

EDNEYVILLE FIRE RESCUE

Proposed Budget



2025 – 2026

Edneyville Budget Summary 2025 – 2026

Edneyville Fire Department was established in 1961. Over the past several years, the Edneyville community and its fire department have grown together. The community, which was once primarily farmland, has now been transformed into developments. The department has grown from one station with two trucks to three stations with sixteen trucks. Where we were once an all-volunteer department, we are now a combination department utilizing paid staff and volunteers with a Class 3 DOI rating. As our community grows, we continue to grow along with it in order to provide adequate protection.

Edneyville Fire Department is also the home of EMS Station 4. In 2006, Edneyville Fire Department and the county were able to reach an agreement to house an EMS unit. The citizens of Edneyville donated \$22,000 in order to create living quarters inside our main station for EMS personnel. Not only does this benefit Edneyville, but also Bat Cave, Gerton, portions of Dana and the Hooper's Creek Community.

In 2024, we responded to 1,695 calls of which 45% were medical calls. This was done with a membership base of 41 active members. Of this, 7 are full time firefighters providing 24-hour coverage. At our Station 1, we have 2 firefighters staffed per day and Station 2 has 1 firefighter staffed per day utilizing full time and part time personnel. We are fortunate to still have volunteers to help our paid staff respond to calls, but like all other departments across the United States, we recognize that as our community grows and call volume increases, adding additional paid staff in the future will be a necessity.

Accomplishments in current year -

- Received 2024 F-350 brush truck that is now in service (This replaced a 1994 F-350 which we sold for \$20,000 which went towards the cost of the new truck)
- Received a 2009 Pierce Ladder Truck that is now in service (Acquired as a result of receiving a \$500,000 grant)
- Purchased a 2024 Can Am during Hurricane Helene to aid in response to areas heavily affected by storm damage (Sold 2010 Kubota for \$8000 which went towards the purchase of the Can Am)
- Ebenezer Baptist Church donated a 2024 Honda Pioneer during the aftermath of Hurricane Helene to aid in response to areas affected by Helene storm damage
- Purchased four thermal imaging cameras through donations from Jaymar Travel Park in the amount of \$4000

Budgetary Incidents –

- Still waiting on reimbursements from for the Poplar Fire in 2023 for \$64,000
- Still working on submitting claims to FEMA for Hurricane Helene. Payroll alone was over \$40,000 and other costs including but not limited to the Can-Am, Rehab, equipment repairs, apparatus servicing costs after the storm, and

generator for Station 3 that was damaged for a total cost thus far of over \$87,000.

- Major Structure Fire response January 31 with out of pocket expenses that totaled \$7300.00 over and above what was reimbursed by insurance for damages.
- Due to flood damage at all three stations during Helene, we are still in the process of doing station repairs as a result of flood damages that amounted to \$97,000. We have received insurance money to cover these damages.

Budget High Lights -

Some minor changes in the budget over the previous year however we did figure in a 2% projected increase. The changes are in the following line items:

Accountant Fees – Decreased \$2,300 to cover increases in utilities

Communications – Decreased \$2,289.87

I.T. – Increased \$1,000.00

Firefighting Equipment – Decreased \$1,950.00

Insurance – Increased by \$4,500 which is an additional 8% as estimated by Morrow Insurance

Payroll – Largest increase of \$46,782.71 due to figuring a cost of living raise at 2.8% for full time employees and a \$.50 pay increase for part time employees

Station 2 Building Maintenance – Decreased \$12,700 due to finished improvements
Station 2 Garbage Pickup– New Line Item of \$2400

Training decreased \$5000 to cover increases in other areas such as IT & Station 2 Garbage

Future Needs –

Apparatus - The only financed payment Edneyville has is for a 2015 Engine with a balance owed of \$162,769.84 that is due to be paid off in 2027. We currently have 4 trucks that are over 30 years old. One of these is a 1994 Tanker that needs replaced and with that comes a cost of approximately \$500,000. This year we will need to start the process of ordering a replacement tanker. In the next 5 years, we also know that we will need to purchase an engine to rotate out one of the other engines that is over 30 years old once the tanker debt is retired.

Staffing – In 2026/2027, we foresee needing to add one full time person per shift. As population growth continues in our area, this in turn means an increase in calls.

EDNEYVILLE FIRE & RESCUE				
ITEM DESCRIPTION	2024-2025 BUDGET	YEAR-TO-DATE	2025-2026 BUDGET	INCREASE/DECREASE
		AS OF 3-17-25		
REVENUE				
PRESENT/REQUESTED TAX RATE				
ACTUAL HENDERSON COUNTY REVENUE RECEIVED				
Henderson County Ad Valorem Taxes	\$1,627,507.55	\$1,630,663.82	\$1,671,023.02	\$43,515.47
Donations		\$17,670.10		\$0.00
Fundraising				\$0.00
Grants				\$0.00
HazMat Charges				\$0.00
Interest Income		\$76.83		\$0.00
Miscellaneous				\$0.00
NC County Sales Tax Refund		\$27,296.99		\$0.00
NC Fuel Tax Refund		\$907.83		\$0.00
Other Income (City, Other Counties, Town)	\$11,219.00	\$9,135.46	\$11,700.00	\$481.00
Rental Income				\$0.00
Sales of Assets		\$28,000.00		\$0.00
Total Revenues	\$1,638,726.55	\$1,713,751.03	\$1,682,723.02	\$43,996.47
<u>FOOTNOTES</u>				
Sale of Assets: \$ 8,000 Kubota				
\$20,000 Brush Truck				

EDNEYVILLE FIRE & RESCUE					
ITEM DESCRIPTION	2024-2025 BUDGET	YEAR-TO-DATE	2025-2026 BUDGET	INCREASE/DECREASE	
		AS OF			
EXPENDITURES		3/17/2025			
Administrative Cost					
Annual Payment - Apparatus	\$75,000.00	\$47,030.76	\$75,000.00	\$0.00	
Annual Payment - Building				\$0.00	
Annual Payment - Other Equipment				\$0.00	
Appreciation and Award Banquets	\$13,800.00	\$8,936.77	\$13,800.00	\$0.00	
Bank Charges	\$500.00	\$29.26	\$500.00	\$0.00	
Building Fund				\$0.00	
Chaplain				\$0.00	
Computers & Software	\$22,600.00	\$10,660.59	\$23,600.00	\$1,000.00	
Contingency Funds			\$10,565.32	\$10,565.32	
Contract Labor (Part-Time Clerk)				\$0.00	
County/State Tax				\$0.00	
Discretionary Fund	\$2,500.00	\$231.50	\$2,500.00	\$0.00	
Deposits/Down Payment				\$0.00	
Dues/Subscriptions	\$10,000.00	\$6,195.00	\$10,000.00	\$0.00	
Expendable Supplies				\$0.00	
Flowers/Gifts	\$1,500.00	\$285.00	\$1,500.00	\$0.00	
Food	\$4,500.00	\$2,545.18	\$4,500.00	\$0.00	
Insurance - Building, Business Umbrella, Error	\$47,100.00	\$49,118.96	\$51,600.00	\$4,500.00	
Legal and Professional Fees	\$18,500.00	\$2,250.00	\$16,200.00	(\$2,300.00)	
Licenses and Permits				\$0.00	
Miscellaneous				\$0.00	
Office Supplies & Copier Lease	\$8,500.00	\$4,047.77	\$8,500.00	\$0.00	
Public Relations				\$0.00	
Rent				\$0.00	
(Optional Line Item)				\$0.00	
(Optional Line Item)				\$0.00	
(Optional Line Item)				\$0.00	
(Optional Line Item)				\$0.00	
Total Administrative Cost	\$204,500.00	\$131,330.79	\$218,265.32	\$13,765.32	

