



**Applicant/Program:**

### **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.

<u>District #</u>	<u>Council Member Signature</u>	<u>Amount</u>	<u>Date</u>
<u>District #</u>	<u>Council Member Signature</u>	<u>Amount</u>	<u>Date</u>
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<u>District #</u>	<u>Council Member Signature</u>	<u>Amount</u>	<u>Date</u>
<u>District #</u>	<u>Council Member Signature</u>	<u>Amount</u>	<u>Date</u>

**Smith, Chanelle Emily**

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**From:** Peden, James  
**Sent:** Monday, February 24, 2014 12:12 PM  
**To:** Smith, Chanelle Emily  
**Subject:** Highview Fire Protection NDF

Ms. Smith,

John Torsky has my permission to sign my name for \$1,600 in NDF to the Highview Fire Protection District for their smoke detector sweep program.

Please let me know if you have any questions.

Thank you,  
James Peden

JAMES PEDEN  
METRO COUNCILMAN, DISTRICT 23  
601 W. JEFFERSON STREET  
LOUISVILLE, KY 40202  
(502) 574-1123

## NDF NON-PROFIT APPLICATION CHECKLIST

<b>Legal Name of Applicant Organization:</b> <i>Highview Fire Protection District</i>	
<b>Program Name:</b> <i>Smoke Detector Sweep</i> Request Amount: <i>\$1,000</i>	Yes/No/NA
<b>Request form:</b> Is the NDF request form signed by all Council Member(s) appropriating funding?	Y
<b>Request form:</b> Is the funding proposed less than or equal to the request amount?	Y
<b>Request form:</b> Have all known Council or Staff relationships to the Agency been adequately disclosed on the cover sheet?	Y
<b>Application Page 1:</b> Has prior Metro funds committed/granted been disclosed?	NA
<b>Application Page 1:</b> Is the application properly signed and dated by authorized signatory?	Y
<b>Application Page 3:</b> Reimbursement funding – One or two boxes checked if any expenses are incurred before the grant award period. Is all required documentation included?	NA
<b>Application Pages 3 – 5:</b> Is the proposed public purpose of the program well-documented?	Y
<b>Application 4:</b> Is there adequate documentation of how the proceeds of the fundraiser will be spent?	NA
<b>Application Budget Page 6:</b> Does the application budget reflect only the revenue and expenses of the project/program (page 6) if the request is not an operating budget request? Is all detail schedules included for “Metro, Non Metro and Total” expense funds for client assistance, community events & festivals and other expenses? And does the Non-Metro Revenue equal the Non-Metro expenses?	Y
<b>Faith Based Organizations:</b> Is the signed Faith Based Form signed and included?	NA
<b>Jefferson County Only:</b> Will all funding be spent in Louisville/Jefferson County?	Y
<b>Capital Project(s) request:</b> Is the cost estimate(s) from proposed vendor(s) included?	NA
<b>Good Standing:</b> Is the entity in good standing with: <ul style="list-style-type: none"> <li>• Kentucky Secretary of State – include Secretary of State website information on organization</li> <li>• Louisville Metro Government – check OMB monthly report filed in Council Financial Reports</li> <li>• Internal Revenue Service – most recent Form 990 included</li> </ul>	
<b>Separate Taxing Districts:</b> If Metro funding is for a separate taxing district, is the funding appropriated for a program outside the legal responsibility of that taxing district?	Y
<b>Small Cities:</b> Is the resolution included agreeing to partner with Louisville Metro on the capital project? (IRS Determination letter not required, Form 990 not required, but KY SOS acknowledgement is)	NA
<b>Operating Requests:</b> Is recommended operating funding less than or equal to 33% of total operating budget?	NA
<b>IRS Exempt Proof:</b> Is proof of Tax Exempt status of 501(c) 3, 4, 6, 19, 1120-H included?	NA
<b>Operating Budget:</b> Is the organization’s current fiscal year operating budget included?	Y
<b>Ordinance Required:</b> Is the amount committed by Council members greater than \$5,000 to any one project/program within an organization in this fiscal year.	N
<b>Board Members:</b> Is the entity’s board member list (with term length/term limits) included?	Y
<b>Staff:</b> Is a list of the highest paid staff included with their expected annual personnel costs?	N
<b>Annual Audit:</b> Is the most recent annual audit (if required by organization) included?	Y
<b>Rent Requests:</b> Is a copy of signed lease included?	NA
<b>Articles of Incorporation:</b> Are the Articles of Incorporation of the organization included?	Y
<b>IRS Form W-9:</b> Is the IRS Form W-9 included?	Y
<b>Evaluation Forms:</b> Are the evaluation forms (if program participants are given evaluation forms) included?	NA
<b>Affirmative Action:</b> Affirmative Action/Equal Employment Opportunity plan and/or policy statement included (if required by the organization)?	NA
<b>Prepared by:</b> <i>J.M. Ziff</i>	<b>Date:</b> <i>2-24-14</i>



# LOUISVILLE METRO COUNCIL



## NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

### SECTION 1 - APPLICANT INFORMATION

Legal Name of Applicant Organization: **Highview Fire Protection District**  
(as listed on: <http://www.sos.ky.gov/business/records/>)

Main Office Street & Mailing Address: 7308 Fegenbush Lane Louisville, KY 402928

Website: [www.highviewfire.org](http://www.highviewfire.org)

Application Contact: Dave Goldsmith

Title: Chief

Phone: 502-239-3561

Email: [dgoldsmith@highviewfire.com](mailto:dgoldsmith@highviewfire.com)

Financial Contact: Joyce Shelton

Title: Administrative Assistant

Phone: 502-239-3561

Email: [jshelton@highviewfire.com](mailto:jshelton@highviewfire.com)

### GEOGRAPHICAL AREA(S) WHERE PROGRAM ACTIVITIES ARE (WILL BE) PROVIDED

Program Facility Location(s): Highview Fire District

Council District(s): 23

Zip Code(s): 40219, 40228, 40229, 40291

### SECTION 2 - PROGRAM REQUEST & FINANCIAL INFORMATION

Program Name: Smoke Detector Sweep Program

Total Request: \$1,600.00

Total Metro Award (this program) in previous year : \$ 0

The following are required attachments:

- |  |   |
|--|---|
| <input type="checkbox"/> IRS Exempt Status Determination Letter                                | <input type="checkbox"/> Signed lease if rent costs are being requested           |
| <input checked="" type="checkbox"/> Current Year Projected Budget                              | <input checked="" type="checkbox"/> IRS Form W9                                   |
| <input checked="" type="checkbox"/> List of Board of Directors (include term & term limits)    | <input type="checkbox"/> Evaluation forms if used in the proposed program         |
| <input checked="" type="checkbox"/> Current financial statement                                | <input checked="" type="checkbox"/> Annual audit (if required by organization)    |
| <input type="checkbox"/> Most recent IRS Form 990 or 1120-H                                    | <input type="checkbox"/> Faith Based Organization Certification Form, if required |
| <input checked="" type="checkbox"/> Articles of Incorporation                                  | <input checked="" type="checkbox"/> Staff including the 3 highest paid staff      |
| <input type="checkbox"/> Cost estimates from proposed vendor if request is for capital expense |   |

Agency Fiscal Yr Start Date: July 2013

For the current fiscal year ending June 30, list all funds received from Louisville Metro Government for this or any other program or expense, including funds received through Metro Federal Grants, from any department or Metro Council Appropriation (Neighborhood Development Funds). Attach additional sheet if necessary.

Source: \_\_\_\_\_ Amount: \$ \_\_\_\_\_

Source: \_\_\_\_\_ Amount: \$ \_\_\_\_\_

Source: \_\_\_\_\_ Amount: \$ \_\_\_\_\_

Has the applicant contacted the BBB Charity Review for participation?  Yes  No

Has the applicant met the BBB Charity Review Standards?  Yes  No

### SECTION 3 - SIGNATURE

I certify under the penalty of law the information in this application (including, without limitation, the "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.

