personal property.

Note 6 – Retirement Plan

*Plan Description*

The District contributes to the County Employees' Retirement System (CERS). CERS is a cost-sharing multiple-employer defined benefit pension plan that cover all regular full-time members employed in non-hazardous and hazardous duty positions of any state department, board, agency, county, city,

Jeffersontown Fire Protection District  
Notes to Financial Statements (Continued)  
June 30, 2017

Note 6 - Retirement Plan (Continued)

school board, and any additional eligible local agencies electing to participate. The plan provides for retirement, disability, and death benefits to plan members. Retirement benefits may be extended to beneficiaries of plan members under certain circumstances.

CERS was created by the Kentucky General Assembly. Benefits are fully vested immediately upon reaching 60 months of service and are established by state statutes. Benefits of CERS members are calculated on the basis of age, final average salary and service credit. CERS also provides survivor, disability and health care coverage. Authority to establish and amend benefits is provided by Kentucky Revised Statutes Section 61.645.

For the fiscal year ended June 30, 2017 the District's covered payroll for hazardous and non-hazardous positions was \$2,704,258. Kentucky Revised Statutes provides authority for employee and employer contributions. Employees and the District have contributed all of the required contributions for the fiscal year ending June 30, 2017.

Contribution rates are as follows:

	<u>Employee</u>	<u>Employer</u>
Non-hazardous	5.0%-6.0%	18.66%
Hazardous	8.0%-9.0%	31.06%

The District's contribution for the fiscal year ended June 30, 2017 amounted \$1,041,278, of which \$833,063 was contributed by the District and \$208,215 by the District's employees. These amounts include amounts for other post employment benefits provided by CERS, see Note 13.

Membership in CERS consisted of the following at June 30, 2016:

	<u>Non-Hazardous</u>	<u>Hazardous</u>	<u>Total</u>
Retirees and beneficiaries currently receiving benefits	51,673	6,834	58,507
Inactive memberships	75,904	2,309	78,213
Active plan members	<u>83,346</u>	<u>9,139</u>	<u>92,485</u>
	<u>210,923</u>	<u>18,282</u>	<u>229,205</u>
Number of participating employers			<u>1,140</u>

*Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions*

At June 30, 2017, the District reported a liability of \$8,301,481 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2015. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2016, the District's proportion was 0.479 percent for hazardous and .002 percent for non-hazardous.

Jeffersontown Fire Protection District  
Notes to Financial Statements (Continued)  
June 30, 2017

Note 6 - Retirement Plan (Continued)

For the year ended June 30, 2017, the District recognized pension expense of \$433,151. At June 30, 2017, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in proportion and differences between employer contribution and proportionate share of contribution	\$ 11,281	\$ 66,305
Differences between expected and actual results	118,903	-
Changes of assumptions	476,011	-
Net difference between projected and actual earnings on Plan investments	701,098	-
District contributions subsequent to the measurement date	500,893	-
Total	\$ 1,808,185	\$ 66,305

The \$500,893 of deferred outflows of resources resulting from the District's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

Year ending June 30,	
2018	\$ 314,558
2019	314,558
2020	314,558
2021	170,355
2022	126,959

The Schedule of Deferred Inflows and Outflows, and Pension Expense include only certain categories of deferred outflows of resources and deferred inflows of resources. These include differences between expected and actual experience, changes of assumptions and differences between projected and actual earnings on plan investments and for changes in the employer's proportionate share of contributions or employer contributions made subsequent to the measurement date.

Deferred outflows and inflows related to differences between projected and actual earnings on plan investments are netted and amortized over a closed five year period. Those changes in net pension liability that are recorded as deferred outflows or inflows of resources that arise from changes in actuarial assumptions or other inputs and differences between expected or actual experience are amortized over the weighted average remaining service life of all participants in the respective qualified pension plan and recorded as a component of pension expense beginning with the period in which they are incurred.

Jeffersontown Fire Protection District  
Notes to Financial Statements (Continued)  
June 30, 2017

Note 6 - Retirement Plan (Continued)

*Actuarial Methods and Assumptions*

The total pension liability (TPL) for CERS was determined by applying procedures to the actuarial valuation as of June 30, 2015. June 30, 2015 was the actuarial valuation date upon which the TPL was based. An expected TPL was determined as of June 30, 2016 using standard roll forward techniques. The roll forward calculation added the annual normal cost (also called the service cost), subtracted the actual benefit payments and refunds for the plan year and then applied the expected investment rate of return for the year. The financial reporting actuarial valuation as of June 30, 2015, used the following actuarial methods and assumptions, applied to all prior periods included in the measurement:

Valuation Date	June 30, 2015
Measurement Date	June 30, 2016
Experience Study	July 1, 2008 – June 30, 2013
Actuarial Cost Method	Entry Age Normal
Amortization Method	Level percentage of payroll, closed
Remaining Amortization Period	27 years
Asset Valuation Method	5-year smoothed market
Inflation	3.25%
Salary Increase	4.0%, average, including inflation
Investment Rate of Return	7.50%, net of pension plan investment expense, including inflation

The mortality table used for active members is RP-2000 Combined Mortality Table projected with Scale BB to 2013 (multiplied by 50% for males and 30% for females). For healthy retired members and beneficiaries, the mortality table used is the RP-2000 Combined Mortality Table projected with Scale BB to 2013 (set back 1 year for females). For disabled members, the RP-2000 Combined Disabled Mortality Table projected with Scale BB to 2013 (set back 4 years for males) is used for the period after disability retirement. There is some margin in the current mortality tables for possible future improvement in mortality rates and that margin will be reviewed again, when the next experience investigation is conducted.

