

NDF030321HFPDm

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

**Applicant/Program:** Highview Fire and EMS Protection District/Smoke Detectors  
**Applicant Requested Amount:** \$1500  
**Appropriation Request Amount:** \$1500

**Executive Summary of Request**

The Highview Fire and EMS Protection District will purchase ten-year lithium battery smoke detectors to be given to residences within the Fire District who have faulty or out of date smoke detectors. In most cases the Highview Fire Department will install the smoke detectors to insure they are working properly.

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

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

...23  
District #

James Peden JP  
Primary Sponsor Signature

~~\$500~~ <sup>\$400</sup>  
Amount

2-17-21  
Date

**Primary Sponsor Disclosure**

List below any personal or business relationship you, your family or your legislative assistant have with this organization, its volunteers, its employees or members of its board of directors.  
 Councilman James Peden is a retired member of the Highview Fire Department.

**Approved by:**

Rick Blackwell 3/8/2021  
 Appropriations Committee Chairman Date  
 Final Appropriations Amount: \_\_\_\_\_

Approved Committee  
 Date: 3/3/21

L.F.G.  
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**Applicant/Program:**

Highview Fire and EMS Protection District/Smoke Detectors

**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.

**Council Member Signature and Amount**

|             |                 |                 |
|-------------|-----------------|-----------------|
| District 1  | _____           | \$ _____        |
| District 2  | _____           | \$ _____        |
| District 3  | _____           | \$ _____        |
| District 4  | _____           | \$ _____        |
| District 5  | _____           | \$ _____        |
| District 6  | _____           | \$ _____        |
| District 7  | _____           | \$ _____        |
| District 8  | _____           | \$ _____        |
| District 9  | _____           | \$ _____        |
| District 10 | _____           | \$ _____        |
| District 11 | _____           | \$ _____        |
| District 12 | _____           | \$ _____        |
| District 13 | <i>Mark Fox</i> | \$ <i>\$300</i> |
| District 14 | _____           | \$ _____        |
| District 15 | _____           | \$ _____        |

**Applicant/Program:**

Highview Fire and EMS Protection District/Smoke Detectors

**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.

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

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

District 18 \_\_\_\_\_ \$ \_\_\_\_\_

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

District 20 \_\_\_\_\_ \$ \_\_\_\_\_

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

District 22 Robin J Engel \_\_\_\_\_ \$ ~~500~~ \$400

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

District 24 Madonna Flood \_\_\_\_\_ \$ ~~500~~ \$400

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

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

## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

**Legal Name of Applicant Organization** Highview Fire and EMS Protection District

**Program Name and Request Amount** Smoke Detectors, \$1500

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

Prepared by: **John Torsky**

Date: 2-22-21

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

| SECTION 1 – APPLICANT INFORMATION   |  |   |                             |
|---|--|---|-----------------------------|
| <b>Legal Name of Applicant Organization:</b> Highview Fire and EMS Protection District<br><i>(as listed on: <a href="http://www.sos.ky.gov/business/records">http://www.sos.ky.gov/business/records</a>)</i>  |  |   |                             |
| <b>Main Office Street &amp; Mailing Address:</b> 7308 Fegenbush Lane, Louisville, KY 40228  |  |   |                             |
| <b>Website:</b> www.highviewfire.com  |  |   |                             |
| <b>Applicant Contact:</b>   | Dave Goldsmith   | <b>Title:</b>   | Fire Chief                  |
| <b>Phone:</b>   | 502-239-3561   | <b>Email:</b>   | dgoldsmith@highviewfire.com |
| <b>Financial Contact:</b>   | Joyce Shelton  | <b>Title:</b>   | Administrative Assistant    |
| <b>Phone:</b>   | 502-239-3561   | <b>Email:</b>   | jshelton@highviewfire.com   |
| <b>Organization's Representative who attended NDF Training:</b> Fire Marshal William S. Renninger III   |  |   |                             |
| GEOGRAPHICAL AREA(S) WHERE PROGRAM ACTIVITIES ARE (WILL BE) PROVIDED  |  |   |                             |
| <b>Program Facility Location(s):</b>  | District subdivisions containing single family dwellings |   |                             |
| <b>Council District(s):</b>   | 22,23,24   | <b>Zip Code(s):</b>   | 40228, 40229, 40291         |
| SECTION 2 – PROGRAM REQUEST & FINANCIAL INFORMATION   |  |   |                             |
| <b>PROGRAM/PROJECT NAME:</b> <i>Smoke Detectors</i>   |  |   |                             |
| <b>Total Request: (\$)</b>  | 1,500  | <b>Total Metro Award (this program) in previous year: (\$)</b>  |                             |
| <b>Purpose of Request (check all that apply):</b>   |  |   |                             |
| <input type="checkbox"/> Operating Funds (generally cannot exceed 33% of agency's total operating budget)<br><input checked="" type="checkbox"/> Programming/services/events for direct benefit to community or qualified individuals<br><input type="checkbox"/> Capital Project of the organization (equipment, furnishing, building, etc)  |  |   |                             |
| <b>The Following are Required Attachments:</b>  |  |   |                             |
| <input checked="" type="checkbox"/> IRS Exempt Status Determination Letter<br><input checked="" type="checkbox"/> Current year projected budget<br><input checked="" type="checkbox"/> Current financial statement<br>Most recent IRS Form 990 or 1120-H<br><input checked="" type="checkbox"/> Articles of Incorporation (current & signed)<br><input checked="" type="checkbox"/> Cost estimates from proposed vendor if request is for capital expense |  | Signed lease if rent costs are being requested<br><input checked="" type="checkbox"/> IRS Form W9<br>Evaluation forms if used in the proposed program<br><input checked="" type="checkbox"/> Annual audit (if required by organization)<br>Faith Based Organization Certification Form, if applicable |                             |
| <b>For the current fiscal year ending June 30, list all funds appropriated and/or received from Louisville Metro Government for this or any other program or expense, including funds received through Metro Federal Grants, from any department or Metro Council Appropriation (Neighborhood Development Funds). Attach additional sheet if necessary.</b>   |  |   |                             |
| Source:   |  | Amount: (\$)  |                             |
| Source:   |  | Amount: (\$)  |                             |
| Source:   |  | Amount: (\$)  |                             |
| Has the applicant contacted the BBB Charity Review for participation? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No<br>Has the applicant met the BBB Charity Review Standards? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  |  |   |                             |

## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

### SECTION 3 – 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 Highview Fire Protection District are education, fire suppression, emergency medical response, fire inspections, special team responses and community service activities.

We look to accomplish the following within our community:

To provide 10 year lithium battery replacement smoke detectors as requested to property owners in the Highview Fire and EMS Protection District.

To be able to replace faulty or out of date smoke detectors to owners of single family dwellings as needed after fire responses to their homes.

To support the Change your Clock, Change your Battery program supported by the International Association of Fire Chiefs.

## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

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

| Board Member   | Term End Date |
|--|---------------|
| Board Chairman Paul Weber - Firefighter's Representative | 06-30-2021    |
| Cheryl Justice - Mayor Appointed                         | 06-30-2022    |
| Denise Drexler - Treasurer - Mayor Appointed             | 06-30-2023    |
| Nate Ingersoll - Firefighter's Representative            | 06-30-2023    |
| Junior Craig - Secretary - Mayor Appointed               | 06-30-2021    |
| Bud Harbsmeier - Property Owner Representative           | 06-30-2024    |
| Kenny Craigmyle - Property Owner Representative          | 06-30-2022    |
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**Describe the Board term limit policy:**  
 See attachment: 75.031 Trustees, elections, appointments, terms -

| Three Highest Paid Staff Names | Annual Salary |
|--------------------------------|---------------|
| Chief Dave Goldsmith           | 107,176.57    |
| Deputy Chief Rob Dwyer         | 84,763.37     |
| Major Roger Cecil              | 76,000        |

## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

### SECTION 5 – PROGRAM/PROJECT NARRATIVE

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

In 2014 The Highview Fire Protection District (HFPD) performed neighborhood smoke detector sweeps within low income and elderly housing areas. The HFPD walked door to door asking homeowners and renters if we could come into their homes, perform a home safety inspection, and check their smoke detectors. If a home was found to not have a properly functioning smoke detector, we installed a new one on site. A year after the sweep, in 2015 sponsored by Councilman James Peden, a review of run responses to the sweep areas was conducted and it was noted that a significant drop in false alarms caused by malfunctioning smoke detectors had occurred.

Due to current lack of funding and budget concerns we have been forced to scale back the current program to only provide the 10 year lithium battery smoke detectors for responses made where it was found that a working smoke detector was not in existence. At this time the HFPD only purchases smoke detectors on an as needed basis for a citizen who has no smoke detector protection in their home.

Due to the limited 10 year life of the lithium battery smoke detectors and the fire service getting away from the older 9 volt battery smoke detectors the HFPD has an urgent need to do another sweep in our district as well as restore our stock for future requests and emergencies.

**B: Describe specifically how the funding will be spent including identification of funding to sub grantee(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 Fire Chief and when received, the smoke detectors would be counted, numbered and secured until the smoke detector sweep, or an emergency installation is required. Once the invoice is received and matched with the purchase order 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.



## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

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

Not a fundraiser.

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

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

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

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

**LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION**

**E: Describe the program's benefits to those being served (measurable outcomes). Include the program's process for collecting data and the indicators that will be tracked to measure the benefits to those being served:**

The smoke detector program would not only ensure that a working smoke detector is in the residence, but it would also give the HFPD the opportunity to perform a home safety inspection and educate the residents on fire safety. Each installer would complete a full report after each installation, which would also include the home inspection report and any recommendations that were made to the residents. All paperwork will be filed in the Fire Marshal's Office at Highview Fire Protection District.

**F: Briefly describe any existing collaborative relationships the organization has with other community organizations. Describe what those partners are bringing to the relationship in general and to this program/project specifically.**

None at this time.

**LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION**

**SECTION 6 – PROGRAM/PROJECT BUDGET SUMMARY**

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

| Program/Project Expenses   | Column 1             | Column 2        | Column (1+2)=3 |
|--|----------------------|-----------------|----------------|
|  | Proposed Metro Funds | Non-Metro Funds | Total Funds    |
| <b>A: Personnel Costs Including Benefits</b>                             |                      |                 |                |
| <b>B: Rent/Utilities</b>   |                      |                 |                |
| <b>C: Office Supplies</b>  |                      |                 |                |
| <b>D: Telephone</b>  |                      |                 |                |
| <b>E: In-town Travel</b>   |                      |                 |                |
| <b>F: Client Assistance (See Detailed List on Page 8)</b>                |                      |                 |                |
| <b>G: Professional Service Contracts</b>                                 |                      |                 |                |
| <b>H: Program Materials</b>  | \$1,500.00           |                 | \$1,500.00     |
| <b>I: Community Events &amp; Festivals (See Detailed List on Page 8)</b> |                      |                 |                |
| <b>J: Machinery &amp; Equipment</b>                                      |                      |                 |                |
| <b>K: Capital Project</b>  |                      |                 |                |
| <b>L: Other Expenses (See Detailed List on Page 8)</b>                   |                      |                 |                |
| <b>*TOTAL PROGRAM/PROJECT FUNDS</b>                                      | 1500                 |                 | 1500           |
| % of Program Budget  | 100 %                | %               | 100%           |

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

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

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

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

**LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION**

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

**LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION**

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

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

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

**Agency Fiscal Year Start Date:** July 1st, 2020 thru June 30th, 2021

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

**If YES, please explain:**

## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

### SECTION 7 – CERTIFICATIONS & ASSURANCES

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

#### Standard Assurances

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

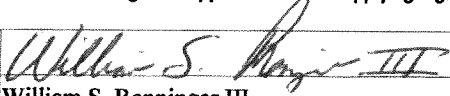
#### Standard Certifications

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

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

### SECTION 8 – CERTIFICATIONS & ASSURANCES

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

|   |   |               |                             |
|---|---|---------------|-----------------------------|
| <b>Signature of Legal Signatory:</b>    |  | <b>Date:</b>  | 2-1-2021                    |
| <b>Legal Signatory: (please print):</b> | William S. Renninger III  | <b>Title:</b> | Fire Marshal                |
| <b>Phone:</b> 502-239-3561              | <b>Extension:</b> 305   | <b>Email:</b> | brenninger@highviewfire.com |

## Torsky, John N

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**From:** Joyce Shelton <JShelton@highviewfire.com>  
**Sent:** Wednesday, February 17, 2021 12:20 PM  
**To:** Torsky, John N  
**Subject:** RE: NDF for Smoke Detectors

**CAUTION: This email came from outside of Louisville Metro. Do not click links or open attachments unless you recognize the sender and know the content is safe**

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Hello!!! See below.....