	2024-2025 BUDGET	YEAR-TO-DATE	2025-2026 BUDGET	INCREASE/DECREASE	
Operational Cost					
Breathing Apparatus	\$4,290.00	\$565.65	\$4,290.00	\$0.00	
Communications (radios, pagers, cell phone)	\$19,850.00	\$10,024.09	\$17,560.13	(\$2,289.87)	
EMT Supplies & Equipment	\$9,250.00	\$565.76	\$8,925.00	(\$325.00)	
Firefighting Supplies & Equipment	\$14,094.48	\$1,170.59	\$12,644.48	(\$1,450.00)	
Firefighting Equipment Maintenance	\$3,150.00		\$4,300.00	\$1,150.00	
Fuel	\$25,000.00	\$14,182.20	\$25,000.00	\$0.00	
Hazardous Materials Supplies	\$2,110.00	\$260.82	\$460.00	(\$1,650.00)	
Infection Control				\$0.00	
Maintenance/Repair of Apparatus	\$47,500.00	\$23,029.26	\$47,500.00	\$0.00	
DOI				\$0.00	
Physical Fitness	\$20,350.00	\$39.06	\$20,350.00	\$0.00	
Public Education and Fire Prevention	\$12,000.00	\$1,491.10	\$12,000.00	\$0.00	
Rehabilitation	\$2,100.00	\$1,073.64	\$2,100.00	\$0.00	
Rescue Equipment	\$2,000.00	\$306.73	\$2,000.00	\$0.00	
Training	\$20,500.00	\$7,223.13	\$15,500.00	(\$5,000.00)	
Turn Out Gear	\$27,264.63	\$365.27	\$27,265.94	\$1.31	
Uniforms	\$13,300.00	\$2,843.60	\$13,300.00	\$0.00	
(Optional Line Item)				\$0.00	
(Optional Line Item)				\$0.00	
(Optional Line Item)				\$0.00	
Total Operational Cost	\$222,759.11	\$63,140.90	\$213,195.55	(\$9,563.56)	
PERSONNEL COST					
Payroll					
Gross Full-Time Pay	\$598,336.00	\$433,553.22	\$623,526.95	\$25,190.95	
Gross Part-Time Pay	\$93,440.00	\$63,145.58	\$96,000.00	\$2,560.00	
Gross Overtime Pay	\$57,200.00	\$27,139.62	\$57,200.00	\$0.00	
Gross Holiday Pay				\$0.00	
Employer's Payroll Taxes (6.2% Soc. Sec. 1.45%	\$63,318.08	\$46,794.57	\$66,678.16	\$3,360.08	
Bonus	28,000.00	20,901.56	28,000.00	\$0.00	
Vol./FF Reimbursement/Stipend	41,800.00	21,488.00	41,800.00	\$0.00	
Hurricane Helene Overtime		36,564.71		\$0.00	
(Optional Line Item)				\$0.00	
(Optional Line Item)				\$0.00	
Total Payroll Cost	\$882,094.08	\$649,587.26	\$913,205.11	\$31,111.03	
Benefits					
Employer's Retirement Contribution				\$0.00	
Supplemental Retirement 401k/457	\$75,933.12	\$58,128.80	\$79,628.04	\$3,694.92	
Health Insurance	\$113,040.24	\$78,104.01	\$126,329.00	\$13,288.76	

Dental Insurance				\$0.00	
Vision Insurance				\$0.00	
Life Insurance				\$0.00	
Supplemental Insurance Plan-Aflac	\$16,800.00	\$7,166.91	\$16,800.00	\$0.00	
State Firemen's Pension Fund				\$0.00	
(Optional Line Item)				\$0.00	
(Optional Line Item)				\$0.00	
(Optional Line Item)				\$0.00	
(Optional Line Item)				\$0.00	
Total Benefits Cost	\$205,773.36	\$143,399.72	\$222,757.04	\$16,983.68	
STATIONS:					
MAIN STATION					
Building Maint	\$35,000.00	\$14,692.46	\$35,000.00	\$0.00	
Cable				\$0.00	
Internet	\$7,200.00	\$4,365.58	\$7,200.00	\$0.00	
Electric	\$10,000.00	\$7,880.45	\$12,000.00	\$2,000.00	
Garbage	\$3,000.00	\$1,540.00	\$3,000.00	\$0.00	
Grounds Upkeep	\$4,500.00	\$1,846.94	\$4,500.00	\$0.00	
Heating Fuel	\$4,000.00	\$3,463.20	\$4,000.00	\$0.00	
Station Supplies	\$5,500.00	\$2,917.46	\$5,500.00	\$0.00	
Telephone	\$2,700.00	\$1,382.39	\$2,700.00	\$0.00	
Water	\$1,000.00	\$968.22	\$1,000.00	\$0.00	
STATION #2					
Building Maint	\$18,500.00	\$23,224.77	\$5,500.00	(\$13,000.00)	
Cable				\$0.00	
Internet	\$1,500.00	\$1,216.55	\$1,800.00	\$300.00	
Electric	\$5,000.00	\$2,550.03	\$5,000.00	\$0.00	
Garbage		\$1,180.00	\$2,400.00	\$2,400.00	
Grounds Upkeep	\$2,500.00	\$18.00	\$2,500.00	\$0.00	
Heating Fuel	\$2,500.00	\$646.10	\$2,500.00	\$0.00	
Station Supplies	\$500.00	\$223.89	\$500.00	\$0.00	
Telephone				\$0.00	
Water				\$0.00	
STATION #3					
Building Maint	\$3,500.00	\$6,934.07	\$3,500.00	\$0.00	
Cable				\$0.00	
Internet	\$1,200.00	\$601.88	\$1,200.00	\$0.00	
Electric	\$4,500.00	\$1,520.02	\$4,500.00	\$0.00	

Garbage				\$0.00	
Grounds Upkeep	\$2,000.00		\$2,000.00	\$0.00	
Heating Fuel	\$2,500.00	\$872.80	\$2,500.00	\$0.00	
Station Supplies	\$1,000.00		\$1,000.00	\$0.00	
Telephone				\$0.00	
Water				\$0.00	
STATION #4					
Building Maint	\$500.00		\$500.00	\$0.00	
Cable				\$0.00	
Internet				\$0.00	
Electric	\$2,500.00	\$961.07	\$2,500.00	\$0.00	
Garbage				\$0.00	
Grounds Upkeep				\$0.00	
Heating Fuel	\$2,500.00	\$1,708.91	\$2,500.00	\$0.00	
Station Supplies				\$0.00	
Telephone				\$0.00	
Water				\$0.00	
Total Station Cost	\$123,600.00	\$80,714.79	\$115,300.00	(\$8,300.00)	
TOTAL EXPENDITURES	\$1,638,726.55	\$1,068,173.46	\$1,682,723.02	\$43,996.47	
Footnotes:					

[illegible]

EDNEYVILLE FIRE & RESCUE

CURRENT ASSETS

AS OF 3-17-25

Item Description	Current Balance
Bonds, Certificates of Deposit, Stock	
General Checking	\$247,510.11
Savings	\$1,277,430.03
Truck Fund	\$98,523.22
Building Fund	
Future Needs	
Contingency Fund	\$32,536.87
<hr/>	
Total assets	\$1,656,000.23

Notes:

EDNEYVILLE FIRE & RESCUE	
DESCRIPTION	AMOUNT
TOTAL DISTRICT TAX ASSESSMENT 2025-2026	\$1,498,003,604.00
Divided by 100	
TOTAL	\$14,980,036.04
Multiplied by requested tax rate	0.115
TOTAL	\$1,722,704.14
*Multiplied by tax collection percentage (97%)	
TOTAL	\$1,671,023.02
Subtract Training Center Assessment	
Add Projected Payments in Lieu of Taxes	
**TOTAL PROJECTED REVENUE	\$1,671,023.02
** Revenue is projected because it does not reflect tax discoveries, releases or refunds.	
* Collection percentage based on last complete year of collections.	