Signature of Legal Signatory: *[Signature]*

Date: 01-31-14

Legal Signatory (please print): DAVE GOLDSMITH

Title: Fire Chief

Phone: 502-239-3561

Extension: \_\_\_\_\_

Email: [DGOLDSMITH@HIGHVIEWFIRE.COM](mailto:DGOLDSMITH@HIGHVIEWFIRE.COM)

#### SECTION 4 - AGENCY DETAILS

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

The Highview Fire Protection District (HFPD) is committed to the preservation and protection of life, property, and the environment from the adverse effects of fire, medical, and hazardous conditions through sustained training, progressive education, and constant diligence to provide the highest level of customer service. Some of the services provided by the HFPD are education, fire suppression, emergency medical response, fire inspections, special team responses, and community service activities.

#### SECTION 5 - PROGRAM NARRATIVE

##### A: Purpose of Request (check all that apply):

- Operating Funds (generally cannot exceed 33% of agency's total operating budget)
- Programming/services/events for direct benefit to community or qualified individuals
- Capital Project of the organization (equipment, furnishing, building, etc)

##### B: 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):

Over 6 years ago, the Highview Fire Protection District (HFPD) performed neighborhood smoke detector sweeps within low income and/or elderly areas. The HFPD walked door-to-door asking homeowners and renters if we could come in, do a safety inspection, and check their smoke detectors. If a home was found not to have a properly working smoke detector, we installed one on site. A year after one of the sweeps sponsored by James Peden, a smoke detector woke a family up and allowed them to escape when they had a fire which started in their basement. Due to lack of funding and budget cutbacks, we had to scale the program back to only providing smoke detectors to low income, elderly, or other persons upon request. If a citizen called the fire district for a smoke detector, or a response was made to a residence (medical or fire) and it was determined that there were no working smoke detectors present, the fire district installed a ten-year lithium, tamper-proof smoke detector free of charge. Smoke detectors were kept on the 24 hour staffed unit at all times for this purpose. Due to additional budget cutbacks, this program has been scaled back even further. At tis time, the fire district only purchases smoke detectors on an as needed basis for a citizen who has no smoke detector protection in their home. In recent weeks, we have had two fires within the same subdivision in which the home had no working smoke detectors. These families were extremely fortunate to escape with only minor injuries. The HFPD sees an extremely urgent need to do another sweep withing our district. The grant money requested would be used to purchase as many ten-year lithium, tamper-proof smoke detectors as possible. A neighborhood sweep would then be conducted in the Lantana Drive/Burlwood Drive neighborhood. If we had remaining smoke detectors, another sweep would be conducted in one of our other neighborhoods in need.

**C: Describe specifically how the funding will be spent including identification of funding to subgrantee(s):**

Once received, the grant money would be used to purchase ten-year lithium, tamper-proof smoke detectors in bulk. All purchases would be made following the internal standards of the HFPD for purchases. This includes Purchase Orders signed by the Deputy Chief and when received, the smoke detectors would be counted and securely stored until the sweep is conducted. Once the invoice is received and matched with PO by the Administrative Assistant, the invoice would be processed through accounting software. The check for the smoke detectors will be received and signed by two Board of Trustee members.

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

- The funding request is a reimbursement of the following expenditures that have occurred prior to the application date:
  - ✓ 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.
  
- The funding request is a reimbursement of the following expenditures that will be incurred after the application date, but prior to the Metro Council approval date. This option will allow expenditures occurring within this time frame to be considered compliant with 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.

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

N/A

**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 specifically.**

N/A



**G: 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:**

This smoke detector program would not only ensure that a working smoke detector is in the residence, but it would give the district an opportunity to perform a safety inspection and educate the occupants. Each installer would complete paperwork after the installation, which would include the safety inspection documentation. All paperwork will be filed on site at 7308 Fegenbush Lane.

**SECTION 6 - PROGRAM BUDGET SUMMARY**

The Program Budget should realistically estimate what amount is needed from Metro Government and what is expected from other sources. Enter whole-dollar amounts.

	Column 1	Column 2*	Column 3
Program Expenses	Proposed Metro Funds	Non- Metro Funds	Total Program Cost
<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 (Attach Detailed List)</b>			
<b>G: Professional Service Contracts</b>			
<b>H: Program Materials</b>	1600.00		
<b>I: Community Events &amp; Festivals (Attach Detailed List)</b>			
<b>J: Machinery &amp; Equipment</b>			
<b>K: Capital Project</b>			
<b>L: Other Expenses (Attach Detail List)</b>			
<b>SUBTOTAL</b>	1600.00		
<b>% of Program Budget –</b>	%	%	100%
Value of volunteer services and how computed:	N/A		
Value of in-kind assets, such as donated space, supplies, use of equipment, etc. <i>(Detail on Next Page)</i>	N/A		
<b>Total Program Funds</b>	1600.00		

\*List funding sources in Column 2 (do not include individual donor names):

Other State, Federal or Local Government	0
United Way	0
Private Contributions	0
Fees Collected from Program Participants	0
Other (please specify)	0
<b>Total Revenues</b>	0

**PROGRAM BUDGET SUMMARY (CONTINUED)**

**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
N/A		
<b>Total Value of In-Kind</b> (to match Program Budget Line Item. Volunteer Contribution & Other In Kind)		

\* 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)

**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:

## SECTION 7 - CERTIFICATIONS AND ASSURANCES

By signing the first page 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 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.
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. 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. Return to Louisville Metro any unexpended funds by July 31 following the Metro Louisville's fiscal year end
8. 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.

### 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.

**LEGAL NOTICE**  
**HIGHVIEW FIRE PROTECTION DISTRICT**

In accordance with Chapter 65 and Chapter 424 of the Kentucky Revised Statutes the following information and supporting data concerning the Highview Fire Protection District may be inspected by the general public at 7308 Fegenbush Lane, Louisville, KY 40228 between the hours of 9:00 a.m. and 4:00 p.m. Monthly Board of Trustee Meetings are held on the second Monday of each month at 19:00 at Highview Fire Protection District Station #1 located at 7308 Fegenbush Lane, Louisville, KY 40228.

Name and address of the Chief Executive Officer of the fire district is:

**Chief:** Dave Goldsmith  
8111 Apple Valley Drive  
Louisville, KY 40228

The names and addresses of the members of the Board of Trustees, the governing body of the fire protection district are:

**Chairman:** Robert P. Weber  
7117 Welchire Falls Drive  
Louisville, KY 40228  
Term Expires: June 30, 2013

**Secretary:** W. D. "Junior" Craig  
6810 Switch Bark Court  
Louisville, KY 40228  
Term Expires: June 30, 2015

**Treasurer:** Denise Drexler  
6922 Norlynn Drive  
Louisville, KY 40228  
Term Expires: June 30, 2014

James Havel  
6943 Norlynn Drive  
Louisville, KY 40228  
Term Expires: June 30, 2014

Jeffrey Sweet  
8004 Adams Run Road  
Louisville, KY 40228  
Term Expires: June 30, 2013

Louis "Bud" Harbsmeier  
6606 Casey Springs Way  
Louisville, KY 40291  
Term Expires: June 30, 2016

John Voccio  
10605 Brookchase Court  
Louisville, KY 40228  
Term Expires: June 30, 2014

As of June 30, 2013

**Highview Fire Protection District**  
**Standard Operating Procedures**

**SOP # 100.1**

***Company Officer Organizational Chart &  
Chain of Command***

**Purpose:** *To clearly identify the organizational structure and chain of command of the Highview Fire Protection District Officers and their respected designations.*

**Command Staff**

1101	Colonel	Dave Goldsmith	Chief
1102	Lt. Colonel	Rob Dwyer	Deputy Chief
1103	Lt. Colonel	Jack Stauble	Division Chief-Training
1104	Major	Roger Cecil	Division Chief-Safety & Health
1105	Major	Kevin Bayens	Fire Marshal

**Captain**

1106	Captain	Jim French	Honor Guard Commander
1107	Captain	Shaun Carta	Hazmat Officer
1108	Captain	Derrick Colberg	Assistant Training Officer
1109	Captain	Weekend	Duty Officer
1110	Captain	Bill Knapp	Recruit & Retention Officer
1111	Captain	Tom Taylor	Communication Officer

