

BUDGET SUMMARY

History of Department

Etowah-Horse Shoe Volunteer Fire & Rescue Department was established in 1963 at a public meeting at Etowah Elementary School out of necessity due to there was no fire protection in the close area and the fire deaths of 2 residents made establishing a Fire Department more urgent. The Department was built in 1964 on the current site (15 Morgan Road). The Department was evaluated by the Department of Insurance in June of 2002 with the rating improving from a Class 5 to a Class 4. Our station was the second volunteer fire department in the state to achieve such a rating. The new Class 4 rating went into effect on February 3, 2003. In 2005 a sub-station was built in the Big Willow Community on Hebron Road with the intent to provide quicker service to that area. In 2009 and 2010 we built two new substations, one on Highway 64 (Brevard Road) and the second one on Brickyard Road in Etowah. At present these are unmanned stations but allow us a quicker response time to these areas. In 2016 we were rated by the Department of Insurance and was able to lower our Class rating from a Class 4 to a Class 3.

Goals and Accomplishments

Our goal is to maintain the Class 3 rating and give the highest level of service to the people of our district. We have members certified as FFII, EMT, and Rescue Technician (Water, Search, Confined Space, Agriculture, Trench, and High Angle). We also have member's certified in Forest Service S130, S190, NIMS, Chief 101, Instructor I & II, Fire Officer I-IV, Fire Investigation, Diver Operator (Pumps and Aerials), Critical Stress Debriefing and several members that are part of the joint Henderson County Technical Rescue Team. We responded 1635 calls in 2024, not counting non-emergency calls received by the Department's business phone. We have a current total of 19 apparatus, 3 boats, 2 trailers, 5 kayaks, 1 ATV mule, and 1 Polaris razor that operate out of the 4 stations. We have one Department owned communication site, a digital repeater at High Peak, we also gave the county our repeater on Jump Off to add capacity to the system and allow us an ops channel to have continuity of reception in the remote areas of our district. We have installed emergency warning sirens at all four stations to alert residents of severe weather conditions or disasters in the community. A letter was sent out to inform residents of the testing and full warning sequence.

The remodel of station 3 is now complete. This has taken longer than expected due to Hurricane Helene. When the hurricane hit we were 2 weeks away from getting our CO. During the hurricane 18 inches of water ran through the station destroying the remodel. Everything from 4 feet down was demoed including flooring and cabinets. Our contractor has finished all of the work and we have obtained our CO. We still have some outside work to do on the station before we move paid staff in. We are now working with FEMA and they are looking at taking care of the mitigation for water drainage for this station. The water came over the bank in the back of the station during the hurricane. We are working to build that bank up 4-5 feet. Also, we are working with FEMA to put in a cistern so rain water can be collected in an underground tank to be used for training.

We have purchased a 2nd Lucas 2 device that will be used at station 3 when it is manned.

We have purchased a service truck to replace an aging GMC. This new truck will run out of station 3.

Present and Future Needs

We are looking at hiring 3 more Firefighter/EMT's in the year of 2025/2026. With over 25% of our calls overlapping we will continue looking at adding staff each year when the budget will allow. We are currently in our 2-year process to raise starting salaries to \$50,000 to try and stay competitive in the close market of area firefighting jobs. We have lost out on experienced personnel due to better pay. Our department has an excellent benefits package and we have recently added partial spouse coverage for health, dental, and vision insurance.

The remodel for station 4 is budgeted to start this coming year.

In budget year 26/27 we will be using those line item funds to hire more paid staff.

We were in the process of working with an architect to draw a remodeling project of the "old" (1964) part of the main station. When Helene hit, there was 4 ½ feet of water throughout the 1st floor of the main station. This drawing has been put on hold. We are currently working with FEMA about the damages the building received. The outcome of this is unknown at this time.

We are looking at purchasing a new brush truck to add a 2nd modern brush truck to supplement and older brush truck.

Annexation

None

Equipment

The engine from Brevard Fire Department should be received in July of this year.

We are looking at updating an older engine and tanker with refurbished or straight off the line trucks from a dealer to be determined.

With the completion of station 3 we are looking at purchasing a UTV type vehicle that was budgeted this current year. Due to Helene delays and trail completion that project will be accomplished this year.

Finances

At this, time we have a contingency account with \$189,529.74 for truck replacement/refurb, we also have in place a CD for the amount of \$332,276.99 for our year end payment for the Building. There is \$1,000,000 in our Money Market account for bills thru October, known DOI testing to be done in April/May, and the purchase of the UTV type vehicle for station 3. We currently have \$778,149.04 in the Contingency Account from Helene insurance money.

Insurance Ratings

We currently rated in 2022 and received a district wide Class rating of 3. We continue to strive to provide the best rating possible to the citizens of the Etowah Horse Shoe fire district. We are scheduled for a rating inspection in the year 2026.

Manpower

At present we have:

51 Volunteers (Including 7 Lifetime Members)

14 Paid Staff: Including a Fire Chief; (12) 24-hour shift firefighters (4 per shift with a Lieutenant, Senior Engineer, Engineer, and a FF/EMT), and the Daytime Captain/Administrator

5 Junior Volunteers

9 Executive Board Members

5 Ladies Auxiliary Members

We have also raised our Part-time employee numbers to 26

Redistricting

none planned.

Salaries

We have hired a 4th FF/EMT on shift. With the majority of our volunteers at work and unable to respond during the day, this will allow us to have 6 personnel ready to respond to emergencies. This staffing change will up our daytime personnel to the Paid Fire Chief, Daytime Captain, one Lieutenant, one Senior Engineer, one Engineer, and one FF/EMT. In 2024, approximately 30% of our calls overlapped.

The number of employees participating in the IRA has increased and the health insurance premiums have increased substantially. Our benefits packet now includes a Simple IRA, Health, Vision, and Dental Insurance, an AFLAC policy, and we now offer partial spousal pay for

health, dental, and vision insurance. We also offer a Life Insurance policy for Volunteers and Career Firefighters.

Substations:

Substation 2:

**3559 Hebron Road
Hendersonville, NC 28739**

Substation 3:

**3712 Brevard Road (Horse Shoe Area)
Hendersonville, NC 28739**

Substation 4:

**744 Brickyard Road
Etowah, NC 28729**

Etowah Horse Shoe Volunteer Fire & Rescue				
ITEM DESCRIPTION	2024-2025 BUDGET	YEAR-TO-DATE	2025-2026 BUDGET	INCREASE/DECREASE
		3/25/2025		
REVENUE				
PRESENT/REQUESTED TAX RATE	0.115		0.115	
ACTUAL HENDERSON COUNTY REVENUE RECEIVED				
Henderson County Ad Valorem Taxes	\$2,468,188.86	\$2,476,946.31	\$2,531,176.05	\$62,987.19
Donations				\$0.00
Fundraising				\$0.00
Grants				\$0.00
HazMat Charges				\$0.00
Interest Income	\$1,000.00		\$1,000.00	\$0.00
Miscellaneous				\$0.00
NC County Sales Tax Refund	\$3,000.00	\$8,521.06	\$3,000.00	\$0.00
NC Fuel Tax Refund				\$0.00
Other Income (City, Other Counties, Town)				\$0.00
Rental Income				\$0.00
Sales of Assets				\$0.00
Total Revenues	\$2,472,188.86	\$2,485,467.37	\$2,535,176.05	\$62,987.19
FOOTNOTES				
CD-Y/E payment \$332,276.99				
Building Fund-Station 4 \$200,000.00				

Etowah Horse Shoe Volunteer Fire & Rescue					
ITEM DESCRIPTION	2024-2025 BUDGET	YEAR-TO-DATE	2025-2026 BUDGET	INCREASE/DECREASE	
		AS OF			
EXPENDITURES		3/25/2025			
Administrative Cost					
Annual Payment - Apparatus				\$0.00	
Annual Payment - Building	\$332,276.99	\$232,276.99	\$332,276.99	\$0.00	
Annual Payment - Other Equipment				\$0.00	
Appreciation and Award Banquets				\$0.00	
Bank Charges	\$2,000.00	\$1,137.32	\$2,000.00	\$0.00	
Building Fund	\$200,000.00	\$348,139.28	\$200,000.00	\$0.00	
Chaplain	\$250.00	\$2,475.93	\$250.00	\$0.00	
Computer	\$20,000.00	\$15,004.26	\$20,000.00	\$0.00	
Contingency Funds	\$100,000.00		\$100,000.00	\$0.00	
Contract Labor (Part-Time Clerk)				\$0.00	
County/State Tax				\$0.00	
Discretionary Fund				\$0.00	
Deposits/Down Payment				\$0.00	
Dues/Subscriptions	\$6,300.00	\$2,935.00	\$6,300.00	\$0.00	
Expendable Supplies				\$0.00	
Flowers/Gifts				\$0.00	
Food				\$0.00	
Insurance - Building, Business Umbrella, Error	\$50,000.00	\$52,640.00	\$62,000.00	\$12,000.00	
Legal and Professional Fees	\$13,000.00	\$10,740.00	\$13,000.00	\$0.00	
Licenses and Permits				\$0.00	
Miscellaneous				\$0.00	
Office Supplies	\$15,000.00	\$16,825.88	\$15,000.00	\$0.00	
Public Relations	\$37,419.83	\$12,582.69	\$15,000.00	(\$22,419.83)	
Rent				\$0.00	
Truck Replacement	\$79,405.69		\$111,612.71	\$32,207.02	
Building Maintenamce/Repair	\$12,696.69	\$35,899.75	\$12,696.69	\$0.00	
New Apparatus-UTV (ST 3)	\$40,000.00			(\$40,000.00)	
(Optional Line Item)				\$0.00	
Total Administrative Cost	\$908,349.20	\$730,657.10	\$890,136.39	(\$18,212.81)	

	2024-2025 BUDGET	YEAR-TO-DATE	2025-2026 BUDGET	INCREASE/DECREASE	
Operational Cost					
Breathing Apparatus				\$0.00	
Communications (radios, pagers, cell phone)	\$35,000.00	\$10,795.56	\$35,000.00	\$0.00	
EMT Supplies & Equipment	\$32,000.00	\$26,529.44	\$32,000.00	\$0.00	
Firefighting Supplies & Equipment	\$23,000.00	\$12,315.95	\$23,000.00	\$0.00	
Firefighting Equipment Maintenance	\$5,000.00	\$988.18	\$5,000.00	\$0.00	
Fuel	\$30,000.00	\$20,906.14	\$30,000.00	\$0.00	
Hazardous Materials Supplies				\$0.00	
Infection Control				\$0.00	
Maintenance/Repair of Apparatus	\$43,000.00	\$39,339.36	\$43,000.00	\$0.00	
DOI	\$35,000.00	\$19,279.51	\$35,000.00	\$0.00	
Physical Fitness				\$0.00	
Public Education and Fire Prevention		\$19,518.12	\$25,000.00	\$25,000.00	
Rehabilitation				\$0.00	
Rescue Equipment	\$25,000.00	\$2,565.63	\$25,000.00	\$0.00	
Training	\$25,300.00	\$26,438.31	\$25,300.00	\$0.00	
Turn Out Gear	\$24,050.00	\$9,649.75	\$24,050.00	\$0.00	
Uniforms	\$15,000.00	\$821.02	\$15,000.00	\$0.00	
(Optional Line Item)				\$0.00	
(Optional Line Item)				\$0.00	
(Optional Line Item)				\$0.00	
Total Operational Cost	\$292,350.00	\$189,146.97	\$317,350.00	\$25,000.00	
PERSONNEL COST					
Payroll					
Gross Full-Time Pay	\$560,312.38	\$406,417.82	\$560,312.38	\$0.00	
Gross Part-Time Pay	\$80,000.00	\$84,454.02	\$80,000.00	\$0.00	
Gross Overtime Pay				\$0.00	
Gross Holiday Pay				\$0.00	
Employer's Payroll Taxes (6.2% Soc. Sec. 1.45%	\$152,727.28	\$178,844.54	\$152,727.28	\$0.00	
Bonus				\$0.00	
Vol./FF Reimbursement/Stipend				\$0.00	
Gross Salaries	120,000.00	90,090.32	132,000.00	\$12,000.00	
Payroll Fee	3,000.00	2,278.27	3,000.00	\$0.00	
(Optional Line Item)				\$0.00	
Total Payroll Cost	\$916,039.66	\$762,084.97	\$928,039.66	\$12,000.00	
Benefits					
Employer's Retirement Contribution	\$15,000.00	\$17,202.27	\$30,000.00	\$15,000.00	
Supplemental Retirement 401k/457				\$0.00	
Health Insurance	\$205,000.00	\$160,885.93	\$220,000.00	\$15,000.00	