EDNEYVILLE FIRE AND RESCUE

**We certify that the attached Financial Statement for
Edneyville Volunteer Fire & Rescue Dept. Inc. is
accurate to the best of our knowledge.**

Bryan Melton, Board President

Sharon Waldrup, Board Treasurer

**EDNEYVILLE VOLUNTEER FIRE
AND RESCUE DEPARTMENT, INC.**

Financial Statements

Years Ended June 30, 2024 and 2023

Edneyville Volunteer Fire and Rescue Department, Inc.

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3249 Chimney Rock Rd. Hendersonville, NC

828.393.5171

lute@bradleyaccountingandtax.com

To the Board of Directors

Edneyville Volunteer Fire and Rescue Department, Inc.

Opinion

We have audited the accompanying financial statements of Edneyville Volunteer Fire and Rescue Department, Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2024 and 2023, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Edneyville Volunteer Fire and Rescue Department, Inc. as of June 30, 2024 and 2023, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Edneyville Volunteer Fire and Rescue Department, Inc. and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Edneyville

Volunteer Fire and Rescue Department, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

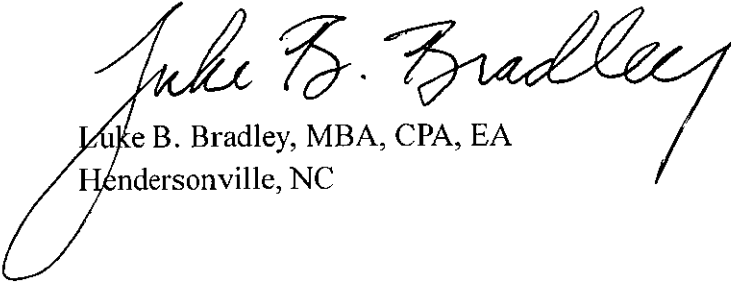
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore it is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Edneyville Volunteer Fire and Rescue Department, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Edneyville Volunteer Fire and Rescue Department, Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Bradley Accounting and Tax, LLC



Luke B. Bradley

Luke B. Bradley, MBA, CPA, EA
Hendersonville, NC

Edneyville Volunteer Fire and Rescue Department, Inc.
Statements of Financial Position
June 30

Assets			
		<u>2024</u>	<u>2023</u>
Current Assets			
Cash and Cash Equivalents		\$ 1,043,484	\$ 1,013,380
Taxes Receivable		4,945	3,998
Prepaid Lease			
Restricted Cash - State Grant Funds		<u>413,418</u>	<u>428,553</u>
Total Current Assets		<u>1,461,847</u>	<u>1,445,931</u>
Noncurrent Assets			
Property, Plant, and Equipment			
Vehicles		3,095,082	3,055,582
Buildings		1,475,745	1,475,745
Equipment and Furnishings		1,479,306	1,444,487
Land		<u>94,500</u>	<u>94,500</u>
		6,144,633	6,070,314
Less: Accumulated Depreciation		<u>4,421,731</u>	<u>4,372,303</u>
Total Property, Plant and Equipment, Net		<u>1,722,902</u>	<u>1,698,011</u>
Total Assets		<u><u>\$ 3,184,749</u></u>	<u><u>\$ 3,143,942</u></u>

The notes to the financial statements are an integral part of these statements.

Liabilities and Net Assets

	<u>2024</u>	<u>2023</u>
Current Liabilities		
Accrued Expenses	\$ 23,019	\$ 23,341
Notes Payable, Current Portion	<u>121,831</u>	<u>121,831</u>
Total Current Liabilities	<u>144,850</u>	<u>145,172</u>
Long-term Debt		
Notes Payable, Exclusive of Current Portion	<u>426,627</u>	<u>548,136</u>
Total Liabilities	<u>571,477</u>	<u>693,308</u>
Net Assets		
With Donor Restriction	413,418	428,553
Without Donor Restriction	<u>2,199,854</u>	<u>2,022,081</u>
Total Net Assets	<u>2,613,272</u>	<u>2,450,634</u>
 Total Liabilities and Net Assets	 <u>\$ 3,184,749</u>	 <u>\$ 3,143,942</u>

Edneyville Volunteer Fire and Rescue Department, Inc.
Statement of Activities
Year Ended June 30, 2024

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Compiled Total</u>
Revenues and Grants			
Henderson County	\$ 1,539,792	\$ -	\$ 1,539,792
State Grants	5,439	500,000	505,439
Polk County	6,156	-	6,156
Rutherford County	3,610	-	3,610
Other Income	5,498	-	5,498
Satisfaction of Usage/Time Restrictions	<u>86,582</u>	<u>(86,582)</u>	<u>-</u>
Total Revenues and Grants	<u>1,647,077</u>	<u>413,418</u>	<u>2,060,495</u>
Expenses			
Program Services	1,394,878	-	1,394,878
Administrative	<u>104,754</u>	<u>-</u>	<u>104,754</u>
Total Expenses	<u>1,499,632</u>	<u>-</u>	<u>1,499,632</u>
Nonoperating Activities			
Gain/Loss on Sale of Assets	-	-	-
Interest Income	<u>24,982</u>	<u>-</u>	<u>24,982</u>
Total Nonoperating Activities	<u>24,982</u>	<u>-</u>	<u>24,982</u>
Change in Net Assets	172,427	413,418	585,845
Net Assets			
Beginning of Year	<u>1,901,343</u>	<u>-</u>	<u>1,901,343</u>
End of Year	<u>\$ 2,073,770</u>	<u>\$ 413,418</u>	<u>\$ 2,487,188</u>

Edneyville Volunteer Fire and Rescue Department, Inc.
Statement of Activities
Year Ended June 30, 2024

Revenues and Grants

Henderson County	\$ 1,539,792
State Grants	5,439
Polk County	6,156
Rutherford County	3,610
Other Income	<u>5,498</u>
Total Revenues and Grants	<u>1,560,495</u>

Expenses

Program Services	1,394,878
Administrative	<u>104,754</u>
Total Expenses	<u>1,499,632</u>

Nonoperating Activities

Gain/Loss on Sale of Assets	-
Interest Income	<u>24,982</u>
Total Nonoperating Activities	<u>24,982</u>