**From:** Torsky, John N <John.Torsky@louisvilleky.gov>  
**Sent:** Wednesday, February 17, 2021 12:08 PM  
**To:** Joyce Shelton <JShelton@highviewfire.com>  
**Subject:** NDF for Smoke Detectors

Joyce,

Looking over the NDF you sent I have a few questions. I know you are a separate taxing district and not a traditional non profit so you don't have a IRS Exempt Status Determination Letter and you don't file a 990 or 1120-H with IRS right? We don't file anything with IRS except for payroll

Also looking at the Kentucky Secretary of State filings. Are you the Highview fire Protection District Holding Company, that's the only thing I can find anything close to Highview Fire? The only thing we have filed with Sec of State is for the Holding Company , but we officially are Highview Fire Protection District.

Long story – a few years back we were listed as several different names, we went through a long process of getting everything correctly in as HFPD.....the Sec of State filing we had was Highview Volunteer.....our attorney said we didn't need it anyway so we just closed that.....

To start an ambulance service, we had to set up the holding company - -then transfer the ambulance service to the fire district.....however - - we opened up a line of credit with the bank for the initial cost and they set the account up under the holding company which they were not supposed to do - - because of that we have to leave the holding company open.....so yes – the holding company is us - - but technically we are Highview Fire Protection District

Let me know if you have any other questions..... Joyce

I think those are my questions for now.

Thanks,  
John

*John Torsky  
Legislative Assistant  
District 23 Metro Councilman James Peden*



**Department of the Treasury**  
**Internal Revenue Service**  
**Ogden, UT 84201**

In reply refer to: 0438603959  
Nov 14, 2019 LTR 147C  
61-0928573

**HIGHVIEW FIRE PROTECTION DISTRICT**  
**7308 FEGENBUSH LN**  
**LOUISVILLE KY 40228-1510 089**

Taxpayer Identification Number: 61-0928573

Form(s):

Dear Taxpayer:

Thank you for your telephone inquiry of November 14th, 2019.

Your Employer Identification Number (EIN) is 61-0928573. Please keep this letter in your permanent records. Enter your name and your EIN on all business federal tax forms and on related correspondence.

If you have any questions regarding this letter, please call our Customer Service Department at 1-800-829-0115 between the hours of 7:00 AM and 7:00 PM. If you prefer, you may write to us at the address shown at the top of the first page of this letter. When you write, please include a telephone number where you may be reached and the best time to call.

Sincerely,

Kylee Schulthies  
1003261113  
Customer Service Representative



# Request for Taxpayer Identification Number and Certification

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

Go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9) for instructions and the latest information.

**1** Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.  
**Highview Fire Protection District**

**2** Business name/disregarded entity name, if different from above

**3** Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only **one** of the following seven boxes.

Individual/sole proprietor or single-member LLC     C Corporation     S Corporation     Partnership     Trust/estate

Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ \_\_\_\_\_

**Note:** Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is **not** disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

Other (see instructions) ▶ **Special Purpose Government Entity**

**4** Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):  
Exempt payee code (if any) \_\_\_\_\_  
Exemption from FATCA reporting code (if any) \_\_\_\_\_  
*(Applies to accounts maintained outside the U.S.)*

**5** Address (number, street, and apt. or suite no.) See instructions.  
**7308 Fegenbush Lane**

**6** City, state, and ZIP code  
**Louisville, KY 40228**

**7** List account number(s) here (optional)

Requester's name and address (optional)

## Part I Taxpayer Identification Number (TIN)

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

**Note:** If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

**Social security number**

|  |  |  |  |   |  |  |   |  |  |  |  |
|--|--|--|--|---|--|--|---|--|--|--|--|
|  |  |  |  | - |  |  | - |  |  |  |  |
|--|--|--|--|---|--|--|---|--|--|--|--|

**OR**

**Employer identification number**

|   |   |   |   |   |   |   |   |   |   |
|---|---|---|---|---|---|---|---|---|---|
| 6 | 1 | - | 0 | 9 | 2 | 8 | 5 | 7 | 3 |
|---|---|---|---|---|---|---|---|---|---|

## Part II Certification

Under penalties of perjury, I certify that:

- 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
- 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
- I am a U.S. citizen or other U.S. person (defined below); and
- 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 for Part II, later.

**Sign Here**    Signature of U.S. person ▶ *Joseph L Shelton*    Date ▶ *02/12/2020*

## General Instructions

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

**Future developments.** For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9).

## Purpose of Form

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

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
  - Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
  - Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
  - Form 1099-S (proceeds from real estate transactions)
  - Form 1099-K (merchant card and third party network transactions)
  - Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
  - Form 1099-C (canceled debt)
  - Form 1099-A (acquisition or abandonment of secured property)
- Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

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

51F009 (08-14)

COMMONWEALTH OF KENTUCKY  
FINANCE AND ADMINISTRATION CABINET  
DEPARTMENT OF REVENUE  
FRANKFORT  
40601-2103

April 20, 2018

HIGHVIEW FIRE PROTECTION DISTRICT  
ATTN: JOYCE SHELTON  
7308 FEGBUSH LANE  
LOUISVILLE, KY 40228

LOCATION ADDRESS

7308 FEGBUSH LANE  
LOUISVILLE, KY 40228-

PURCHASE EXEMPTION NUMBER: SD056112

EFFECTIVE DATE: 07/31/1991

SUBJECT: SPECIAL DISTRICT EXEMPTION FROM KENTUCKY SALES AND USE TAX

Based on information submitted in your Application for Purchase Exemption -- Sales and Use Tax, you are hereby authorized to purchase tangible personal property, or services, including accommodations and utilities, without paying or reimbursing the vendor for the sales or use tax with respect to such purchases. A copy of this letter should be presented to the vendor to be retained as authorization to make such exempt sales.

Every vendor making such sales must require an official or an employee exercising comparable authority within the special district listed above to sign and acknowledge in writing on a copy of the invoice that the sale and delivery of the property was actually made to a unit of the special district. The invoice shall be retained by the vendor as documentary evidence in support of the deduction of the sale from gross receipts on the vendor's sales and use tax return. For proper reporting, the vendor must deduct receipts from these exempt sales on Line 6 of the sales and use tax return.

If any of the property or service is not used for an exempt purpose, the purchaser will be required to pay any tax due on purchases made tax-free under this exemption.

Any official or employee of a unit of federal, state, or local government who uses their position to make tax-free purchases for their own personal use, or for that of any other person, will be subject to the penalties provided in KRS 139.990 and other applicable laws.

In the event there is a change in your name, address, or operations from the information submitted in your application, you must notify the Department of Revenue in writing of the change immediately.

If you require additional information or assistance in this matter, please contact the undersigned at: Department of Revenue, Division of Sales and Use Tax, Station 67, PO Box 181, Frankfort, KY 40602-0181, or call 502-564-5170.



Tracy Tunstill, Supervisor  
Certification Section  
Division of Sales and Use Tax

Enclosure

# Highview Fire Protection District

## Auditor's Communication

October 14, 2019

Firm Address: 2600 Meidinger Tower  
462 South Fourth Street  
Louisville, KY 40202

Primary Contact: Debbie Smith, CPA  
Partner  
(859) 514-7773  
debbie.smith@mcmcpa.com





October 14, 2019

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

Thank you for the opportunity to submit the following information related to our 2019 audit of the Highview Fire Protection District ("the District"). The following summarizes required communications under professional standards and other matters that may be of interest or impact the District in the future.

The following is a summary of the personnel that work on your engagement:

| <b>Name</b>      | <b>Title</b>        | <b>Phone</b>   | <b>Email</b>                |
|------------------|---------------------|----------------|-----------------------------|
| Debbie Smith     | Engagement Partner  | (859) 514-7773 | debbie.smith@mcmcpa.com     |
| John Hill        | Independent Partner | (502) 882-4381 | john.hill@mcmcpa.com        |
| Lee Ann Watters  | Audit Principal     | (502) 783-2528 | leeann.watters@mcmcpa.com   |
| Andrew Wise      | Audit Manager       | (812) 670-3801 | andrew.wise@mcmcpa.com      |
| Marshall Kaufman | Audit Associate     | (502) 882-4395 | marshall.kaufman@mcmcpa.com |

This communication is intended solely for the information and use of the Board of Trustees and management, and is not intended to be and should not be used by anyone other than these specified parties.

Cordially,

MCM CPAs & Advisors LLP

MCM CPAs & Advisors LLP

P 502.749.1900  
F 502.749.1930  
2600 Meidinger Tower  
462 South Fourth Street  
Louisville, KY 40202  
www.mcmcpa.com  
888.587.1719

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**Kentucky**  
**Indiana**  
**Ohio**

## REQUIRED COMMUNICATIONS

We are required by Statement on Auditing Standards No. 114, *The Auditor's Communication with Those Charged with Governance* to communicate specific matters to those charged with governance. Professional standards require that we provide you with the following information related to our audit. For purposes of SAS No. 114, "those charged with governance" means the person(s) with responsibility for overseeing the strategic direction of the entity and obligations related to the accountability of the entity, which includes overseeing the financial reporting process.

### **Our Responsibility under U.S. Generally Accepted Auditing Standards (GAAS) and Government Auditing Standards (GAGAS)**

As stated in our engagement letter dated June 5, 2019, our responsibility, as described by professional standards, is to plan and perform our audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement and are fairly presented in accordance with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

As part of our audit, we considered the internal control of the District. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

### **Planned Scope and Timing of the Audit**

We were engaged to audit the government-wide financial statements and the fund financial statements of the District for the fiscal year ended June 30, 2019.

We performed the audit according to the planned scope and timing previously communicated to you in our engagement letter.

### **Significant Accounting Policies**

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we advise management about the appropriateness of accounting policies and their application. Additionally, we drafted the financial statements and related disclosures, which were reviewed and approved by management. The significant accounting policies used by the District are described in Note B to the financial statements. We noted no transactions by the District during the year for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

### **Accounting Estimates**

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements include depreciation expense, which is based on estimates of useful life of capitalized property and equipment, and pension and OPEB expense, liability, and related deferred inflows and outflows, which uses actuarial assumptions published by the pension and OPEB plan. We evaluated the key factors and assumptions used to calculate these estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

## REQUIRED COMMUNICATIONS (Continued)

### Financial Statement Disclosures

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements were the disclosure of:

- Capital Assets disclosure in Note C
- Leases Payable in Note D
- Related Party Transactions in Note F
- Defined Benefit Pension Plan in Note H
- Other Post Employment Benefits in Note I
- Contingencies in Note M
- Risk Management in Note N

### Audit Adjustments

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Entries were posted due to an immaterial prior year audit adjustment not being booked in the prior year, to correct depreciation accounts, to correct the current year accounting for the candy fund, to correct the accounting for interest expense, to correct duplicate entries to accounts payable, and to correct the accounts receivable balances. Entries were also made related to pension and OPEB liabilities and expenses, including adjustments made to reclassify current year pension and OPEB contributions to deferred outflows of resources and entries made to adjust the pension and OPEB liabilities and related accounts to actual amounts based on actuarial valuation. These adjustments together had the effect of decreasing the change in net position by \$378,345. See Exhibit A for all adjustments. Management has agreed to record all adjustments per the management representation letter.