Dental Insurance				\$0.00	
Vision Insurance				\$0.00	
Life Insurance				\$0.00	
Supplemental Insurance plans				\$0.00	
State Firemen's Pension Fund	\$5,000.00		\$5,000.00	\$0.00	
<i>AFLAC/Kemper</i>	\$15,000.00	\$11,389.97	\$15,000.00	\$0.00	
<i>Life Insurance</i>	\$30,000.00	\$34,987.79	\$30,000.00	\$0.00	
<i>Physicals</i>	\$2,800.00	\$1,091.00	\$7,000.00	\$4,200.00	
<i>(Optional Line Item)</i>				\$0.00	
Total Benefits Cost	\$272,800.00	\$225,556.96	\$307,000.00	\$34,200.00	
STATIONS:					
MAIN STATION					
Building Maint	\$3,500.00	\$5,005.00	\$3,500.00	\$0.00	
Cable				\$0.00	
Internet	\$6,300.00	\$3,914.15	\$6,300.00	\$0.00	
Electric	\$11,000.00	\$11,319.39	\$20,000.00	\$9,000.00	
Garbage	\$3,000.00	\$2,173.45	\$3,000.00	\$0.00	
Grounds Upkeep	\$600.00		\$600.00	\$0.00	
Heating Fuel	\$7,000.00	\$4,457.56	\$7,000.00	\$0.00	
Station Supplies				\$0.00	
Telephone				\$0.00	
Water	\$1,000.00	\$1,045.03	\$2,000.00	\$1,000.00	
STATION #2					
Building Maint	\$2,400.00	\$1,433.99	\$2,400.00	\$0.00	
Cable				\$0.00	
Internet	\$1,200.00	\$717.72	\$1,200.00	\$0.00	
Electric	\$10,000.00	\$2,058.26	\$10,000.00	\$0.00	
Garbage				\$0.00	
Grounds Upkeep	\$1,500.00	\$1,960.00	\$1,500.00	\$0.00	
Heating Fuel	\$2,000.00	\$821.14	\$2,000.00	\$0.00	
Station Supplies				\$0.00	
Telephone	\$1,500.00		\$1,500.00	\$0.00	
Water				\$0.00	
STATION #3					
Building Maint	\$2,400.00	\$370.00	\$2,400.00	\$0.00	
Cable				\$0.00	
Internet	\$1,200.00	\$361.06	\$1,200.00	\$0.00	
Electric	\$10,000.00	\$1,489.29	\$10,000.00	\$0.00	

Garbage				\$0.00	
Grounds Upkeep	\$2,000.00	\$2,560.00	\$2,000.00	\$0.00	
Heating Fuel	\$2,000.00	\$983.16	\$2,000.00	\$0.00	
Station Supplies				\$0.00	
Telephone	\$1,500.00		\$1,500.00	\$0.00	
Water	\$2,000.00	\$334.66	\$2,000.00	\$0.00	
STATION #4					
Building Maint	\$2,400.00	\$1,035.00	\$2,400.00	\$0.00	
Cable				\$0.00	
Internet				\$0.00	
Electric	\$2,000.00	\$1,476.86	\$2,000.00	\$0.00	
Garbage				\$0.00	
Grounds Upkeep	\$1,500.00	\$1,760.00	\$1,500.00	\$0.00	
Heating Fuel	\$500.00	\$266.64	\$500.00	\$0.00	
Station Supplies				\$0.00	
Telephone				\$0.00	
Water	\$150.00	\$147.55	\$150.00	\$0.00	
Total Station Cost	\$78,650.00	\$45,689.91	\$88,650.00	\$10,000.00	
TOTAL EXPENDITURES	\$2,468,188.86	\$1,953,135.91	\$2,531,176.05	\$62,987.19	
Footnotes:					

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Etowah Horse Shoe Volunteer Fire & Rescue

CURRENT ASSETS

3/25/2025

Item Description	Current Balance
Bonds, Certificates of Deposit, Stock	\$334,907.72
General Checking	\$307,076.64
Savings	\$1,148,641.93
Truck Fund	\$89,529.74
Building Fund	
Future Needs	
Contingency Fund	\$100,000.00
Helene Insurance Money	\$778,149.04

Total assets	\$2,758,305.07
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Notes:

STILL TO BE DONE

Hose Testing (DOI)-\$10,000

Pump Testing (DOI)- \$2,000

Monthly expenses thru October \$840,000 (7 months)

*\$120,000.00/month

Purchase ATV for Station 3-\$40,000

Etowah Horse Shoe Volunteer Fire & Rescue	
DESCRIPTION	AMOUNT
TOTAL DISTRICT TAX ASSESSMENT 2025-2026	\$2,274,464,407.00
Divided by 100	
TOTAL	\$22,744,644.07
Multiplied by requested tax rate	0.115
TOTAL	\$2,615,634.07
*Multiplied by tax collection percentage (97%)	
TOTAL	\$2,537,165.05
Subtract Training Center Assessment	5,989
Add Projected Payments in Lieu of Taxes	
**TOTAL PROJECTED REVENUE	\$2,531,176.05
** Revenue is projected because it does not reflect tax discoveries, releases or refunds.	
* Collection percentage based on last complete year of collections.	

We certify that the attached Financial Statement for

Etawah Horse Shoe Fire and Rescue Department

is accurate to the best of our knowledge.

Gary Wayne Taylor
Board President

Deborah Huggins
Board Treasurer

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03/31/25

Accrual Basis

Etowah Horse Shoe Volunteer Fire and Rescue Department
Profit & Loss Budget vs. Actual
 June 30, 2024 through July 1, 2025

	Jun 30, '24 - Jul 1, 25	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
Aflac Over Payment	0.00	0.00	0.00
BANKS FUNDRAISER	0.00	0.00	0.00
Cash Back	0.00	0.00	0.00
CD transfer	0.00	0.00	0.00
Certificate of Deposit	0.00	0.00	0.00
Communications Rebate	0.00	0.00	0.00
Credit	2,228.72	0.00	2,228.72
Credit Refund for Credit Card	72.59	0.00	72.59
DOI-FRF	0.00	0.00	0.00
Donations	52,707.00	0.00	52,707.00
Engine 16-5 Payment	0.00	0.00	0.00
Entegra Deposit	0.00	0.00	0.00
FEMA GRANT 16 EMW-2016-FF-00243	0.00	0.00	0.00
FEMA GRANT 2009/2010	0.00	0.00	0.00
FEMA GRANT 2013	0.00	0.00	0.00
FEMA Grant 2018 Income	0.00	0.00	0.00
FEMA GRANT PS EMW-2017-FH-00128	0.00	0.00	0.00
FEMA GRANTS 2011	0.00	0.00	0.00
FOREST SERVICE GRANTS	0.00	0.00	0.00
Helene Reimbursement			
Auto	65,659.07	0.00	65,659.07
Station 3	194,816.02	0.00	194,816.02
Helene Reimbursement - Other	871,547.59	0.00	871,547.59
Total Helene Reimbursement	1,132,022.68	0.00	1,132,022.68
Henderson County Tax Fund	2,146,371.77	2,474,690.15	-328,318.38
Hurricane Florence Reimb	0.00	0.00	0.00
Insurance Claim Reimbursmnt	325.00	0.00	325.00
Interest Income	34,926.64	0.00	34,926.64
IRS Refund Checks for Overpayme	0.00	0.00	0.00
Mills River District Fire Tax	0.00	0.00	0.00
Overpayment	0.00	0.00	0.00
Refund	10,394.55	0.00	10,394.55
Refund check Aflac	0.00	0.00	0.00
Reimbursement	77.00	0.00	77.00
Relief Fund Payment	12,773.24	0.00	12,773.24
Rescue 16-2 Payment	0.00	0.00	0.00
Sale of Equipment	0.00	0.00	0.00
SALE OF FIXED ASSET	0.00	0.00	0.00
Service 16 Sale	0.00	0.00	0.00
Snack Machine	340.79	0.00	340.79

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Accrual Basis

Etowah Horse Shoe Volunteer Fire and Rescue Department
Profit & Loss Budget vs. Actual
June 30, 2024 through July 1, 2025

	Jun 30, '24 - Jul 1, 25	Budget	\$ Over Budget
Staion 3 Flood Repair	0.00	0.00	0.00
Transylvania County Tax	0.00	0.00	0.00
UUnited Community Tax Fund Dep	0.00	0.00	0.00
Total Income	3,392,239.98	2,474,690.15	917,549.83
Cost of Goods Sold			
Cost of Goods Sold	0.00	0.00	0.00
Total COGS	0.00	0.00	0.00
Gross Profit	3,392,239.98	2,474,690.15	917,549.83
Expense			
04-Annual Payment	232,276.99	232,922.20	-645.21
05-Truck Replacement	0.00	0.00	0.00
07-Bank Charges			
Bank Service Charges-Security			
Check Reorder	466.92	0.00	466.92
Paper Statement Fee	0.00	0.00	0.00
Bank Service Charges-Security - Other	670.40	0.00	670.40
Total Bank Service Charges-Security	1,137.32	0.00	1,137.32
Donation return check	0.00	0.00	0.00
07-Bank Charges - Other	0.00	2,005.56	-2,005.56
Total 07-Bank Charges	1,137.32	2,005.56	-868.24
08-Building Maint & Repair			
Building Maintenance and Repair			
Bay Doors	275.00	0.00	275.00
Cleaning & repairs	0.00	0.00	0.00
High Peak			
Ground Maintenance /Landscaping	0.00	0.00	0.00
High Peak - Other	0.00	0.00	0.00
Total High Peak	0.00	0.00	0.00
Inspections / Certifications			
Elevator	6,389.18	0.00	6,389.18
Fire Extinguishers	54.85	0.00	54.85
Inspections / Certifications - Other	0.00	0.00	0.00
Total Inspections / Certifications	6,444.03	0.00	6,444.03

Etowah Horse Shoe Volunteer Fire and Rescue Department
Profit & Loss Budget vs. Actual
June 30, 2024 through July 1, 2025

	Jun 30, '24 - Jul 1, 25	Budget	\$ Over Budget
Main Station (Morgan Road)			
Building			
General Heating Air Condition	0.00	0.00	0.00
Building - Other	6,294.45	0.00	6,294.45
Total Building	6,294.45	0.00	6,294.45
Main Station Tools (Tool Room)	773.57	0.00	773.57
Main Station (Morgan Road) - Other	0.00	0.00	0.00
Total Main Station (Morgan Road)	7,068.02	0.00	7,068.02
Pest Management for All Station	0.00	0.00	0.00
Special Projects			
New Bedroom Project 2016	0.00	0.00	0.00
Station 2 (Hebron)	0.00	0.00	0.00
Station 3 (Brevard Road)	0.00	0.00	0.00
Station 4 (Brickyard Road)	0.00	0.00	0.00
Special Projects - Other	22,112.70	0.00	22,112.70
Total Special Projects	22,112.70	0.00	22,112.70
Station 2 (Hebron Road)	0.00	0.00	0.00
Station 3 (Brevard Road)	0.00	0.00	0.00
Station 4 (Brickyard Road)	0.00	0.00	0.00
Building Maintenance and Repair - Other	0.00	0.00	0.00
Total Building Maintenance and Repair	35,899.75	0.00	35,899.75
08-Building Maint & Repair - Other	0.00	12,820.86	-12,820.86
Total 08-Building Maint & Repair	35,899.75	12,820.86	23,078.89
09-Building Fund/Remodel			
Communications Room Remodel	0.00	0.00	0.00
Equipment Room Remodel	0.00	0.00	0.00
Main Station Remodel	35,555.65	0.00	35,555.65
Paid Staff Office Remodel	0.00	0.00	0.00
Station 2 Remodel	463.18	0.00	463.18
Station 3 Remodel	312,120.45	0.00	312,120.45
Station 4 Remodel	0.00	0.00	0.00
09-Building Fund/Remodel - Other	0.00	200,000.00	-200,000.00
Total 09-Building Fund/Remodel	348,139.28	200,000.00	148,139.28

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Accrual Basis

Etowah Horse Shoe Volunteer Fire and Rescue Department
Profit & Loss Budget vs. Actual
June 30, 2024 through July 1, 2025

	Jun 30, '24 - Jul 1, 25	Budget	\$ Over Budget
10-Chaplain			
Cards & Envelopes	0.00	0.00	0.00
10-Chaplain - Other	2,475.93	250.00	2,225.93
Total 10-Chaplain	2,475.93	250.00	2,225.93
11-Communications			
Batteries	570.68	0.00	570.68
Cell Phones	7,188.75	0.00	7,188.75
High Peak	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00
New Equipment	126.64	0.00	126.64
New Truck	0.00	0.00	0.00
Repairs/Replacement	1,565.99	0.00	1,565.99
Software	280.00	0.00	280.00
11-Communications - Other	1,063.50	35,111.11	-34,047.61
Total 11-Communications	10,795.56	35,111.11	-24,315.55
12-Computers			
Labor	350.00	0.00	350.00
Maintenance	420.00	0.00	420.00
New Equipment	735.00	0.00	735.00
Software	13,499.26	0.00	13,499.26
12-Computers - Other	0.00	20,041.67	-20,041.67
Total 12-Computers	15,004.26	20,041.67	-5,037.41
17-DOI Rating	19,279.51	35,013.89	-15,734.38
18-Dues/Subscriptions			
Henderson County Fire & Rescue	50.00	0.00	50.00
Henderson County Tech. Rescue D	0.00	0.00	0.00
Honor Gaurd Fallen Firefighters	100.00	0.00	100.00
Magazine Subscriptions	80.00	0.00	80.00
N.C. State Firemen's Assoc Dues	2,295.00	0.00	2,295.00
Pension Fund Fees	0.00	0.00	0.00
Post Office Box	410.00	0.00	410.00
18-Dues/Subscriptions - Other	0.00	6,317.50	-6,317.50
Total 18-Dues/Subscriptions	2,935.00	6,317.50	-3,382.50