Change in Net Assets

85,845

Net Assets

Beginning of Year	<u>1,901,343</u>
End of Year	<u>\$ 1,987,188</u>

Edneyville Volunteer Fire and Rescue Department, Inc.
Statement of Functional Expenses
Year Ended June 30, 2024

	Program Services	Administrative	Total
Compensation and Related Expenses:			
Salaries and wages	\$ 652,437	\$ 58,291	\$ 710,728
Health and dental insurance	104,623	1,200	105,823
Payroll taxes	53,556	4,459	58,015
Retirement contributions	65,577	7,713	73,290
Volunteer compensation	22,875	-	22,875
Subtotal	899,068	71,663	970,731
Depreciation	136,107	1,376	137,483
Lease Expense	8,000	-	8,000
Small equipment and maintenance	46,063	-	46,063
Insurance	44,859	-	44,859
Firefighting equipment and supplies	45,186	-	45,186
Vehicle maintenance	38,087	-	38,087
Utilities	30,787	2,158	32,945
Vehicle fuel	18,965	2,107	21,072
Interest	24,982	-	24,982
Training and education	25,771	-	25,771
Information Technology	20,537	-	20,537
Professional fees	-	10,700	10,700
Public relations	10,966	-	10,966
Rescue equipment and supplies	7,309	-	7,309
Office Supplies	-	6,504	6,504
Dues and subscriptions	7,939	-	7,939
Physicals	13,977	-	13,977
Copier maintenance	-	2,881	2,881
Uniforms	16,016	-	16,016
Communications	-	7,151	7,151
Expendable supplies	259	-	259
Bank Charges	-	214	214
Total expenses	<u>\$ 1,394,878</u>	<u>\$ 104,754</u>	<u>\$ 1,499,632</u>

Edneyville Volunteer Fire and Rescue Department, Inc.
Statement of Functional Expenses
Year Ended June 30, 2023

	Program Services	Administrative	Total
Compensation and Related Expenses:			
Salaries and wages	\$ 510,057	\$ 49,259	\$ 509,693
Health and dental insurance	34,630	25,848	60,478
Payroll taxes	37,027	3,768	40,795
Retirement contributions	18,194	4,691	22,885
Volunteer compensation	7,951	-	7,951
Subtotal	<u>558,236</u>	<u>83,566</u>	<u>641,802</u>
Depreciation	121,407	1,209	122,616
Lease Expense	38,335	-	38,335
Firefighting equipment and supplies	36,456	-	36,456
Insurance	25,334	-	25,334
Utilities	22,155	-	22,155
Vehicle maintenance	19,366	1,719	21,085
Small equipment and maintenance	15,790	1,732	17,522
Interest	16,356	-	16,356
Training and education	16,212	-	16,212
Information Technology	15,305	-	15,305
Professional fees	13,924	-	13,924
Public relations	-	12,400	12,400
Rescue equipment and supplies	11,489	-	11,489
Vehicle fuel	6,529	3,354	9,883
Dues and subscriptions	-	7,443	7,443
Office Supplies	5,184	-	5,184
Uniforms	4,681	-	4,681
Physicals	3,831	-	3,831
Communications	3,579	-	3,579
Copier maintenance	-	2,781	2,781
Contract labor	-	1,474	1,474
Chief's Discretionary Fund	700	-	700
Expendable Supplies	524	-	524
Bank Charges	-	206	206
Total expenses	<u>\$ 935,393</u>	<u>\$ 115,884</u>	<u>\$ 1,051,277</u>

Edneyville Volunteer Fire and Rescue Department, Inc.
Statements of Cash Flows
Years Ended June 30

	2024	2023
Cash Flows from Operating Activities		
Change in Net Assets	\$ 585,845	\$ 549,291
Adjustments to Reconcile Change in Net Assets to		
Net Assets Provided by Operating Activities		
Depreciation and Amortization	137,483	122,616
Gain on Sale of Assets	-	(85,774)
Less: State Grant for Purchase of Apparatus	(500,000)	(500,000)
Changes in Assets and Liabilities:		
Taxes Receivable	22,455	6,506
Prepaid Lease	-	3,982
Accrued Expenses	<u>1,203</u>	<u>532</u>
Net Cash Provided by Operating Activities	<u>199,670</u>	<u>97,153</u>
Cash Flows from Investing Activities		
State Grant for Purchase of Apparatus	-	-
Proceeds from Sale of Equipment	500	89,274
Purchase of Property, Plant and Equipment	<u>40,500</u>	<u>(38,848)</u>
Net Cash Flows Used by Investing Activities	<u>40,500</u>	<u>50,426</u>
Cash Flows from Financing Activities		
Proceeds from Long-term Financing	-	290,000
Payments on Notes Payable	<u>(102,442)</u>	<u>(155,194)</u>
Net Cash Flows Provided (Used) by Financing Activities	<u>(102,442)</u>	<u>134,806</u>
Change in Cash and Cash Equivalents	15,916	517,720
Cash and Cash Equivalents - Beginning of Year	<u>1,445,931</u>	<u>928,211</u>
Cash and Cash Equivalents - End of Year	<u>\$ 1,461,847</u>	<u>\$ 1,445,931</u>

The notes to the financial statements are an integral part of these statements.

Edneyville Volunteer Fire and Rescue Department, Inc.
Notes to the Financial Statements
June 30, 2024 and 2023

Note 1 – Organization and Summary of Significant Accounting Policies:

The purpose of the Edneyville Volunteer Fire and Rescue Department, Inc. (the Department) is the preservation of life and property from loss, injury, or damage from fire, accident, or other perils of danger in the community of Edneyville and surrounding areas of Henderson County, North Carolina.

This summary of significant accounting policies is presented to assist in understanding the Department's financial statements. The financial statements and notes are representations of the Department's management, who is responsible for their integrity and objectivity. These accounting policies conform to generally accepted accounting principles and have been consistently applied in the preparation of the financial statements.

The Department considers all unrestricted liquid investments with an initial maturity of three months or less to be cash equivalents.

Taxes receivable is stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts through a provision for bad debt expense and an adjustment to a valuation allowance based on its assessment of the current status of individual accounts. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and credit to accounts receivable.

Property, plant and equipment are carried at cost. Major renewals and improvements are charged to the property accounts while replacements, maintenance and repairs, which do not improve or extend the life of the assets, are expensed currently. Depreciation is provided by charges to operations using methods designed to amortize the cost of the assets over their estimated useful lives.

The Department is required to report information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions. As of June 30, 2024, the Department has net assets with and without donor restrictions.

Amounts received that are designated for future periods or restricted by the donor for specific purposes (e.g., grant revenues) are reported as donor restricted support that increases that net asset class. However, if a restriction is fulfilled in the same time period in which the contribution or grant is received, the Department reports the support as without restrictions.

In its statement of activities, the Department includes in its definition of operations all revenues and expenses that are an integral part of its program and supporting activities. Investment income and gains (losses) on sale of assets are shown as nonoperating activities.

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

Noncash donations are recorded on date of gift at estimated fair value.

During the years ended June 30, 2024 and 2023, the value of contributed services meeting the requirements for recognition in the financial statements was not material and has not been recorded. In addition, many individuals volunteer their time and perform a variety of tasks that assist the Department, but these services do not meet the criteria for recognition as contributed services.

The Department is a publicly supported organization exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and applicable state statutes. It is classified as an organization that is not a private foundation under Section 509(a)(2) of the Internal Revenue Code, and contributions to the Department are tax deductible by donors.