All proposed entries were required to convert general fund financial statements to the full accrual basis of accounting for government-wide financial statements. There was one such unrecorded adjustment related to payroll. The District's financial statements are prepared on the modified accrual basis of accounting, therefore accrued payroll is not recorded and the expense is recorded as paid. However, the net change in accrual that would have been necessary in the government wide statements would have had an impact to net position of a \$3,424 decrease. As the amount was deemed immaterial by management, an adjustment was waived. See Exhibit B.

Some reclassifying adjustments were made for financial statement presentation which had no effect on net position.

For purposes of this communication, professional standards define an audit adjustment as a proposed correction of the financial statements that, in our judgment, may not have been detected except through our auditing procedures. An audit adjustment may or may not indicate matters that could have a significant effect on the District's financial reporting process (that is, cause future financial statements to be materially misstated). In our judgment, none of the adjustments we proposed, either individually or in the aggregate, indicate matters that could have a significant effect on the District's financial reporting process.

**REQUIRED COMMUNICATIONS (Continued)**

**Disagreements with Management**

For purposes of this summary, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter that could be significant to the financial statements or the auditor's report.

We are pleased to report that no such disagreements arose during the course of our audit.

**Management's Consultations with Other Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts.

To our knowledge, there were no such consultations with other accountants.

**Issues Discussed Prior to Retention of Auditors**

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. These discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

**Difficulties Encountered in Performing the Audit**

We encountered no difficulties in dealing with management in performing and completing our audit.

**Fraud and Illegal Acts**

During the conduct of our audit, we did not become aware of any fraud or illegal acts.

**Internal Control Matters**

During the conduct of our audit, we did not become aware of any material weaknesses, the definition of which is a significant deficiency in an internal control component that by itself or in aggregate precludes the District's internal control from reducing to an appropriately low level the risk that material misstatements in financial statements will not be prevented or detected on a timely basis.

**Representations Requested from Management**

The representations requested from management are stated in the District's management representation letter dated October 14, 2019 (see Exhibit B).

## **INTERNAL CONTROLS AND SUGGESTIONS FOR IMPROVEMENT**

In planning and performing our audit of the financial statements of Highview Fire Protection District ("the District") for the year ended June 30, 2019, in accordance with auditing standards generally accepted in the United States of America, we considered the District's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion 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.

We classify recommendations on controls in the following categories:

- **Business Point** - An issue or suggestion you may find important or of interest.
- **Control Deficiency** - A control deficiency 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 misstatements on a timely basis.
- **Significant Deficiency** - A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.
- **Material Weakness** - 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.



## EXHIBIT A (Audit Adjustments)

Client: **100001366 - Highview Fire Protection District**  
 Engagement: **2019 Audit - Highview Fire Protection District**  
 Period Ending: **6/30/2019**  
 Trial Balance: **A.07.1 - General Fund - Trial Balance**  
 Workpaper: **A.08.1 - Adjusting Journal Entries Report**

| Account   | Description   | Debit               | Credit              |
|---|---|---------------------|---------------------|
| <b>Adjusting Journal Entries JE # 1</b>   |   |                     |                     |
| To adjust depreciation expense to actual  |   |                     |                     |
| 1400900   | Accumulated Depreciation  | 14,262.00           |                     |
| 6760000   | Depreciation Expense  |                     | 14,262.00           |
| <b>Total</b>  |   | <b>14,262.00</b>    | <b>14,262.00</b>    |
| <b>Adjusting Journal Entries JE # 3</b>   |   |                     |                     |
| To adjust accumulated depreciation to the correct amount  |   |                     |                     |
| 1400900   | Accumulated Depreciation  | 259.00              |                     |
| 3140000   | Unrestricted Net Assets   |                     | 259.00              |
| <b>Total</b>  |   | <b>259.00</b>       | <b>259.00</b>       |
| <b>Adjusting Journal Entries JE # 4</b>   |   |                     |                     |
| Re-establish opening candy fund, and close to expenses based on usage.  |   |                     |                     |
| 6620002   | Firefighter's Benefits:Appreciation Awards:Appreciation Awards & Recogniti        | 96.00               |                     |
| 6620004   | Firefighter's Benefits:Appreciation Awards:Misc Appreciation Expenses             | 1,051.00            |                     |
| 3140000   | Unrestricted Net Assets   |                     | 1,147.00            |
| <b>Total</b>  |   | <b>1,147.00</b>     | <b>1,147.00</b>     |
| <b>Adjusting Journal Entries JE # 5</b>   |   |                     |                     |
| To re-establish beginning balance to reflect the Net Pension Liability as of the prior year end and related balances. |   |                     |                     |
| 3140000   | Unrestricted Net Assets   | 2,064,722.00        |                     |
| DEFOUTFL  | Deferred Outflows of Resources - Pension  | 1,044,436.00        |                     |
| DEFINFL   | Deferred Inflows of Resources - Pension   |                     | 249,603.00          |
| PENSIONLIAB   | CERS Net Pension Liability  |                     | 2,859,555.00        |
| <b>Total</b>  |   | <b>3,109,158.00</b> | <b>3,109,158.00</b> |
| <b>Adjusting Journal Entries JE # 6</b>   |   |                     |                     |
| To adjust net pension liability and related accounts to actual.   |   |                     |                     |
| 6124001   | Fire-Fighting Expenses:Personnel Costs:CERS Pension Expense:CERS Pension Expense- | 519,755.00          |                     |
| DEFINFL   | Deferred Inflows of Resources - Pension   | 22,215.00           |                     |
| DEFOUTFL  | Deferred Outflows of Resources - Pension  |                     | 156,668.00          |
| DEFOUTFL  | Deferred Outflows of Resources - Pension  |                     | 200,864.00          |
| PENSIONLIAB   | CERS Net Pension Liability  |                     | 184,438.00          |
| <b>Total</b>  |   | <b>541,970.00</b>   | <b>541,970.00</b>   |
| <b>Adjusting Journal Entries JE # 7</b>   |   |                     |                     |
| To record amounts contributed after the measurement date as deferred outflows of resources - pension contributions    |   |                     |                     |
| DEFOUTFL  | Deferred Outflows of Resources - Pension  | 189,925.00          |                     |
| 6124001   | Fire-Fighting Expenses:Personnel Costs:CERS Pension Expense:CERS Pension Expense- |                     | 180,302.00          |
| 6124003   | Fire-Fighting Expenses:Personnel Costs:CERS Pension Expense:CERS Pension Expense- |                     | 9,623.00            |
| <b>Total</b>  |   | <b>189,925.00</b>   | <b>189,925.00</b>   |
| <b>Adjusting Journal Entries JE # 8</b>   |   |                     |                     |
| To re-establish beginning balance of NET OPEB liability and related accounts as of the prior year end.                |   |                     |                     |
| 3140000   | Unrestricted Net Assets   | 677,056.00          |                     |
| DEFOUTFLOPEB  | Deferred outflows of resources - OPEB   | 444,687.00          |                     |
| DEFINFLOPEB   | Deferred inflows of resources - OPEB  |                     | 68,236.00           |
| OPEBLIAB  | Net OPEB Liability  |                     | 1,053,507.00        |
| <b>Total</b>  |   | <b>1,121,743.00</b> | <b>1,121,743.00</b> |

## EXHIBIT A (Audit Adjustments)

### Adjusting Journal Entries JE # 9

To adjust net OPEB liability and related financial statement elements to actual per the actuarial report and PPS audit report.

|              |                                       |                   |                   |
|--------------|---------------------------------------|-------------------|-------------------|
| OPEBEXP      | OPEB Expense                          | 147,458.00        |                   |
| OPEBLIAB     | Net OPEB Liability                    | 156,517.00        |                   |
| DEFINFLOPEB  | Deferred inflows of resources - OPEB  |                   | 131,904.00        |
| DEFOUTFLOPEB | Deferred outflows of resources - OPEB |                   | 62,265.00         |
| DEFOUTFLOPEB | Deferred outflows of resources - OPEB |                   | 109,806.00        |
| <b>Total</b> |                                       | <b>303,975.00</b> | <b>303,975.00</b> |

### Adjusting Journal Entries JE # 10

To reclassify current year OPEB contributions to deferred outflows of resources, adjusted to include effects of implicit subsidy.

|              |   |                  |                  |
|--------------|---|------------------|------------------|
| DEFOUTFLOPEB | Deferred outflows of resources - OPEB   | 76,251.00        |                  |
| 6124001      | Fire-Fighting Expenses:Personnel Costs:CERS Pension Expense:CERS Pension Expense-HAZ Duty |                  | 75,936.00        |
| 6124003      | Fire-Fighting Expenses:Personnel Costs:CERS Pension Expense:CERS Pension Expense-NON Haz  |                  | 315.00           |
| <b>Total</b> |   | <b>76,251.00</b> | <b>76,251.00</b> |

### Adjusting Journal Entries JE # 16

To reverse July 2019 interest expense that was improperly recorded in June 2019

|              |   |                 |                 |
|--------------|---|-----------------|-----------------|
| 2100000      | Accounts Payable                        | 9,348.00        |                 |
| 6220001      | Interest Expense:Interest On Station #3 |                 | 9,348.00        |
| <b>Total</b> |   | <b>9,348.00</b> | <b>9,348.00</b> |

### Adjusting Journal Entries JE # 17

To reverse duplicate entries for Home Depot

|              |  |              |              |
|--------------|--|--------------|--------------|
| 2100000      | Accounts Payable   | 48.00        |              |
| 6170037      | Supplies:Firefighters Supplies/Equipment:SCBA Maintenance & Supplies |              | 48.00        |
| <b>Total</b> |  | <b>48.00</b> | <b>48.00</b> |

### Adjusting Journal Entries JE # 18

To reverse duplicate entry for LG&E

|              |                          |                 |                 |
|--------------|--------------------------|-----------------|-----------------|
| 2100000      | Accounts Payable         | 5,129.00        |                 |
| 6180001      | Utilities:Electric & Gas |                 | 5,129.00        |
| <b>Total</b> |                          | <b>5,129.00</b> | <b>5,129.00</b> |

### Adjusting Journal Entries JE # 19

Reverse duplicate entry for GFS

|              |   |              |              |
|--------------|---|--------------|--------------|
| 2100000      | Accounts Payable  | 74.00        |              |
| 6650002      | Firefighter's Benefits:Food & Refreshments:Groceries & Food |              | 74.00        |
| <b>Total</b> |   | <b>74.00</b> | <b>74.00</b> |

### Adjusting Journal Entries JE # 20

To remove taxes receivable that were already collected as revenue

|              |  |                 |                 |
|--------------|--|-----------------|-----------------|
| 4103001      | Property Tax Revenue:Motor Vehicle - Freddie | 5,022.00        |                 |
| 1200001      | Taxes Receivable                             |                 | 5,022.00        |
| <b>Total</b> |  | <b>5,022.00</b> | <b>5,022.00</b> |

## EXHIBIT B (Draft Management Representation Letter)

October 14, 2019

MCM CPAs & Advisors LLP  
2000 Meidinger Tower  
462 South Fourth Street  
Louisville, KY 40202

This representation letter is provided in connection with your audit of the Statement of Net Position, Statement of Activities, Balance Sheet – Governmental Funds, Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds and Statement of Fiduciary Net Position of Highview Fire Protection District (the District) as of June 30, 2019 and the respective changes in financial position for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions on whether the basic financial statements present fairly, in all material respects, the financial position, results of operations, and cash flows, where applicable, of the various opinion units of the District in accordance with accounting principles generally accepted for governments in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of the date of this letter:

### Financial Statements

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement dated June 5, 2019, for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with U.S. GAAP.
- We acknowledge our responsibility for 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.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- We acknowledge our responsibility for compliance with the laws, regulations, and provisions of contracts and grant agreements.
- We have reviewed, approved, and taken responsibility for the financial statements and related notes.
- We have a process to track the status of audit findings and recommendations.
- We have identified and communicated to you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
- Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
- All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
- The effects of uncorrected misstatements summarized in the attached schedule and aggregated by you during the current engagement are immaterial, both individually and in the aggregate, to the applicable opinion units and to the financial statements as a whole.