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Accrual Basis

Etowah Horse Shoe Volunteer Fire and Rescue Department
Profit & Loss Budget vs. Actual
June 30, 2024 through July 1, 2025

	Jun 30, '24 - Jul 1, 25	Budget	\$ Over Budget
19-EMT/Medical			
Contracts	1,779.00	0.00	1,779.00
Equipment	0.00	0.00	0.00
Infection Control	0.00	0.00	0.00
Infection Control Items	0.00	0.00	0.00
Instruction Manuals/Books	0.00	0.00	0.00
Jump Bags	0.00	0.00	0.00
Oxygen	1,072.47	0.00	1,072.47
Supplies	23,538.46	0.00	23,538.46
19-EMT/Medical - Other	139.51	32,033.33	-31,893.82
Total 19-EMT/Medical	26,529.44	32,033.33	-5,503.89
21-Firefighting Supp & Equip			
Air Packs	3,580.00	0.00	3,580.00
Boat 16	0.00	0.00	0.00
Brush-16	0.00	0.00	0.00
Brush-16-2	0.00	0.00	0.00
Eng-16	567.84	0.00	567.84
Eng-16-2	0.00	0.00	0.00
Eng-16-3	0.00	0.00	0.00
Eng-16-4	0.00	0.00	0.00
Eng-16-5	0.00	0.00	0.00
Eng 16-6	0.00	0.00	0.00
FN 603 - Chief- 16	0.00	0.00	0.00
Foam	0.00	0.00	0.00
Forestry Equipment	0.00	0.00	0.00
Ladder 16	0.00	0.00	0.00
Maintenance / Repairs	0.00	0.00	0.00
Miscellaneous	1,267.90	0.00	1,267.90
Mule - 16	0.00	0.00	0.00
New Brush 16	0.00	0.00	0.00
New Engine 2021	0.00	0.00	0.00
New Ladder 16	0.00	0.00	0.00
New Rope	0.00	0.00	0.00
New Tac 16	0.00	0.00	0.00
 New Tanker 2021	 0.00	 0.00	 0.00
Nozzles/Hose	0.00	0.00	0.00
Rehab	618.24	0.00	618.24
Rehab Supplies	0.00	0.00	0.00
Rescue 16	0.00	0.00	0.00
Rescue 16(HR)	0.00	0.00	0.00

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Accrual Basis

Etowah Horse Shoe Volunteer Fire and Rescue Department
Profit & Loss Budget vs. Actual
June 30, 2024 through July 1, 2025

	Jun 30, '24 - Jul 1, 25	Budget	\$ Over Budget
Service-16-2	0.00	0.00	0.00
Service 16-2 (old 16)	0.00	0.00	0.00
Service 16-3 (New 25)	6,281.97	0.00	6,281.97
Service 16 (old 16-3)	0.00	0.00	0.00
Siren Q	0.00	0.00	0.00
Special Project/Pump/ T16-3 & 4	0.00	0.00	0.00
Tanker 16	0.00	0.00	0.00
Tanker 16-2	0.00	0.00	0.00
Trailer	0.00	0.00	0.00
21-Firefighting Supp & Equip - Other	0.00	23,033.33	-23,033.33
Total 21-Firefighting Supp & Equip	12,315.95	23,033.33	-10,717.38
22-FF Equipment Maintenance	988.18	5,013.89	-4,025.71
24-Fuel	20,906.14	30,083.33	-9,177.19
27-AFLAC Insurance(EF)	3,684.84	15,041.67	-11,356.83
27-AFLAC Insurance(ER)	0.00	0.00	0.00
27-Kemper	7,705.13	0.00	7,705.13
27-TransAmerica (supp life)	6,532.59	0.00	6,532.59
28-Insurance Premiums	52,640.00	50,138.89	2,501.11
30-Insurance-General	0.00	19.44	-19.44
31-Life Insurance	34,987.79	30,083.33	4,904.46
32-Legal/Professional Fees	10,740.00	13,036.11	-2,296.11
34-Truck Maintenance			
Antique Fire Engine	0.00	0.00	0.00
Boat-16-2 FN 812	0.00	0.00	0.00
Boat-16 FN 811	0.00	0.00	0.00
Boat 16-2 FN 711	0.00	0.00	0.00
Boat 16 FN 709	0.00	0.00	0.00
Brush 16-2	0.00	0.00	0.00
Brush 16 Fn 601	0.00	0.00	0.00
Chief 16 FN 603	0.00	0.00	0.00
Command 16 Fn 603	0.00	0.00	0.00
E-16	1,481.88	0.00	1,481.88
E-16-2 FN 102	674.36	0.00	674.36
E-16-3 FN 103	1,299.36	0.00	1,299.36
E-16-4 FN 101 (old 16)	9,200.80	0.00	9,200.80
E-16-5 FN 104	0.00	0.00	0.00
E-16-6 FN 105	0.00	0.00	0.00
E-16-7(Old Ladder 16) FN 106	1,613.26	0.00	1,613.26
E16 Accident	0.00	0.00	0.00
Generator Maintenance	0.00	0.00	0.00
Inspections	0.00	0.00	0.00
Kayaks	0.00	0.00	0.00
L-16 FN 301	1,098.70	0.00	1,098.70

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Etowah Horse Shoe Volunteer Fire and Rescue Department
Profit & Loss Budget vs. Actual
June 30, 2024 through July 1, 2025

	Jun 30, '24 - Jul 1, 25	Budget	\$ Over Budget
Miscellaneous Supplies	3,318.44	0.00	3,318.44
Mower 16 FN 704	0.00	0.00	0.00
Mule FN 703	113.46	0.00	113.46
New Brush 16	0.00	0.00	0.00
New Ladder 16	6,305.83	0.00	6,305.83
New Tanker 2021	0.00	0.00	0.00
R-16-2 FN 402	0.00	0.00	0.00
R-16 FN 401	2,948.84	0.00	2,948.84
RZR 1000 FN 702	0.00	0.00	0.00
S-16-2 502	20.90	0.00	20.90
S-16-2 FN 501 (old 16)	767.62	0.00	767.62
Service 16-3 (New 25)	0.00	0.00	0.00
Service 16 (old 16-3)	1,073.00	0.00	1,073.00
T-16-2 602	639.94	0.00	639.94
T-16-3 FN 203	0.00	0.00	0.00
T-16-4 FN 204	996.22	0.00	996.22
T-16-5 FN 205	2,753.54	0.00	2,753.54
T-16-7 (Old E 16-7)	0.00	0.00	0.00
T-16 FN 101	2,189.45	0.00	2,189.45
T16-7	0.00	0.00	0.00
Tac 16	385.65	0.00	385.65
Tac 16 FN 505	0.00	0.00	0.00
Tires	0.00	0.00	0.00
Tr-16-2	0.00	0.00	0.00
Tr-16 FN 604	2,122.81	0.00	2,122.81
Tractor 16 FN 710	335.30	0.00	335.30
Wood truck	0.00	0.00	0.00
34-Truck Maintenance - Other	0.00	43,119.44	-43,119.44
Total 34-Truck Maintenance	39,339.36	43,119.44	-3,780.08
35-Miscellaneous	0.00	0.00	0.00
36-Office/Station Supplies	16,825.88	15,033.31	1,792.57
38-Salary Wages	90,090.32	120,333.33	-30,243.01
39-Part time Pay	84,454.02	80,222.22	4,231.80
40-Hourly Pay	406,417.82	561,868.80	-155,450.98
41-ADP,LLC Fee	2,278.27	3,008.33	-730.06
42-Employer Payroll Taxes (ADP)	178,844.54	153,151.52	25,693.02

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Etowah Horse Shoe Volunteer Fire and Rescue Department
Profit & Loss Budget vs. Actual
June 30, 2024 through July 1, 2025

	Jun 30, '24 - Jul 1, 25	Budget	\$ Over Budget
44-Health Insurance-Paid Staff			
Dental	0.00	0.00	0.00
Health/Dental Insurance	159,288.54	0.00	159,288.54
Vision Insurance	1,597.39	0.00	1,597.39
44-Health Insurance-Paid Staff - Other	0.00	205,569.44	-205,569.44
Total 44-Health Insurance-Paid Staff	160,885.93	205,569.44	-44,683.51
45-IRA			
Employee Contribution	20,568.58	0.00	20,568.58
Employer Contribution	17,202.27	0.00	17,202.27
45-IRA - Other	0.00	15,041.67	-15,041.67
Total 45-IRA	37,770.85	15,041.67	22,729.18
48-Physicals	1,091.00	2,807.78	-1,716.78
49-Public Relations/Fire Preven			
Community Involvement			
Brest Cancer Shirts	0.00	0.00	0.00
Community Involvement - Other	1,173.00	0.00	1,173.00
Total Community Involvement	1,173.00	0.00	1,173.00
Fire Prevention			
Public Relations			
Literature and Brochures	0.00	0.00	0.00
Public Relations - Other	0.00	0.00	0.00
Total Public Relations	0.00	0.00	0.00
Fire Prevention - Other	273.14	0.00	273.14
Total Fire Prevention	273.14	0.00	273.14
FUNDRAISER FOR MDA	0.00	0.00	0.00
Gift Baskets	3,365.22	0.00	3,365.22
Materials and Supplies	15,879.76	0.00	15,879.76
Sponsorship			
Angel Trees and Hospice	6,744.12	0.00	6,744.12
Etowah Elementary School			
Back Pack Program	0.00	0.00	0.00
Christmas	0.00	0.00	0.00
Etowah Elementary School - Other	2,103.75	0.00	2,103.75
Total Etowah Elementary School	2,103.75	0.00	2,103.75
West High School	1,550.00	0.00	1,550.00

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Etowah Horse Shoe Volunteer Fire and Rescue Department
Profit & Loss Budget vs. Actual
June 30, 2024 through July 1, 2025

	Jun 30, '24 - Jul 1, 25	Budget	\$ Over Budget
Sponsorship - Other	0.00	0.00	0.00
Total Sponsorship	10,397.87	0.00	10,397.87
Support	0.00	0.00	0.00
Support Meals	1,011.82	0.00	1,011.82
49-Public Relations/Fire Preven - Other	0.00	37,517.05	-37,517.05
Total 49-Public Relations/Fire Preven	32,100.81	37,517.05	-5,416.24
51-Rescue Equipment			
Horse Rescue	0.00	0.00	0.00
NCART , INC	0.00	0.00	0.00
Rescue	0.00	0.00	0.00
Water Rescue Equipment	2,565.63	0.00	2,565.63
51-Rescue Equipment - Other	0.00	25,069.44	-25,069.44
Total 51-Rescue Equipment	2,565.63	25,069.44	-22,503.81
53-Training			
Certifications	0.00	0.00	0.00
Education Expense	0.00	0.00	0.00
Equipment/ Supplies/ Materials	1,868.80	0.00	1,868.80
Ground Fuel	0.00	0.00	0.00
In House Training	0.00	0.00	0.00
Junior Fire Brigade	0.00	0.00	0.00
Membership Training	21,617.05	0.00	21,617.05
Miscellaneous Training	0.00	0.00	0.00
Mutual Aid	78.14	0.00	78.14
Training	633.22	0.00	633.22
Training Schools	2,106.20	0.00	2,106.20
Vehicle Extrication/Burns	0.00	0.00	0.00
Volunteer Expenses	134.90	0.00	134.90
53-Training - Other	0.00	25,333.33	-25,333.33
Total 53-Training	26,438.31	25,333.33	1,104.98

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Etowah Horse Shoe Volunteer Fire and Rescue Department
Profit & Loss Budget vs. Actual
 June 30, 2024 through July 1, 2025

	Jun 30, '24 - Jul 1, 25	Budget	\$ Over Budget
54-Turn Out Gear/PPE			
Forest Service Gear	84.86	0.00	84.86
Gloves	0.00	0.00	0.00
Helmets	4,061.99	0.00	4,061.99
Hoods	0.00	0.00	0.00
Leather Boots	1,328.91	0.00	1,328.91
Miscellaneous	0.00	0.00	0.00
Name Shields	0.00	0.00	0.00
Personal Protective Equipment	0.00	0.00	0.00
Rain Gear	0.00	0.00	0.00
RIT & ACCT Tags	0.00	0.00	0.00
Turn Out Gear	4,173.99	0.00	4,173.99
TurnOut Gear	0.00	0.00	0.00
54-Turn Out Gear/PPE - Other	0.00	24,094.44	-24,094.44
Total 54-Turn Out Gear/PPE	9,649.75	24,094.44	-14,444.69
55-Uniforms			
Dress Uniforms	1,438.94	0.00	1,438.94
Uniforms	6,782.08	0.00	6,782.08
55-Uniforms - Other	0.00	15,041.67	-15,041.67
Total 55-Uniforms	8,221.02	15,041.67	-6,820.65
58-Main Station (Morgan Rd)			
Building Maintenance	5,005.00	3,500.00	1,505.00
Electric	11,319.39	11,000.00	319.39
Ground Maintenance/Landscaping	0.00	600.00	-600.00
Natural Gas	4,457.56	7,000.00	-2,542.44
TV/Internet/Phone	3,914.15	6,300.00	-2,385.85
Waste/Garbage Management	2,173.45	3,000.00	-826.55
Water/Sewer	19,818.03	1,000.00	18,818.03
58-Main Station (Morgan Rd) - Other	0.00	0.00	0.00
Total 58-Main Station (Morgan Rd)	46,687.58	32,400.00	14,287.58
68-Station 2 (Hebron Rd)			
Building Maint	1,433.99	2,400.00	-966.01