While the Department is exempt from income tax under IRC section 501(c)(3), it is subject to tax on income unrelated to its exempt purpose, unless that income is otherwise excluded by the Code. The Department has processes presently in place to ensure the maintenance of its tax-exempt status; to identify and report unrelated income; to determine its filing and tax obligations in jurisdictions for which it has nexus; and to identify and evaluate other matters that may be considered tax positions. The Department has determined that there are no material uncertain tax positions that require recognition or disclosure in the financial statements.

Additionally, the Department had no interest and penalties related to income taxes. Tax years ended June 30, 2022 through June 30, 2024 are open for examination by taxing authorities.

Certain accounts in the 2023 financial statements have been reclassified for comparative purposes to conform to the presentation in the June 30, 2024 financial statements.

Management has evaluated subsequent events through the report date, which represents the date on which the financial statements were available to be issued. Subsequent events after that date have not been evaluated.

Note 2 – Availability and Liquidity:

The Department's financial assets available within one year of the date of the statement of financial position for general expenditures are as follows as of June 30:

	<u>2024</u>	<u>2023</u>
Cash	\$ 1,043,484	\$ 1,013,380
Taxes Receivable	3,998	26,453
Prepaid Lease	-	3,982
Restricted Cash	413,418	428,553
Total Financial Assets	<u>1,460,900</u>	<u>1,472,368</u>
Less: Amounts not available to be used within one year:		
Net Assets with Donor Restrictions	413,418	428,553
Less: Net Assets with Purpose Restrictions to be met in less than a year	(413,418)	(428,553)
Restrictions Established by the Board:		
Future Retirement of Eligible Employees	73,778	73,778
Future Purchase of Apparatus	96,724	67,009
Amounts not available to meet general expenditures over the next twelve months	<u>170,502</u>	<u>140,787</u>
Financial assets available to meet general expenditures over the next twelve months	<u>\$ 1,290,398</u>	<u>\$ 1,331,581</u>

Note 3 – Supplemental Cash Flow Disclosures:

Interest expense paid in cash totaled \$22,196 and \$20,137 for the years ended June 30, 2024 and 2023, respectively.

Note 4 – Taxes Receivable:

Taxes Receivable consists of the following as of June 30:

	<u>2024</u>	<u>2023</u>
Henderson County	\$ -	\$ 22,455
NC Sales and Use Taxes	3,998	3,998
	<u>\$ 3,998</u>	<u>\$ 26,453</u>

Note 5 – Pension Plan and Postemployment Obligations:

a. Firefighters' and Rescue Squad Workers' Pension Fund

Plan Description. The State of North Carolina contributes, on behalf of the Department, to the Firefighters' and Rescue Squad Workers' Pension Fund (FRSWPF), a cost-sharing multiple-employer defined benefit plan with a special funding situation administered by the State of North Carolina. The Fund provides pension benefits for eligible fire and rescue squad workers who have elected to become members of the fund. Article 86 of G.S. Chapter 58 assigns the authority to establish and amend benefit provisions to the North Carolina General Assembly. The Firefighters' and Rescue Squad Workers' Pension Fund is included in the Comprehensive Annual Financial Report (CAFR) for the State of North Carolina. The State's CAFR includes financial statements and required supplementary information for the Firefighters' and Rescue Squad Workers' Pension Fund. That report may be obtained by writing to the Office of the State Controller, 1410 Mail Service Center, Raleigh, North Carolina, 27699-1410, or by calling (919)981-5454.

Benefits Provided. FRSWPF provides retirement and survivor benefits. The present retirement benefit is \$170 per month. Plan members are eligible to receive the monthly benefit at age 55 with 20 years of creditable service as a firefighter or rescue squad worker and have terminated duties as a firefighter or rescue squad worker. Eligible beneficiaries of members who die before beginning to receive the benefit will receive the amount paid by the member and contributions paid on the member's behalf into the plan. Eligible beneficiaries of members who die after beginning to receive benefits will be paid the amount the member contributed minus the benefits collected.

Contributions. The Department pays the Fund \$10 per month for each member with five or more years of service. If a member joins the Department and wishes to pay \$10 per month during his/her first year of membership, the Department will begin paying the \$10 per month after the first year of membership is complete. Should the member leave the Department prior to achieving five years of service, the amounts paid by the Department are to be refunded to the member. The State, a non-employer contributor, funds the plan through appropriations. Contribution requirements of plan members and the State of North Carolina are established and may be amended by the North Carolina General Assembly.

Refunds of Contributions. Plan members who are no longer eligible or choose not to participate in the plan may file an application for a refund of their contributions. Refunds include the member's contributions and contributions paid by others on the member's behalf. No interest will be paid on the amount of the refund. The acceptance of a refund payment cancels the individual's right to employer contributions, or any other benefit provided by FRSWPF.

Funding. The Department used unrestricted funds to pay a total of \$980 and \$1,050 for eligible department members in the North Carolina Firefighters' and Rescue Squad Workers' Pension Fund for the years ended June 30, 2024 and 2023, respectively.

b. North Carolina State Firemen's Association Defined Contribution Retirement Plan

Plan Description. The North Carolina State Firemen's Association maintains the North Carolina State Firemen's Association Defined Contribution Retirement plan for the benefit of the Department.

Funding Policy. The Department contributes eight percent of all eligible employees' salaries if the employee contributes at least six percent to the Plan.

Funding. The Department used unrestricted funds to pay a total of \$22,806 and \$22,806 for eligible department members into the Plan for the years ended June 30, 2024 and 2023, respectively.

Note 6 – Concentration of Credit Risk:

The amount of cash held in demand accounts at local banks sometimes exceeds the amount insured by the FDIC.

Note 7 – Notes Payable:

Building Loan

In September 2020, the Department borrowed \$630,541 from a local bank to liquidate the previous mortgage on the building. The loan bears interest at an annual rate of 2.89%. Monthly principal and interest payments of \$6,492 are required. This loan is scheduled to mature in 2029.

Pumper Loan

In November 2022, the Department borrowed \$290,000 from a local bank to purchase a used pumper truck. The loan bears interest at an annual rate of 3.1%. Monthly principal and interest payments of \$5,226 are required. This loan is scheduled to mature in 2027.

The long-term debt balance owed as of June 30 is as follows:

<u>Interest Rate</u>	<u>Terms</u>	<u>Collateral</u>	<u>2024</u>	<u>2023</u>
2.89%	\$6,492/mo	Building	\$ 351,468	\$ 411,468
3.10%	\$5,226/mo	Pumper	197,499	258,499
			548,136	669,967
Less: Current Maturities			121,831	121,831
Total Exclusive of Current Maturities			<u>\$ 426,627</u>	<u>\$ 548,136</u>

Future principal payments that are required are summarized below:

<u>Years Ending June 30</u>	<u>Estimated Principal Payments</u>
2024	\$ 121,831
2025	125,519
2026	129,319
2027	133,233
2028	105,803
Thereafter	<u>54,263</u>
Total	<u>\$ 669,967</u>

Note 8 – State Grant Revenues:

During the fiscal year ended June 30, 2023, the Department received a \$500,000 grant from the North Carolina Office of State Budget and Management. This grant is to be used to purchase apparatus for the Department.