**Lieutenant**

1112	Lieutenant	Paul Weber	Driver Training Officer
1113	Lieutenant	Aaron Nilsson	Safety Officer
1114	Lieutenant	Brian Dunkley	Asst. Recruitment & Retention
1115	Lieutenant	Nate Ingersoll	Supply Officer
1116	Lieutenant	Nick Ernst	Fire Prevention Officer
1117	Lieutenant	Chuck Bruner	Maintenance Officer
1119	Lieutenant	Adam Heath	Asst Communication Officer

1118	Chaplain	Danny Chapman	Chaplain
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**Sergeant**

**Station # 1**

Lisa Gallusser - JR Ayers  
Adam Stivers - Kevin Morris  
Tommy Ogle

**Station # 2**

Andrew Manuel - Mike Henson  
Brandon Doyle - Mike Clan  
Joe Barrow - Matt Cooper

**Station # 3**

James Murray

*Standard Operating Procedures are meant only to be guidelines. Actual conditions may warrant alternative actions.*

Effective Date: February 12, 2013

Last printed 1/14/2014 10:46:00 AM

**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.

Name (as shown on your income tax return) <i>Highview Fire Protection District</i>	
Business name/disregarded entity name, if different from above	
Check appropriate box for federal tax classification: <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ <input checked="" type="checkbox"/> Other (see instructions) ▶ <i>Special Purpose District</i>	
Exemptions (see instructions): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____	
Address (number, street, and apt. or suite no.) <i>7308 Legenbush Lane</i>	Requester's name and address (optional)
City, state, and ZIP code <i>Lou KY 40228</i>	
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 the "Name" line to avoid backup withholding. For individuals, this is 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.

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

Social security number								

Employer identification number								

*61-0928573*

**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 ▶ <i>Jeff S. Pelton</i>	Date ▶ <i>1-15-14</i>
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**General Instructions**

Section references are to the Internal Revenue Code unless otherwise noted.

**Future developments.** The IRS has created a page on IRS.gov for information about Form W-9, at [www.irs.gov/w9](http://www.irs.gov/w9). Information about any future developments affecting Form W-9 (such as legislation enacted after we release it) will be posted on that page.

**Purpose of Form**

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, payments made to you in settlement of payment card and third party network transactions, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

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.

**Note.** If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

**Definition of a U.S. person.** For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

**Special rules for partnerships.** Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

# Budget of Highview

July 1, 2013

June 30, 2014

<b><u>2013/2014 Fund</u></b>	
<b><u>Budget Summary</u></b>	
<b><u>Revenues</u></b>	
Taxes (all categories)	\$1,700,902
Permits and Licenses	\$0
Payments in Lieu of Taxes	\$0
Intergovernmental Revenues	\$79,650
Charges for Services	\$0
Other Revenues	\$7,800
Interest Earned	\$1,100
<b>Total Revenues</b>	<b>\$1,789,452</b>
<b><u>Receipts and cash</u></b>	
Carryover from Prior Fiscal Year	\$810,702
Bonded Debt, Public Corporation & G.O.	\$0
Transfers to Other Funds	\$0
Transfers from Other Funds	\$0
Borrowed Money (all short term/single year)	\$0
Governmental Leasing Act	\$0
All Other Borrowed Money	\$0
<b>Total Receipts and Cash</b>	<b>\$810,702</b>
<b>Total Available</b> (sum of Total Receipts, Cash & Total Revenues)	<b>\$810,702</b>
<b><u>Appropriations</u></b>	
Personnel	\$1,280,945
Operations	\$346,757
Administration & Reserves	\$22,000
Capital Outlay	\$9,000
Debt Service	\$130,750
<b>Total Appropriations</b>	<b>\$1,789,452</b>



# Commonwealth of Kentucky

Department of State



Secretary of State

DREXELL R. DAVIS  
FRANKFORT, KENTUCKY

## CERTIFICATE

I, DREXELL R. DAVIS, Secretary of State for the Commonwealth of Kentucky, do certify that the foregoing writing has been carefully compared by me with the original record thereof, now in my official custody as Secretary of State and remaining on file in my office, and found to be a true and correct copy of Articles of Incorporation of HIGHVIEW

VOLUNTEER FIRE DEPARTMENT, INCORPORATED filed  
December 3 , 1951,

Amendment filed February 7, 1955,

Amendment filed September 27, 1971,

Amendment filed November 1, 1974.

IN WITNESS WHEREOF, I have hereunto  
set my hand and affixed my official seal.

Done at Frankfort this 22nd day of

January, 19 85

*Drexell R. Davis*

Secretary of State, Commonwealth of Kentucky

7-5161

ARTICLES OF INCORPORATION OF THE HIGHVIEW  
VOLUNTEER FIRE DEPARTMENT, INCORPORATED.

The hereinafter named persons do hereby associate themselves together to form a corporation having no capital stock for the purposes hereinafter set out, from which no private pecuniary profit shall be derived.

Nolan Humler Route 1, Buechel, Ky.	James Dennis Route 1, Buechel, Ky.
Russel Ernst Route 1, Buechel, Ky.	A. J. Goins Route 1, Buechel, Ky.
Charles Lawes Route 1, Buechel, Ky.	J. F. Hornbuckle Route 1, Buechel, Ky.
L. G. Holmes Route 1, Buechel, Ky.	Byron Beck Route 1, Buechel, Ky.

William A. Goins  
Route 1, Buechel, Ky.

ARTICLE I. The name of the corporation shall be HIGHVIEW VOLUNTEER FIRE DEPARTMENT, INCORPORATED.

ARTICLE II. The principal place of business of said corporation shall be Highview, in Jefferson County, Kentucky whose post office address is Buechel, Kentucky. The Agent for Service of Process shall be John Charles, whose address is Route 1, Buechel, Kentucky.

ARTICLE III. The nature of the business to be transacted, promoted or carried on shall be as follows:

a. To create a closer acquaintanceship and promote mutual interest among the members and residents of the community of Highview.

b. To educate the public in the importance of fire protection and to further educate the public, and particularly the persons living in the vicinity of Highview, how to prevent fire and otherwise make the community a safer and better place in which to live.

c. To generally promote the improvement of living conditions in the community and to establish and maintain a fire department for the protection of the homes, lives and property of the persons living in the Highview community and in Jefferson County.

ARTICLE IV. The corporation shall have the right to send bills and to collect the actual expense of putting out of any fire, or attempting to put out any fire, or assisting to put out any fire, but shall not have the right to make a profit from the services of said fire department.

a. The corporation shall have the right to enter into a contract with the Fiscal Court of Jefferson County, Kentucky to provide fire protection for Jefferson County as designated by the Fiscal Court.

ARTICLE V. There shall be no capital stock.

ARTICLE VI. The corporation shall have the right and power to buy, own and sell real estate.

ARTICLE VII. The corporation shall commence activities as soon as practical after these articles are properly filed and a charter issued.

ARTICLE VIII. The corporation existence shall continue perpetually unless terminated by a voluntary act by at least  $3/4$  of the Board of Directors.

ARTICLE IX. The affairs of the corporation shall be conducted by a Board of Directors consisting of eleven members to be elected by the members of the Highview Volunteer Fire Department, Inc., as hereinafter set out.

a. Three of the members of the Board of Directors shall be elected from the number nominated by the members of the Volunteer Fire Fighters; The Volunteer Firemen shall nominate at least three men to stand for election for the Board of Directors one month before the annual election.

b. Four members of the Board of Directors shall be nominated from the membership at large who are not active Volunteer Fire Fighters.

c. The other four members shall be nominated by the membership at large from either Fire Fighters or non-Fire Fighters.

d. Any person is eligible for membership in this association who serves as a Volunteer Fireman on the Highview Volunteer Fire Department or who contributes to the support of this association and whose name is perpetually enrolled upon the membership roll to be maintained by the Secretary. Only eligible members are authorized to vote in the election.