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Etowah Horse Shoe Volunteer Fire and Rescue Department
Profit & Loss Budget vs. Actual
June 30, 2024 through July 1, 2025

	Jun 30, '24 - Jul 1, 25	Budget	\$ Over Budget
Electric	2,058.26	10,000.00	-7,941.74
Ground Maintenance/Landscaping	1,960.00	1,500.00	460.00
Internet	717.72	2,700.00	-1,982.28
Natural Gas	821.14	2,000.00	-1,178.86
Supplies	728.72	0.00	728.72
68-Station 2 (Hebron Rd) - Other	0.00	0.00	0.00
Total 68-Station 2 (Hebron Rd)	7,719.83	18,600.00	-10,880.17
79-Station 3 (Brevard Rd)			
Building	370.00	2,400.00	-2,030.00
Electric	1,489.29	10,000.00	-8,510.71
Ground Maintenance/Landscaping	2,560.00	2,000.00	560.00
Natural Gas	983.16	2,000.00	-1,016.84
Phone/Internet	361.06	2,700.00	-2,338.94
Supplies	1,325.00	0.00	1,325.00
Water/Sewer	334.66	2,000.00	-1,665.34
79-Station 3 (Brevard Rd) - Other	143.27	0.00	143.27
Total 79-Station 3 (Brevard Rd)	7,566.44	21,100.00	-13,533.56
90-Station 4 (Brickyard Rd)			
Building	1,035.00	2,400.00	-1,365.00
Electric	1,476.86	2,000.00	-523.14
Ground Maintenance/Landscaping	1,760.00	1,500.00	260.00
Natural Gas	266.64	500.00	-233.36
Supplies	0.00	0.00	0.00
Water/Sewer	147.55	150.00	-2.45
90-Station 4 (Brickyard Rd) - Other	0.00	0.00	0.00
Total 90-Station 4 (Brickyard Rd)	4,686.05	6,550.00	-1,863.95
Administration	0.00	0.00	0.00
Administration Special Projects	0.00	0.00	0.00
Bank Card	0.00	0.00	0.00
Deployment Florence	0.00	0.00	0.00
Equipment Maintenance	0.00	0.00	0.00
FEMA GRANT(2010)	0.00	0.00	0.00
Firefighter Equipment	0.00	0.00	0.00
Fireman's Fund Acct	38,290.84	0.00	38,290.84
Fn 206	0.00	0.00	0.00
Food	0.00	0.00	0.00

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Etowah Horse Shoe Volunteer Fire and Rescue Department
Profit & Loss Budget vs. Actual
June 30, 2024 through July 1, 2025

	Jun 30, '24 - Jul 1, 25	Budget	\$ Over Budget
Gift Card	0.00	0.00	0.00
Golf Mountain Property	0.00	0.00	0.00
GRANTS	0.00	0.00	0.00
Hurricane Harvey 2017	0.00	0.00	0.00
Hurricane Helene	295,757.61	0.00	295,757.61
Insurance	0.00	0.00	0.00
Junior Fund	156.79	0.00	156.79
Ladies Auxiliary	0.00	0.00	0.00
Loan Expense	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00
New Vehicle	0.00	0.00	0.00
Paid Staff	0.00	0.00	0.00
Public Relations	0.00	0.00	0.00
Reconciliation Discrepancies	0.00	0.00	0.00
Relief Fund Disbursement	0.00	0.00	0.00
Rescue Equipment	0.00	0.00	0.00
Sales tax paid	16,086.26	0.00	16,086.26
Training	0.00	0.00	0.00
Ucb Credit Card	0.00	0.00	0.00
United States Treasury	0.00	0.00	0.00
Vending Machines	0.00	0.00	0.00
VOLUNTEERS	0.00	0.00	0.00
Year End Stipen	11,881.00	0.00	11,881.00
Total Expense	2,370,779.57	2,148,827.88	221,951.69
Net Ordinary Income	1,021,460.41	325,862.27	695,598.14
Other Income/Expense			
Other Income			
Insurance Claims	0.00	0.00	0.00
Miscellaneous Income	0.00	0.00	0.00
Sales Tax Refund	8,521.06	0.00	8,521.06
United Way	0.00	0.00	0.00
Total Other Income	8,521.06	0.00	8,521.06
Net Other Income	8,521.06	0.00	8,521.06
Net Income	1,029,981.47	325,862.27	704,119.20

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Etowah Horse Shoe Volunteer Fire and Rescue Department
Profit & Loss Budget vs. Actual
 June 30, 2024 through July 1, 2025

	<u>% of Budget</u>
Ordinary Income/Expense	
Income	
Aflac Over Payment	0.0%
BANKS FUNDRAISER	0.0%
Cash Back	0.0%
CD transfer	0.0%
Certificate of Deposit	0.0%
Communications Rebate	0.0%
Credit	100.0%
Credit Refund for Credit Card	100.0%
DOI-FRF	0.0%
Donations	100.0%
Engine 16-5 Payment	0.0%
Entegra Deposit	0.0%
FEMA GRANT 16 EMW-2016-FF-00243	0.0%
FEMA GRANT 2009/2010	0.0%
FEMA GRANT 2013	0.0%
FEMA Grant 2018 Income	0.0%
FEMA GRANT PS EMW-2017-FH-00128	0.0%
FEMA GRANTS 2011	0.0%
FOREST SERVICE GRANTS	0.0%
Helene Reimbursement	
Auto	100.0%
Station 3	100.0%
Helene Reimbursement - Other	100.0%
Total Helene Reimbursement	100.0%
Henderson County Tax Fund	86.7%
Hurricane Florence Reimb	0.0%
Insurance Claim Reimbursmnt	100.0%
Interest Income	100.0%
IRS Refund Checks for Overpayme	0.0%
Mills River District Fire Tax	0.0%
Overpayment	0.0%
Refund	100.0%
Refund check Aflac	0.0%
Reimbursement	100.0%
Relief Fund Payment	100.0%
Rescue 16-2 Payment	0.0%
Sale of Equipment	0.0%
SALE OF FIXED ASSET	0.0%
Service 16 Sale	0.0%
Snack Machine	100.0%

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Etowah Horse Shoe Volunteer Fire and Rescue Department
Profit & Loss Budget vs. Actual
June 30, 2024 through July 1, 2025

	% of Budget
Staion 3 Flood Repair	0.0%
Transylvania County Tax	0.0%
UUnited Community Tax Fund Dep	0.0%
Total Income	137.1%
Cost of Goods Sold	
Cost of Goods Sold	0.0%
Total COGS	0.0%
Gross Profit	137.1%
Expense	
04-Annual Payment	99.7%
05-Truck Replacement	0.0%
07-Bank Charges	
Bank Service Charges-Security	
Check Reorder	100.0%
Paper Statement Fee	0.0%
Bank Service Charges-Security - Other	100.0%
Total Bank Service Charges-Security	100.0%
Donation return check	0.0%
07-Bank Charges - Other	0.0%
Total 07-Bank Charges	56.7%
08-Building Maint & Repair	
Building Maintenance and Repair	
Bay Doors	100.0%
Cleaning & repairs	0.0%
High Peak	
Ground Maintenance /Landscaping	0.0%
High Peak - Other	0.0%
Total High Peak	0.0%
Inspections / Certifications	
Elevator	100.0%
Fire Extinguishers	100.0%
Inspections / Certifications - Other	0.0%
Total Inspections / Certifications	100.0%

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Etowah Horse Shoe Volunteer Fire and Rescue Department
Profit & Loss Budget vs. Actual
June 30, 2024 through July 1, 2025

	<u>% of Budget</u>
Main Station (Morgan Road)	
Building	
General Heating Air Condition	0.0%
Building - Other	100.0%
Total Building	100.0%
Main Station Tools (Tool Room)	100.0%
Main Station (Morgan Road) - Other	0.0%
Total Main Station (Morgan Road)	100.0%
Pest Management for All Station	0.0%
Special Projects	
New Bedroom Project 2016	0.0%
Station 2 (Hebron)	0.0%
Station 3 (Brevard Road)	0.0%
Station 4 (Brickyard Road)	0.0%
Special Projects - Other	100.0%
Total Special Projects	100.0%
Station 2 (Hebron Road)	0.0%
Station 3 (Brevard Road)	0.0%
Station 4 (Brickyard Road)	0.0%
Building Maintenance and Repair - Other	0.0%
Total Building Maintenance and Repair	100.0%
08-Building Maint & Repair - Other	0.0%
Total 08-Building Maint & Repair	280.0%
09-Building Fund/Remodel	
Communications Room Remodel	0.0%
Equipment Room Remodel	0.0%
Main Station Remodel	100.0%
Paid Staff Office Remodel	0.0%
Station 2 Remodel	100.0%
Station 3 Remodel	100.0%
Station 4 Remodel	0.0%
09-Building Fund/Remodel - Other	0.0%
Total 09-Building Fund/Remodel	174.1%

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Accrual Basis

Etowah Horse Shoe Volunteer Fire and Rescue Department
Profit & Loss Budget vs. Actual
June 30, 2024 through July 1, 2025

	<u>% of Budget</u>
10-Chaplain	
Cards & Envelopes	0.0%
10-Chaplain - Other	990.4%
Total 10-Chaplain	990.4%
11-Communications	
Batteries	100.0%
Cell Phones	100.0%
High Peak	0.0%
Miscellaneous	0.0%
New Equipment	100.0%
New Truck	0.0%
Repairs/Replacement	100.0%
Software	100.0%
11-Communications - Other	3.0%
Total 11-Communications	30.7%
12-Computers	
Labor	100.0%
Maintenance	100.0%
New Equipment	100.0%
Software	100.0%
12-Computers - Other	0.0%
Total 12-Computers	74.9%
17-DOI Rating	55.1%
18-Dues/Subscriptions	
Henderson County Fire & Rescue	100.0%
Henderson County Tech. Rescue D	0.0%
Honor Gaurd Fallen Firefighters	100.0%
Magazine Subscriptions	100.0%
N.C. State Firemen's Assoc Dues	100.0%
Pension Fund Fees	0.0%
Post Office Box	100.0%
18-Dues/Subscriptions - Other	0.0%
Total 18-Dues/Subscriptions	46.5%

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Accrual Basis

Etowah Horse Shoe Volunteer Fire and Rescue Department
Profit & Loss Budget vs. Actual
 June 30, 2024 through July 1, 2025

	<u>% of Budget</u>
19-EMT/Medical	
Contracts	100.0%
Equipment	0.0%
Infection Control	0.0%
Infection Control Items	0.0%
Instruction Manuals/Books	0.0%
Jump Bags	0.0%
Oxygen	100.0%
Supplies	100.0%
19-EMT/Medical - Other	0.4%
Total 19-EMT/Medical	82.8%
21-Firefighting Supp & Equip	
Air Packs	100.0%
Boat 16	0.0%
Brush-16	0.0%
Brush-16-2	0.0%
Eng-16	100.0%
Eng-16-2	0.0%
Eng-16-3	0.0%
Eng-16-4	0.0%
Eng-16-5	0.0%
Eng 16-6	0.0%
FN 603 - Chief- 16	0.0%
Foam	0.0%
Forestry Equipment	0.0%
Ladder 16	0.0%
Maintenance / Repairs	0.0%
Miscellaneous	100.0%
Mule - 16	0.0%
New Brush 16	0.0%
New Engine 2021	0.0%
New Ladder 16	0.0%
New Rope	0.0%
New Tac 16	0.0%
New Tanker 2021	0.0%
Nozzles/Hose	0.0%
Rehab	100.0%
Rehab Supplies	0.0%
Rescue 16	0.0%
Rescue 16(HR)	0.0%

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Accrual Basis

Etowah Horse Shoe Volunteer Fire and Rescue Department
Profit & Loss Budget vs. Actual
 June 30, 2024 through July 1, 2025