This apparatus had not been purchased as of June 30, 2024. The unspent portion of the grant proceeds is reflected as restricted cash on the Statement of Financial Position. As the donor has prescribed the grant's purpose, a portion of the net assets is also reflected as restricted.

Note 9 – Operating Leases:

For the years presented, the Department entered into twelve-month operating lease agreements with Enterprise FM Trust to lease three new trucks each year.

Lease expense for the fiscal year ended June 30, 2024 and 2023 equaled \$8,000 and \$44,418, respectively.

Note 10 – Risk Management:

The Department is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and volunteers; and natural disasters.

The Department carries commercial coverage for all risks of loss, including property and general liability insurance, and workers' compensation coverage up to statutory limits. There have been no significant reductions in insurance coverage in the prior year and settled claims have not exceeded coverage in any of the past three years.

Note 11 – Economic Dependence:

Approximately 74% and 69% of total revenues for the years ended June 30, 2024 and 2023, respectively were derived from fire district property taxes levied by Henderson County. The contract with Henderson County continues to be in effect from year to year until either the Department or the County gives to the other written notice of intention to terminate the contract. The County provides workers' compensation insurance for the active members of the Department from funds other than fire district levies.

Note 12 – Net Assets:

Net asset with donor restrictions as of June 30, 2024 and 2023 are as follows:

	<u>2024</u>	<u>2023</u>
Purpose Restrictions	<u>\$ 413,418</u>	<u>\$ 428,553</u>

Net assets without donor restrictions as of June 30, 2023 and 2022 are as follows:

	<u>2024</u>	<u>2023</u>
Investment in Property & Equipment,		
Net of Related Debt	<u>\$ 1,028,044</u>	<u>\$ 968,833</u>
Designated:		
Future Retirement for Eligible Employees	73,778	73,778
Future Purchase of Apparatus	<u>96,724</u>	<u>67,009</u>
Total Designated	170,502	140,787
Undesignated	<u>823,535</u>	<u>791,723</u>
Total	<u>\$ 2,022,081</u>	<u>\$ 1,901,343</u>

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public
Inspection

A For the 2023 calendar year, or tax year beginning 07-01 , 2023, and ending 06-30 , 2024	
B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization Edneyville Volunteer Fire and Rescue Department Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite 1 Firehouse Road City or town, state or province, country, and ZIP or foreign postal code Hendersonville, NC 28792-8373 F Name and address of principal officer: H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions H(c) Group exemption number
D Employer identification number	E Telephone number (828) 685-7311
G Gross receipts \$ 1,585,477	
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527	
J Website: www.edneyvillefire.com	
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other	L Year of formation: 1961 M State of legal domicile: NC

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: Preservation of life and property from loss, injury, or other damage from fires, accident, weather, disasters, whether natural or man-made, acts of God, and other peril of danger to the community of Edneyville and surrounding areas of Henderson County, NC.		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	12
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	10
	5 Total number of individuals employed in calendar year 2023 (Part V, line 2a)	5	26
	6 Total number of volunteers (estimate if necessary)	6	50
Revenue	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
	b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0
	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	505,879	5,439
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1,172,358	1,549,558
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	100,014	24,982
Expenses	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,403	5,498
	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	1,779,654	1,585,477
	14 Benefits paid to or for members (Part IX, column (A), line 4)		0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		118,443
	16a Professional fundraising fees (Part IX, column (A), line 11e)	744,029	947,009
	b Total fundraising expenses (Part IX, column (D), line 25)		0
Net Assets or Fund Balances	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	488,022	282,000
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	1,232,051	1,347,452
	19 Revenue less expenses. Subtract line 18 from line 12	547,603	238,025
	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)	1,456,188	1,696,323
	22 Net assets or fund balances. Subtract line 21 from line 20	703,510	548,136

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Sharon Waldrup Signature of officer	Date			
	Sharon Waldrup, Secretary/Treasurer Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name Luke Bradley	Preparer's signature Luke Bradley	Date 03-26-2025	Check <input checked="" type="checkbox"/> if self-employed	PTIN P02157664
	Firm's name Bradley Accounting and Tax	Firm's EIN	Phone no.		
	Firm's address 3249 Chimney Rock Rd Hendersonville NC 28792				

May the IRS discuss this return with the preparer shown above? See instructions ☐ Yes ☒ No

For Paperwork Reduction Act Notice, see the separate instructions.

Form 990 (2023)

Part III **Statement of Program Service Accomplishments**Check if Schedule O contains a response or note to any line in this Part III ☐**1** Briefly describe the organization's mission:

Preservation of life and property from loss, injury, or other damage from fires, accident,
weather, disasters, whether natural or man-made, acts of God, and other peril of danger to the
community of Edneyville and surrounding areas of Henderson County, NC.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.**4a** (Code:) (Expenses \$) including grants of \$ (Revenue \$)**4b** (Code:) (Expenses \$) including grants of \$ (Revenue \$)**4c** (Code:) (Expenses \$) including grants of \$ (Revenue \$)**4d** Other program services (Describe on Schedule O.)

(Expenses \$) including grants of \$ (Revenue \$)

4e Total program service expenses

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors? See instructions		X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV		X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? If "Yes," complete Schedule D, Part V		X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	X	
b Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII		X
c Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII		X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX		X
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X		X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	X	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		X
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II		X

Part IV Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III		X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J		X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II		X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III		X
28 Was the organization a party to a business transaction with one of the following parties (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions).		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV		X
b A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV		X
c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If "Yes," complete Schedule L, Part IV		X
29 Did the organization receive more than \$25,000 in noncash contributions? If "Yes," complete Schedule M		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I		X
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2		X
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI		X
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O	X	

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V ☐

	Yes	No
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable		
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	26
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a	X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	X
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d	
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	X
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	X
8	Sponsoring organizations maintaining donor advised funds. Did a donor-advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8	
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a	
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b	
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a	
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c	Enter the amount of reserves on hand	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b	
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15	X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16	X
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person, engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.	17	

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI ☒

Section A. Governing Body and Management

	1a	12	1b	10	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year		12		10		
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.						
b Enter the number of voting members included in line 1a, above, who are independent				10		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?				2	X	
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?				3		X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?				4		X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?				5		X
6 Did the organization have members or stockholders?				6		X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?				7a		X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?				7b		X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:						
a The governing body?				8a	X	
b Each committee with authority to act on behalf of the governing body?				8b	X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O				9		X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

	10a	10b	11a	12a	12b	12c	13	14	15a	15b	16a	16b	Yes	No
10a Did the organization have local chapters, branches, or affiliates?	10a													X
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		10b												
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?			11a	X										
b Describe on Schedule O the process, if any, used by the organization to review this Form 990.														
12a Did the organization have a written conflict of interest policy? If "No," go to line 13				12a	X									
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?					12b	X								
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done						12c	X							
13 Did the organization have a written whistleblower policy?							13							X
14 Did the organization have a written document retention and destruction policy?								14						X
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?														
a The organization's CEO, Executive Director, or top management official									15a	X				
b Other officers or key employees of the organization										15b	X			
If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.														
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?											16a			X
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?												16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed North Carolina

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☐ Own website ☒ Another's website ☒ Upon request ☐ Other (explain on Schedule O)

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records.
Sharon Waldrup (828) 685-7311, 1 Firehouse Road, Hendersonville, NC 28792-8373