ARTICLE X. At the first election held after the corporation is completely formed, members of the Board of Directors shall be elected in accordance with the following provisions:

a. Three of the Board members, two from the Volunteer Fire Fighters and one from the non-Fire Fighting membership, shall be elected to serve for a term of one year; four of the members of the Board of Directors, two from the Volunteer Fire Fighters and two from the non-Fire Fighting membership, shall be elected for a term of two years; the other four members of the Board of Directors, to be elected from the Volunteer Fire Fighters or from the non-fire fighting membership shall be elected for a term of three years. The annual meeting of the membership of the corporation shall be held on the first Monday of April of each year to fill the terms for the Board of Directors as they expire and transact such other business as is brought before the meeting. All elections after the first election shall be for a term of three years.

ARTICLE XI. At the first regular meeting of the Board of Directors, the Board of Directors shall elect a President, Vice President and a Second Vice-President. The election of said officers shall be by ballot, and said officers shall hold office for one year, unless removed by a vote of the majority of the Board of Directors. The President shall attend all meetings of the Board of Directors and should preside at all meetings of the Board of Directors, but will have no vote, unless there is a tie, in which case the President can vote to break the tie.

In the absence of the President, the Vice President is to pre-  
side and have the power and rights of the President and in the absence of  
both the President and the Vice President, the Second Vice-President will  
be so empowered.

The officers of the Fire Department such as, Chief, Assistant  
Chief, Captain, Lieutenant, shall be elected by the members in good  
standing of the Volunteer Fire Department only. No one is authorized to  
vote for the above officers unless he is a Volunteer Fire Fighter in good  
standing by i.e., attendance at training drills and answers fire calls and  
actively engages in fire fighting.

ARTICLE XII. The Board of Directors shall elect and/or employ  
a secretary and treasurer who shall serve at the pleasure of the Board of  
Directors.

ARTICLE XIII. If a vacancy occurs in the Board of Directors,  
the remaining Directors may elect a successor to act until the next  
regular meeting of the members of the corporation, at which meeting the  
members shall then elect a successor.

ARTICLE XIV. The Board of Directors shall make such by-laws and  
adopt such rules as it may deem necessary for the government and operation  
of the corporation not inconsistent with the charter of said corporation or  
the laws of Kentucky or the United States of America.

ARTICLE XV. The highest amount of indebtedness that the corpor-  
ation may at any time incur shall not exceed \$50,000.00.

ARTICLE XVI. The private property of the members of the corpor-  
ation shall not be liable for any debts or obligations of the corporation.

IN TESTIMONY WHEREOF, witness our signatures this the 22  
day of October, 1951.

Nolan R. Humber  
Russell Ernst  
Charles R. Lawer  
L. G. Holmes  
James Dennis  
J. F. Hornbuckle  
Byron Beck  
William A. Goins

Vice President

STATE OF KENTUCKY )  
 ) SS  
 COUNTY OF JEFFERSON )

I, the undersigned, a Notary Public, within and for the State and County aforesaid, do hereby certify that on this day the foregoing Articles of Incorporation of the Highview Volunteer Fire Department, Incorporated were produced to me in said State and County and was acknowledged and delivered by \_\_\_\_\_

Nolan R. Humber , A. J. Goins ,  
Russell Ernst , J. F. Hornbuckle ,  
Charles R. Lawer , Byron Beck ,  
L. G. Holmes , William A. Goins ,  
James Dennis , \_\_\_\_\_

parties thereto, to be their act and deed.

Witness my hand this the 22 day of October, 1951  
 My commission expires \_\_\_\_\_  
Notary Public, Jefferson County, Ky.  
 My Commission Expires May 27, 1954

L. R. Charles

ORIGINAL FILED AND RECORDED  
 NOTARY PUBLIC, Jefferson County, Kentucky

REC 31 1951  
 DATE \_\_\_\_\_

George Glenn Hatcher  
 SECRETARY OF STATE OF KENTUCKY  
 FRANKFORT, KENTUCKY

BY \_\_\_\_\_

AMENDED ARTICLES OF INCORPORATION  
OF  
HIGHVIEW VOLUNTEER FIRE DEPARTMENT, INCORPORATED

KNOW ALL MEN BY THESE PRESENTS:

The Board of Directors of the Highview Volunteer Fire Department, Incorporated met in a special meeting on the 4 day of January 1955, pursuant to a notice of said meeting which set out that said meeting was called for the purpose of amending the Articles of Incorporation by amending Article IX by changing the number of Directors from eleven to fifteen; that more than two-thirds of the Directors were present and unanimously adopted the following resolution:

RESOLVED, that Article IX be amended by increasing the number of Directors from eleven to fifteen and by changing Paragraph c of Article IX from four members to eight members.

that thereafter the membership of the Corporation was mailed a ballot setting forth the proposed change in full and that a majority of the membership voted in favor of amending Article IX of the Articles of Incorporation to read as follows:

ARTICLE IX

The affairs of the corporation shall be conducted by a Board of Directors consisting of fifteen members to be elected by the members of the Highview Volunteer Fire Department, Inc., as hereinafter set out.

a. Three of the members of the Board of Directors shall be elected from the number nominated by the members of the Volunteer Fire Fighters. The Volunteer Firemen shall nominate at least three men to

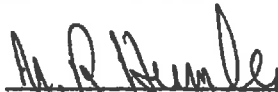
stand for election for the Board of Directors one month before the annual election.

b. Four members of the Board of Directors shall be nominated from the membership at large who are not active Volunteer Fire Fighters.

c. The other eight members shall be nominated by the membership at large from either Fire Fighters or non Fire Fighters.

d. Any person is eligible for membership in this association who serves as a Volunteer Firemen on the Highview Volunteer Fire Department or who contributes to the support of this association and whose name is perpetually enrolled upon the membership roll to be maintained by the Secretary. Only eligible members are authorized to vote in the election.

We, and each of us, hereby certify that more than two-thirds of the Board of Directors of the Corporation voted to change Article IX of the Articles of Incorporation, as above set out, and more than a majority of the membership voted for the amendment as aforesaid.

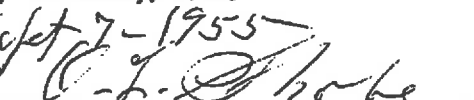
  
\_\_\_\_\_  
N. R. Humler, President

  
\_\_\_\_\_  
Edgar Coe, Secretary

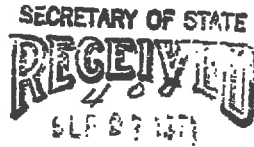
Subscribed and sworn to before me by N. R. Humler who acknowledged that he is President of the Highview Volunteer Fire Department, Incorporated, and Edgar Coe who acknowledged that he is Secretary of the Highview Volunteer Fire Department, Incorporated, and both acknowledged that the above amendment changing the number of members of the Board of Directors from eleven to fifteen was adopted by a vote of two-thirds of the Directors and by a vote of more than a majority of the membership.

Witness my hand this 1 day of <sup>February</sup> ~~January~~, 1955.

My commission expires

Sept 7 - 1955  
  
\_\_\_\_\_  
Notary Public, Jefferson County, Ky.





AMENDED ARTICLES OF INCORPORATION  
OF  
HIGHVIEW VOLUNTEER FIRE DEPARTMENT, INCORPORATED  
Commonwealth of Kentucky

The Board of Directors of the Highview Volunteer Fire Department, Incorporated met in a special meeting on September 12, 1971, pursuant to a notice of said meeting which set out that the meeting was called for the purpose of amending Articles IX, X and XV of the Articles of Incorporation. More than two-thirds of the directors were present and voted unanimously that the above articles would read as follows:

ARTICLE IX

The affairs of the corporation shall be conducted by a Board of Directors being the same persons, under the same terms, elected under the same requirements and conditions as that of the Board of Directors of the Highview Fire District.

ARTICLE X

Omitted and deleted.

ARTICLE XV

The corporation authorized indebtedness is increased to \$150,000.

The purposes of these amendments is to make the Highview Volunteer Fire Department, Incorporated a holding Corporation providing a vehicle for financing the operations of the Highview Fire District.