	% of Budget
Service-16-2	0.0%
Service 16-2 (old 16)	0.0%
Service 16-3 (New 25)	100.0%
Service 16 (old 16-3)	0.0%
Siren Q	0.0%
Special Project/Pump/ T16-3 & 4	0.0%
Tanker 16	0.0%
Tanker 16-2	0.0%
Trailer	0.0%
21-Firefighting Supp & Equip - Other	0.0%
Total 21-Firefighting Supp & Equip	53.5%
22-FF Equipment Maintenance	19.7%
24-Fuel	69.5%
27-AFLAC Insurance(EF)	24.5%
27-AFLAC Insurance(ER)	0.0%
27-Kemper	100.0%
27-TransAmerica (supp life)	100.0%
28-Insurance Premiums	105.0%
30-Insurance-General	0.0%
31-Life Insurance	116.3%
32-Legal/Professional Fees	82.4%
34-Truck Maintenance	
Antique Fire Engine	0.0%
Boat-16-2 FN 812	0.0%
Boat-16 FN 811	0.0%
Boat 16-2 FN 711	0.0%
Boat 16 FN 709	0.0%
Brush 16-2	0.0%
Brush 16 Fn 601	0.0%
Chief 16 FN 603	0.0%
Command 16 Fn 603	0.0%
E-16	100.0%
E-16-2 FN 102	100.0%
E-16-3 FN 103	100.0%
E-16-4 FN 101 (old 16)	100.0%
E-16-5 FN 104	0.0%
E-16-6 FN 105	0.0%
E-16-7(Old Ladder 16) FN 106	100.0%
E16 Accident	0.0%
Generator Maintenance	0.0%
Inspections	0.0%
Kayaks	0.0%
L-16 FN 301	100.0%

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Accrual Basis

Etowah Horse Shoe Volunteer Fire and Rescue Department
Profit & Loss Budget vs. Actual
 June 30, 2024 through July 1, 2025

	<u>% of Budget</u>
Miscellaneous Supplies	100.0%
Mower 16 FN 704	0.0%
Mule FN 703	100.0%
New Brush 16	0.0%
New Ladder 16	100.0%
New Tanker 2021	0.0%
R-16-2 FN 402	0.0%
R-16 FN 401	100.0%
RZR 1000 FN 702	0.0%
S-16-2 502	100.0%
S-16-2 FN 501 (old 16)	100.0%
Service 16-3 (New 25)	0.0%
Service 16 (old 16-3)	100.0%
T-16-2 602	100.0%
T-16-3 FN 203	0.0%
T-16-4 FN 204	100.0%
T-16-5 FN 205	100.0%
T-16-7 (Old E 16-7)	0.0%
T-16 FN 101	100.0%
T16-7	0.0%
Tac 16	100.0%
Tac 16 FN 505	0.0%
Tires	0.0%
Tr-16-2	0.0%
Tr-16 FN 604	100.0%
Tractor 16 FN 710	100.0%
Wood truck	0.0%
34-Truck Maintenance - Other	0.0%
Total 34-Truck Maintenance	91.2%
35-Miscellaneous	0.0%
36-Office/Station Supplies	111.9%
38-Salary Wages	74.9%
39-Part time Pay	105.3%
40-Hourly Pay	72.3%
41-ADP,LLC Fee	75.7%
42-Employer Payroll Taxes (ADP)	116.8%

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Accrual Basis

Etowah Horse Shoe Volunteer Fire and Rescue Department
Profit & Loss Budget vs. Actual
June 30, 2024 through July 1, 2025

	% of Budget
44-Health Insurance-Paid Staff	
Dental	0.0%
Health/Dental Insurance	100.0%
Vision Insurance	100.0%
44-Health Insurance-Paid Staff - Other	0.0%
Total 44-Health Insurance-Paid Staff	78.3%
45-IRA	
Employee Contribution	100.0%
Employer Contribution	100.0%
45-IRA - Other	0.0%
Total 45-IRA	251.1%
48-Physicals	38.9%
49-Public Relations/Fire Preven	
Community Involvement	
Brest Cancer Shirts	0.0%
Community Involvement - Other	100.0%
Total Community Involvement	100.0%
Fire Prevention	
Public Relations	
Literature and Brochures	0.0%
Public Relations - Other	0.0%
Total Public Relations	0.0%
Fire Prevention - Other	100.0%
Total Fire Prevention	100.0%
FUNDRAISER FOR MDA	0.0%
Gift Baskets	100.0%
Materials and Supplies	100.0%
Sponsorship	
Angel Trees and Hospice	100.0%
Etowah Elementary School	
Back Pack Program	0.0%
Christmas	0.0%
Etowah Elementary School - Other	100.0%
Total Etowah Elementary School	100.0%
West High School	100.0%

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Accrual Basis

Etowah Horse Shoe Volunteer Fire and Rescue Department
Profit & Loss Budget vs. Actual
June 30, 2024 through July 1, 2025

	% of Budget
Sponsorship - Other	0.0%
Total Sponsorship	100.0%
Support	0.0%
Support Meals	100.0%
49-Public Relations/Fire Preven - Other	0.0%
Total 49-Public Relations/Fire Preven	85.6%
51-Rescue Equipment	
Horse Rescue	0.0%
NCART , INC	0.0%
Rescue	0.0%
Water Rescue Equipment	100.0%
51-Rescue Equipment - Other	0.0%
Total 51-Rescue Equipment	10.2%
53-Training	
Certifications	0.0%
Education Expense	0.0%
Equipment/ Supplies/ Materials	100.0%
Ground Fuel	0.0%
In House Training	0.0%
Junior Fire Brigade	0.0%
Membership Training	100.0%
Miscellaneous Training	0.0%
Mutual Aid	100.0%
Training	100.0%
Training Schools	100.0%
Vehicle Extrication/Burns	0.0%
Volunteer Expenses	100.0%
53-Training - Other	0.0%
Total 53-Training	104.4%

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Accrual Basis

Etowah Horse Shoe Volunteer Fire and Rescue Department
Profit & Loss Budget vs. Actual
June 30, 2024 through July 1, 2025

	<u>% of Budget</u>
54-Turn Out Gear/PPE	
Forest Service Gear	100.0%
Gloves	0.0%
Helmets	100.0%
Hoods	0.0%
Leather Boots	100.0%
Miscellaneous	0.0%
Name Shields	0.0%
Personal Protective Equipment	0.0%
Rain Gear	0.0%
RIT & ACCT Tags	0.0%
Turn Out Gear	100.0%
TurnOut Gear	0.0%
54-Turn Out Gear/PPE - Other	0.0%
Total 54-Turn Out Gear/PPE	40.0%
55-Uniforms	
Dress Uniforms	100.0%
Uniforms	100.0%
55-Uniforms - Other	0.0%
Total 55-Uniforms	54.7%
58-Main Station (Morgan Rd)	
Building Maintenance	143.0%
Electric	102.9%
Ground Maintenance/Landscaping	0.0%
Natural Gas	63.7%
TV/Internet/Phone	62.1%
Waste/Garbage Management	72.4%
Water/Sewer	1,981.8%
58-Main Station (Morgan Rd) - Other	0.0%
Total 58-Main Station (Morgan Rd)	144.1%
68-Station 2 (Hebron Rd)	
Building Maint	59.7%

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Accrual Basis

Etowah Horse Shoe Volunteer Fire and Rescue Department
Profit & Loss Budget vs. Actual
June 30, 2024 through July 1, 2025

	% of Budget
Electric	20.6%
Ground Maintenance/Landscaping	130.7%
Internet	26.6%
Natural Gas	41.1%
Supplies	100.0%
68-Station 2 (Hebron Rd) - Other	0.0%
Total 68-Station 2 (Hebron Rd)	41.5%
79-Station 3 (Brevard Rd)	
Building	15.4%
Electric	14.9%
Ground Maintenance/Landscaping	128.0%
Natural Gas	49.2%
Phone/Internet	13.4%
Supplies	100.0%
Water/Sewer	16.7%
79-Station 3 (Brevard Rd) - Other	100.0%
Total 79-Station 3 (Brevard Rd)	35.9%
90-Station 4 (Brickyard Rd)	
Building	43.1%
Electric	73.8%
Ground Maintenance/Landscaping	117.3%
Natural Gas	53.3%
Supplies	0.0%
Water/Sewer	98.4%
90-Station 4 (Brickyard Rd) - Other	0.0%
Total 90-Station 4 (Brickyard Rd)	71.5%
Administration	0.0%
Administration Special Projects	0.0%
Bank Card	0.0%
Deployment Florence	0.0%
Equipment Maintenance	0.0%
FEMA GRANT(2010)	0.0%
Firefighter Equipment	0.0%
Fireman's Fund Acct	100.0%
Fn 206	0.0%
Food	0.0%

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Accrual Basis

Etowah Horse Shoe Volunteer Fire and Rescue Department
Profit & Loss Budget vs. Actual
 June 30, 2024 through July 1, 2025

	% of Budget
Gift Card	0.0%
Golf Mountain Property	0.0%
GRANTS	0.0%
Hurricane Harvey 2017	0.0%
Hurricane Helene	100.0%
Insurance	0.0%
Junior Fund	100.0%
Ladies Auxiliary	0.0%
Loan Expense	0.0%
Miscellaneous	0.0%
New Vehicle	0.0%
Paid Staff	0.0%
Public Relations	0.0%
Reconciliation Discrepancies	0.0%
Relief Fund Disbursement	0.0%
Rescue Equipment	0.0%
Sales tax paid	100.0%
Training	0.0%
Ucb Credit Card	0.0%
United States Treasury	0.0%
Vending Machines	0.0%
VOLUNTEERS	0.0%
Year End Stipen	100.0%
Total Expense	110.3%
Net Ordinary Income	313.5%
Other Income/Expense	
Other Income	
Insurance Claims	0.0%
Miscellaneous Income	0.0%
Sales Tax Refund	100.0%
United Way	0.0%
Total Other Income	100.0%
Net Other Income	100.0%
Net Income	316.1%

**ETOWAH/HORSE SHOE VOLUNTEER
FIRE AND RESCUE DEPARTMENT, INC.**

Independent Auditor's Report

on the

Financial Statements

for the years ended June 30, 2024 and 2023

WAYNE J. PARRIS, CPA

CERTIFIED PUBLIC ACCOUNTANT

MAILING ADDRESS: PO Box 545, FLETCHER, NC 28732
STREET ADDRESS: 21 HYDE PARK PLACE, ARDEN, NC 28704

OFFICE AND RESIDENCE TELEPHONE: (828) 687-8824

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ETOWAH/HORSE SHOE VOLUNTEER
FIRE AND RESCUE DEPARTMENT, INC.

Independent Auditor's Report

on the

Financial Statements

for the years ended June 30, 2024 and 2023

ETOWAH/HORSE SHOE VOLUNTEER FIRE AND RESCUE DEPARTMENT, INC.
Horse Shoe, North Carolina

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WAYNE J. PARRIS, CPA

CERTIFIED PUBLIC ACCOUNTANT

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Etowah Horse Shoe Volunteer Fire and Rescue Department, Inc.

Opinion

We have audited the accompanying financial statements of Etowah Horse Shoe 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 Etowah Horse Shoe 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 Etowah Horse Shoe 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 Etowah Horse Shoe Volunteer Fire and Rescue Department'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 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 Etowah Horse Shoe 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 Etowah Horse Shoe Volunteer Fire and Rescue Department'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.

Wayne J. Parris, CPA

Wayne J. Parris, CPA

Arden, North Carolina

October 21, 2024

ETOWAH/HORSE SHOE FIRE AND RESCUE DEPARTMENT, INC.
STATEMENT OF FINANCIAL POSITION
June 30, 2024 and 2023

	<u>6-30-2024</u>	<u>6-30-2023</u>
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	\$ 1,466,638.75	\$ 835,027.27
Accrued interest receivable	5,944.53	3,489.29
Taxes receivable	43,185.05	41,572.12
Cash restricted for relief fund	40,656.13	58,346.56
TOTAL CURRENT ASSETS	<u>\$ 1,556,424.46</u>	<u>\$ 938,435.24</u>
FIXED ASSETS		
Property and equipment	\$ 8,229,066.43	\$ 7,967,754.09
Less: Accumulated depreciation	<u>(6,331,378.50)</u>	<u>(6,001,289.01)</u>
TOTAL FIXED ASSETS	<u>\$ 1,897,687.93</u>	<u>\$ 1,966,465.08</u>
TOTAL ASSETS	<u>\$ 3,454,112.39</u>	<u>\$ 2,904,900.32</u>
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable	\$ 39,538.69	\$ 17,407.15
Accrued payroll	2,762.62	25,523.55
Taxes on accrued payroll	211.34	1,952.55
Accrued interest payable	13,808.74	17,798.46
Accrued vacation	21,084.00	21,939.29
Current portion of long-term debt	208,502.50	201,633.41
TOTAL CURRENT LIABILITIES	<u>\$ 285,907.89</u>	<u>\$ 286,254.41</u>
LONG-TERM LIABILITIES		
Long-term debt	\$ 619,876.69	\$ 829,431.22
TOTAL LONG-TERM LIABILITIES	<u>\$ 619,876.69</u>	<u>\$ 829,431.22</u>
TOTAL LIABILITIES	<u>\$ 905,784.58</u>	<u>\$ 1,115,685.63</u>
NET ASSETS		
Without donor restrictions	\$ 2,507,671.68	\$ 1,730,868.13
With donor restrictions	40,656.13	58,346.56
TOTAL NET ASSETS	<u>\$ 2,548,327.81</u>	<u>\$ 1,789,214.69</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 3,454,112.39</u>	<u>\$ 2,904,900.32</u>

See accompanying notes.