## EXHIBIT B (Draft Management Representation Letter) (Continued)

- The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
- All component units, as well as joint ventures with an equity interest, are included and other joint ventures and related organizations are properly disclosed.
- All funds and activities are properly classified.
- All funds that meet the quantitative criteria in GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, GASB Statement No. 37, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments: Omnibus* as amended, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.
- All components of net position, nonspendable fund balance, and restricted, committed, assigned, and unassigned fund balance are properly classified and, if applicable, approved.
- Our policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position/fund balance are available is appropriately disclosed and net position/fund balance is properly recognized under the policy.
- All revenues within the statement of activities have been properly classified as program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- All expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations, if any, have been made on a reasonable basis.
- All interfund and intra-entity transactions and balances have been properly classified and reported.
- Special items and extraordinary items have been properly classified and reported.
- Deposit and investment risks have been properly and fully disclosed.
- Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated.
- All required supplementary information is measured and presented within the prescribed guidelines.
- With regard to investments and other instruments reported at fair value:
  - The underlying assumptions are reasonable, and they appropriately reflect management's intent and ability to carry out its stated courses of action.
  - The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
  - The disclosures related to fair values are complete, adequate, and in accordance with U.S. GAAP.
  - There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.
- We believe that the actuarial assumptions and methods used to measure pension and OPEB liabilities and costs for financial accounting purposes are appropriate in the circumstances.

### Information Provided

- We have provided you with:
  - Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, meeting minutes, and other matters;
  - Additional information that you have requested from us for the purpose of the audit; and
  - Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
- All transactions have been recorded in the accounting records and are reflected in the financial statements.

## EXHIBIT B (Draft Management Representation Letter) (Continued)

- We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
  - Management;
  - Employees who have significant roles in internal control; or
  - Others where the fraud could have a material effect on the financial statements.
- We have no knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, vendors, regulators, or others.
- We are not aware of any pending or threatened litigation, claims, and assessments whose effects should be considered when preparing the financial statements and we have not consulted legal counsel concerning litigation, claims, or assessments.
- We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.
- There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.
- The District has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
- We have disclosed to you all guarantees, whether written or oral, under which the District is contingently liable.
- We have disclosed to you all nonexchange financial guarantees, under which we are obligated and have declared liabilities and disclosed properly in accordance with GASB Statement No. 70, *Accounting and Financial Reporting for Nonexchange Financial Guarantees*, for those guarantees where it is more likely than not that the entity will make a payment on any guarantee.
- We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB Statement No. 62 (GASB-62), *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.
- We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
- There are no:
  - Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
  - Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB-62.
  - Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB-62
  - Continuing disclosure consent decree agreements or filings with the Securities and Exchange Commission and we have filed updates on a timely basis in accordance with the agreements (Rule 240, 15c2-12).
- The District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
- We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

## EXHIBIT B (Draft Management Representation Letter) (Continued)

### Government – specific

- We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
- We have reviewed and approved the various adjusting journal entries that were proposed by you for recording in our books and records and reflected in the financial statements.
- With regard to nonaudit services performed by you, we acknowledge and our responsibility to:
  - Assume all management responsibilities;
  - Oversee the services by designating an individual who possesses suitable skill, knowledge, or experience;
  - Evaluate the adequacy and results of the services performed; and
  - Accept responsibility for the results of the services.
- The financial statements properly classify all funds and activities, in accordance with GASB Statement No. 34.
- We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
- We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
- We have recorded the amount of the pension liability and related deferred inflows and outflows of resources and pension expense from the actuarial report prepared for the Kentucky Retirement System.
- With respect to the required supplementary information accompanying the financial statements:
  - We acknowledge our responsibility for the presentation of the required supplementary information in accordance with GASB 68 and 75.
  - We believe the required supplementary information, including its form and content, is measured and fairly presented in accordance with GASB 68 and 75.
  - The methods of measurement or presentation have not changed from those used in the prior period.
- We have not completed the process of evaluating the impact that will result from adopting Governmental Accounting Standards Board (GASB) No. 87, 88, and 89 as discussed in the notes to the financial statements. The District is therefore, unable to disclose the impact that adopting these standards will have on its financial position and the results of its operations when the Statements are adopted.

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Administrative Assistant

---

Chairmen, Board of Trustees

**EXHIBIT C (Uncorrected Misstatements)**

**UNPOSTED AUDIT ENTRY**

Client: **1000001366 - Highview Fire Protection District**  
 Engagement: **2019 Audit - Highview Fire Protection District**  
 Period Ending: **6/30/2019**  
 Trial Balance: **A.07.1 - General Fund - Trial Balance**  
 Workpaper: **A.08.3 - Passed Journal Entries Report**

| Account | Description | Debit | Credit |
|---------|-------------|-------|--------|
|---------|-------------|-------|--------|

**Proposed Journal Entries**

**Proposed Journal Entries JE # 2**

To record the impact of not accruing payroll in FYE18 or FYE19

|                                       |  |                  |                  |
|---------------------------------------|--|------------------|------------------|
| 3140000                               | Unrestricted Net Assets  | 18,104.00        |                  |
| 6112101                               | Fire-Fighting Expenses:Personnel Costs:Salaries & P/R Related Costs:Salaries & Wages:Salaries-Firefighter/In | 3,424.00         |                  |
| 2400000                               | Payroll Liabilities  |                  | 21,528.00        |
| <b>Total</b>                          |  | <b>21,528.00</b> | <b>21,528.00</b> |
| <b>Total Proposed Journal Entries</b> |  | <b>21,528.00</b> | <b>21,528.00</b> |
| <b>Total All Journal Entries</b>      |  | <b>21,528.00</b> | <b>21,528.00</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, 1985

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<br>Route 1, Buechel, Ky.     | James Dennis<br>Route 1, Buechel, Ky.     |
| Russel Ernst<br>Route 1, Buechel, Ky.     | A. J. Goins<br>Route 1, Buechel, Ky.      |
| Charles Lawes<br>Route 1, Buechel, Ky.    | J. F. Hornbuckle<br>Route 1, Buechel, Ky. |
| L. G. Holmes<br>Route 1, Buechel, Ky.     | Byron Beck<br>Route 1, Buechel, Ky.       |
| William A. Goins<br>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  $\frac{3}{4}$  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.

|                         |                       |
|-------------------------|-----------------------|
| <u>Nolan R. Humber</u>  | _____                 |
| <u>Russell Ernst</u>    | _____                 |
| <u>Charles R. Laves</u> | _____                 |
| <u>L. G. Holmes</u>     | _____                 |
| <u>James Dennis</u>     | _____                 |
| <u>J. F. Hornbuckle</u> | _____                 |
| <u>Byron Beck</u>       | _____                 |
| <u>William A. Goins</u> | <u>Vice President</u> |

STATE OF KENTUCKY }  
COUNTY OF JEFFERSON } SS

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 \_\_\_\_\_

|                         |   |                         |
|-------------------------|---|-------------------------|
| <u>Nolan R. Humber</u>  | , | <u>A. J. Goins</u>      |
| <u>Russell Ernst</u>    | , | <u>J. F. Hornbuckle</u> |
| <u>Charles R. Laves</u> | , | <u>Byron Beck</u>       |
| <u>L. G. Holmes</u>     | , | <u>William A. Goins</u> |
| <u>James Dennis</u>     | , | _____                   |

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 23, 1954*

R. Charles

ORIGINAL. NOTARY PUBLIC, Jefferson County, Kentucky  
FILED AND RECORDED

OCT 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.

SECRETARY OF STATE  
**RECEIVED**  
SEP 27 1971

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 20 day of September, 1971.

My Commission expires: Aug 10, 1973

Charles J. Sandmann  
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  
Tennet J. Harper  
SEP 27 1971  
SECRETARY OF STATE OF KENTUCKY  
FRANKFORT, KENTUCKY  
John F. Bagley  
ASSISTANT SECRETARY OF STATE

ORIGINAL COPY  
FILED  
SECRETARY OF STATE OF KENTUCKY  
FRANKFORT, KENTUCKY

NOV 1 1974

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

SECRETARY OF STATE  
RECEIVED  
OCT 15 1974

*Thelma L. Stovacek*  
SECRETARY OF STATE  
*RM*

\*\*\*\*\*

415  
Commonwealth of Kentucky

The Board of Directors of the Highview Volunteer Fire  
Department, Inc. 5-20-69

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 here-  
by 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**  
**Budget vs. Actuals: 2019-2020 Highview Fire Budget - FY20 P&L**  
 July 2019 - January 2020

|   | Dec 2019            | Jan 2020         | Total                |                     |                |
|---|---------------------|------------------|----------------------|---------------------|----------------|
|   | Actual              | Actual           | Actual               | Budget              | % of Budget    |
| 6560006 Training Aids                                   | 1.25                |                  | 15.23                | 500.00              | 3.05%          |
| 6560024 CPR Supplies - Internal                         |                     | 137.50           | 156.50               | 500.00              | 31.30%         |
| 6560025 CPR Supplies - External                         |                     |                  | -23.47               | 0.00                |                |
| <b>Total 6560000 Training Materials</b>                 | <b>\$ 1.25</b>      | <b>\$ 137.50</b> | <b>\$ 148.26</b>     | <b>\$ 1,500.00</b>  | <b>9.88%</b>   |
| 6570000 Training Facilities                             |                     |                  | 0.00                 | 0.00                |                |
| 6570001 JCFTA Annual Assessment                         | 10,000.00           |                  | 10,000.00            | 10,000.00           | 100.00%        |
| 6570008 Training Academy Props                          |                     |                  | 18.18                | 0.00                |                |
| <b>Total 6570000 Training Facilities</b>                | <b>\$ 10,000.00</b> | <b>\$ 0.00</b>   | <b>\$ 10,018.18</b>  | <b>\$ 10,000.00</b> | <b>100.18%</b> |
| 6580000 Physical Fitness Training                       |                     |                  | 769.68               | 1,500.00            | 51.31%         |
| <b>Total 6500001 Firefighter Training</b>               | <b>\$ 10,156.25</b> | <b>\$ 137.50</b> | <b>\$ 13,559.23</b>  | <b>\$ 28,300.00</b> | <b>47.91%</b>  |
| 6500002 Chief Officer Training                          |                     |                  | 0.00                 | 0.00                |                |
| 6540015 Officers Seminar Training                       |                     |                  | 0.00                 | 1,500.00            | 0.00%          |
| <b>Total 6500002 Chief Officer Training</b>             | <b>\$ 0.00</b>      | <b>\$ 0.00</b>   | <b>\$ 0.00</b>       | <b>\$ 1,500.00</b>  | <b>0.00%</b>   |
| <b>Total 6500000 Training Expenses</b>                  | <b>\$ 10,156.25</b> | <b>\$ 137.50</b> | <b>\$ 13,559.23</b>  | <b>\$ 29,800.00</b> | <b>45.50%</b>  |
| 6600000 Fire & EMS Benefits                             |                     |                  | 0.00                 | 0.00                |                |
| 6620000 Appreciation Awards                             |                     |                  | 0.00                 | 0.00                |                |
| 6620001 Appreciation Awards Dinner                      | 8,234.46            |                  | 8,877.06             | 8,000.00            | 110.96%        |
| 6620002 Appreciation Awards & Recogniti                 | 13,979.97           |                  | 16,127.70            | 15,000.00           | 107.52%        |
| 6620003 Appreciation Party For Families                 |                     |                  | 0.00                 | 1,000.00            | 0.00%          |
| 6620004 Misc Appreciation Expenses                      |                     |                  | 48.35                | 0.00                |                |
| <b>Total 6620000 Appreciation Awards</b>                | <b>\$ 22,214.43</b> | <b>\$ 0.00</b>   | <b>\$ 25,053.11</b>  | <b>\$ 24,000.00</b> | <b>104.39%</b> |
| 6650000 Food & Refreshments                             |                     |                  | 0.00                 | 0.00                |                |
| 4604000 Vending Machine Receipts                        |                     |                  | 17.98                | 0.00                |                |
| 6650002 Groceries & Food                                | 633.49              | 151.82           | 2,574.38             | 6,000.00            | 42.91%         |
| <b>Total 6650000 Food &amp; Refreshments</b>            | <b>\$ 633.49</b>    | <b>\$ 151.82</b> | <b>\$ 2,592.36</b>   | <b>\$ 6,000.00</b>  | <b>43.21%</b>  |
| 6670000 Firemen's Fund & Auxiliary Exp                  |                     |                  | 0.00                 | 0.00                |                |
| 6670002 Junior Firefighter Program                      |                     |                  | 0.00                 | 1,000.00            | 0.00%          |
| 6670003 BSA Pack & Troop                                |                     |                  | -250.00              | 250.00              | -100.00%       |
| 6670004 Auxiliary                                       |                     |                  | 0.00                 | 1,000.00            | 0.00%          |
| <b>Total 6670000 Firemen's Fund &amp; Auxiliary Exp</b> | <b>\$ 0.00</b>      | <b>\$ 0.00</b>   | <b>-\$ 250.00</b>    | <b>\$ 2,250.00</b>  | <b>-11.11%</b> |
| <b>Total 6600000 Fire &amp; EMS Benefits</b>            | <b>\$ 22,847.92</b> | <b>\$ 151.82</b> | <b>\$ 27,395.47</b>  | <b>\$ 32,250.00</b> | <b>84.95%</b>  |
| 6700000 Capital Imp & Fixed Assets                      |                     |                  | 0.00                 | 0.00                |                |
| 6720000 Improvements to Facilities                      |                     |                  | 0.00                 | 0.00                |                |
| 6720024 St #2 Parking Lot                               |                     |                  | 0.00                 | 10,000.00           | 0.00%          |
| 6720026 EMS Dorm Remodel                                | 12,231.33           | 55.53            | 25,674.28            | 0.00                |                |
| <b>Total 6720000 Improvements to Facilities</b>         | <b>\$ 12,231.33</b> | <b>\$ 55.53</b>  | <b>\$ 25,674.28</b>  | <b>\$ 10,000.00</b> | <b>256.74%</b> |
| 6740000 EMS Vehicles and Equipment                      |                     |                  | 0.00                 | 0.00                |                |
| 6740001 EMS - Ambulance                                 |                     |                  | 111,221.00           | 0.00                |                |
| 6740002 EMS - Ambulance Equipment                       | 74,265.72           |                  | 219,521.08           | 0.00                |                |
| <b>Total 6740000 EMS Vehicles and Equipment</b>         | <b>\$ 74,265.72</b> | <b>\$ 0.00</b>   | <b>\$ 330,742.08</b> | <b>\$ 0.00</b>      |                |