We, and each of us, hereby certify that more than two-thirds of the Board of Directors of the Corporation voted to the amendments as above set out,

  
JAMES T. TAYLOR, JR. President

Edward O. Carlile  
EDWARD O. CARLILE, Treasurer

Subscribed and sworn to before me by James T. Taylor, Jr. who acknowledged that he is President of the Highview Volunteer Fire Department, Incorporated, and Edward O. Carlile, who acknowledged that he is Treasurer of the Highview Volunteer Fire Department, Incorporated, and both acknowledged that the above amendments was adopted by a vote of two-thirds of the Directors and by a vote of more than a majority of the membership.

Witness my hand this 30 day of October, 1971.

My Commission expires: Aug 10, 1973

Philip J. Buchanan  
Notary Public, Jefferson County, Kentucky

PREPARED BY  
Charles I. Sandmann  
CHARLES I. SANDMANN  
100 NORTH 6th STREET  
LOUISVILLE, KY. 40202

ORIGINAL COPY  
FILED AND RECORDED  
Jennett F. Harpster

SEP 27 1971

SECRETARY OF STATE OF KENTUCKY  
FRANKFORT, KENTUCKY  
Stella F. Begley  
ASSISTANT SECRETARY OF STATE

ORIGINAL COPY  
FILED  
SECRETARY OF STATE OF KENTUCKY  
FRANKFORT, KENTUCKY

NOV 1 1974

*Thomas P. Stovace*  
SECRETARY OF STATE

*RM*

AMENDED ARTICLES OF INCORPORATION  
OF  
HIGHVIEW VOLUNTEER FIRE DEPARTMENT, INC.

SECRETARY OF STATE  
**RECEIVED**  
OCT 15 1974

\*\*\*\*\*

415  
Commonwealth of Kentucky

The Board of Directors of the Highview Volunteer Fire Department, Inc.

At the regular meeting on Monday, October 14, 1974, at 8:00 pm., all seven directors being present, motion was made seconded, and unanimously passed that Article XV of the Articles of Incorporation as amended be reamended to read as follows:

ARTICLE XV

The corporation authorized indebtedness is increased to \$800,000.00.

Article XV is otherwise adopted and affirmed in its present form.

In testimony whereof, witness the signature of John Cassell, Chairman of the Board of Trustees on this the 31<sup>st</sup> day of October, 1974.

*John Cassell*  
JOHN CASSELL  
Chairman of the Board of Trustees  
Highview Volunteer Fire Dept., Inc.

STATE OF KENTUCKY )  
COUNTY OF JEFFERSON)

I, Debra S. Tonini, a notary public, do hereby certify that on this the 31<sup>st</sup> day of October, 1974, personally appeared before me John Cassell, who, being by me first duly sworn, declared that he is the Chairman of the Board of Trustees of Highview Volunteer Fire Department, Inc., and that he signed the foregoing document as Chairman of the Board of Trustees of the corporation and that the statements therein are true.

*Debra S. Tonini*  
Notary Public, State of Kentucky

My commission expires 1-16-78.

Prepared by:  
*Charles I. Sandmann*  
Charles I. Sandmann, atty.  
100 N. 6th St., Louis., KY 40202

**Highview Fire Protection District**

**Financial Statements**

**June 30, 2013**

**Highview Fire Protection District**

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June 30, 2013

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## **Independent Auditor's Report**

To the Board of Trustees  
**Highview Fire Protection District**

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities and each major fund of Highview Fire Protection District (the District) as of and for the year ended June 30, 2013, 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.

### **Auditor's 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 of material misstatement.

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

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

## **Independent Auditor's Report (Continued)**

### **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund, of the Highview Fire Protection District as of June 30, 2013, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Other Matters**

#### *Required Supplementary Information*

Management has omitted the management's discussion and analysis information that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing 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 the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information. Accounting principles generally accepted in the United States of America require that the budgetary comparison information on page 20 be presented to supplement the basic financial statements. Such information, although not part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it 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 inquires of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquires, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

In accordance with *Government Auditing Standards*, we have also issued a report dated October 14, 2013 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.



Louisville, Kentucky  
October 14, 2013

**Highview Fire Protection District**  
**Statement of Net Position**  
**June 30, 2013**

	<u>Governmental Activities</u>
<b>Assets</b>	
Current Assets	
Cash and cash equivalents	\$ 739,159
Certificates of deposit	123,500
Accounts receivable	12,809
Prepaid expense	17,948
	<hr/>
Total Current Assets	893,416
Capital Assets	
Land	101,143
Buildings and improvements	3,115,357
Firefighting and communication equipment	881,235
Vehicles and firefighting apparatus	2,716,831
Computer and other equipment	113,671
	<hr/>
	6,928,237
Less: accumulated depreciation	<u>(3,971,068)</u>
Net Capital Assets	<hr/> 2,957,169
Total Assets	<hr/> <u>\$ 3,850,585</u>
<b>Liabilities and Net Position</b>	
Current Liabilities	
Accounts payable	14,569
Accrued expense	29,620
Current portion of leases payable	76,778
Current portion of notes payable	6,656
	<hr/>
Total Current Liabilities	127,623
Noncurrent Liabilities	
Leases payable	1,122,000
Notes payable	34,601
	<hr/>
Total Noncurrent Liabilities	1,156,601
Total Liabilities	<hr/> <u>1,284,224</u>
Net Position	
Net Investment in Capital Assets	1,717,134
Restricted:	
Combat challenge team	2,384
Unrestricted	846,843
	<hr/>
Total Net Position	<u>\$ 2,566,361</u>

See accompanying notes.



**Highview Fire Protection District**  
**Statement of Activities - Governmental Funds**  
**Year Ended June 30, 2013**

	<u>Total</u>
Expenses:	
Salaries, wages, and benefits	\$ 1,266,511
Materials and supplies	26,773
Other program expenses	296,310
Depreciation and amortization	245,773
Interest on debt	48,487
	<u>1,883,854</u>
Total Expenses	1,883,854
General Revenues:	
Taxes	1,643,273
State aid	66,682
Mutual Aid-Okolona Fire District	16,308
Charges for Haz-mat services	15,264
Charges for hydrant testing	7,812
Miscellaneous income	26,215
Interest income	726
	<u>1,776,280</u>
Total General Revenues	1,776,280
Change in Net Position	(107,574)
Net Position, Beginning of Year	<u>2,673,935</u>
Net Position, End of Year	<u><u>\$ 2,566,361</u></u>

See accompanying notes.

**Highview Fire Protection District  
Balance Sheet - Governmental Funds  
June 30, 2013**

	<u>General Fund</u>
<b>Assets</b>	
Cash and cash equivalents	\$ 739,159
Certificates of deposits	123,500
Accounts receivable	12,809
Prepaid expense	<u>17,948</u>
Total Assets	<u><u>\$ 893,416</u></u>
<b>Liabilities and Fund Balances</b>	
<b>Liabilities</b>	
Accounts payable	\$ 14,569
Accrued expense	<u>29,620</u>
Total Liabilities	<u>44,189</u>
<b>Fund Balances</b>	
Nonspendable	
Prepaid expense	17,948
Restricted:	
Combat challenge team	2,384
Unassigned	<u>828,895</u>
Total Fund Balances	<u>849,227</u>
Total Liabilities and Fund Balances	<u><u>\$ 893,416</u></u>

See accompanying notes.

**Highview Fire Protection District**  
**Reconciliation of the Governmental Funds Balance Sheet**  
**to Statement of Net Position**  
**June 30, 2013**

Total Fund Balance - Total Governmental Funds	\$ 849,227
Amounts reported in governmental activities in Statement of Net Position 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 \$3,971,068	2,957,169
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	(83,434)
Due in more than 1 year	<u>(1,156,601)</u>
Net Position of Governmental Activities	<u><u>\$ 2,566,361</u></u>

See accompanying notes.