ETOWAH/HORSE SHOE FIRE AND RESCUE DEPARTMENT, INC.
STATEMENT OF ACTIVITIES
For the Years Ended June 30, 2024 and 2023

	<u>6-30-2024</u>	<u>6-30-2023</u>
CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS:		
Revenues and gains		
Henderson County	\$ 2,536,060.89	\$ 1,739,753.54
Donations and fund-raising	43,360.00	49,200.00
Interest income	16,420.94	6,479.99
Miscellaneous income	970.00	4,389.63
Sale of assets	0.00	26,360.00
Sales tax refund	15,295.04	17,136.92
TOTAL REVENUES AND GAINS WITHOUT DONOR RESTRICTIONS	<u>\$ 2,612,106.87</u>	<u>\$ 1,843,320.08</u>
NET ASSETS RELEASED FROM RESTRICTIONS		
Restrictions satisfied by payments	<u>\$ 29,172.00</u>	<u>\$ 7,679.00</u>
TOTAL NET ASSETS RELEASED FROM RESTRICTIONS	<u>\$ 29,172.00</u>	<u>\$ 7,679.00</u>
TOTAL REVENUES, GAINS, AND OTHER SUPPORT WITHOUT DONOR RESTRICTIONS	<u>\$ 2,641,278.87</u>	<u>\$ 1,850,999.08</u>
Expenses		
Program Services	\$ 1,694,762.87	\$ 1,654,703.55
Supporting Services	169,712.45	139,203.13
Fund-raising	0.00	0.00
TOTAL EXPENSES	<u>\$ 1,864,475.32</u>	<u>\$ 1,793,906.68</u>
INCREASE (DECREASE) IN NET ASSETS WITHOUT DONOR RESTRICTIONS	<u>\$ 776,803.55</u>	<u>\$ 57,092.40</u>
CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS		
Relief fund supplement	\$ 11,320.36	\$ 10,490.45
Interest income on relief fund	161.21	182.56
Net assets released from restrictions		
Restrictions satisfied by payments	<u>(29,172.00)</u>	<u>(7,679.00)</u>
INCREASE (DECREASE) IN NET ASSETS WITH DONOR RESTRICTIONS	<u>\$(17,690.43)</u>	<u>\$ 2,994.01</u>
INCREASE (DECREASE) IN NET ASSETS	<u>\$ 759,113.12</u>	<u>\$ 60,086.41</u>
NET ASSETS AT BEGINNING OF YEAR	<u>1,789,214.69</u>	<u>1,729,128.28</u>
NET ASSETS AT END OF YEAR	<u><u>\$ 2,548,327.81</u></u>	<u><u>\$ 1,789,214.69</u></u>

See accompanying notes.

ETOWAH/HORSE SHOE FIRE AND RESCUE DEPARTMENT, INC.
STATEMENTS OF FUNCTIONAL EXPENSES
Years Ended June 30, 2024 and 2023

	6-30-2024				6-30-2023			
	Program Services		Supporting Services		Program Services		Supporting Services	
	Fire & Rescue	Management and General	Fundraising	Total	Fire & Rescue	Management and General	Fundraising	Total
Compensation and related expenses								
Salaries and wages	\$ 672,137.75	\$ 41,112.14	\$ 0.00	\$ 713,249.89	\$ 638,103.83	\$ 40,634.88	\$ 0.00	\$ 678,738.71
Health and dental insurance	177,211.57	6,531.98	0.00	183,743.55	171,607.70	1,606.90	0.00	173,214.60
Retirement contributions	10,944.40	0.00	0.00	10,944.40	12,301.59	0.00	0.00	12,301.59
Payroll taxes	53,018.42	3,272.19	0.00	56,290.61	50,011.09	3,108.57	0.00	53,119.66
Compensation and related expenses	\$ 913,312.14	\$ 50,916.31	\$ 0.00	\$ 964,228.45	\$ 872,024.21	\$ 45,350.35	\$ 0.00	\$ 917,374.56
Building supplies and maintenance	72,107.41	8,011.94	0.00	80,119.35	64,150.71	7,127.86	0.00	71,278.57
Communications	5,750.85	0.00	0.00	5,750.85	35,743.76	0.00	0.00	35,743.76
Computer expense and supplies	13,263.26	0.00	0.00	13,263.26	13,627.50	0.00	0.00	13,627.50
Copier	0.00	2,240.51	0.00	2,240.51	0.00	2,568.83	0.00	2,568.83
Depreciation	328,916.16	1,173.33	0.00	330,089.49	324,053.81	704.00	0.00	324,757.81
D.O.I. rating	1,494.50	0.00	0.00	1,494.50	3,975.75	0.00	0.00	3,975.75
Dues and subscriptions	3,961.04	0.00	0.00	3,961.04	1,230.99	0.00	0.00	1,230.99
Firefighting/rescue equipment and supplies	29,981.37	0.00	0.00	29,981.37	38,821.90	0.00	0.00	38,821.90
Firemen fund expenditures	0.00	15,560.73	0.00	15,560.73	0.00	9,787.70	0.00	9,787.70
Fire prevention and public relations	22,365.39	0.00	0.00	22,365.39	15,441.64	0.00	0.00	15,441.64
Insurance-liability, property, and vehicles	46,861.57	0.00	0.00	46,861.57	42,778.64	0.00	0.00	42,778.64
Interest	25,918.44	0.00	0.00	25,918.44	34,184.62	0.00	0.00	34,184.62
Medical supplies and infection control	16,576.49	0.00	0.00	16,576.49	13,272.52	0.00	0.00	13,272.52
Miscellaneous	35,859.41	27,782.69	0.00	63,642.10	42,313.83	19,812.53	0.00	62,126.36
Office supplies	0.00	3,683.34	0.00	3,683.34	0.00	3,042.23	0.00	3,042.23
Physicals	161.00	0.00	0.00	161.00	296.00	0.00	0.00	296.00
Postage	0.00	4,034.41	0.00	4,034.41	0.00	4,141.07	0.00	4,141.07
Professional fees	0.00	12,330.83	0.00	12,330.83	0.00	18,015.47	0.00	18,015.47
Relief fund-dues payments	0.00	3,608.00	0.00	3,608.00	0.00	2,714.00	0.00	2,714.00
Relief fund- payments to individuals	0.00	0.00	0.00	0.00	0.00	1,200.00	0.00	1,200.00
Relief fund-pension fund payments	0.00	2,760.00	0.00	2,760.00	0.00	2,640.00	0.00	2,640.00
Relief fund payments to supplemental insurance	0.00	22,804.00	0.00	22,804.00	0.00	1,125.00	0.00	1,125.00
Sales tax paid	0.00	9,457.07	0.00	9,457.07	0.00	12,188.84	0.00	12,188.84
Scholarships	0.00	1,700.00	0.00	1,700.00	0.00	5,000.00	0.00	5,000.00
Training and travel	9,683.73	0.00	0.00	9,683.73	12,769.91	0.00	0.00	12,769.91
Turnout gear and uniforms	47,181.00	0.00	0.00	47,181.00	10,815.14	0.00	0.00	10,815.14
Utilities								
Cellular	8,758.76	0.00	0.00	8,758.76	4,852.63	0.00	0.00	4,852.63
Electricity	16,063.02	1,784.78	0.00	17,847.80	13,526.31	1,502.92	0.00	15,029.23
Propane/natural gas/fuel oil	7,781.62	864.62	0.00	8,646.24	7,624.14	847.13	0.00	8,471.27
Sanitation	2,179.09	242.12	0.00	2,421.21	1,661.26	184.58	0.00	1,845.84
Telephone, television, and internet	6,060.30	673.37	0.00	6,733.67	10,397.10	1,155.23	0.00	11,552.33
Water	759.58	84.40	0.00	843.98	858.55	95.39	0.00	953.94
Vehicles								
Fuel	24,080.52	0.00	0.00	24,080.52	26,111.75	0.00	0.00	26,111.75
Maintenance	55,686.22	0.00	0.00	55,686.22	64,170.88	0.00	0.00	64,170.88
Total Expenses	\$ 1,694,762.87	\$ 169,712.45	\$ 0.00	\$ 1,864,475.32	\$ 1,654,703.55	\$ 139,203.13	\$ 0.00	\$ 1,793,906.68

See accompanying notes.

ETOWAH/HORSE SHOE FIRE AND RESCUE DEPARTMENT, INC.
STATEMENT OF CASH FLOWS
For the Years Ended June 30, 2024 and 2023

	6-30-2024	6-30-2023
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from governments	\$ 2,536,267.28	\$ 1,773,534.07
Cash received from contributors and fund-raising	43,360.00	49,200.00
Interest received	16,582.15	3,173.26
Cash received from other revenue sources	25,766.08	51,240.08
Cash paid to employees and suppliers	(1,518,138.24)	(1,465,722.59)
Interest paid	(25,918.44)	(34,184.62)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>\$ 1,077,918.83</u>	<u>\$ 377,240.20</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Payments for furniture, fixtures and equipment	\$(22,265.24)	\$(128,076.67)
Payments for construction in progress	(239,047.10)	(40,000.00)
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	<u>\$(261,312.34)</u>	<u>\$(168,076.67)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Payments to Hometrust Bank	\$(202,685.44)	(197,030.65)
NET CASH PROVIDED (USED) BY FINANCING ACTIVITIES	<u>\$(202,685.44)</u>	<u>\$(197,030.65)</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	\$ 613,921.05	\$ 12,132.88
BEGINNING CASH AND CASH EQUIVALENTS	893,373.83	881,240.95
ENDING CASH AND CASH EQUIVALENTS	<u>\$ 1,507,294.88</u>	<u>\$ 893,373.83</u>
Reconciliation of Change in Net Assets to Net Cash Provided (Used) by Operating Activities		
Change in net assets	\$ 759,113.12	\$ 60,086.41
Adjustments to reconcile change in net assets to net cash used by operating activities		
Noncash revenues and expenses		
Depreciation	330,089.49	324,757.81
Changes in current assets and liabilities		
(Increase) Decrease in accrued interest receivable	(2,455.24)	(3,489.29)
Increase) Decrease in taxes receivable	(1,612.93)	16,643.61
Increase (Decrease) in accounts payable	22,131.54	(32,701.72)
Increase (Decrease) in accrued payroll payable	(22,760.93)	9,306.48
Increase (Decrease) in taxes on accrued payroll payable	(1,741.21)	711.94
Increase (Decrease) in accrued interest payable	(3,989.72)	(1,418.03)
Increase (Decrease) in accrued vacation payable	(855.29)	3,342.99
Net cash provided (used) by operations	<u>\$ 1,077,918.83</u>	<u>\$ 377,240.20</u>

See accompanying notes.

(5)

ETOWAH/HORSE SHOE FIRE AND RESCUE DEPARTMENT, INC.
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2024 and 2023

NOTE A-NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES

Organization and Nature of Activities

Located in Etowah, North Carolina the Etowah-Horse Shoe Volunteer Fire & Rescue Department Inc. is contracted by Henderson County to provide fire protection and first responder medical services to the residents of our district. We are funded by tax dollars as determined by the County Commissioners.

Officially started in 1964 by a group of concerned citizens, the department has grown and prospered due to hard work, dedication and rapid population growth. The Department has improved its' Department Of Insurance rating on 3 occasions. The initial rating in 1964 was 9AA. In 1983 -1984 after hundreds of exhaustive hours spent preparing, the insurance rating was lowered to Class 5. We were told at the time we were the first all volunteer department in the state of North Carolina to obtain this rating. In 2003 - 2004 after yet again untold exhaustive hours of preparation, the rating was lowered to the current Class 4. Effective January 1, 2017 the rating drops to a Class 3. These "Class" ratings is a key component the insurance companies use to determine the cost for residential and commercial insurance policies. The difference property owners in our district save when compared to our initial 9AA rating runs well into the millions of dollars.

The Department also provides many other services in addition to fire protection and medical response. We have a very active fire prevention and safety program. Assistance is provided to the North Carolina Highway Patrol at motor vehicle accidents and to the North Carolina Forest Service. Many individual services are provided to the residents of the district, such as severe weather assistance, burning large brush piles, health & welfare checks, smoke detector installation and many other services.

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

FASB Accounting Standards Codification

In June 2009, the Financial Accounting Standards Board (FASB) issued a statement titled *The Accounting Standards Codification and the Hierarchy of Generally Accepted Accounting Principles* (ASC). This standard establishes FASB ASC as the source of authoritative United States accounting and reporting standards for nongovernmental entities. References made to generally accepted accounting principles (GAAP) in these statements refer to the ASC.

ETOWAH/HORSE SHOE FIRE AND RESCUE DEPARTMENT, INC.
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2024 and 2023

Financial Statements Presentation

On August 18, 2016, FASB issued ASU 2016-14, *Not-for-Profit Entities* (Topic 958) - *Presentation of Financial Statements of Not-for-Profit Entities*. The update addresses the complexity and understanding of net asset classifications, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return.

Information regarding its financial position and activities are grouped according to two classes of net assets, net assets without donor restrictions and net assets with donor restrictions. The two classes of net assets are defined as follows:

Net Assets Without Donor Restrictions

Net assets that are not subject to donor-imposed restrictions are those assets whose use is not limited or restricted by donors. They generally arise as a result of exchange transaction, contributions without restrictions, or contributions with restrictions whose restrictions have expired due to time and/or purpose requirements being met. These net assets may be used at the discretion of the Department's management and the Board of Directors.