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response or note to any line in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See instructions for the order in which to list the persons above.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Robert Griffin Director/Chief	40.00	X		X					0	0
(2) Sharon Waldrup Secretary/Treasurer	34.00	X		X					0	0
(3) James Miller Director	1.00	X						0	0	0
(4) Bob Hicks Director	1.00	X						0	0	0
(5) Trevor Lance Director	1.00	X						0	0	0
(6) Johnny Ward Director	1.00	X						0	0	0
(7) Fred Klumpp Director	1.00	X						0	0	0
(8) Danny Sherrill Director	1.00	X						0	0	0
(9) Kevin Waldrup Director	1.00	X						0	0	0
(10) Mark Hendricks Director	1.00	X						0	0	0
(11) Bryan Melton President	1.00	X		X				0	0	0
(12) Bobby Garrett Vice President	1.00	X		X				0	0	0
(13)										
(14)										

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15) _____										
(16) _____										
(17) _____										
(18) _____										
(19) _____										
(20) _____										
(21) _____										
(22) _____										
(23) _____										
(24) _____										
(25) _____										
1b Subtotal										
c Total from continuation sheets to Part VII, Section A									0	0
d Total (add lines 1b and 1c)									0	0
2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization										0

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person		X

Section B. Independent Contractors

- 1** Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization		

Edneyville Volunteer Fire and Rescue Department

Part VIII

Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns				
	1b	Membership dues				
	1c	Fundraising events				
	1d	Related organizations				
	1e	Government grants (contributions)	5,439			
	1f	All other contributions, gifts, grants, and similar amounts not included above				
	1g	Noncash contributions included in lines 1a-1f	\$			
	h	Total. Add lines 1a-1f	5,439			
Program Service Revenue	2a	Henderson County	Business Code 900099	1,539,792	1,539,792	
	b	Polk County	900099	6,156	6,156	
	c	Rutherford County	900099	3,610	3,610	
	d					
	e					
	f	All other program service revenue		1,549,558		
	g	Total. Add lines 2a-2f		24,982	24,982	
	3	Investment income (including dividends, interest, and other similar amounts)				
4	Income from investment of tax-exempt bond proceeds					
Other Revenue	5	Royalties	(i) Real (ii) Personal			
	6a	Gross rents	6a			
	b	Less: rental expenses	6b			
	c	Rental income or (loss)	6c			
	d	Net rental income or (loss)				
	7a	Gross amount from sales of assets other than inventory	(i) Securities (ii) Other 7a			
	b	Less: cost or other basis and sales expenses	7b			
	c	Gain or (loss)	7c			
	d	Net gain or (loss)				
	8a	Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	8a			
	8b	Less: direct expenses	8b			
	c	Net income or (loss) from fundraising events				
	9a	Gross income from gaming activities. See Part IV, line 19	9a			
	b	Less: direct expenses	9b			
	c	Net income or (loss) from gaming activities				
	10a	Gross sales of inventory, less returns and allowances	10a			
	b	Less: cost of goods sold	10b			
	c	Net income or (loss) from sales of inventory				
Miscellaneous Revenue	11a	Miscellaneous Income	Business Code 900099	5,498	5,498	
	b					
	c					
	d	All other revenue		5,498		
	e	Total. Add lines 11a-11d		1,585,477	1,580,038	
12	Total revenue. See instructions				0	0

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16	118,443	118,443		
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	135,000	135,000		
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	561,115	561,115		
7 Other salaries and wages				
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	67,290	67,290		
9 Other employee benefits	54,524	54,524		
10 Payroll taxes	129,080	129,080		
11 Fees for services (nonemployees):				
a Management				
b Legal	10,700	10,700		
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)	25,771	25,771		
12 Advertising and promotion	10,966	10,966		
13 Office expenses	9,599	9,599		
14 Information technology	27,688	27,688		
15 Royalties				
16 Occupancy				
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	44,859	44,859		
23 Insurance				
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)	8,000	8,000		
a Lease Expense	45,630	45,630		
b Building and Grounds Expense	45,186	45,186		
c Firefighting Equipment	32,529	32,529		
d Repairs & Maintenance	21,072	21,072		
e All other expenses	1,347,452	1,347,452	0	0
25 Total functional expenses. Add lines 1 through 24e				
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X**Balance Sheet**Check if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year	(B) End of year
Assets	1 Cash - non-interest-bearing	655,495	1
	2 Savings and temporary cash investments	786,493	2
	3 Pledges and grants receivable, net		3
	4 Accounts receivable, net	3,998	4
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6
	7 Notes and loans receivable, net		7
	8 Inventories for sale or use		8
	9 Prepaid expenses and deferred charges		9
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 6,070,315	10c 1,696,323
	10b Less: accumulated depreciation	10b 4,373,992	
	11 Investments - publicly traded securities		11
	12 Investments - other securities. See Part IV, line 11		12
	13 Investments - program-related. See Part IV, line 11	10,202	13
	14 Intangible assets		14
	15 Other assets. See Part IV, line 11	1,456,188	15
16 Total assets. Add lines 1 through 15 (must equal line 33)	23,342	16 1,696,323	
Liabilities	17 Accounts payable and accrued expenses		17
	18 Grants payable		18
	19 Deferred revenue		19
	20 Tax-exempt bond liabilities		20
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons	680,168	22
	23 Secured mortgages and notes payable to unrelated third parties		23
	24 Unsecured notes and loans payable to unrelated third parties		24
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25
	26 Total liabilities. Add lines 17 through 25	703,510	26 0
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.		
	27 Net assets without donor restrictions	752,678	27 1,696,323
	28 Net assets with donor restrictions		28
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.		
	29 Capital stock or trust principal, or current funds		29
	30 Paid-in or capital surplus, or land, building, or equipment fund		30
	31 Retained earnings, endowment, accumulated income, or other funds	752,678	31
	32 Total net assets or fund balances	1,456,188	32 1,696,323
33 Total liabilities and net assets/fund balances		33 1,696,323	

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response or note to any line in this Part XI ☒

1	Total revenue (must equal Part VIII, column (A), line 12)	1	1,585,477
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,347,452
3	Revenue less expenses. Subtract line 2 from line 1	3	238,025
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	752,678
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	990,703

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII ☐

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both.		X
<input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both.		X
<input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.		
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		

Form 990 (2023)

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

**Open to Public
Inspection**

Name of the organization

Employer identification number

Edneyville Volunteer Fire and Rescue Department

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
- a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
- b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
- c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
- d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
- e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations

g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2023 (line 6, column (f), divided by line 11, column (f))	14	%
15 Public support percentage from 2022 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test - 2023. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here . The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b 33 1/3% support test - 2022. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here . The organization qualifies as a publicly supported organization. <input type="checkbox"/>		
17a 10%-facts-and-circumstances test - 2023. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here . Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b 10%-facts-and-circumstances test - 2022. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here . Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions <input type="checkbox"/>		

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II.
If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons . .						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2023 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2022 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2023 (line 10c, column (f), divided by line 13, column (f)) . . .	17	%
18 Investment income percentage from 2022 Schedule A, Part III, line 17	18	%
19a 33 1/3% support tests - 2023. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here . The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b 33 1/3% support tests - 2022. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here . The organization qualifies as a publicly supported organization <input type="checkbox"/>		
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions . . <input type="checkbox"/>		