**Highview Fire Protection District**  
**Statement of Revenues, Expenditures, and Changes in**  
**Fund Balances - Governmental Funds**  
**For the Year Ended June 30, 2013**

	General Fund	Debt Service Fund	Total
<b>Revenues</b>			
Taxes	\$ 1,643,273	\$ -	\$ 1,643,273
State aid	66,682		66,682
Mutual Aid - Okolona Fire District	16,308	-	16,308
Charges for Haz-mat services	15,264	-	15,264
Charges for hydrant testing	7,812		7,812
Miscellaneous income	26,215	-	26,215
Interest income	726	-	726
Total Revenues	1,776,280	-	1,776,280
<b>Expenditures</b>			
Employee payroll	757,231	-	757,231
Payroll taxes	56,016	-	56,016
Employee benefits	453,264	-	453,264
Administration	78,269	-	78,269
Utilities	95,986	-	95,986
Legal, accounting and insurance	55,764	-	55,764
Maintenance	52,179	-	52,179
Supplies	26,773	-	26,773
Training	12,833	-	12,833
Fire prevention	1,279	-	1,279
Capital outlay	73,687	-	73,687
Debt service:			
Principal paid	-	76,121	76,121
Interest paid	-	48,487	48,487
Total Expenditures	1,663,281	124,608	1,787,889
<b>Excess (Deficiency) of Revenues Over (Under)</b>			
Expenditures	112,999	(124,608)	(11,609)
<b>Other Financing Sources (Uses), Including Transfers</b>			
Transfers in	-	124,608	124,608
Transfers out	(124,608)	-	(124,608)
Proceeds of long-term debt	41,257	-	41,257
Total Other Financing Sources (Uses)	(83,351)	124,608	41,257
<b>Net Change in Fund Balances</b>	29,648	-	29,648
<b>Fund Balances, Beginning of Year</b>	819,579	-	819,579
<b>Fund Balances, End of Year</b>	\$ 849,227	\$ -	\$ 849,227

See accompanying notes.

**Highview Fire Protection District  
 Reconciliation of the Statement of Revenues, Expenditures  
 and Changes in Fund Balances of Governmental Funds to  
 the Statement of Activities  
 For the Year Ended June 30, 2013**

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

Net Change in Fund Balance - total governmental funds	\$ 29,648
<p>Governmental funds report capital outlays as expenditures.          However, in the Statement of Activities, the cost of those          assets are allocated over their estimated useful lives          as depreciation expense:</p>	
<p>The net effect of various transactions involving capital assets          (sales, trade in, and contributions) is to decrease capital assets          recorded in the current period by</p>	
Capital asset purchases recorded	73,687
Depreciation and amortization expense not recorded as expenditure	(245,773)
Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position	76,121
Proceeds of debt is a source of funds in the governmental funds but increase liabilities in the Statement of Net Position	<u>(41,257)</u>
Change in Net Position as Reflected on Statement of Activities	<u>\$ (107,574)</u>

See accompanying notes.

**Highview Fire Protection District  
Statement of Fiduciary Net Position  
June 30, 2013**

**Assets**

Cash and cash equivalents	<u>\$ 5,227</u>
Total Assets	<u><u>\$ 5,227</u></u>

**Liabilities and Net Position**

Liabilities

Amount held for Crusade	<u>\$ 5,227</u>
Total Liabilities	5,227

Net Position

Assets held in trust	-
Total Net Position	<u>-</u>
Total Liabilities and Net Position	<u><u>\$ 5,227</u></u>

See accompanying notes.

**Highview Fire Protection District**  
**Notes to Financial Statements**  
**Year Ended June 30, 2013**

**Note A - Nature of Organization and Operations**

Reporting Entity: The Highview Fire Protection District (the District) is a special purpose taxing district established pursuant to the provisions of the Kentucky Revised Statutes. 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 of the trustees are appointed by the county judge/executive. Two trustees each are elected by members of the firefighters of the District.

**Note B - Summary of Significant Accounting Policies**

1. Basis of Accounting: The District's government-wide financial statements have been prepared on the accrual basis of accounting and the fund financial statements have been prepared on the modified accrual basis of accounting. These accounting and reporting policies 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.

2. Donated Services: With the exception of certain paid employees that the organization employs on a full or part-time basis, fire fighting functions are services donated by volunteers. These donated services have no monetary value assigned to them in these financial statements.

3. Basis of Presentation:

*Government-wide Financial Statements*

The Statement of Net Position and Statement of Activities reflect financial information of the District as a whole. These statements include the primary government and its component units, if applicable. Governmental activities generally are financed through taxes, inter-governmental revenues, and other non-exchange revenues.

The Statement of Activities demonstrates 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.

*Fund Financial Statements:*

The District uses funds to report its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions relating to certain government functions or activities. A fund is a separate entity with a self-balancing set of accounts. Funds of the District are classified as governmental which account for all or most of the District's general activities including the collection of legally restricted monies, administrative expense and the acquisition or construction of capital assets and include the following:

**Highview Fire Protection District  
Notes to Financial Statements (Continued)  
Year Ended June 30, 2013**

**Note B - Summary of Significant Accounting Policies (Continued)**

3. Basis of Presentation (Continued):

*Governmental Funds*

Governmental funds are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on current inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's current financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's current financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The District maintains 3 (three) individual governmental funds, the general fund, the debt service fund and the agency fund which are described as follows:

*General Fund*

This fund is established to account for resources devoted to financing the fire protection and prevention services the District provides for its residents. Property tax revenues and other sources of revenues used to finance the fundamental operations of the District are included in this fund. The fund is charged with all costs of operating the Fire District for which a separate fund has not been established.

*Debt Service Fund*

This fund accounts for the servicing of general long-term obligations of the District through the payment of both principal and interest and revenues generated by the District that are required to be used in payment of long-term debt obligations. The fund balance on the debt service is reserved (if board approved) to signify the amounts that are restricted exclusively for debt service expenditures.

The general fund and debt service fund are both considered to be major funds by the District.

*Agency Fund*

The agency fund is used to account for assets held by the District as a trustee or agent for other parties that cannot be used to finance the District's own operating programs. Assets are held for a period of time and then returned to their owners. Owners would include the WHAS Crusade for Children.



**Highview Fire Protection District  
Notes to Financial Statements (Continued)  
Year Ended June 30, 2013**

**Note B - Summary of Significant Accounting Policies (Continued)**

4. Measurement Focus: The government-wide financial 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 expenses. Under the accrual basis of accounting revenues are recognized when earned. Expenses are recognized at time liability is incurred.

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 60 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. All other revenues are recognized when received.

5. Cash and Cash Equivalents: State statutes authorize the District to invest in obligations of the U.S. Treasury and U.S. agencies, certificates of deposit, 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. Investments in excess of the insured amount must be secured with approved securities pledged by the financial institutions. For purposes of these financial statements, the District considers as cash equivalents all highly liquid investments, with a maturity of three months or less when purchased, and are readily convertible to cash.

The cash and cash equivalents balances of \$739,159 at June 30, 2013 are either insured by the Federal Deposit Insurance Corporation or are collateralized with securities pledged by the bank in the District's name.

6. Prepaid Expense: Prepaid balances are for payments made by the District in the current year to provide services occurring in the subsequent fiscal year.
7. Capital Assets: Capital assets are recorded at cost and depreciated over their estimated useful service lives using the straight-line method. The range of estimated useful life by type of asset is as follows:

Buildings	31.5 - 40 years
Improvements	10 - 20 years
Fire trucks	15 - 20 years
Vehicles	5 - 7 years
Equipment	5 - 7 years
Fire fighting gear	7 - 10 years

**Highview Fire Protection District**  
**Notes to Financial Statements (Continued)**  
**Year Ended June 30, 2013**

**Note B - Summary of Significant Accounting Policies (Continued)**

7. Capital Assets (continued): Donated assets are valued at their fair market value on the date donated. Repairs and maintenance are recorded as expenses. Renewals and betterments are capitalized with a threshold of \$2,500, when additions are placed into service.
8. Net Position/Fund Balance: In the statement of net position, the difference between the District's assets and liabilities is recorded as net position. The three components of net position are as follows:
  - Invested in Capital Assets, Net of Related Debt* - This category consists of assets, net of accumulated depreciation and reduced by any outstanding balances of bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvement of those capital assets.
  - Restricted* - This category of net position with constraints placed on the use either by (1) external sources such as creditors, grantors, contributors, or laws and regulations of other governments; or (2) law through constitutional provisions or enabling legislation. The District has restricted net position of \$2,384 at June 30, 2013.
  - Unrestricted* - This category represents anything that do not meet the definition of "restricted" or "invested in capital assets, net of related debt."