Net assets without donor restrictions are classified as follows in the Statement of Financial Position:

Undesignated - Net assets without donor restrictions that are not subject to any stipulations or designations.

Net Assets With Donor Restrictions

Net assets that are subject to restrictions imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Department or by the passage of time. Other donor restrictions are perpetual in nature, where the donor has stipulated the funds be maintained in perpetuity.

Other donations are perpetual in nature, where the donor has stipulated the funds be maintained in perpetuity. However, these net assets with donor restrictions generally do not get reclassified since by definition, the donor imposed stipulation to treat the contribution as with donor restrictions results in the restriction never expiring.

As of June 30, 2024 the Department held no assets with donor restrictions that must be held in perpetuity.

ETOWAH/HORSE SHOE FIRE AND RESCUE DEPARTMENT, INC.
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2024 and 2023

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and reported amounts of revenue and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

Fair Value Measurements and Disclosures

The Department discloses for each class of financial instruments the methods used and the significant assumptions made in determining the fair value of financial assets and/or liabilities. If there is a change in the valuation method, then the Department discloses both the change and the reason for the change.

The Department estimates the fair value of all financial instruments and those estimates do not materially differ from the aggregate carrying values of the financial instruments as recorded in the Statement of Financial Position.

The estimated fair value amounts have been determined using available market information and appropriate valuation methodologies.

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Department considers all unrestricted highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents.

Promises to Give

Contributions are recognized when the donor makes a promise to give to the Department that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions.

The Department uses the allowance method to determine uncollectible unconditional promises receivable. The allowance is based on prior years' experience and management's analysis of specific promises made.

ETOWAH/HORSE SHOE FIRE AND RESCUE DEPARTMENT, INC.
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2024 and 2023

Property and Equipment

It is the Department's policy to capitalize property and equipment over \$1,000.00. Lesser amounts are expensed in the year of acquisition. Purchased property and equipment is capitalized at cost. Donations of property and equipment are recorded as contributions at their estimated fair value. Such donations are reported as contributions without donor restrictions unless the donor has restricted the donated asset for a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as contributions with donor restrictions. Absent donor stipulations regarding how long those assets must be maintained, the Department reports expiration of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Department reclassifies net assets with donor restrictions to net assets without donor restrictions at that time. Property and equipment are depreciated using the straight-line method over their estimated useful lives.

Contributed Services

No amounts have been reflected in the financial statements for donated services. The Department generally pays for services requiring specific expertise. However, 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.

Contributions

Contributions received are recorded as net assets with donor restrictions or net assets without donor restrictions depending on the existence or nature of any donor restrictions.

Income Tax Status

The Department is a not-for-profit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and classified by the Internal Revenue Service as other than a private foundation.

NOTE B-RESTRICTIONS ON NET ASSETS

All of the restrictions on net assets at June 30, 2024 and 2023 are related to the Firemen's Local Relief Fund. The North Carolina Law requires the Relief Fund Monies may be used ONLY for the purpose of caring for firemen who are hurt in the line of duty or their dependents. These monies may be spent for no other purpose unless approval is received for the North Carolina Firemen's Association, Secretary's Office, or the North Carolina Legislature. Net assets with donor restrictions on net assets for the Firemen's Local Relief Fund as of June 30, 2024 and 2023 amounts to \$40,656.13 and \$58,346.56.

ETOWAH/HORSE SHOE FIRE AND RESCUE DEPARTMENT, INC.
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2024 and 2023

NOTE C-LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The following reflects the Department's financial assets as of the balance sheet date, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the balance sheet date.

	2024	2023
Financial assets at year-end	\$ 1,507,305.63	\$ 893,373.83
Less those unavailable for general expenditures within one year, due to:		
Donor-restricted for relief fund	40,656.13	58,346.56
Financial assets available to meet cash needs for general expenditure within one year	<u>\$ 1,466,649.50</u>	<u>\$ 835,027.27</u>

NOTE D-TAXES RECEIVABLE

Taxes receivable represents amounts collected on behalf of the Etowah/Horse Shoe Fire District by Henderson County but not remitted to the Fire Department as of June 30, 2024 and 2023. The dollars shown represent amounts which could be quantified by the Henderson County Tax Offices. It is recognized that uncollected fire district taxes exist in Henderson County, but none could be quantified by the County's tax office. As of June 30, 2024 and 2023 there are property taxes receivable from Henderson County of \$34,663.99 and \$34,870.38. As of June 30, 2024 and 2023 there are sales tax receivables due from the State of North Carolina in the amount of \$8,521.06 and \$6,701.74

NOTE E-PROPERTY AND EQUIPMENT

Property and equipment consist of the following:

	Beginning	Additions	Disposals	Ending
Land and buildings	\$ 1,880,150.04	\$ 8,990.00	\$ 0.00	\$ 1,889,140.04
Firefighting and rescue equipment	1,181,097.52	0.00	0.00	1,181,097.52
Furniture, fixtures and equipment	162,061.53	0.00	0.00	162,061.53
Office equipment	38,461.42	0.00	0.00	38,461.42
Fire trucks and vehicles	4,665,983.58	13,275.24	0.00	4,679,258.82
Construction in progress	40,000.00	239,047.10	0.00	279,047.10
	<u>\$ 7,967,754.09</u>	<u>\$ 261,312.34</u>	<u>\$ 0.00</u>	<u>\$ 8,229,066.43</u>
Accumulated depreciation	<u>(6,001,289.01)</u>	<u>(330,089.49)</u>	<u>0.00</u>	<u>(6,331,378.50)</u>
	<u>\$ 1,966,465.08</u>	<u>\$ (68,777.15)</u>	<u>\$ 0.00</u>	<u>\$ 1,897,687.93</u>

ETOWAH/HORSE SHOE FIRE AND RESCUE DEPARTMENT, INC.
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2024 and 2023

NOTE F-LONG TERM NOTES

Municipal Lease and Option Agreement

On November 14, 2019 the Department secured a loan through Hometrust Bank. The proceeds were used to refinance an existing loan and purchase a new pumper and tanker. The loan was approved in the amount of \$1,639,491.69. The agreement specifies eight annual payments of \$232,276.99 beginning December 12, 2020. The imputed interest rate on the principal outstanding shall be 2.73%. The principal balance as of June 30, 2024 is \$828,379.19.

<u>Schedule of Maturities</u>	
12-12-2025	\$208,502.50
12-12-2026	\$213,373.25
12-12-2027	\$219,497.06
12-12-2028	\$187,006.38

NOTE G-RETIREMENT

The Department makes available a retirement plan to full-time employees. Employees are eligible to participate after one year of employment. The Department will equally match up to three (3) percent of the base salary of any employee working 20 hours a week or more (a total of 1,000 hours per year). In order to receive matching contributions an employee must participate. If an employee chooses to participate in the retirement plan, an employee will sign a payroll deduction contract. The Department will deduct the specified amount from the employee's paycheck and send the employee's contribution to the retirement plan trustee. The employee will have 100% vested interest in the retirement plan as set forth in the SEP guidelines.

NOTE H-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 volunteers; and natural disasters.

The Department carries commercial coverage for all risks of loss, including property and general liability insurance, and worker's 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 fiscal years.

ETOWAH/HORSE SHOE FIRE AND RESCUE DEPARTMENT, INC.
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2024 and 2023

NOTE I-ECONOMIC DEPENDENCE

Approximately 97% of recurring operating revenues of the general fund for the period ended 6-30-2024 came from special fire district property taxes levied by Henderson County.

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

2023

Department of the Treasury
Internal Revenue ServiceDo 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.Open to Public
Inspection

A For the 2023 calendar year, or tax year beginning 7/01, 2023, and ending 6/30, 2024

B Check if applicable:

- ☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C
ETOWAH-HORSE SHOE VOLUNTEER FIRE
& RESCUE DEPARTMENT INC
PO BOX 909
HORSE SHOE, NC 28742-0909

D Employer identification number

E Telephone number

828-891-3012

G Gross receipts \$ 2,623,588.

H(a) Is this a group return for subordinates? ☐ Yes ☒ NoH(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions.I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: N/A

H(c) Group exemption number

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation: 1964

M State of legal domicile: NC

Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: TO PROVIDE FIRE PREVENTION AND FIRST RESPONDER MEDICAL SERVICES TO THE RESIDENTS OF THE ETOWAH/HORSE SHOE FIRE DISTRICT.			
	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	14	
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	11	
	5	Total number of individuals employed in calendar year 2023 (Part V, line 2a)	5	33	
	6	Total number of volunteers (estimate if necessary)	6	0	
	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.	
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year	
	9	Program service revenue (Part VIII, line 2g)	49,200.	43,360.	
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1,739,754.	2,536,061.	
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	6,663.	16,582.	
	12	Total revenue — add lines 8 through 11 (must equal Part VIII, column (A), line 12)	75,190.	27,585.	
			1,870,807.	2,623,588.	
	Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		
		14	Benefits paid to or for members (Part IX, column (A), line 4)		
15		Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	917,376.	964,228.	
16a		Professional fundraising fees (Part IX, column (A), line 11e)			
	b	Total fundraising expenses (Part IX, column (D), line 25)			
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	876,532.	900,247.	
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	1,793,908.	1,864,475.	
	19	Revenue less expenses. Subtract line 18 from line 12	76,899.	759,113.	
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year	End of Year	
	21	Total liabilities (Part X, line 26)	2,904,901.	3,454,113.	
	22	Net assets or fund balances. Subtract line 21 from line 20	1,115,686.	905,785.	
			1,789,215.	2,548,328.	

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	Signature of officer	Date		
	ROGER FREEMAN	PRES/CHAPLAIN		
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input checked="" type="checkbox"/> if self-employed PTIN
	WAYNE J. PARRIS, CPA	Wayne J. Parris, CPA	10-21-24	P01202486
	Firm's name	Firm's EIN		
	WAYNE J. PARRIS, CPA	[REDACTED]		
	Firm's address	Phone no.		
	21 HYDE PARK PL	(828) 687-8824		
	ARDEN, NC 28704			

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

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:

TO PROVIDE FIRE PREVENTION AND FIRST RESPONDER MEDICAL SERVICES TO THE RESIDENTS OF THE ETOWAH/HORSE SHOE FIRE DISTRICT.

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 \$ 1,694,763. including grants of \$) (Revenue \$)
FIRE PREVENTION AND PROTECTION FOR ALL RESIDENTS IN THE ETOWAH-HORSE SHOE AREA.

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 1,694,763.

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 Revenue Procedure 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.		
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 on 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?		

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 33		
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	
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	
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	
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?	13a	
Note: See the instructions for additional information the organization must report on Schedule O.		
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	X
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?	15	X
If "Yes," see the instructions and file Form 4720, Schedule N.		
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16	X
If "Yes," complete Form 4720, Schedule O.		
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?	17	
If "Yes," complete Form 6069.		

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. ☒ **X****Section A. Governing Body and Management**

	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year. 1a 14		
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 on line 1a, above, who are independent. 1b 11		
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? SEE SCHEDULE O	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? . . SEE SCHEDULE O	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? SEE SCH O	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.)

	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. SEE SCHEDULE O		
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. . . SEE SCHEDULE O	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 NONE

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. SEE SCHEDULE O

20 State the name, address, and telephone number of the person who possesses the organization's books and records.

ROGER FREEMAN 828-891-3102

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 the 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) MIKE HUGGINS FIRE CHIEF	1 0	X							0.	0.
(2) HEATHER HUGGINS VP/REC SEC	4 0	X		X					0.	0.
(3) DILLON BAKER ASST CHIEF TRN	4 0	X							0.	0.
(4) ROGER FREEMAN PRESIDENT	4 0	X		X				0.	0.	0.
(5) DAVID HADDEN BOARD MEMBER	4 0	X						0.	0.	0.
(6) ROBERT GRAYSON BOARD MEMBER	4 0	X						0.	0.	0.
(7) JAMEY GASH BATTALION CHIEF	4 0	X						0.	0.	0.
(8) DREW BRANNON ASST CHAIRMAN	1 0	X						0.	0.	0.
(9) MIKE GILBERT BOARD MEMBER	1 0	X						0.	0.	0.
(10) WAYNE TAYLOR CHAIRMAN	1 0	X						0.	0.	0.
(11) ROGER BUCKNER BOARD MEMBER	1 0	X						0.	0.	0.
(12) DAVID DALTON BOARD MEMBER	1 0	X						0.	0.	0.
(13) IKE FREEMAN BOARD MEMBER	1 0	X						0.	0.	0.
(14) RICKY GILBERT DEPUTY CHIEF	1 0	X						0.	0.	0.