**Long Term Rate of Return:** The long term expected return on plan assets is reviewed as part of the regular experience studies prepared every five years for the System. The most recent analysis, performed for the period covering fiscal years 2008 through 2013 is outlined in a report dated April 30, 2014. Several factors are considered in evaluating the long term rate of return assumption including long term historical data, estimates inherent in current market data, and a log normal distribution analysis in which best estimate ranges of expected future real rates of return (expected return, net of investment expense and inflation) were developed by the investment consultant for each major asset class. These ranges were combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and then adding expected inflation. The capital market assumptions developed by the investment consultant are intended for use over a 10 year horizon and may not be useful in setting the long term rate of return for funding pension plans which covers a longer timeframe.

The assumption is intended to be a long term assumption and is not expected to change absent a significant change in the asset allocation, a change in the inflation assumption, or a fundamental change in the market that alters expected returns in future years.

Jeffersontown Fire Protection District  
Notes to Financial Statements (Continued)  
June 30, 2017

Note 6 - Retirement Plan (Continued)

The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-term Expected Real Rate of Return	%
Combined Equity	44	5.40	
Combined Fixed Income	19	1.50	
Real Return (Diversified Inflation Strategies)	10	3.50	
Real Estate	5	4.50	
Absolute Return (Diversified Hedge Funds)	10	4.25	
Private Equity	10	8.50	
Cash Equivalent	2	-.25	
Total	<u>100</u>		%

*Discount Rate*

The discount rate used to measure the total pension liability was 7.50%. The projection of cash flows used to determine the discount rate assumed that local employers would contribute the actuarially determined contribution rate of projected compensation over the remaining 27 year amortization period of the unfunded actuarial accrued liability. The actuarial determined contribution rate is adjusted to reflect the phase in of anticipated gains on actuarial value of assets over the first four years of the projection period. The discount rate determination does not use a municipal bond rate. The periods of projected benefit payments for all current plan members were projected through 2117.

*Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate*

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.5 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.5 percent) or 1-percentage-point higher (8.5 percent) than the current rate:

	Discount rate	District's proportionate share of net pension liability
1% decrease	6.5%	\$ 10,428,000
Current discount rate	7.5%	\$ 8,301,000
1% increase	8.5%	\$ 5,237,000

Jeffersontown Fire Protection District  
Notes to Financial Statements (Continued)  
June 30, 2017

Note 6 - Retirement Plan (Continued)

*Payables to the pension plan:* At June 30, 2017, the District reported a payable including insurance contributions of \$81,895 for the outstanding amount of contributions to the pension plan required for the year ended June 30, 2017.

*Pension plan fiduciary net position:* Detailed information about the pension plan's fiduciary net position is available in the separately issued Kentucky Retirement Systems Comprehensive Annual Financial Report on the KRS website at [www.kyret.ky.gov](http://www.kyret.ky.gov).

Note 7 – Contingencies – Lawsuits

The District is not involved in lawsuits or matters which require disclosure with the ABA Statement policy regarding Lawyer's Responses to Auditors' Request per the opinion of counsel.

Note 8 – Risk Management

Significant losses are covered by commercial insurance with premiums (based on industry information adjusted for any District claims) for general liability, vehicles, personal and real property. Settlement amounts have not exceeded insurance coverage for the current year or the three prior years.

Note 9 – State Aid Incentives

The District received \$230,429 from the State of Kentucky as administered by the Commission on Fire Protection Personnel Standards and Education for educational pay incentive.

Note 10 – Fire Training Academy and Financial Guarantees

Jeffersontown Fire Protection District is one of nine fire district members of the Jefferson County Fire Training Academy, Inc. The Training Academy issues a stand-alone financial report.

The District as an equal co-borrower, is responsible for 14.3% (\$35,890) of the outstanding balance of a Note in the amount of \$250,977, and is jointly and severally liable on the balance of the Note. Management evaluated the District's exposure to loss at June 30, 2017 and no accrual was deemed necessary.

The District pays fees to the Academy to utilize the facilities for fire training for their employees. In addition, the facility is available to use for a fee by other Metro Louisville, area fire protection districts. The fees are intended to cover operating expenses and debt retirement of the facility.

Note 11 – Line of Credit

The District opened a Line of Credit July 1, 2010 with a commercial bank with a maximum borrowing limit of \$2,000,000 bearing interest at 2.87% per annum or the prime rate whichever is greater. Amounts outstanding under the Line of Credit are collateralized by the District's property tax receipts. There was no outstanding balance at June 30, 2017. Effective July 1, 2017 the maturity of this Line of Credit was extended to June 30, 2018.

Jeffersontown Fire Protection District  
Notes to Financial Statements (Continued)  
June 30, 2017

Note 12 – Subsequent Events

In preparing these financial statements, the District has evaluated events and transactions for potential recognition or disclosure through September 15, 2017 the date the financial statements were available to be issued.

Note 13 – Other Postemployment Benefits

**Plan Description** - Retired employees receive some health care benefits depending on their length of service. In accordance with Kentucky Revised Statutes, these benefits are provided and advanced-funded on an actuarially determined basis through the CERS. Covered employees hired after September 1, 2008, contribute 1.00% of their salaries to the CERS Insurance Fund. Members become eligible to receive the health insurance benefit depending on the hire date, Tier in which they participate, and type of service. Kentucky Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the CERS. The report may be obtained by writing to Kentucky Retirement Systems, Perimeter Park West, 1260 Louisville Road, Frankfort, Kentucky 40601.

**Funding Policy** - Employees working for city, county, and other local governments are covered by the CERS, a cost-sharing multiple-employer defined benefit pension plan administered by the Kentucky Retirement System, an agency of the Commonwealth of Kentucky. Under the provisions of the Kentucky Revised Statute ("KRS") Section 61.645, the Board of Trustees of the Kentucky Retirement System administers CERS and has the authority to establish and amend benefit provisions.