**Highview Fire Protection District**  
**Budget vs. Actuals: 2019-2020 Highview Fire Budget - FY20 P&L**  
**July 2019 - January 2020**

|   | Dec 2019             | Jan 2020             | Total                  |                        |                 |
|---|----------------------|----------------------|------------------------|------------------------|-----------------|
|   | Actual               | Actual               | Actual                 | Budget                 | % of Budget     |
| 6750000 Purchase of Other Equipment                 |                      |                      | 0.00                   | 0.00                   |                 |
| 6750002 Exhaust Vent System                         |                      |                      | 0.00                   | 5,500.00               | 0.00%           |
| <b>Total 6750000 Purchase of Other Equipment</b>    | <b>\$ 0.00</b>       | <b>\$ 0.00</b>       | <b>\$ 0.00</b>         | <b>\$ 5,500.00</b>     | <b>0.00%</b>    |
| <b>Total 6700000 Capital Imp &amp; Fixed Assets</b> | <b>\$ 86,497.05</b>  | <b>\$ 55.53</b>      | <b>\$ 356,416.36</b>   | <b>\$ 15,500.00</b>    | <b>2299.46%</b> |
| 6760000 Depreciation Expense                        |                      |                      |                        |                        |                 |
| 6780000 Principle Payment on Loan Acct              |                      |                      | 0.00                   | 86,462.00              | 0.00%           |
| 9998000 Transfers Account                           | -102.60              |                      | 0.00                   | 0.00                   |                 |
| 9999010 Loan Principal-Other Government             |                      |                      | 0.00                   | 9,922.00               | 0.00%           |
| <b>Total Expenditures</b>                           | <b>\$ 357,447.52</b> | <b>\$ 234,280.38</b> | <b>\$ 1,781,895.34</b> | <b>\$ 2,184,840.00</b> | <b>81.56%</b>   |
| <b>Net Operating Revenue</b>                        | <b>\$ 188,366.29</b> | <b>\$ 972,602.24</b> | <b>\$ 102,205.38</b>   | <b>\$ 0.00</b>         |                 |
| <b>Net Revenue</b>                                  | <b>\$ 188,366.29</b> | <b>\$ 972,602.24</b> | <b>\$ 102,205.38</b>   | <b>\$ 0.00</b>         |                 |

Sunday, Feb 09, 2020 06:08:11 AM GMT-8 - Accrual Basis

Latest Financials

Current Budget

**Highview Fire Protection District**  
**Budget vs. Actuals: 2019-2020 Highview Fire Budget - FY20 P&L**  
 July 2019 - January 2020

|  | Dec 2019             | Jan 2020               | Total                  |                        |               |
|--|----------------------|------------------------|------------------------|------------------------|---------------|
|  | Actual               | Actual                 | Actual                 | Budget                 | % of Budget   |
| <b>Revenue</b>                                     |                      |                        |                        |                        |               |
| 4100000 Property Tax Revenue                       |                      |                        | 0.00                   | 0.00                   |               |
| 4101000 Real Property Tax - Sheriff                | 514,121.52           | 1,160,712.53           | 1,674,834.05           | 1,807,890.00           | 92.64%        |
| 4101001 Utilities Franchise Tax Sheriff            | 0.00                 | 93.65                  | 93.65                  | 12,000.00              | 0.78%         |
| 4101002 Tangible Property Tax - Sheriff            | 13,243.19            | 5,178.86               | 18,422.05              | 24,000.00              | 76.76%        |
| 4101003 Tangible Omitted - Kentucky                |                      | 338.56                 | 360.16                 | 2,000.00               | 18.01%        |
| 4102000 Del Real Property Tax - Clerk              | 485.20               |                        | 13,938.57              | 25,000.00              | 55.75%        |
| 4103000 Motor Vehicle Tax - Clerk                  | 12,743.81            | 16,175.61              | 102,543.64             | 180,000.00             | 56.97%        |
| 4103001 Motor Vehicle - Freddie                    |                      | 2,597.92               | 9,834.11               | 11,000.00              | 89.40%        |
| 4104000 Telecom/Dist Spirits - Sheriff             | 0.00                 | 0.00                   | 0.00                   | 10,000.00              | 0.00%         |
| 4104001 Telecom Tax - Kentucky                     |                      | 509.08                 | 1,781.06               | 3,000.00               | 59.37%        |
| <b>Total 4100000 Property Tax Revenue</b>          | <b>\$ 540,593.72</b> | <b>\$ 1,185,606.21</b> | <b>\$ 1,821,807.29</b> | <b>\$ 2,074,890.00</b> | <b>87.80%</b> |
| 4200000 Aid and Assistance                         |                      |                        | 0.00                   | 0.00                   |               |
| 4201000 Mutual Aid BMFD/OFD                        |                      |                        | 0.00                   | 20,000.00              | 0.00%         |
| <b>Total 4200000 Aid and Assistance</b>            | <b>\$ 0.00</b>       | <b>\$ 0.00</b>         | <b>\$ 0.00</b>         | <b>\$ 20,000.00</b>    | <b>0.00%</b>  |
| 4300000 Community Assistance Programs              |                      |                        | 0.00                   | 0.00                   |               |
| 4301000 Kentucky State Aid                         |                      |                        | 11,000.00              | 11,000.00              | 100.00%       |
| 4301050 Kentucky Firefighter Incentive             | 3,666.63             | 3,666.63               | 24,093.87              | 56,000.00              | 43.02%        |
| 4301060 Kentucky Firefighter Pension               | 1,451.23             | 1,451.23               | 9,934.42               | 12,000.00              | 82.79%        |
| 4301065 Kentucky Admin Fee - Incentive             | 63.11                | 63.11                  | 407.37                 | 1,400.00               | 29.10%        |
| <b>Total 4300000 Community Assistance Programs</b> | <b>\$ 5,180.97</b>   | <b>\$ 5,180.97</b>     | <b>\$ 45,435.66</b>    | <b>\$ 80,400.00</b>    | <b>56.51%</b> |
| 4400000 Investment Income                          |                      |                        | 0.00                   | 0.00                   |               |
| 4403000 Bank Swp Acct Int                          |                      |                        | 0.00                   | 250.00                 | 0.00%         |
| 4406000 Bank Investment Intere                     | 39.12                | 62.18                  | 604.63                 | 500.00                 | 120.93%       |
| <b>Total 4400000 Investment Income</b>             | <b>\$ 39.12</b>      | <b>\$ 62.18</b>        | <b>\$ 604.63</b>       | <b>\$ 750.00</b>       | <b>80.62%</b> |
| 4501002 Gain/Loss on Disposed Assets               |                      |                        | 85.00                  | 0.00                   |               |
| 4602000 Challenge Coins                            |                      |                        | 0.00                   | 0.00                   |               |
| 4602001 St #1 Coins                                |                      |                        | 50.00                  | 0.00                   |               |
| <b>Total 4602000 Challenge Coins</b>               | <b>\$ 0.00</b>       | <b>\$ 0.00</b>         | <b>\$ 50.00</b>        | <b>\$ 0.00</b>         |               |
| 4603000 Other Misc Income                          |                      | 32.62                  | 37.50                  | 0.00                   |               |
| 4605000 Hydrant Testing - Lou Water Co             |                      | 8,870.28               | 8,870.28               | 8,800.00               | 100.80%       |
| 4609000 CPR  |                      |                        | 0.00                   | 0.00                   |               |
| 4609001 CPR Training - Books                       |                      |                        | 15.00                  | 0.00                   |               |
| 4609002 CPR Training - Cards                       |                      |                        | 65.00                  | 0.00                   |               |
| <b>Total 4609000 CPR</b>                           | <b>\$ 0.00</b>       | <b>\$ 0.00</b>         | <b>\$ 80.00</b>        | <b>\$ 0.00</b>         |               |
| 4700000 EMS Income                                 |                      | 7,130.36               | 7,130.36               | 0.00                   |               |
| <b>Total Revenue</b>                               | <b>\$ 545,813.81</b> | <b>\$ 1,206,882.62</b> | <b>\$ 1,884,100.72</b> | <b>\$ 2,184,840.00</b> | <b>86.24%</b> |
| <b>Gross Profit</b>                                | <b>\$ 545,813.81</b> | <b>\$ 1,206,882.62</b> | <b>\$ 1,884,100.72</b> | <b>\$ 2,184,840.00</b> | <b>86.24%</b> |
| <b>Expenditures</b>                                |                      |                        |                        |                        |               |
| 6100000 Fire & EMS Expenses                        |                      |                        | 0.00                   | 0.00                   |               |