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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									0.	0.
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**

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

	Yes	No
3		X
4		X
5		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

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

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 **0**

Part VIII Statement of RevenueCheck 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.....	1a			
	b	Membership dues.....	1b			
	c	Fundraising events.....	1c			
	d	Related organizations.....	1d			
	e	Government grants (contributions)....	1e			
	f	All other contributions, gifts, grants, and similar amounts not included above...	1f	43,360.		
	g	Noncash contributions included in lines 1a-1f.....	1g			
	h	Total. Add lines 1a-1f.....		43,360.		
Program Service Revenue	2a <u>HENDERSON COUNTY</u>		Business Code			
	b			2,536,061.	2,536,061.	
	c					
	d					
	e					
	f	All other program service revenue...				
	g	Total. Add lines 2a-2f.....		2,536,061.		
	Other Revenue	3 Investment income (including dividends, interest, and other similar amounts).....			16,582.	16,582.
4 Income from investment of tax-exempt bond proceeds						
5 Royalties.....						
6a		Gross rents.....	(i) Real (ii) Personal			
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			
b		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			Business Code			
	11a	<u>SALES TAX REFUNDS</u>		15,295.	15,295.	
	b	<u>RELIEF FUND SUPPLEMENT</u>		11,320.	11,320.	
	c	<u>MISCELLANEOUS</u>		970.	970.	
	d	All other revenue.....				
	e	Total. Add lines 11a-11d.....		27,585.		
12	Total revenue. See instructions.....			2,623,588.	2,580,228.	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.				
4 Benefits paid to or for members.				
5 Compensation of current officers, directors, trustees, and key employees.	125,943.	84,831.	41,112.	0.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).	0.	0.	0.	0.
7 Other salaries and wages.	587,307.	587,307.		
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).	10,944.	10,944.		
9 Other employee benefits.	183,744.	177,212.	6,532.	
10 Payroll taxes.	56,290.	53,018.	3,272.	
11 Fees for services (nonemployees):				
a Management.				
b Legal.				
c Accounting.	9,280.		9,280.	
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.)	3,051.		3,051.	
12 Advertising and promotion.				
13 Office expenses.	3,683.		3,683.	
14 Information technology.	13,263.	13,263.		
15 Royalties.				
16 Occupancy.	109,879.	98,891.	10,988.	
17 Travel.				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials.				
19 Conferences, conventions, and meetings.				
20 Interest.	25,918.	25,918.		
21 Payments to affiliates.				
22 Depreciation, depletion, and amortization.	330,089.	328,916.	1,173.	
23 Insurance.	46,862.	46,862.		
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.)				
a MISCELLANEOUS	62,331.	35,860.	26,471.	
b VEHICLE MAINTENANCE	55,686.	55,686.		
c TURNOUT GEAR & UNIFORMS	47,181.	47,181.		
d FIREFIGHTING/RESCUE EQUIP SUPP	29,981.	29,981.		
e All other expenses.	163,043.	98,893.	64,150.	
25 Total functional expenses. Add lines 1 through 24e.	1,864,475.	1,694,763.	169,712.	0.
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 SheetCheck 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	893,374.	1	1,507,295.
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	45,061.	4	49,130.
	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 8,229,067.		
	b Less: accumulated depreciation	10b 6,331,379.	1,966,466.	10c 1,897,688.
	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		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 33)	2,904,901.	16	3,454,113.	
Liabilities	17 Accounts payable and accrued expenses	84,622.	17	77,405.
	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		22	
	23 Secured mortgages and notes payable to unrelated third parties	1,031,064.	23	828,379.
	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	1.
	26 Total liabilities. Add lines 17 through 25	1,115,686.	26	905,785.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here and complete lines 27, 28, 32, and 33. <input checked="" type="checkbox"/>			
	27 Net assets without donor restrictions	1,730,868.	27	2,507,672.
	28 Net assets with donor restrictions	58,347.	28	40,656.
	Organizations that do not follow FASB ASC 958, check here and complete lines 29 through 33. <input type="checkbox"/>			
	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		31	
	32 Total net assets or fund balances	1,789,215.	32	2,548,328.
	33 Total liabilities and net assets/fund balances	2,904,901.	33	3,454,113.

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	2,623,588.
2	Total expenses (must equal Part IX, column (A), line 25).	2	1,864,475.
3	Revenue less expenses. Subtract line 2 from line 1.	3	759,113.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A)).	4	1,789,215.
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	2,548,328.

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 checked="" type="checkbox"/> Cash <input 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. <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2a	X
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. <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2b	X
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.	2c	X
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?	3a	X
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	3b	

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 ETOWAH-HORSE SHOE VOLUNTEER FIRE
& RESCUE DEPARTMENT INC

Employer identification number

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.")	91,844.	209,899.	133,199.	49,200.	43,360.	527,502.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.	1,558,401.	1,614,857.	1,670,294.	1,739,754.	2,536,061.	9,119,367.
3 The value of services or facilities furnished by a governmental unit to the organization without charge.						0.
4 Total. Add lines 1 through 3.	1,650,245.	1,824,756.	1,803,493.	1,788,954.	2,579,421.	9,646,869.
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).						0.
6 Public support. Subtract line 5 from line 4.						9,646,869.

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.	1,650,245.	1,824,756.	1,803,493.	1,788,954.	2,579,421.	9,646,869.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources.	7,463.	3,001.	431.	6,663.	16,582.	34,140.
9 Net income from unrelated business activities, whether or not the business is regularly carried on.						0.
10 Other income. Do not include gain or loss from the sale of capital assets. (Explain in Part VI.)	97,821.	22,074.	57,715.	75,190.	27,585.	280,385.
11 Total support. Add lines 7 through 10.						9,961,394.
12 Gross receipts from related activities, etc. (see instructions).					12	0.
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	96.84 %
15 Public support percentage from 2022 Schedule A, Part II, line 14.	15	94.98 %
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 checked="" 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.** ☐**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. ☐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. ☐20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

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 box 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 line 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 on 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 ☐ The organization satisfied the Activities Test. Complete line 2 below.
- b ☐ The organization is the parent of each of its supported organizations. Complete line 3 below.
- c ☐ 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.

	Yes	No
2a		
2b		
3a		
3b		

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).		

BAA

Schedule A (Form 990) 2023

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			

BAA

Schedule A (Form 990) 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.)

PART II, LINE 10 - OTHER INCOME

NATURE AND SOURCE	2023	2022	2021	2020	2019
FEMA REIMBURSEMENT					\$ 30,870.
MISCELLANEOUS	\$ 27,585.	\$ 75,190.	\$ 57,715.	\$ 22,074.	66,951.
TOTAL	<u>\$ 27,585.</u>	<u>\$ 75,190.</u>	<u>\$ 57,715.</u>	<u>\$ 22,074.</u>	<u>\$ 97,821.</u>

**SCHEDULE D
(Form 990)**

Department of the Treasury
Internal Revenue Service

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**

Name of the organization

ETOWAH-HORSE SHOE VOLUNTEER FIRE
& RESCUE DEPARTMENT INC

Employer identification number

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"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

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.

	Held at the End 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?..... ☐ Yes ☐ 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)?..... ☐ Yes ☐ 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 in 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?.....	3a(i)	Yes	No
(ii) Related organizations?.....	3a(ii)		

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

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.....				
b Buildings.....		1,889,140.		1,889,140.
c Leasehold improvements.....				
d Equipment.....		5,898,818.		5,898,818.
e Other.....		441,109.	6,331,379.	-5,890,270.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B)).				1,897,688.

BAA

Schedule D (Form 990) 2023

Part VII Investments – Other Securities

N/A

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) _____		
(I) _____		
Total. (Column (b) must equal Form 990, Part X, line 12, column (B)). . . .		

Part VIII Investments – Program Related

N/A

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)		
(10)		
Total. (Column (b) must equal Form 990, Part X, line 13, column (B)). . . .		

Part IX Other Assets

N/A

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)	
(10)	
Total. (Column (b) must equal Form 990, Part X, line 15, column (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) ROUNDING	1.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. (Column (b) must equal Form 990, Part X, line 25, column (B)).	1.

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 N/A

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	
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	
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	

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return N/A

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

1	Total expenses and losses per audited financial statements.....		1	
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	
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	

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

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**

ETOWAH-HORSE SHOE VOLUNTEER FIRE
& RESCUE DEPARTMENT INC

Employer identification number

FORM 990, PART VI, LINE 6 - EXPLANATION OF CLASSES OF MEMBERS OR SHAREHOLDER

ORGANIZATION HAS VOLUNTEER MEMBERS WHO OPERATE THE DEPARTMENT AND HAVE VOTING
AUTHORITY TO ELECT THE BOARD OF DIRECTORS.

FORM 990, PART VI, LINE 7A - HOW MEMBERS OR SHAREHOLDERS ELECT GOVERNING BODY

THROUGH NOMINATIONS FROM THE FLOOR AND MAJORITY APPROVAL FOR EACH POSITION.

FORM 990, PART VI, LINE 7B - DECISIONS OF GOVERNING BODY APPROVAL BY MEMBERS OR SHAREHOLDERS

ONLY DURING A PROPOSED CHANGE IN BYLAWS.

FORM 990, PART VI, LINE 11B - FORM 990 REVIEW PROCESS

NO REVIEW WAS OR WILL BE CONDUCTED.

FORM 990, PART VI, LINE 12C - EXPLANATION OF MONITORING AND ENFORCEMENT OF CONFLICTS

PERIODIC REVIEW AND MEETINGS WITH MEMBERS WITH A PERCEIVED CONFLICT OF INTEREST.

FORM 990, PART VI, LINE 19 - OTHER ORGANIZATION DOCUMENTS PUBLICLY AVAILABLE

ALL ORGANIZATION DOCUMENTS ARE OPEN TO THE PUBLIC UPON REQUEST IMMEDIATELY.

2023

FEDERAL WORKSHEETS
ETOWAH-HORSE SHOE VOLUNTEER FIRE
& RESCUE DEPARTMENT INC

PAGE 1

FORM 990, PART III, LINE 4E
PROGRAM SERVICES TOTALS

	PROGRAM SERVICES TOTAL	FORM 990	SOURCE
TOTAL EXPENSES	1,694,763.	1,694,763.	PART IX, LINE 25, COL. B
GRANTS	0.	0.	PART IX, LINES 1-3, COL. B
REVENUE	0.	2,536,061.	PART VIII, LINE 2, COL. A

FORM 990, PART IX, LINE 11G
OTHER FEES FOR SERVICES

	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT & GENERAL	(D) FUND- RAISING
ADP PAYROLL PREPARATION	3,051.		3,051.	
TOTAL	\$ 3,051.	\$ 0.	\$ 3,051.	\$ 0.

FORM 990, PART IX, LINE 24E
OTHER EXPENSES

	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT & GENERAL	(D) FUNDRAISING
BANK CHARGES	1,312.		1,312.	
CELLULAR PHONES	8,759.	8,759.		
COMMUNICATIONS	5,751.	5,751.		
COPIER	2,241.		2,241.	
DOI RATING	1,495.	1,495.		
DUES AND SUBSCRIPTIONS	3,961.	3,961.		
FIRE PREVENTION	22,365.	22,365.		
FIREMEN'S FUND EXPENSES	15,561.		15,561.	
MEDICAL SUPPLIES	16,576.	16,576.		
PHYSICALS	161.	161.		
POSTAGE AND SHIPPING	4,034.		4,034.	
RELIEF FUND-DUES PAYMENTS	3,608.		3,608.	
RELIEF FUND-PENSION FUND PMTS	2,760.		2,760.	
RELIEF FUND-SUPPLEMENTAL INS	22,804.		22,804.	
SALES TAX PAID	9,457.		9,457.	
SCHOLARSHIPS	1,700.		1,700.	
TELEPHONE, TELEVISION & INTERN	6,733.	6,060.	673.	
TRAINING AND TRAVEL	9,684.	9,684.		
VEHICLE FUEL & OIL	24,081.	24,081.		
TOTAL	\$ 163,043.	\$ 98,893.	\$ 64,150.	\$ 0.

ETOWAH-HORSE SHOE VOLUNTEER FIRE
& RESCUE DEPARTMENT INC

	2023	2022	DIFF
REVENUE			
CONTRIBUTIONS AND GRANTS.....	43,360	49,200	-5,840
PROGRAM SERVICE REVENUE.....	2,536,061	1,739,754	796,307
INVESTMENT INCOME.....	16,582	6,663	9,919
OTHER REVENUE.....	27,585	75,190	-47,605
TOTAL REVENUE.....	2,623,588	1,870,807	752,781
EXPENSES			
SALARIES, OTHER COMPEN., EMP. BENEFITS..	964,228	917,376	46,852
OTHER EXPENSES.....	900,247	876,532	23,715
TOTAL EXPENSES.....	1,864,475	1,793,908	70,567
NET ASSETS OR FUND BALANCES			
REVENUE LESS EXPENSES.....	759,113	76,899	682,214
TOTAL ASSETS AT END OF YEAR.....	3,454,113	2,921,714	532,399
TOTAL LIABILITIES AT END OF YEAR.....	905,785	1,115,686	-209,901
NET ASSETS/FUND BALANCES AT END OF YEAR.	2,548,328	1,806,028	742,300

2023

GENERAL INFORMATION
ETOWAH-HORSE SHOE VOLUNTEER FIRE
& RESCUE DEPARTMENT INC

PAGE 1



FORMS NEEDED FOR THIS RETURN

FEDERAL: 990, SCH A, SCH D, SCH O

CARRYOVERS TO 2024

NONE