For the year ended June 30, 2017, KRS established a contribution rate of 4.64% for nonhazardous OPEB and 12.69% for hazardous other postemployment benefits (OPEB.) During the year ended June 30, 2017, the District contributed \$4,414 for nonhazardous duty OPEB and \$306,248 for hazardous duty OPEB

For the year ended June 30, 2016, KRS established a contribution rate of 4.64% for nonhazardous OPEB and 12.69% for hazardous other postemployment benefits (OPEB.) During the year ended June 30, 2016, the District contributed \$18,358 for nonhazardous duty OPEB and \$298,945 for hazardous duty OPEB.

For the year ended June 30, 2015, KRS established a contribution rate of 4.92% for nonhazardous OPEB and 13.58% for hazardous OPEB. During the year ended June 30, 2015, the District contributed \$19,038 for nonhazardous duty OPEB and \$307,682 for hazardous duty OPEB.

Note 14 – Recently Issued Accounting Standards Update

GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions, effective for years beginning after June 15, 2017, provides guidance for measuring the present value of the projected benefits to be provided to employees that is attributed to those employees' past periods of service. The District has not determined the effect, if any, that the adoption of this statement may have on its financial statements.

**Required Supplementary Information**



Jeffersontown Fire Protection District  
Statement of Revenues, Expenditures and Changes  
in Fund Balances - Governmental Funds  
Budget and Actual  
For the Year Ended June 30, 2017

	Budgeted Amounts		Actual Amounts (GAAP Basis)	Variance with
	Original	Final		Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes	\$ 5,095,077	\$ 5,108,900	\$ 5,444,133	\$ 335,233
State aid	194,600	236,228	230,429	(5,799)
Interest income	100	285	5,009	4,724
Grant income	-	-	238,846	238,846
Miscellaneous income	55,830	73,130	76,440	3,310
<b>Total Revenue</b>	<b>5,345,607</b>	<b>5,418,543</b>	<b>5,994,857</b>	<b>576,314</b>
<b>Expenditures:</b>				
Employee payroll and taxes	2,922,018	2,973,278	2,988,160	(14,882)
Employee benefits	1,573,714	1,588,634	1,486,790	101,844
Administration	38,410	37,150	42,675	(5,525)
Utilities	93,878	88,100	97,011	(8,911)
Legal, accounting and insurance	72,600	74,600	91,368	(16,768)
Maintenance	99,000	101,000	151,046	(50,046)
Supplies	42,000	42,500	67,974	(25,474)
Training	20,300	20,300	42,678	(22,378)
Fire prevention	4,000	4,000	3,383	617
Debt service:				
Principal	368,606	368,606	384,613	(16,007)
Interest	41,375	41,375	43,488	(2,113)
Line of credit interest	3,000	3,000	1,262	1,738
<b>Total Expenditures, Before Capital, Contingency and Carryover</b>	<b>5,278,901</b>	<b>5,342,543</b>	<b>5,400,448</b>	<b>(57,905)</b>
Capital outlay	71,706	81,000	426,637	(345,637)
Contingency	1,212,330	1,303,796	-	1,303,796
Unencumbered cash balance carryover	(1,212,330)	(1,303,796)	-	(1,303,796)
	71,706	81,000	426,637	(345,637)
<b>Total Expenditures, Including Capital Contingency and Carryover</b>	<b>5,350,607</b>	<b>5,423,543</b>	<b>5,827,085</b>	<b>(403,542)</b>
<b>Other Financing Sources (Uses):</b>				
Proceeds of line of credit	2,000,000	2,000,000	480,000	(1,520,000)
Payments of line of credit	(2,000,000)	(2,000,000)	(480,000)	1,520,000
Contributions	-	-	-	-
Proceeds from long-term debt	-	-	-	-
<b>Total Other Financing Sources and (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balances</b>	<b>\$ (5,000)</b>	<b>\$ (5,000)</b>	<b>\$ 167,772</b>	<b>\$ 172,772</b>

*OVER*  
↑ 50K OT  
↑ 20K FILL STATION  
↑ 25K MAINTENANCE

Jeffersontown Fire Protection District  
Schedule of the District's Proportionate Share of the Net Pension Liability  
County Employees' Retirement System  
Last Three Fiscal Years

	June 30, 2015		June 30, 2016		June 30, 2017	
	Hazardous	Non-Hazardous	Hazardous	Non-Hazardous	Hazardous	Non-Hazardous
District's proportion of the net pension liability (asset)	0.485824%	0.001818%	0.477790%	0.001797%	0.478997%	0.001669%
District's proportionate share of the net pension liability (asset)	\$ 5,838,754	\$ 58,983	\$ 7,334,655	\$ 77,274	\$ 8,219,302	\$ 82,179
District's covered-employee payroll	\$ 2,525,781	\$ 62,908	\$ 2,485,862	\$ 47,794	\$ 2,664,619	\$ 39,639
Districts proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	231.17%	93.76%	295.05%	57.23%	308.46%	207.32%
Plan fiduciary net position as a percentage of the total pension liability	63.46%	66.80%	57.52%	59.97%	53.95%	55.50%

See accompanying notes to financial statements.

Jeffersonstown Fire Protection District  
 Schedule of the District's Contributions  
 County Employees' Retirement System  
 Last Three Fiscal Years

	Hazardous			Non-Hazardous		
	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2015	June 30, 2016	June 30, 2017
Contractually required contribution (includes pension and insurance)	\$ 866,595	\$ 819,081	\$ 827,630	\$ 11,115	\$ 8,148	\$ 7,398
Contributions in relation to the contractually required contribution	<u>(866,595)</u>	<u>(819,081)</u>	<u>(827,630)</u>	<u>(11,115)</u>	<u>(8,148)</u>	<u>(7,398)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered-employee payroll	\$ 2,525,781	\$ 2,485,862	\$ 2,664,619	\$ 62,908	\$ 47,794	\$ 39,639
Contributions as a percentage of covered-employee payroll	34.31%	32.95%	31.06%	17.67%	17.05%	18.66%

See accompanying notes to financial statements.