**Highview Fire Protection District**  
**Budget vs. Actuals: 2019-2020 Highview Fire Budget - FY20 P&L**  
 July 2019 - January 2020

|   | Dec 2019             | Jan 2020             | Total                |                        |               |
|---|----------------------|----------------------|----------------------|------------------------|---------------|
|   | Actual               | Actual               | Actual               | Budget                 | % of Budget   |
| <b>6110000 Personnel Costs</b>                        |                      |                      | 0.00                 | 0.00                   |               |
| 6111000 Fitness Exams and Tests                       | 100.00               |                      | 1,239.00             | 15,000.00              | 8.26%         |
| 6111001 Counseling Service-All Personne               |                      | 900.00               | 1,800.00             | 1,800.00               | 100.00%       |
| 6111002 Employee Education Allowance                  |                      |                      | 0.00                 | 1,500.00               | 0.00%         |
| <b>6112000 Salaries &amp; P/R Related Costs</b>       |                      |                      | 0.00                 | 0.00                   |               |
| 6112100 Salaries & Wages                              |                      |                      | 0.00                 | 0.00                   |               |
| 6112101 Salaries-Firefighter/Maintenanc               | 32,096.79            | 26,255.39            | 175,548.20           | 277,414.65             | 63.28%        |
| 6112102 Vol FF Run/Train Nominal Fees                 | 5,968.53             | 6,178.22             | 42,596.20            | 75,000.00              | 56.79%        |
| 6112103 Salaries-Administrative                       | 27,091.61            | 24,986.13            | 182,018.75           | 285,945.42             | 63.66%        |
| 6112105 Salaries - EMS                                | 21,748.80            | 21,309.95            | 43,058.75            | 0.00                   |               |
| 6112111 Overtime FF - Scheduled                       | 15,889.07            | 12,819.21            | 97,921.37            | 172,780.60             | 56.67%        |
| 6112112 Overtime FF - UNScheduled                     | 4,644.57             | 642.69               | 22,114.85            | 25,000.00              | 88.46%        |
| 6112131 Incentive Pay-Firefighters                    | 3,666.63             | 3,666.63             | 24,752.60            | 56,000.00              | 44.20%        |
| <b>Total 6112100 Salaries &amp; Wages</b>             | <b>\$ 111,106.00</b> | <b>\$ 95,858.22</b>  | <b>\$ 588,010.72</b> | <b>\$ 892,140.67</b>   | <b>65.91%</b> |
| 6112200 Vacation Pay                                  |                      |                      | 0.00                 | 0.00                   |               |
| 6112201 Vacation Pay-Firefighters                     | 1,681.11             | 1,639.06             | 9,783.81             | 16,579.80              | 59.01%        |
| 6112203 Vacation Pay-Administrative                   | 4,945.27             | 7,375.85             | 18,594.79            | 22,774.37              | 81.65%        |
| <b>Total 6112200 Vacation Pay</b>                     | <b>\$ 6,626.38</b>   | <b>\$ 9,014.91</b>   | <b>\$ 28,378.60</b>  | <b>\$ 39,354.17</b>    | <b>72.11%</b> |
| 6112300 Holiday Pay                                   |                      |                      | 0.00                 | 0.00                   |               |
| 6112301 Holiday Pay-Firefighters                      | 2,439.47             | 1,163.99             | 6,148.24             | 8,412.07               | 73.09%        |
| 6112303 Holiday Pay-Administrative                    | 2,354.38             | 1,177.19             | 5,885.93             | 7,063.13               | 83.33%        |
| <b>Total 6112300 Holiday Pay</b>                      | <b>\$ 4,793.85</b>   | <b>\$ 2,341.18</b>   | <b>\$ 12,034.17</b>  | <b>\$ 15,475.20</b>    | <b>77.76%</b> |
| 6112400 Personal Day Pay                              |                      |                      | 0.00                 | 0.00                   |               |
| 6112401 Personal Day Pay-Firefighters                 | 1,472.87             | 611.86               | 3,491.42             | 8,046.13               | 43.39%        |
| 6112403 Personal Day-Administrative                   |                      | 4,859.66             | 5,256.02             | 5,885.94               | 89.30%        |
| <b>Total 6112400 Personal Day Pay</b>                 | <b>\$ 1,472.87</b>   | <b>\$ 5,471.52</b>   | <b>\$ 8,747.44</b>   | <b>\$ 13,932.07</b>    | <b>62.79%</b> |
| 6112800 FICA Employer Tax                             |                      |                      | 0.00                 | 0.00                   |               |
| 6112801 FICA Employer Tax-Firefighters                | 4,888.66             | 3,425.12             | 25,701.51            | 38,779.06              | 66.28%        |
| 6112802 FICA Employer Tax-Volunteer FF                | 806.64               | 383.01               | 3,092.59             | 6,120.00               | 50.53%        |
| 6112803 FICA Employer Tax-Administrativ               | 2,727.10             | 2,913.83             | 16,335.02            | 25,525.67              | 63.99%        |
| 6112804 FICA Employer Tax - EMS                       | 1,663.15             | 1,630.29             | 3,293.44             | 0.00                   |               |
| <b>Total 6112800 FICA Employer Tax</b>                | <b>\$ 10,085.55</b>  | <b>\$ 8,352.25</b>   | <b>\$ 48,422.56</b>  | <b>\$ 70,424.73</b>    | <b>68.76%</b> |
| 6112900 Kentucky Unemp Tax                            |                      |                      | 0.00                 | 0.00                   |               |
| 6112901 Kentucky Unemp Tax-Firefighters               | 56.57                | 227.41               | 438.56               | 1,166.40               | 37.60%        |
| 6112902 Kentucky Unemp Tax-Volunteers                 | 56.87                | 30.93                | 240.11               | 720.00                 | 33.35%        |
| 6112903 Kentucky Unemp Tax-Administrati               | 20.60                | 196.19               | 244.52               | 486.00                 | 50.31%        |
| 6112904 Kentucky Unemp Tax - EMS                      | 108.67               | 106.53               | 215.20               | 0.00                   |               |
| <b>Total 6112900 Kentucky Unemp Tax</b>               | <b>\$ 242.71</b>     | <b>\$ 561.06</b>     | <b>\$ 1,138.39</b>   | <b>\$ 2,372.40</b>     | <b>47.98%</b> |
| <b>Total 6112000 Salaries &amp; P/R Related Costs</b> | <b>\$ 134,327.36</b> | <b>\$ 121,599.14</b> | <b>\$ 686,731.88</b> | <b>\$ 1,033,699.24</b> | <b>66.43%</b> |
| 6115000 Worker Compensation Insurance                 |                      |                      | 0.00                 | 0.00                   |               |

**Highview Fire Protection District**  
**Budget vs. Actuals: 2019-2020 Highview Fire Budget - FY20 P&L**  
 July 2019 - January 2020

|   | Dec 2019             | Jan 2020             | Total                  |                        |               |
|---|----------------------|----------------------|------------------------|------------------------|---------------|
|   | Actual               | Actual               | Actual                 | Budget                 | % of Budget   |
| 6115001 Worker Comp Ins-Firefighters                  | 958.78               | 958.78               | 6,711.46               | 15,904.00              | 42.20%        |
| 6115003 Worker Comp Ins-Administrative                | 593.48               | 593.48               | 4,154.36               | 2,723.00               | 152.57%       |
| <b>Total 6115000 Worker Compensation Insurance</b>    | <b>\$ 1,552.26</b>   | <b>\$ 1,552.26</b>   | <b>\$ 10,865.82</b>    | <b>\$ 18,627.00</b>    | <b>58.33%</b> |
| 6117000 Employee Life Insurance                       |                      |                      | 0.00                   | 0.00                   |               |
| 6117002 Life Insurance-Volunteers                     | 137.00               | 137.00               | 959.00                 | 1,600.00               | 59.94%        |
| 6117011 Employee Life Ins-Firefighters                | 144.00               | 160.00               | 1,058.50               | 2,500.00               | 42.34%        |
| 6117013 Employee Life Ins-Administrativ               | 64.00                | 64.00                | 429.50                 | 1,152.00               | 37.28%        |
| <b>Total 6117000 Employee Life Insurance</b>          | <b>\$ 345.00</b>     | <b>\$ 361.00</b>     | <b>\$ 2,447.00</b>     | <b>\$ 5,252.00</b>     | <b>46.59%</b> |
| 6118000 Employee Health & Dental Ins                  |                      |                      | 0.00                   | 0.00                   |               |
| 6118011 Hospital-Firefighters                         | 10,952.30            | 14,959.23            | 75,566.34              | 146,253.36             | 51.67%        |
| 6118012 Hospital - Wellness Incentive                 | -1,316.97            | -1,422.49            | -9,910.96              | -20,000.00             | 49.55%        |
| 6118013 Hospital-Administrative                       | 3,906.77             | 3,906.77             | 36,863.89              | 69,720.84              | 52.87%        |
| 6118014 Hospital - EMS                                |                      | 3,877.68             | 3,877.68               | 0.00                   |               |
| 6119011 Dental & Vision - Firefighters                | 294.00               | 294.00               | 2,143.05               | 4,051.00               | 52.90%        |
| 6119013 Dental & Vision - Administrativ               | 147.00               | 147.00               | 1,029.00               | 1,764.00               | 58.33%        |
| 6119014 Dental & Vision - EMS                         |                      | 367.50               | 367.50                 | 0.00                   |               |
| <b>Total 6118000 Employee Health &amp; Dental Ins</b> | <b>\$ 13,983.10</b>  | <b>\$ 22,129.69</b>  | <b>\$ 109,936.50</b>   | <b>\$ 201,789.20</b>   | <b>54.48%</b> |
| 6124000 CERS Pension Expense                          |                      |                      | 0.00                   | 0.00                   |               |
| 6124001 CERS Pension Expense-HAZ Duty                 | 43,677.68            | 33,254.23            | 202,035.69             | 304,045.70             | 66.45%        |
| 6124003 CERS Pension Expense-NON Haz                  | 1,484.50             | 1,125.04             | 8,797.26               | 14,768.86              | 59.57%        |
| <b>Total 6124000 CERS Pension Expense</b>             | <b>\$ 45,162.18</b>  | <b>\$ 34,379.27</b>  | <b>\$ 210,832.95</b>   | <b>\$ 318,814.56</b>   | <b>66.13%</b> |
| <b>Total 6110000 Personnel Costs</b>                  | <b>\$ 195,469.90</b> | <b>\$ 180,921.36</b> | <b>\$ 1,023,853.15</b> | <b>\$ 1,596,482.00</b> | <b>64.13%</b> |
| 6150000 Insurance Premiums                            |                      |                      | 0.00                   | 0.00                   |               |
| 6150001 Property, Liability & Vehicle                 | 3,553.58             | 3,553.58             | 23,496.41              | 40,261.00              | 58.36%        |
| 6150011 Disability - Firefighter - CAR                | 157.91               | 198.24               | 1,200.51               | 2,600.00               | 46.17%        |
| 6150013 Disability-Administrative                     | 204.22               | 204.22               | 1,515.01               | 2,136.00               | 70.93%        |
| 6150021 AD&D A&S - Firefighter - CAR                  | 153.30               | 153.30               | 1,073.10               | 2,363.00               | 45.41%        |
| 6150022 AD&D A&S - Firefighter - VOL                  | 607.35               | 607.35               | 4,251.45               | 6,996.00               | 60.77%        |
| 6150023 AD&D A&S - Administrative                     | 51.10                | 51.10                | 357.70                 | 577.00                 | 61.99%        |
| <b>Total 6150000 Insurance Premiums</b>               | <b>\$ 4,727.46</b>   | <b>\$ 4,767.79</b>   | <b>\$ 31,894.18</b>    | <b>\$ 54,933.00</b>    | <b>58.06%</b> |
| <b>Total 6100000 Fire &amp; EMS Expenses</b>          | <b>\$ 200,197.36</b> | <b>\$ 185,689.15</b> | <b>\$ 1,055,747.33</b> | <b>\$ 1,651,415.00</b> | <b>63.93%</b> |
| 6140000 Fuel Expense                                  |                      |                      | 0.00                   | 0.00                   |               |
| 6140001 Fuel Expense - Fire                           | 1,644.66             | 1,494.75             | 13,499.93              | 33,950.00              | 39.76%        |
| 6140002 Fuel Expense - EMS                            | 837.82               | 837.62               | 1,675.44               | 0.00                   |               |
| <b>Total 6140000 Fuel Expense</b>                     | <b>\$ 2,482.48</b>   | <b>\$ 2,332.37</b>   | <b>\$ 15,175.37</b>    | <b>\$ 33,950.00</b>    | <b>44.70%</b> |
| 6160000 Maintenance-Buildings & Grounds               |                      |                      | 0.00                   | 0.00                   |               |
| 6160013 Pest Control Service                          |                      | 720.00               | 720.00                 | 600.00                 | 120.00%       |
| 6160015 Lawn Care Equipment & Supplies                |                      |                      | 87.80                  | 1,000.00               | 8.78%         |
| 6160019 Building & Grounds Maintenance                | 93.20                | 1,053.76             | 7,429.62               | 15,000.00              | 49.53%        |
| 6160020 Overhead Door Motor Replacement               |                      |                      | 0.00                   | 2,000.00               | 0.00%         |