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the organization made the determination.		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.		
4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes," and if you checked 12a or 12b in Part I, answer lines 4b and 4c below.		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI , including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI .		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990).		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? If "Yes," complete Part I of Schedule L (Form 990).		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI .		
b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI .		
c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI .		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer line 10b below.		
b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?	11a	
b A family member of a person described on line 11a above?	11b	
c A 35% controlled entity of a person described on 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI .	11c	

Section B. Type I Supporting Organizations

	Yes	No
1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.	1	
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.	2	

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).	1	

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	1	
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).	2	
3 By reason of the relationship described in line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.	3	

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a	<input type="checkbox"/>	The organization satisfied the Activities Test. Complete line 2 below.
b	<input type="checkbox"/>	The organization is the parent of each of its supported organizations. Complete line 3 below.
c	<input type="checkbox"/>	The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).
2 Activities Test. Answer lines 2a and 2b below.		
a		Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.
b		Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.
3 Parent of Supported Organizations. Answer lines 3a and 3b below.		
a		Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No," provide details in Part VI .
b		Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

- 1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in **Part VI**). See **Instructions**. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required) - provide details in Part VI	5
6	Other distributions (describe in Part VI). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2023 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2023	(iii) Distributable Amount for 2023
1 Distributable amount for 2023 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2023 (reasonable cause required - explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2023			
a From 2018			
b From 2019			
c From 2020			
d From 2021			
e From 2022			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2023 distributable amount			
i Carryover from 2018 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2023 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2023 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.			
6 Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 Excess distributions carryover to 2024. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2019			
b Excess from 2020			
c Excess from 2021			
d Excess from 2022			
e Excess from 2023			

Part VI

Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

**SCHEDULE D
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

**Open to Public
Inspection**

Employer identification number

Edneyville Volunteer Fire and Rescue Department

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?		<input type="checkbox"/> Yes <input type="checkbox"/> No

Part II Conservation Easements

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply). <input type="checkbox"/> Preservation of land for public use (for example, recreation or education) <input type="checkbox"/> Protection of natural habitat <input type="checkbox"/> Preservation of open space <input type="checkbox"/> Preservation of a historically important land area <input type="checkbox"/> Preservation of a certified historic structure	
2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.	
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included on line 2a	2c
d Number of conservation easements included on line 2c, acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d
3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year	
4 Number of states where property subject to conservation easement is located	
5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?	<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year	
7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year	
8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?	<input type="checkbox"/> Yes <input type="checkbox"/> No
9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements	

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.	
b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items: (i) Revenue included on Form 990, Part VIII, line 1 (ii) Assets included in Form 990, Part X	\$ \$
2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items: a Revenue included on Form 990, Part VIII, line 1 b Assets included in Form 990, Part X	\$ \$

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):

- a** ☐ Public exhibition
b ☐ Scholarly research
c ☐ Preservation for future generations

- d** ☐ Loan or exchange program
e ☐ Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table.

	Amount
c Beginning balance	1c _____
d Additions during the year	1d _____
e Distributions during the year	1e _____
f Ending balance	1f _____

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ☐

Part V Endowment Funds

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a** Board designated or quasi-endowment _____ %
b Permanent endowment _____ %
c Term endowment _____ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

- (i) Unrelated organizations? ☐ Yes ☐ No
(ii) Related organizations? ☐ Yes ☐ No

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? ☐

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		94,500		94,500
b Buildings		1,475,745	862,678	613,067
c Leasehold improvements				
d Equipment		4,500,070	3,511,314	988,756
e Other				

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B)) 1,696,323

Part VII Investments - Other Securities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, line 12, col.(B))		

Part VIII Investments - Program Related

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, line 13, col. (B))		

Part IX Other Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 15 col. (B))	

Part X Other Liabilities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25 col. (B))	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ☐

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	1,585,604
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a		
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	1,585,604
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)		5	1,585,604

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1	1,619,761
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	1,619,761
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)		5	1,619,761

Part XIII Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

Edneyville Volunteer Fire and Rescue Department

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2023

**Open to Public
Inspection**

Employer identification number

01. Officer, directors, etc. family relationship (Part VI, line 2)

Form 990, Part VI, Line 2 - Related Party Information Among Officers

Robert Griffin

Lowell Griffin

Chief

Vice-President

Brothers

02. Form 990 governing body review (Part VI, line 11)

Form 990, Part VI, Line 11b - Organization's Process to Review form 990

Management and the Board receive a copy of the Form 990, review and approve it prior to
its electronic filing with the IRS.

03. Conflict of interest policy compliance (Part VI, line 12c)

Form 990, Part VI, Line 12c - Enforcement of Conflicts Policy

Each year all board members are asked to disclose any interests

04. CEO, executive director, top management comp (Part VI, line 15a)

Compensation amounts are determined through certifications held by employees. Amounts are
compared to other departments within Henderson County to assure comparability.

05. Other officer or key employee compensation (Part VI, line 15b)

COMPENSATION AMOUNTS ARE DETERMINED THROUGH CERTIFICATIONS HELD BY EMPLOYEES. AMOUNTS ARE
COMPARED TO OTHER DEPARTMENTS WITHIN HENDERSON COUNTY TO ASSURE COMPARABILITY.

06. Governing documents, etc. available to public (Part VI, line 19)

These documents are available for public inspection upon written request.

Name of the organization

Employer identification number

Edneyville Volunteer Fire and Rescue Department**07. Part XI, response or note to any line in Part XI**

Other Changes in Net Assets Explanation

Book/Tax Depreciation Difference \$3,220

Form **8879-TE****IRS E-file Signature Authorization
for a Tax Exempt Entity**

OMB No. 1545-0047

Department of the Treasury
Internal Revenue ServiceFor calendar year 2023, or fiscal year beginning **07-01**, 2023, and ending **06-30**, 2024**2023****Do not send to the IRS. Keep for your records.**
Go to **www.irs.gov/Form8879TE** for the latest information.

Name of filer

EIN or SSN

Edneyville Volunteer Fire and Rescue Department

Name and title of officer or person subject to tax

Sharon Waldrup, Secretary/Treasurer**Part I Type of Return and Return Information**

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a Form 990 check here <input checked="" type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b	1,585,477
2a Form 990-EZ check here <input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b	
3a Form 1120-POL check here <input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b	
4a Form 990-PF check here <input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b	
5a Form 8868 check here <input type="checkbox"/>	b Balance due (Form 8868, line 3c)	5b	
6a Form 990-T check here <input type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4)	6b	
7a Form 4720 check here <input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1)	7b	
8a Form 5227 check here <input type="checkbox"/>	b FMV of assets at end of tax year (Form 5227, Item D)	8b	
9a Form 5330 check here <input type="checkbox"/>	b Tax due (Form 5330, Part II, line 19)	9b	
10a Form 8038-CP check here <input type="checkbox"/>	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b	

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that ☐ I am an officer of the above entity or ☐ I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the

2023 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

☐ I authorize _____ to enter my PIN _____ as my signature
ERO firm name Enter five numbers, but do not enter all zeros

on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☒ As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

28792

Signature of officer or person subject to tax

Date **02-11-2025****Part III Certification and Authentication**

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2023 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature **Luke Bradley**Date **02-11-2025**

ERO Must Retain This Form - See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

For Privacy Act and Paperwork Reduction Act Notice, see the instructions.

Form **8879-TE** (2023)