**Supplementary Information**

Jeffersontown Fire Protection District  
Schedule of Revenues - Governmental Funds  
For the Year Ended June 30, 2017

Revenues:

Taxes - assessments as of January 1, 2016	\$ 5,444,133
State aid	230,429
Grants	238,846
Interest income	5,009
Miscellaneous	<u>76,440</u>
Total Revenues	<u>\$ 5,994,857</u>

Jeffersontown Fire Protection District  
Schedule of Expenditures - Governmental Funds (Continued)  
For the Year Ended June 30, 2017

Employee Payroll:	
Salaries	<u>\$ 2,783,795</u>
Total Employee Payroll	<u>2,783,795</u>
Payroll Taxes:	<u>204,365</u>
Employee Benefits:	
Group health and dental insurance	533,827
Vacation	-
Firefighter pension	811,555
Clothing allowance	18,933
Unemployment insurance	5,118
Workers compensation insurance	<u>117,357</u>
Total Employee Benefits	<u>1,486,790</u>
Administration:	
Hydrant painting	3,929
Administrative expense	6,757
Extermination services	452
Security services	250
Public meetings	3,862
Dues and subscriptions	11,136
Physicals	13,060
Board meetings	2,991
Advertising	-
Flowers	<u>238</u>
Total Administration	<u>42,675</u>
Utilities and Fuel:	
Electricity and cable	30,386
Telephone and electronic communications	22,111
Water, sewage, and garbage	10,454
Vehicle fuel	<u>34,060</u>
Total Utilities and Fuel	<u>97,011</u>
Legal, Accounting, and Insurance:	
Legal accounting and auditing	38,445
Insurance	<u>52,923</u>
Total Legal, Accounting, and Insurance	<u>91,368</u>

Jeffersontown Fire Protection District  
Schedule of Expenditures - Governmental Funds (Continued)  
For the Year Ended June 30, 2017

Maintenance:	
Vehicle and apparatus	\$ 128,400
Radios	608
Portable and support	17,342
Office and computer	4,422
Fire stations	<u>274</u>
Total Maintenance	<u>151,046</u>
Supplies:	
Office and computer	9,630
Uniforms	8,302
Firefighting	<u>50,042</u>
Total Supplies	<u>67,974</u>
Training:	
Schools and conferences	38,433
Travel	<u>4,245</u>
Total Training	<u>42,678</u>
Fire Prevention:	
Supplies	<u>3,383</u>
Total Fire Prevention	<u>3,383</u>
Capital Outlay:	
Vehicle and apparatus	35,464
Portable support	372,927
Land	-
Office equipment	8,309
Facilities and improvement	<u>9,937</u>
Total Capital Outlay	<u>426,637</u>
Debt Service	<u>384,613</u>
Interest	<u>44,750</u>
Total Expenditures	<u><u>\$ 5,827,085</u></u>

Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance  
And Other Matters based on an Audit of Financial Statements  
Performed in Accordance with *Government Auditing Standards*

To the Chief and the Board of Trustees  
Jeffersontown Fire Protection District

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund for Jeffersontown Fire Protection District, as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the Jeffersontown Fire Protection District's basic financial statements and have issued our report thereon dated September 15, 2017.

**Internal Control Over Financial Reporting**

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist were not identified. However, as described in the accompanying schedule of findings and responses, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiency.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying schedule of findings and responses as 2017-1 and 2017-2 to be material weaknesses.

A *significant deficiency* is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Jeffersontown Fire Protection District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.



## **Jeffersontown Fire Protection District's Responses to Findings**

The Jeffersontown Fire Protection District's responses to the findings identified in our audit are described in the accompanying schedule of findings and responses. The Jeffersontown Fire Protection District's responses were not subjected to the auditing procedures applied in the audit of the financial statements and accordingly, we express no opinion on it.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Baldwin CPAs, PLLC*

Baldwin CPAs, PLLC  
Richmond, Kentucky

September 15, 2017

Jeffersontown Fire Protection District  
Schedule of Findings and Responses  
June 30, 2017

A. Findings – Financial Statement Audit

2017-1

**Criteria:**

As discussed in *Standards for Internal Control in the Federal Government* published by the General Accounting Office of the United States, internal control is an integral component of an organization's management that provides reasonable assurance that an objective of reliable financial reporting is being achieved. Organizations should implement procedures to ensure this objective is achieved.

**Condition:**

During the audit procedures performed, instances of this objective not being completely achieved were noted.

**Cause:**

The District's limited internal resources prevent the preparation of financial statements and related note disclosures in accordance with Generally Accepted Accounting Principles.

**Effect:**

The District was unable to prepare their financial statements and related note disclosures in accordance with Generally Accepted Accounting Principles.

**Views of responsible officials and planned corrective actions:**

We are aware that we have limited resources which prevent the preparation of financial statements and related note disclosures in accordance with Generally Accepted Accounting Principles. It is due to these limited resources that we cannot have additional personnel or seek the assistance of outside accounting firms to assist with this process.

2017-2

**Criteria:**

As discussed in *Standards for Internal Control in the Federal Government* published by the General Accounting Office of the United States, internal control is an integral component of an organization's management that provides reasonable assurance that an objective of reliable financial reporting is being achieved. Organizations should implement procedures to ensure this objective is achieved.