**Highview Fire Protection District**  
**Budget vs. Actuals: 2019-2020 Highview Fire Budget - FY20 P&L**  
 July 2019 - January 2020

|  | Dec 2019  | Jan 2020    | Total       |              |             |
|--|-----------|-------------|-------------|--------------|-------------|
|  | Actual    | Actual      | Actual      | Budget       | % of Budget |
| <b>Total 6160000 Maintenance-Buildings &amp; Grounds</b> | \$ 93.20  | \$ 1,773.76 | \$ 8,237.42 | \$ 18,600.00 | 44.29%      |
| 6160021 Vehicles Non-Firefighting                        |           |             | 0.00        | 0.00         |             |
| 6160022 NonFF Vehicle and Maintenance                    | 899.25    |             | 3,600.13    | 5,000.00     | 72.00%      |
| 6160023 Repaint & Reletter Staff Cars                    |           |             | 0.00        | 500.00       | 0.00%       |
| <b>Total 6160021 Vehicles Non-Firefighting</b>           | \$ 899.25 | \$ 0.00     | \$ 3,600.13 | \$ 5,500.00  | 65.46%      |
| 6160031 Vehicles - Firefighting                          |           |             | 0.00        | 0.00         |             |
| 6160033 FF Vehicle and Maintenance                       | 285.00    | 2,064.41    | 7,258.69    | 35,000.00    | 20.74%      |
| 6160034 Repaint & Reletter Apparatus                     |           |             | 0.00        | 10,000.00    | 0.00%       |
| <b>Total 6160031 Vehicles - Firefighting</b>             | \$ 285.00 | \$ 2,064.41 | \$ 7,258.69 | \$ 45,000.00 | 16.13%      |
| 6160041 Vehicles - EMS                                   |           |             | 0.00        | 0.00         |             |
| 6160042 EMS Vehicles & Maintenance                       | 621.98    | 67.25       | 689.23      | 0.00         |             |
| <b>Total 6160041 Vehicles - EMS</b>                      | \$ 621.98 | \$ 67.25    | \$ 689.23   | \$ 0.00      |             |
| 6160051 Radio Repair & Equipment                         | 99.00     | 1,062.20    | 2,247.38    | 4,000.00     | 56.18%      |
| 6160052 Air Cards - Wireless                             | 315.78    | 285.07      | 1,426.05    | 2,000.00     | 71.30%      |
| 6160053 Portable Equipment and Mainten                   |           | 72.36       | 1,352.46    | 1,500.00     | 90.16%      |
| 6170000 Supplies   |           |             | 0.00        | 0.00         |             |
| 6170006 Firehouse Supplies                               | 211.00    | 629.74      | 3,645.90    | 6,000.00     | 60.77%      |
| 6170008 New & Repl Uniforms, Shoes, Etc                  | 5,696.95  | 455.25      | 7,953.48    | 6,000.00     | 132.56%     |
| 6170011 Supplies/Equipment-Firefighting                  |           |             | 0.00        | 0.00         |             |
| 6170012 Firehouse Tools & Equipment                      |           |             | 101.46      | 1,000.00     | 10.15%      |
| 6170013 Recharge Fire Extinguishers                      |           |             | 330.50      | 600.00       | 55.08%      |
| 6170015 Firefighting Supplies                            |           |             | 0.00        | 1,500.00     | 0.00%       |
| 6170017 EMT Supplies (vacant)                            |           |             | 572.11      | 1,500.00     | 38.14%      |
| 6170020 Replacement Nozzles                              |           |             | 0.00        | 1,500.00     | 0.00%       |
| 6170021 Replacement Fire Hose                            |           |             | 139.20      | 2,000.00     | 6.96%       |
| 6170023 Hydrant Testing & Maintenance                    |           |             | 145.93      | 500.00       | 29.19%      |
| <b>Total 6170011 Supplies/Equipment-Firefighting</b>     | \$ 0.00   | \$ 0.00     | \$ 1,289.20 | \$ 8,600.00  | 14.99%      |
| 6170031 Firefighters Supplies/Equipment                  |           |             | 0.00        | 0.00         |             |
| 6170032 Turn-Out Gear - New & Replaceme                  |           |             | 176.92      | 10,000.00    | 1.77%       |
| 6170036 Firefighter Supplies                             |           |             | 0.00        | 1,500.00     | 0.00%       |
| 6170037 SCBA Maintenance & Supplies                      | 68.00     |             | 767.98      | 20,000.00    | 3.84%       |
| 6170039 Helmet & Helmet Supplies                         |           |             | 682.38      | 3,000.00     | 22.75%      |
| 6170040 Leather Firefighter Boots                        |           | 287.46      | 853.35      | 3,000.00     | 28.45%      |
| <b>Total 6170031 Firefighters Supplies/Equipment</b>     | \$ 68.00  | \$ 287.46   | \$ 2,480.63 | \$ 37,500.00 | 6.62%       |
| 6170050 Supplies Equipment - EMS                         |           |             | 0.00        | 0.00         |             |
| 6170051 EMS - Equipment & Maintenance                    |           |             | 718.00      | 0.00         |             |
| 6170052 EMS - Oxygen-Supplies-Maintenance                | 43.74     | 921.59      | 965.33      | 0.00         |             |
| 6170053 EMS - Biowaste                                   |           | 50.00       | 50.00       | 0.00         |             |
| 6170054 EMS - Supplies - Durable                         | 1,778.56  | 1,139.29    | 10,916.74   | 0.00         |             |
| 6170055 EMS - Supplies - Disposable                      | 2,280.02  | 4,126.33    | 25,458.89   | 0.00         |             |



**Highview Fire Protection District**  
**Budget vs. Actuals: 2019-2020 Highview Fire Budget - FY20 P&L**  
 July 2019 - January 2020

|  | Dec 2019            | Jan 2020            | Total               |                     |                |
|--|---------------------|---------------------|---------------------|---------------------|----------------|
|  | Actual              | Actual              | Actual              | Budget              | % of Budget    |
| 6170056 EMS - Pharmaceutical                         | 643.31              | 2,621.85            | 11,625.59           | 0.00                |                |
| <b>Total 6170050 Supplies Equipment - EMS</b>        | <b>\$ 4,745.63</b>  | <b>\$ 8,859.06</b>  | <b>\$ 49,734.55</b> | <b>\$ 0.00</b>      |                |
| <b>Total 6170000 Supplies</b>                        | <b>\$ 10,721.58</b> | <b>\$ 10,231.51</b> | <b>\$ 65,103.76</b> | <b>\$ 58,100.00</b> | <b>112.05%</b> |
| 6180000 Utilities                                    |                     |                     | 0.00                | 0.00                |                |
| 6180001 Electric & Gas                               | 4,836.14            | 5,150.43            | 27,333.38           | 46,950.00           | 58.22%         |
| 6180002 Dumpster Service                             | 187.53              | 187.53              | 1,253.81            | 2,200.00            | 56.99%         |
| 6180003 Telephone                                    | 337.13              | 404.68              | 2,332.74            | 3,000.00            | 77.76%         |
| 6180004 Water and Sewer                              | 1,298.06            |                     | 4,523.76            | 6,500.00            | 69.60%         |
| 6180005 Cellular                                     | 219.39              | 218.94              | 1,535.10            | 2,600.00            | 59.04%         |
| 6180006 Alarm System Monitoring                      | 260.04              |                     | 520.08              | 3,600.00            | 14.45%         |
| 6180008 Internet Service                             | 319.97              | 247.95              | 2,250.23            | 4,800.00            | 46.88%         |
| <b>Total 6180000 Utilities</b>                       | <b>\$ 7,458.26</b>  | <b>\$ 6,209.53</b>  | <b>\$ 39,749.10</b> | <b>\$ 69,650.00</b> | <b>57.07%</b>  |
| 6220000 Interest Expense                             |                     |                     | 0.00                | 0.00                |                |
| 6220001 Interest On Station #3                       |                     | 9,450.45            | 28,248.63           | 43,891.00           | 64.36%         |
| 6220002 Interest On KCTCS Loan                       |                     |                     | 951.91              | 0.00                |                |
| <b>Total 6220000 Interest Expense</b>                | <b>\$ 0.00</b>      | <b>\$ 9,450.45</b>  | <b>\$ 29,200.54</b> | <b>\$ 43,891.00</b> | <b>66.53%</b>  |
| 6230000 Legal & Professional Fees                    |                     |                     | 0.00                | 0.00                |                |
| 6230001 Department's Attorney                        | 500.00              | 500.00              | 3,500.00            | 7,500.00            | 46.67%         |
| 6230002 Department's CPA                             | 270.00              | 1,196.15            | 15,051.15           | 17,000.00           | 88.54%         |
| 6230005 Legal Advertisements                         |                     |                     | 262.42              | 1,500.00            | 17.49%         |
| 6230006 Other Legal & Professional Fee               | 6,089.00            | 1,000.00            | 33,582.31           | 1,500.00            | 2238.82%       |
| <b>Total 6230000 Legal &amp; Professional Fees</b>   | <b>\$ 6,859.00</b>  | <b>\$ 2,696.15</b>  | <b>\$ 52,395.88</b> | <b>\$ 27,500.00</b> | <b>190.53%</b> |
| 6260000 Office Expenses                              |                     |                     | 0.00                | 0.00                |                |
| 6260031 Office Supplies                              | 228.43              | -12.19              | 1,559.65            | 3,000.00            | 51.99%         |
| 6260032 Postage & Shipping                           | 135.50              | 0.00                | 369.05              | 700.00              | 52.72%         |
| 6260041 Office Equipment Maintenance                 | 397.03              | 393.88              | 2,846.95            | 6,000.00            | 47.45%         |
| 6260051 IT Monitoring Service                        | 200.00              | 200.00              | 2,798.00            | 5,000.00            | 55.96%         |
| 6260052 PC Hardware/Software/Service                 | 4,835.01            | 9,196.50            | 14,630.80           | 3,000.00            | 487.69%        |
| 6260053 Miscellaneous Office Expense                 |                     | 93.66               | 122.27              | 500.00              | 24.45%         |
| 6260055 Replacement Computer Equipment               |                     |                     | 0.00                | 2,500.00            | 0.00%          |
| <b>Total 6260000 Office Expenses</b>                 | <b>\$ 5,795.97</b>  | <b>\$ 9,871.85</b>  | <b>\$ 22,326.72</b> | <b>\$ 20,700.00</b> | <b>107.86%</b> |
| 6270000 Administrative Expense-External              |                     |                     | 0.00                | 0.00                |                |
| 6270032 Trustee Meetings Fees                        | 125.00              | 175.00              | 850.00              | 2,100.00            | 40.48%         |
| 6270033 Bank Service Charges                         | 379.31              | 209.52              | 1,861.30            | 3,000.00            | 62.04%         |
| 6270051 Outside Administrative Expenses              | 292.55              | 192.60              | 1,565.88            | 2,500.00            | 62.64%         |
| 6270052 Payroll Processing Fees                      | 1,138.20            | 1,552.35            | 6,212.37            | 9,200.00            | 67.53%         |
| <b>Total 6270000 Administrative Expense-External</b> | <b>\$ 1,935.06</b>  | <b>\$ 2,129.47</b>  | <b>\$ 10,489.55</b> | <b>\$ 16,800.00</b> | <b>62.44%</b>  |
| 6280000 Public Relations Expenses                    |                     |                     | 0.00                | 0.00                |                |
| 6280002 Internet Web Site Expenses                   | 159.98              |                     | 159.98              | 500.00              | 32.00%         |
| 6280003 Recruitment & Retention                      |                     |                     | 338.46              | 2,000.00            | 16.92%         |