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

  - Committed* - This category represents resources that are segregated because their use is earmarked for a specific purpose.
  - Restricted* - This category includes amounts with constraints placed on the use either by (1) external sources such as creditors, grantors, contributors, or laws and regulations of other governments; or (2) law through constitutional provisions or enabling legislation. The District has restricted fund balance of \$2,384 at June 30, 2013.
  - Nonspendable* - This category includes amounts that cannot be spent because they are either (1) not in spendable form or (2) legally or contractually required to be maintained intact.
  - Assigned* - This category includes amounts that are constrained by the District's intent to be used for a specific purpose but are neither restricted nor committed.
  - Unassigned* - This category represents that portion of equity not appropriated for expenditures or legally segregated for a specific future use.
9. Budgetary Accounting: The District is required, pursuant to Kentucky Revised Statutes (KRS), to prepare an annual budget and file it with the fiscal court within 30 days prior to the start of the fiscal year. Any changes to the budget, once it has been submitted, must be approved by the Board of Trustees. As required by generally accepted governmental accounting principles, the budgetary comparison schedule has been prepared in the same general form as the legally adopted budget and is presented using the modified accrual basis of accounting. Its format varies somewhat from the Statement of Revenues, Expenditures and Changes in Fund Balance on page 7.
10. 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. Actual results could differ from those estimates.

**Highview Fire Protection District**  
**Notes to Financial Statements (Continued)**  
**Year Ended June 30, 2013**

**Note B - Summary of Significant Accounting Policies (Continued)**

11. Income Taxes: The District is a governmental organization; therefore the District is exempt from federal, state and local taxes.
12. Advertising Expense: Advertising is expensed as incurred.
13. Fair Value of Financial Instruments: The carrying amount of cash and cash equivalents, investments and debt approximates their market value as of June 30, 2013.
14. Subsequent Events: Subsequent events for the District have been considered through the date of the Independent Auditor's Report which represents the date the financial statements were available to be issued.

**Note C - Capital Assets**

Capital assets balances and activity at June 30, 2013 and for the year then ended are as follows:

	Balance 6/30/2012	Additions	Disposals	Balance 6/30/2013
Land	\$ 101,143	\$ -	\$ -	\$ 101,143
Buildings and improvements	3,115,357	-	-	3,115,357
Firefighting and communication equipment	830,674	50,561	-	881,235
Computer and other equipment	90,545	23,126	-	113,671
Vehicles and firefighting apparatus	2,716,831	-	-	2,716,831
<b>Total</b>	<b>6,854,550</b>	<b>73,687</b>	<b>-</b>	<b>6,928,237</b>
Less accumulated depreciation	<u>(3,725,295)</u>	<u>(245,773)</u>	<u>-</u>	<u>(3,971,068)</u>
<b>Total Book Value of Capital Assets</b>	<b><u>\$ 3,129,255</u></b>	<b><u>\$ (172,086)</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 2,957,169</u></b>

**Note D - Leases Payable**

Leases payable consist of the following at June 30, 2013:

Bank/Lessor	Amount	Origin	Due	Rate	Secured By
Republic Bank	\$ 1,188,000	3/31/2011	4/1/2021	3.71%	Tax revenue
Ford Motor Credit	\$ 10,778	6/12/2012	11/11/2013	6.50%	Vehicle

**Highview Fire Protection District**  
**Notes to Financial Statements (Continued)**  
**Year Ended June 30, 2013**

**Note D - Leases Payable (Continued)**

The following is a summary of the above Republic Bank long-term construction lease payable transactions of the District for the year ended June 30, 2013:

Lease payable at June 30, 2012	\$ 1,254,000
Principal paid	<u>66,000</u>
Lease payable at June 30, 2013	<u>\$ 1,188,000</u>

Future maturities of Republic Bank lease payable are as follows:

<u>June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Future Maturities</u>
2014	\$ 66,000	\$ 42,205	\$ 108,205
2015	66,000	39,830	105,830
2016	66,000	37,238	103,238
2017	66,000	34,757	100,757
2018	66,000	32,274	98,274
Thereafter	<u>858,000</u>	<u>57,180</u>	<u>915,180</u>
	<u>\$ 1,188,000</u>	<u>\$ 243,484</u>	<u>\$ 1,431,484</u>

The following is a summary of the above Ford Motor Credit lease payable transactions of the District for the year ended June 30, 2013

Lease payable at June 30, 2012	\$ 20,899
Principal paid	<u>10,121</u>
Lease payable at June 30, 2013	<u>\$ 10,778</u>

Future maturities of the Ford Motor Credit lease payable are as follows:

<u>June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Future Maturities</u>
2014	\$ 10,778	\$ 701	\$ 11,479
	<u>\$ 10,778</u>	<u>\$ 701</u>	<u>\$ 11,479</u>

**Highview Fire Protection District  
Notes to Financial Statements (Continued)  
Year Ended June 30, 2013**

**Note E - Notes Payable**

Notes payable consist of the following at June 30, 2013

<u>Bank/Lessor</u>	<u>Amount</u>	<u>Origin</u>	<u>Due</u>	<u>Rate</u>	<u>Secured By</u>
KCTCS	\$ 41,257	8/17/2012	11/30/2020	3.00%	Fire Gear

The following is a summary of the above KCTCS note payable transactions of the District for the year ended June 30, 2013:

Note payable at June 30, 2012	\$ -
Note Proceeds	41,257
Principal paid	<u>-</u>
 Note payable at June 30, 2013	 <u>\$ 41,257</u>

Future maturities of the KCTCS note payable are as follows:

<u>June 30</u>	
2014	\$ 6,656
2015	7,212
2016	7,428
2017	7,651
2018	7,881
Thereafter	<u>4,429</u>
	<u>\$ 41,257</u>

**Note F - Related Party Transactions**

During the year there were related party transactions within the District as defined by Accounting Standards Codification 850. These related parties provided supplies and capital outlay equipment for \$6,913 to the District. The Board retains all authority over purchasing and has instituted control procedures sufficient to remove any related party from authorizing purchases from anyone with whom the related party would have a conflict of interest.

**Note G - Property Tax Calendar and Rate**

Property taxes are levied in September 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. The tax rate set for the year ended June 30, 2013 was \$.10 per \$100 assessed valuation for real and personal property.

**Highview Fire Protection District  
Notes to Financial Statements (Continued)  
Year Ended June 30, 2013**

**Note H - County Employee Retirement System Pension Plan**

The District participates in the County Employee Retirement System (CERS) plan, a defined benefit, cost sharing, multiple-employer Public Employee Retirement System (PERS), which covers its career firefighters. All full-time employees are eligible and must participate in CERS. Effective September 1, 2008, new participants must contribute an additional 1% to be deposited into the KRS Insurance Fund. Some part-time employees also must participate if they are already active in the CERS plan. The plan provides for pension benefits, disability and death benefits, and medical insurance benefits. Vesting in a pension benefit begins immediately upon entry into the System. The participant has a fully vested interest after the completion of sixty months of service, twelve of which must be current service.

Benefits fully vest on reaching five years of service for nonhazardous employees. Aspects of benefits for nonhazardous employees include retirement after 27 years of service or age 65. Nonhazardous employees who begin participation on or after September 1, 2008 must meet the rule of 87 (members age plus years of service credit must equal 87, and the member must be a minimum of 57 years of age) or the member is age 65, with a minimum of 60 months service credit.

Aspects of benefits for hazardous employees include retirement after 20 years of service or age 55. For hazardous employees who begin participation on or after September 1, 2008, aspects of benefits include retirement after 25 years of service or the member is age 60, with a minimum of 60 months of service credit.

Historical trend information showing the CERS' progress in accumulating sufficient assets to pay benefits when due is presented in the Kentucky Retirement Systems' annual financial report. This report may be obtained by writing the Kentucky Retirement Systems, 1260 Louisville Road, Frankfort, KY 40601-6124, or by telephone at (502) 564-4646.

The County Employee Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for CERS. That report may be obtained by writing to the Kentucky Retirement System, Perimeter Park West 1260 Louisville Road, Frankfort, Kentucky 40601.