**Condition:**

During the audit procedures performed, instances of this objective not being completely achieved were noted.

**Cause:**

There are not appropriate segregation of duties in the areas of general ledger bookkeeping, cash receipts and disbursements. The individual charged with maintaining the general ledger is also responsible for collecting and recording cash receipts, making deposits, preparing checks, receives the bank statements, prepares the bank reconciliation without adequate mitigating controls in place.

**Effect:**

This condition could provide an opportunity for misappropriation of funds and concealment of such activity.

2017-2 (continued)

**Views of responsible officials and planned corrective actions:**

The District has limited resources that prevent being able to further segregate duties, but will implement stronger internal controls to help mitigate any risk associated with the process.

**Preliminary Review of Financial Statements**

- 1) I have reviewed the preliminary financial statements and notes of Jeffersontown Fire Protection District as of 06/30/2017, and for the year then ended.

There are no corrections, additions and/or deletions to be made to the financial statements.

The corrections, additions and/or deletions as listed below should be made to the financial statements before the statements are finalized:

- 2) I understand that upon completion of the engagement, it is Baldwin CPAs, PLLC's policy to provide us with five original bound copies of the Independent Auditors' Report and financial statements and one original unbound copy.

No additional copies are necessary.

We request additional copies, above and beyond the standard package, as documented below.

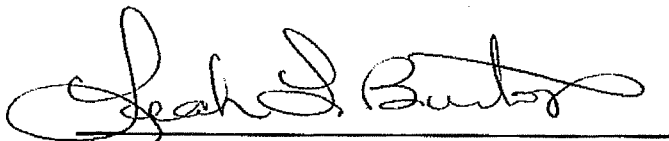
additional bound copies

additional unbound copies

- 3) I have reviewed the adjusting entries provided by Baldwin CPAs, PLLC for the statements and notes as of 6/30/17 and for the year then ended.

I agree and take responsibility for all adjusting entries that have been proposed. All adjusting entries are approved.

I do not agree with one or more of the adjusting entries proposed. I will provide you with an explanation concerning the differences.



Name

Admin. Asst.

Title

9-14-17

Date

Shop on Tools

Student

SS2

**REQUIRED FOR GENERAL**

(1) Diagonal cutters (dikes)
(1) Slip Joint pliers
(1) duck billed pliers
(1) needle nose pliers 6"
(1) combination wrench set (1/4" thru 7/8")
(1) open-end wrench set 3/8" thru 7/8")
(1) SAE Allen wrench set
(1) SAE Ignition wrench set
(1) Phillips #1 tip screwdriver
(1) Phillips #2 tip screwdriver
set of screwdrivers (straight 4", 6", 8")
(1) Phillips/common offset screwdriver
(1) steel ruler - 6"
(1) flashlight
(1) stick-type magnet
(1) inspection mirror
(1) mechanical fingers
(1) ratchet-1/4" drive
(1) set of standard sockets (1/4" thru 9/16")
(1) set of 1/4" deep-well sockets (1/4" thru 9/16")
(1) adapter socket (3/8" to 1/4")
(1) adapter socket (1/4" to 3/8")
(1) center punch (non-automatic)
(1) #40 drill bit
(1) #30 drill bit
(1) #21 drill bit
(1) O.S.H.A. approved safety glasses
(1) O.S.H.A. approved hearing protection
(1) toolbox (carry- no roll-away)

**REQUIRED FOR AIRFRAME**

All items on required for General list plus:
(1) O.S.H.A approved respirator (see instructor)
(1) welding goggles
(5) #40 drill bit
(5) #30 drill bit
(5) #21 drill bit
(2) chemical gloves
(1) feeler gauge set (.015 thru .035)
(1) ball peen hammer (12 oz.)
(1) pair of welding gloves
(1) HVLP spray gun (see instructor)
(1) 3/32" pin punch
(1) 1/8" pin punch
(1) 5/32" pin punch
(1) shop coat or coveralls (optional)
<b>REQUIRED FOR POWERPLANT</b>
All items on required for General list plus:
(1) socket set 3/8" drive 12 point, deep-well 3/8" thru 9/16"
(1) socket set 3/8" drive 12 point, shallow 3/8" thru 9/16"
(1) socket set 1/4" drive 12 point, deep well 3/16" thru 11/32"
(1) socket set 1/4" drive 12 point, shallow 3/16" thru 11/32"
(1) Deep set, 1/2" drive, six point, 7/8" socket
(1) 3/8" to 1/2" adapter

REQUIRED BOOK LIST

7:40 Am - 4:30 pm Mon-Tues lectures (choose when)