**Highview Fire Protection District**  
**Budget vs. Actuals: 2019-2020 Highview Fire Budget - FY20 P&L**  
 July 2019 - January 2020

|  | Dec 2019         | Jan 2020       | Total              |                     |               |
|--|------------------|----------------|--------------------|---------------------|---------------|
|  | Actual           | Actual         | Actual             | Budget              | % of Budget   |
| 6280004 Honor Guard Expenses                             |                  |                | 1,618.66           | 3,000.00            | 53.96%        |
| 6280005 Flowers For Sick & Deceased                      | 125.00           |                | 502.49             | 800.00              | 62.81%        |
| <b>Total 6280000 Public Relations Expenses</b>           | <b>\$ 284.98</b> | <b>\$ 0.00</b> | <b>\$ 2,619.59</b> | <b>\$ 6,300.00</b>  | <b>41.58%</b> |
| 6300000 Fire Prevention Expenses                         |                  |                | 0.00               | 0.00                |               |
| 6320000 Support Materials Expenses                       |                  |                | 0.00               | 1,500.00            | 0.00%         |
| 6320002 NFPA Standards, Updates & Membe                  |                  |                | 0.00               | 1,500.00            | 0.00%         |
| 6320003 Books, Manuals & Misc                            |                  |                | 0.00               | 1,000.00            | 0.00%         |
| 6320004 Smoke Detectors & Batteries                      |                  |                | 0.00               | 300.00              | 0.00%         |
| 6320006 Halloween At The Firehouse                       |                  |                | 398.68             | 200.00              | 199.34%       |
| 6320007 Child Safety Seat Mat & Supplie                  |                  |                | 380.00             | 0.00                |               |
| <b>Total 6320000 Support Materials Expenses</b>          | <b>\$ 0.00</b>   | <b>\$ 0.00</b> | <b>\$ 778.68</b>   | <b>\$ 4,500.00</b>  | <b>17.30%</b> |
| <b>Total 6300000 Fire Prevention Expenses</b>            | <b>\$ 0.00</b>   | <b>\$ 0.00</b> | <b>\$ 778.68</b>   | <b>\$ 4,500.00</b>  | <b>17.30%</b> |
| 6400000 Hazardous Material Expenses                      |                  |                | 0.00               | 0.00                |               |
| 6420000 Haz-Mat Equipment                                |                  |                | 0.00               | 0.00                |               |
| 6420009 Haz-Mat Equipment & Supplies                     |                  |                | 0.00               | 1,000.00            | 0.00%         |
| 6420010 Haz-Mat Equipment Maintenance                    |                  |                | 0.00               | 500.00              | 0.00%         |
| <b>Total 6420000 Haz-Mat Equipment</b>                   | <b>\$ 0.00</b>   | <b>\$ 0.00</b> | <b>\$ 0.00</b>     | <b>\$ 1,500.00</b>  | <b>0.00%</b>  |
| <b>Total 6400000 Hazardous Material Expenses</b>         | <b>\$ 0.00</b>   | <b>\$ 0.00</b> | <b>\$ 0.00</b>     | <b>\$ 1,500.00</b>  | <b>0.00%</b>  |
| 6500000 Training Expenses                                |                  |                | 0.00               | 0.00                |               |
| 6500001 Firefighter Training                             |                  |                | 0.00               | 0.00                |               |
| 6510000 Dues & Subscriptions                             |                  |                | 0.00               | 0.00                |               |
| 6510003 Professional Jour & Society Due                  | 85.00            |                | 335.00             | 800.00              | 41.88%        |
| 6510004 Other Dues & Subscriptions                       | 70.00            |                | 190.00             | 500.00              | 38.00%        |
| <b>Total 6510000 Dues &amp; Subscriptions</b>            | <b>\$ 155.00</b> | <b>\$ 0.00</b> | <b>\$ 525.00</b>   | <b>\$ 1,300.00</b>  | <b>40.38%</b> |
| 6530000 Audio/Visual Equipment Maintena                  |                  |                | 0.00               | 500.00              | 0.00%         |
| 6540000 Training Expenses - External                     |                  |                | 0.00               | 0.00                |               |
| 6340001 Schools, Meetings, Conventions                   |                  |                | 0.00               | 2,000.00            | 0.00%         |
| 6540001 Kentucky State Fire School                       |                  |                | 0.00               | 2,000.00            | 0.00%         |
| 6540002 National Fire Academy                            |                  |                | 304.41             | 1,000.00            | 30.44%        |
| 6540003 Regional Fire Schools                            |                  |                | 410.29             | 2,000.00            | 20.51%        |
| 6540004 Fire School Travel Expense                       |                  |                | 214.90             | 0.00                |               |
| 6540005 Educational Assistance-Voluntee                  |                  |                | 0.00               | 1,000.00            | 0.00%         |
| 6540006 EMT Training Reimbursement                       |                  |                | 0.00               | 2,000.00            | 0.00%         |
| 6540008 Fire Science Program Assistanc                   |                  |                | 0.00               | 2,000.00            | 0.00%         |
| <b>Total 6540000 Training Expenses - External</b>        | <b>\$ 0.00</b>   | <b>\$ 0.00</b> | <b>\$ 929.60</b>   | <b>\$ 12,000.00</b> | <b>7.75%</b>  |
| 6550000 Textbooks, Workbooks & Referenc                  |                  |                | 0.00               | 0.00                |               |
| 6550003 Textbooks & Workbooks                            |                  |                | 1,168.51           | 1,500.00            | 77.90%        |
| <b>Total 6550000 Textbooks, Workbooks &amp; Referenc</b> | <b>\$ 0.00</b>   | <b>\$ 0.00</b> | <b>\$ 1,168.51</b> | <b>\$ 1,500.00</b>  | <b>77.90%</b> |
| 6560000 Training Materials                               |                  |                | 0.00               | 0.00                |               |
| 6560004 Vehicles For Auto Extrication                    |                  |                | 0.00               | 500.00              | 0.00%         |



Item # 610004 Model # 0827B

# First Alert 10-Year Battery-Powered 3-Volt Smoke Detector

214 Ratings  
★★★★★  
4.5 Average

95%  
Recommend this product

Community Q&A  
[View Now](#)



Buy 3, Get 17% Off

## \$19.98

- 10-year sealed lithium power cell, so you don't have to replace the battery for the l...
- Ionization smoke sensor
- Single button test/silence to ensure your alarm is working properly

**FREE Store Pickup**

✓ 35 available today at E. Lexington Lowe's!

**Shipping & Delivery**

✓ Available!

Aisle 5 , Bay 1

Feedback



**5% OFF\* EVERY DAY OR 6 MONTHS SPECIAL FINANCING\*\***

\*\*Offer subject to credit approval and can't be combined with other credit offers. Minimum purchase required. Exclusions apply.

[GET DETAILS](#)



**Have a question?**  
We can help.



# Product Information

## Description

The First Alert tamper resistant lithium battery powered smoke alarm provides a full 10 years of protection without having to change the batteries! Tamper resistant design eliminates removal of batteries for other uses and ensures operation over the life of the alarm. Mute feature silences nuisance alarms from cooking smoke or shower steam. This smoke and fire alarm includes power LED and alarm indicator, end of life signal and single test/silence button so you can test your alarm regularly. For maximum protection and the ultimate in assurance, you can depend on First Alert to secure what matters most in life. Includes a 10-year limited warranty.

- 10-year sealed lithium power cell, so you don't have to replace the battery for the life of the alarm
- Ionization smoke sensor
- Single button test/silence to ensure your alarm is working properly
- Meets 10-year alarm codes where required
- 10-year limited warranty
- End of life signal alerts you when alarm needs to be replaced

## Specifications

|                          |   |                                 |                |
|--------------------------|---|---------------------------------|----------------|
| <b>Power Source</b>      | Battery-operated  | <b>Width (Inches)</b>           | 5.6            |
| <b>Voice Alert</b>       | ×   | <b>Length (Inches)</b>          | 2              |
| <b>Hush Feature</b>      | ✓   | <b>Voltage</b>                  | 3              |
| <b>Long-Life Battery</b> | ✓   | <b>Works with Apple HomeKit</b> | ×              |
| <b>Light</b>             | ×   | <b>Type</b>                     | Smoke detector |
| <b>CO Detector</b>       | ×   | <b>Series Name</b>              | 10-Year        |
| <b>Low-Pitch Tone</b>    | ×   | <b>Ionization Sensor</b>        | ✓              |
| <b>Package Quantity</b>  | 1   | <b>Color/Finish Family</b>      | White          |
| <b>Warranty</b>          | 10-year limited   | <b>UNSPSC</b>                   | 46191500       |
| <b>Radon Detector</b>    | ×   | <b>Battery Back-Up</b>          | ×              |
| <b>Package Contents</b>  | 1 alarm with 10-year sealed battery, mounting bracket, and hardware | <b>Photoelectric Sensor</b>     | ×              |
| <b>Height (Inches)</b>   | 5.6   |                                 |                |

Feedback



**Have a question?**  
We can help.



From the Manufacturer | powered by **sellpoints**



Feedback



Contact Us



Order Status



Lowe's Credit  
Cards



Gift Cards



Installation  
Services



Lowe's Apps



**Have a question?**  
We can help.

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Corporate Responsibility

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Sun: 8 a.m. - 9 p.m. (ET)

Text: 84109 Call: 1-800-445-6937

(Messaging and data rates apply.)

Feedback



**Have a question?**

We can help.





# Kentucky Secretary of State

## Michael G. Adams

### Highview Fire Protection District Holding Company

|   |  |                              |
|---|--|------------------------------|
| <a href="#">File Annual Report</a>  | <a href="#">File Statement of Change of Principal Office</a> |                              |
| <a href="#">File Statement of Change of registered Agent / Registered Address</a> |  |                              |
| <a href="#">Printable Forms</a>   | <a href="#">Additional Services</a>                          | <a href="#">Certificates</a> |

#### General Information

|                             |  |
|-----------------------------|--|
| <b>Organization Number</b>  | 1047393  |
| <b>Name</b>                 | Highview Fire Protection District Holding Company      |
| <b>Profit or Non-Profit</b> | N - Non-profit   |
| <b>Company Type</b>         | KCO - Kentucky Corporation                             |
| <b>Status</b>               | A - Active   |
| <b>Standing</b>             | G - Good   |
| <b>State</b>                | KY   |
| <b>Country</b>              | USA  |
| <b>File Date</b>            | 2/5/2019 4:51:43 PM                                    |
| <b>Organization Date</b>    | 2/5/2019   |
| <b>Last Annual Report</b>   | 2/11/2021  |
| <b>Principal Office</b>     | 7308 Fegenbush Ln<br>Louisville, KY 40228              |
| <b>Registered Agent</b>     | Richard J Head<br>616 S 5th St<br>Louisville, KY 40202 |

#### Current Officers

|                  |                       |
|------------------|-----------------------|
| <b>Chairman</b>  | Kenny Craigmyle       |
| <b>Secretary</b> | Wilfred D Craig       |
| <b>Treasurer</b> | Ellisa Denise Drexler |
| <b>Director</b>  | Kenny Craigmyle       |
| <b>Director</b>  | Ellisa Denise Drexler |
| <b>Director</b>  | Wilfred D Craig       |

## Individuals / Entities listed at time of formation

|                         |                 |
|-------------------------|-----------------|
| <b>Director</b>         | Bud Harbsmeier  |
| <b>Director</b>         | Kenny Craigmyle |
| <b>Director</b>         | Cheryl Justice  |
| <b>Incorporator</b>     | Paul Weber      |
| <b>Registered Agent</b> | Richard J Head  |

## Images available online

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

|                           |                     |        |     |
|---------------------------|---------------------|--------|-----|
| Annual Report             | 2/11/2021           | 1 page | PDF |
| Annual Report             | 2/26/2020           | 1 page | PDF |
| Articles of Incorporation | 2/5/2019 4:51:44 PM | 1 page | PDF |

## Assumed Names

## Activity History

| <b>Filing</b> | <b>File Date</b>      | <b>Effective Date</b> | <b>Org. Referenced</b> |
|---------------|-----------------------|-----------------------|------------------------|
| Annual report | 2/11/2021 6:35:50 PM  | 2/11/2021 6:35:50 PM  |                        |
| Annual report | 2/26/2020 10:40:49 AM | 2/26/2020 10:40:49 AM |                        |
| Add           | 2/5/2019 4:51:43 PM   | 2/5/2019 4:51:43 PM   |                        |

## Microfilmed Images

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Kentucky Unbridled Spirit