Under the provisions of Kentucky Revised Statutes, the Board of Trustees of Kentucky Retirement System administers County Employees Retirement Systems (CERS). The plan's employer contribution rates are subject to approval by the Kentucky General Assembly. Employee contribution rates are set by statute and may be changed only by the Kentucky General Assembly.

**Contributions Required and Made:**

The System's funding policy provides for periodic employer contributions, at rates determined by the Board of Trustees of the Kentucky Retirement System, to be adequate to accumulate sufficient assets to pay benefits when due. Covered employees are required by statute to contribute to their pension.

The district rate of contribution for the year ended June 30, 2013 was 37.60% for hazardous employees and 19.55% for nonhazardous employees. Employees with employment dates prior to September 1, 2008 must contribute 8% (hazardous) and 5% (nonhazardous) of compensation, and employees hired after that date must contribute 9% (hazardous) and 6% (nonhazardous).

The District's contribution for the fiscal year ended June 30, 2013 amounted to \$293,991, \$241,211 of which was contributed by the District and \$52,780 by the District's employees.

**Highview Fire Protection District  
Notes to Financial Statements (Continued)  
Year Ended June 30, 2013**

**Note H - County Employee Retirement System Pension Plan (Continued)**

Trend Information:

The District's contributions are as follows:

<u>Fiscal Year</u>	<u>Required Contribution</u>	<u>Percentage Contribution</u>
2013	\$ 241,211	100%
2012	235,948	100%
2011	223,057	100%
2010	205,596	100%

**Note I - Length of Service Retirement Plan**

In August 1987, the District adopted a Length of Service Awards Program (the "Plan") administered by the Volunteer Fireman's Insurance Service that covers substantially all non-salaried volunteer firefighters. The Plan provided retirement, disability and death benefits to members and beneficiaries.

Effective June 30, 2012, it was determined to terminate the Plan. During July 2012, the assets of the Plan were disbursed. Members with 20 years or more in the Plan were paid an annuity and members with less than 20 years in the Plan were paid in a lump sum. Accordingly, \$107,175 of Plan assets were used to purchase annuities and lump sum distributions of \$75,047 were paid. The District received \$15,781 in investment income upon the termination of the Plan.

**Note J - Defined Contribution Plan**

During the fiscal year ended June 30, 2013, the District entered into a 457 Plan. The amount of contribution made each year is at the District's discretion. For the fiscal year ended June 30, 2013, there were no District contributions made. Employee contributions made to the 457 Plan totaled \$12,088 during the fiscal year ended June 30, 2013.

**Note K - Fund Balance Classification Policies and Procedures**

The Board of Trustees is the District's highest level of decision-making authority. Commitments of fund balance must be approved by the Budget/Finance Committee and brought forward to the entire Board in an open meeting where the Board approves commitments by formal vote. The Board has retained the authority to assign amounts to a specific purpose utilizing the same policy established for committing funds to a specific purpose. The District has a policy to govern the order of priority on use of fund balance when (1) either restricted or unrestricted amounts are both available and (2) when committed, assigned, or unassigned fund balance classifications could be used.

**Note L - Jefferson County Fire Training Academy Joint Venture**

The District is one of nine fire district members of the Jefferson County Fire Training Academy, Inc. which reported unaudited Unrestricted Assets in Excess of Liabilities at June 30, 2013 of \$1,641,026.

**Highview Fire Protection District  
Notes to Financial Statements (Continued)  
Year Ended June 30, 2013**

**Note L - Jefferson County Fire Training Academy Joint Venture (Continued)**

The District as an equal co-borrower, is responsible for 11.1% of the outstanding balance of the note in the amount of \$393,581, and is jointly and severally liable on the balance of the note. Management evaluated the District's exposure to loss at June 30, 2013 and no accrual was deemed necessary.

The Districts pay 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 M - Contingencies**

The District's counsel has not been informed of any pending or threatened litigation, claims, and assessments with respect to which legal counsel has received sufficient information to determine unasserted possible claims or assessments that require or may call for financial statement disclosure upon which legal counsel has formed a professional conclusion that should be disclosed.

**Note N - Risk Management**

The District is subject to normal insurance risks as other fire protection districts of its size. The District carries general liability, worker's compensation and errors and omissions coverage. The District has not had any significant reduction in coverage in the past year.

**Note O - On Behalf Payments Salaries**

The District received \$58,432 from the incentive program from the State of Kentucky to help supplement compensation paid by the District.

**Note P - Subsequent Events**

Subsequent to June 30, 2013, the District's Board of Trustees voted to dissolve Highview Volunteer Fire Department, Incorporated. The Corporation is no longer needed and all deeds and related documentation have been changed to reflect the title to all known real and personal property is now in the correct legal name of Highview Fire Protection District. This process is expected to be complete by November 1, 2013.



**Required Supplementary Information**

**Highview Fire Protection District**  
**Schedule of Revenues, Expenditures and Changes in Fund**  
**Balances - Governmental Funds**  
**Budget and Actual**  
**For the Year Ended June 30, 2013**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues and Carryovers</b>				
Taxes	\$ 1,664,622	\$ 1,692,622	\$ 1,643,273	\$ (49,349)
State aid	63,650	67,650	66,682	(968)
Mutual Aid - Okolona Fire District	16,000	16,000	16,308	308
Charges for Haz-mat services	15,270	15,270	15,264	(6)
Charges for hydrant testing	10,000	10,000	7,812	(2,188)
Miscellaneous income	11,285	15,785	26,215	10,430
Interest income	1,600	1,600	726	(874)
<b>Total Revenues and Carryover</b>	<b>1,782,427</b>	<b>1,818,927</b>	<b>1,776,280</b>	<b>(42,647)</b>
<b>Expenditures</b>				
Employee payroll and taxes	824,950	824,950	813,247	11,703
Employee benefits	468,702	467,802	453,264	14,538
Administration	37,000	37,000	78,269	(41,269)
Utilities	57,240	57,240	95,986	(38,746)
Legal, accounting and insurance	77,646	77,646	55,764	21,882
Rents and leases	12,000	12,000	-	12,000
Maintenance	53,312	59,912	52,179	7,733
Supplies	90,392	102,092	26,773	75,319
Training	17,000	17,000	12,833	4,167
Fire prevention	-	-	1,279	(1,279)
Capital outlay	11,265	30,365	73,687	(43,322)
Debt service:				
Principal paid	74,250	74,250	76,121	(1,871)
Interest paid	58,670	58,670	48,487	10,183
<b>Total Expenditures</b>	<b>1,782,427</b>	<b>1,818,927</b>	<b>1,787,889</b>	<b>31,038</b>
<b>Other Financing Sources:</b>				
Proceeds of long term debt	-	-	41,257	41,257
Unencumbered cash balance carryover	810,702	810,702	-	(810,702)
<b>Total Other Financing Sources</b>	<b>810,702</b>	<b>810,702</b>	<b>41,257</b>	<b>(769,445)</b>
<b>Net Change in Fund Balances</b>	<b>810,702</b>	<b>810,702</b>	<b>29,648</b>	<b>(781,054)</b>
<b>Fund Balances, Beginning of Year</b>	<b>-</b>	<b>-</b>	<b>819,579</b>	<b>819,579</b>
<b>Fund Balances, End of Year</b>	<b>\$ 810,702</b>	<b>\$ 810,702</b>	<b>\$ 849,227</b>	<b>\$ 38,525</b>

**Independent Auditor's Report on Internal Control over Financial Reporting  
and on Compliance and Other Matters Based on an Audit of Financial Statements  
Performed in Accordance With Government Auditing Standards**

To the Board of Trustees  
**Highview Fire Protection District**

We have audited, in accordance with the 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, each major fund, and the aggregate remaining fund information of the Highview Fire Protection District (District) as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated October 14, 2013.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the 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 District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Independent Auditor's Report on Internal Control over Financial Reporting  
and on Compliance and Other Matters Based on an Audit of Financial Statements  
Performed in Accordance With Government Auditing Standards (Continued)**

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District'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.



Louisville, Kentucky  
October 14, 2013