SCHEDULE: DAY	<b>GENERAL</b>
CURRICULUM:	
Aviation Maintenance Technician Handbook –General. Aviation Maintenance Publishers, U. S. Department of Transportation, Federal Aviation Administration, FAA-H-8083-30, ISBN # COST: \$31.95	
8083 ATB Airframe and Powerplant Mechanic General Test Guide, U. S. Department of Transportation, Federal Aviation Administration ISBN # 9780983865865 COST: \$13.55	
Aircraft Inspection & Repair, Aircraft Alterations, Federal Aviation Administration, Aviation Maintenance Publishers, EA-AC43.13-1B & 2B, ISBN # 9780977489695 COST: \$19.95	
Federal Aviation Regulations & Handbook for Aviation Mechanics, Department of Transportation, Federal Aviation Administration, includes parts 1, 13, 21, 23, 33, 35, 39, 43, 45, 4, 65, 91, 125, 135, and 145. (Current) ISBN # 9780884875833 COST: \$24.95	
Standards Aircraft Handbook, Revised by Larry Reithmaier, Aero Publishers, Inc., ISBN# 9780884873242 COST: \$21.45	
Aircraft Technical Dictionary, David Jones, James Faye, Dale Crane, Aviation Maintenance Publishers, ISBN # 9780884875741 COST: \$19.95	
SCHEDULE: DAY	<b>AIRFRAME</b>
CURRICULUM:	
Aviation Maintenance Technician Handbook –Airframe Volume 1, Aviation Maintenance Publishers, U. S. Department of Transportation, Federal Aviation Administration, FAA-H-8083-31 Vol 1, ISBN # 9780983865810 COST: \$39.95	
Aviation Maintenance Technician Handbook –Airframe Volume 2, Aviation Maintenance Publishers, U. S. Department of Transportation, Federal Aviation Administration, FAA-H-8083-31 Vol 2, FAA-H-8083-31 Vol 2 ISBN # 9780983865827 COST: \$39.95	
8083 ATB Airframe and Powerplant Mechanic Airframe Test Guide, U. S. Department of Transportation, Federal Aviation Administration ISBN # 9780983865872 COST: \$13.55	
Aircraft Inspection & Repair, Aircraft Alterations, Federal Aviation Administration, Aviation Maintenance Publishers, EA-AC43.13-1B & 2B, ISBN # 9780977489695 This book is required for Airframe but was purchased in the General Semester. COST: \$19.95	
Federal Aviation Regulations & Handbook for Aviation Mechanics, Department of Transportation, Federal Aviation Administration, includes parts 1, 13, 21, 23, 33, 35, 39, 43, 45, 4, 65, 91, 125, 135, and 145. (Current) ISBN # 9780884875833 This book is required for Airframe but was purchased in the General semester. \$24.95	
Aviation Maintenance Technician Series Vol. 1 Airframe Structures, ASA, ISBN # 9781560277125 COST: \$53.30	

2 1/2 yrs

~~6~~ Cred. 6 hrs

Credits from here & transfers to VOFL and ERU.

ATE 100

Can test out

30 contact hrs

20-25\$

to test out

Nov 10th

October 5th

Call for opening Spring Semester

call Oct 15

SCHEDULE: DAY	<b>AIRFRAME (cont.)</b>
CURRICULUM:	
Aviation Maintenance Technician Series Vol. 2 Airframe Systems, ASA, ISBN # 9781560276852 COST: \$53.30	
Standards Aircraft Handbook, Revised by Larry Reithmaier, Aero Publishers, Inc., ISBN# 9780884873242 COST: \$21.45	

Aircraft Technical Dictionary, David Jones, James Faye, Dale Crane, Aviation Maintenance Publishers, ISBN # 9780884875741 This book is required for Airframe but would be purchased during General COST: \$19.95	
Aircraft Electricity and Electronics. Sixth Edition. Thomas K. Eismín. ISBN: 978-0-07-179915-7 This book is not required until students enter as adults. COST 106.65	

SCHEDULE: DAY	<b>POWERPLANT</b>
CURRICULUM:	
Aviation Maintenance Technician Handbook –Powerplant Volume 1& Volume 2, Aviation Maintenance Publishers, U. S. Department of Transportation, Federal Aviation Administration, FAA-H-8083-32 Vol 1 & 2, ISBN # 9780983865834	
8083 ATB Airframe and Powerplant Mechanic Powerplant Test Guide, U. S. Department of Transportation, Federal Aviation Administration ISBN # 9780983865889	
Jeppesen Powerplant, Jeppesen Aviation Training, ISBN# 0-88487-524-5	
Aircraft Inspection & Repair, Aircraft Alterations, Federal Aviation Administration, Aviation Maintenance Publishers, EA-AC43.13-1B & 2B, ISBN # 9780977489695	
Federal Aviation Regulations & Handbook for Aviation Mechanics, Department of Transportation, Federal Aviation Administration, includes parts 1, 13, 21, 23, 33, 35, 39, 43, 45, 4, 65, 91, 125, 135, and 145. (Current) ISBN # 9780884875833	
Standards Aircraft Handbook, Revised by Larry Reithmaier, Aero Publishers, Inc., ISBN# 9780884873242	
Aircraft Technical Dictionary, David Jones, James Faye, Dale Crane, Aviation Maintenance Publishers, ISBN # 9780884875741	
Aircraft Electricity and Electronics. Sixth Edition. Thomas K. Eismín. ISBN: 978-0-07-179915-7	

SCHEDULE: EVENINGS	<b>GENERAL</b>
CURRICULUM:	
Aviation Maintenance Technician Handbook –General. Aviation Maintenance Publishers, U. S. Department of Transportation, Federal Aviation Administration, FAA-H-8083-30, ISBN # 9780977489671	
8083 ATB Airframe and Powerplant Mechanic General Test Guide, U. S. Department of Transportation, Federal Aviation Administration ISBN # 9780983865865	
Aircraft Inspection & Repair, Aircraft Alterations, Federal Aviation Administration, Aviation Maintenance Publishers, EA-AC43.13-1B & 2B, ISBN # 9780977489695	
Federal Aviation Regulations & Handbook for Aviation Mechanics, Department of Transportation, Federal Aviation Administration, includes parts 1, 13, 21, 23, 33, 35, 39, 43, 45, 4, 65, 91, 125, 135, and 145. (Current) ISBN # 9780884875833	
Standards Aircraft Handbook, Revised by Larry Reithmaier, Aero Publishers, Inc., ISBN# 9780884873242	
Aircraft Technical Dictionary, David Jones, James Faye, Dale Crane, Aviation Maintenance Publishers, ISBN # 9780884875741	
Aircraft Electricity and Electronics. Sixth Edition. Thomas K. Eisman. ISBN: 978-0-07-179915-7	

SCHEDULE: EVENINGS	<b>AIRFRAME</b>
CURRICULUM:	
Aviation Maintenance Technician Handbook –Airframe Volume 1, Aviation Maintenance Publishers, U. S. Department of Transportation, Federal Aviation Administration, FAA-H-8083-31 Vol 1, ISBN # 9780983865810	
Aviation Maintenance Technician Handbook –Airframe Volume 2, Aviation Maintenance Publishers, U. S. Department of Transportation, Federal Aviation Administration, FAA-H-8083-31 Vol 2, ISBN # 9780983865827	
8083 ATB Airframe and Powerplant Mechanic Airframe Test Guide, U. S. Department of Transportation, Federal Aviation Administration ISBN # 9780983865872	
Aircraft Inspection & Repair, Aircraft Alterations, Federal Aviation Administration, Aviation Maintenance Publishers, EA-AC43.13-1B & 2B, ISBN # 9780977489695	
Federal Aviation Regulations & Handbook for Aviation Mechanics, Department of Transportation, Federal Aviation Administration, includes parts 1, 13, 21, 23, 33, 35, 39, 43, 45, 4, 65, 91, 125, 135, and 145. (Current) ISBN # 9780884875833	
Aircraft Electricity and Electronics. Sixth Edition. Thomas K. Eisman. ISBN: 978-0-07-179915-7	



SCHEDULE: EVENINGS	<b>AIRFRAME (continued)</b>
CURRICULUM:	
McGraw-Hill Aircraft Maintenance and Repair 7th. Edition ISBN 9780071801508	

SCHEDULE: EVENINGSA1	<b>POWERPLANT</b>
CURRICULUM:	
Aviation Maintenance Technician Handbook –Powerplant Volume 1& Volume 2, Aviation Maintenance Publishers, U. S. Department of Transportation, Federal Aviation Administration, FAA-H-8083-32 Vol 1 & 2, ISBN # 9780983865834	
8083 ATB Airframe and Powerplant Mechanic Powerplant Test Guide, U. S. Department of Transportation, Federal Aviation Administration ISBN # 9780983865889	
Jeppesen Powerplant, Jeppesen Aviation Training, ISBN# 0-88487-524-5	
Aircraft Inspection & Repair, Aircraft Alterations, Federal Aviation Administration, Aviation Maintenance Publishers, EA-AC43.13-1B & 2B, ISBN # 9780977489695	
Federal Aviation Regulations & Handbook for Aviation Mechanics, Department of Transportation, Federal Aviation Administration, includes parts 1, 13, 21, 23, 33, 35, 39, 43, 45, 4, 65, 91, 125, 135, and 145. (Current) ISBN # 9780884875833	
Standards Aircraft Handbook, Revised by Larry Reithmaier, Aero Publishers, Inc., ISBN# 9780884873242	
Aircraft Technical Dictionary, David Jones, James Faye, Dale Crane, Aviation Maintenance Publishers, ISBN # 9780884875741	
Aircraft Electricity and Electronics. Sixth Edition. Thomas K. Eismin. ISBN: 978-0-07-179915-7	

FINAL COST PROJECTIONS

GENERAL SEMESTER	PROJECTED COST
BOOKS	\$131.80
TOOLING	\$1,254.70
CONSUMABLE KITS	\$100.00
PROJECTED TOTAL:	\$1,486.50

AIRFRAME SEMESTER	PROJECTED COST
BOOKS	\$221.50
TOOLING	\$239.47
CONSUMABLE KITS	\$150.00
PROJECTED TOTAL	\$610.97

EXPLANATION OF COSTS:

Students entering the AMT Program will begin in the General semester. The listed cost for books are per each student and cover all of the required books for the first semester. The consumable kits listed are for the required personal protection supplies and consumables (example: gloves, dust masks, drill bits, safety glasses, ear plugs) that the student will use throughout the semester. These kits can be purchased from the JCTC bookstore.

The second year students will enter the Airframe Program. Required books, consumables and tooling are provided in the chart above.

NOTE: ALL COSTS LISTED ARE PER INDIVIDUAL STUDENT.

ALL COSTS PROVIDED ARE CURRENT AS OF 5/15/2017

**JEFFERSONTOWN FIRE PROTECTION DISTRICT HOLDING COMPANY, INC.****General Information**

<b>Organization Number</b>	0205285
<b>Name</b>	JEFFERSONTOWN FIRE PROTECTION DISTRICT HOLDING COMPANY, INC.
<b>Profit or Non-Profit</b>	N - Non-profit
<b>Company Type</b>	KCO - Kentucky Corporation
<b>Status</b>	A - Active
<b>Standing</b>	G - Good
<b>State</b>	KY
<b>File Date</b>	8/22/1985
<b>Organization Date</b>	8/22/1985
<b>Last Annual Report</b>	3/15/2017
<b>Principal Office</b>	10540 WATTERSON TRAIL JEFFERSONTOWN, KY 40299
<b>Registered Agent</b>	MAURICE A. BYRNE, JR. ONE RIVERFRONT PLAZA, STE. 2150 LOUISVILLE, KY 40202

**Current Officers**

<b>President</b>	<u>THOMAS RUCKRIEGEL</u>
<b>Secretary</b>	<u>KEVIN CULVER</u>
<b>Treasurer</b>	<u>MARK RATTERMAN</u>
<b>Director</b>	<u>JAMES L KOESTEL, JR.</u>
<b>Director</b>	<u>ANITA JOHNSON</u>
<b>Director</b>	<u>STAN ADLER</u>
<b>Director</b>	<u>DARIN NATION</u>

**Individuals / Entities listed at time of formation**

<b>Director</b>	<u>I C ROBERTS</u>
<b>Director</b>	<u>I A JONES SR</u>
<b>Director</b>	<u>W H JAKOBY</u>
<b>Director</b>	<u>F PRIBBLE</u>
<b>Director</b>	<u>F A ABELL</u>
<b>Incorporator</b>	<u>JOHN A NOLD</u>

**Images available online**

Documents filed with the Office of the Secretary of State on September 15, 2004 or thereafter are available as scanned images or PDF documents. Documents filed prior to September 15, 2004 will become available as the images are created.

<u>Annual Report</u>	3/15/2017	1 page	<u>PDF</u>	
<u>Reinstatement Certificate of Existence</u>	7/13/2016 2:56:02 PM	2 pages	<u>PDF</u>	
<u>Reinstatement</u>	7/13/2016 2:55:52 PM	2 pages	<u>PDF</u>	
<u>Administrative Dissolution</u>	11/1/2003	1 page	<u>tiff</u>	<u>PDF</u>
<u>Annual Report</u>	4/23/2002	1 page	<u>tiff</u>	<u>PDF</u>

<u>Annual Report</u>	5/24/2001	1 page	<u>tiff</u>	<u>PDF</u>
<u>Reinstatement</u>	12/19/2000	2 pages	<u>tiff</u>	<u>PDF</u>
<u>Administrative Dissolution</u>	11/2/1999	1 page	<u>tiff</u>	<u>PDF</u>
<u>Annual Report</u>	7/1/1999	3 pages	<u>tiff</u>	<u>PDF</u>
<u>Annual Report</u>	5/20/1998	1 page	<u>tiff</u>	<u>PDF</u>
<u>Annual Report</u>	7/1/1997	2 pages	<u>tiff</u>	<u>PDF</u>
<u>Annual Report</u>	7/1/1996	2 pages	<u>tiff</u>	<u>PDF</u>
<u>Annual Report</u>	7/1/1995	2 pages	<u>tiff</u>	<u>PDF</u>
<u>Annual Report</u>	7/1/1994	2 pages	<u>tiff</u>	<u>PDF</u>
<u>Annual Report</u>	5/5/1993	2 pages	<u>tiff</u>	<u>PDF</u>
<u>Annual Report</u>	7/1/1992	2 pages	<u>tiff</u>	<u>PDF</u>
<u>Statement of Change</u>	3/12/1992	1 page	<u>tiff</u>	<u>PDF</u>
<u>Letters</u>	2/13/1992	1 page	<u>tiff</u>	<u>PDF</u>
<u>Annual Report</u>	7/1/1991	3 pages	<u>tiff</u>	<u>PDF</u>
<u>Annual Report</u>	7/1/1989	1 page	<u>tiff</u>	<u>PDF</u>
<u>Articles of Incorporation</u>	8/22/1985	7 pages	<u>tiff</u>	<u>PDF</u>

**Assumed Names**

**Activity History**

Filing	File Date	Effective Date	Org. Referenced
Annual report	3/15/2017 3:45:30 PM	3/15/2017 3:45:30 PM	
Reinstatement	7/13/2016 2:55:59 PM	7/13/2016	
Admin Dis. A. report not in	11/1/2003	11/1/2003	
Reinstatement	12/19/2000 12:04:09 PM	12/19/2000	
Admin Dis. A. report not in	11/2/1999	11/2/1999	

**Microfilmed Images**

Microfilm images are not available online. They can be ordered by faxing a Request For Corporate Documents to the Corporate Records Branch at 502-564-5687.

Administrative Dissolution	11/1/2003	1 page
Annual Report	4/23/2002	1 page
Annual Report	5/24/2001	1 page
Reinstatement	12/19/2000	2 pages
Administrative Dissolution	11/2/1999	1 page
Annual Report	7/1/1999	2 pages
Annual Report	5/20/1998	1 page
Annual Report	7/1/1997	2 pages
Annual Report	7/1/1996	2 pages
Annual Report	7/1/1995	2 pages
Annual Report	7/1/1994	2 pages
Annual Report	5/5/1993	2 pages
Annual Report	7/1/1992	2 pages
Statement of Change	3/12/1992	1 page
Annual Report	7/1/1991	2 pages

Annual Report	7/1/1990	2 pages
Annual Report	7/1/1989	1 page
Articles of Incorporation	8/22/1985	6 pages

## Request for Taxpayer Identification Number and Certification

**Give Form to the  
 requester. Do not  
 send to the IRS.**

Print or type See Specific Instructions on page 2.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. <b>JEFFERSONTOWN FIRE PROTECTION DISTRICT</b>		
	2 Business name/disregarded entity name, if different from above <b>JEFFERSONTOWN FIRE DEPARTMENT</b>		
	3 Check appropriate box for federal tax classification; check only <b>one</b> of the following seven boxes: <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ <b>Note.</b> For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner. <input checked="" type="checkbox"/> Other (see instructions) ▶ _____		4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <i>(Applies to accounts maintained outside the U.S.)</i>
	5 Address (number, street, and apt. or suite no.) <b>10540 WATTERSON TRAIL</b>		Requester's name and address (optional)
	6 City, state, and ZIP code <b>LOUISVILLE, KY 40299</b>		
	7 List account number(s) here (optional)		

### Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

<b>Social security number</b>	
[ ] [ ] [ ]	- [ ] [ ] - [ ] [ ] [ ] [ ]
<b>or</b>	
<b>Employer identification number</b>	

**Note.** If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

### Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

**Certification instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.

<b>Sign Here</b>	Signature of U.S. person ▶ _____	Date ▶ _____
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### General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.  
**Future developments.** Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at [www.irs.gov/fw9](http://www.irs.gov/fw9).

#### Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following:

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)

- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

*If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding? on page 2.*

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting?* on page 2 for further information.