

# **Fletcher Fire Rescue**

## **Proposed Budget**



**2025-2026**

## **Budget Summary FY26**

Fletcher Fire Department was formed in 1953 and incorporated in 1954. Over the last 10 years Fletcher has seen substantial growth, but the type has changed. Historically the Fletcher area base was heavily industrial, why this buildings mainly still exist much of the industry of the past has left and this buildings have transferred from manufacturing to warehouse / storage.

Fletcher does contract with both Henderson County as well as the Town of Fletcher. Fletcher has seen heavy residential growth and is starting to see more commercial growth in the county. Growth inside of the town is happening but not at the same pace as what is happening in the county part of our fire district.

The largest unknown that we are currently facing is what the cost will be to repair / relocate our station in Naples. We have had the FEMA site visit but still waiting to see if it meets the 50% damage threshold. If it does not we will be left to decide to build the station like it was where it was with insurance covering the majority of the cost, or to build a new station at a estimated cost of 2 million dollars.

### **INCOME:**

It is obvious that Fletcher Fire District has seen growth and more is already planned. Looking back historically that growth rate has been about five percent The largest unknown is what flood damage was incurred to business personal property (IE machines and equipment). If this damage was all repaired or replaced, then we may see the amount closer to the 5 percent that has been normal.

With this request we are asking for 10.5 cents from the Town of Fletcher

### **MISC EXPENSE**

With this area you will find that I removed the depreciation expense and placed the financed payments of the apparatus and included the interest paid in the payments as well so you will see that missing later. For the contingencies I do feel that most everything is covered well in the budget so that the need does not arise to use these funds, barring a catastrophic failure of something. So if this is only a needed

expenditure that will need board approval this just from the building and personnel items alone save \$161,951

## **ADMINISTRATION EXPENSE**

While there are some small changes throughout this line item the large things you will see is the changes in

IT Services- Currently we pay per user per month for the use of Microsoft Office and Email. We have license for office on all the computers and have free use of the Google Suite to include email and 10 TB of cloud storage. With all the software we use being cloud or internet based with exceptions of Quick Books and there not being a dedicated server at any of the stations I feel that this cost could even be brought down more, as the only IT we would need is someone to manage a firewall setting. Between myself and a few others on staff setting up and managing the small issues that come about in a non-server environment is negligible and would take little to no time to deal with.

Legal Professional- There is an increase here that is for a couple of reasons. One being that it seems that this will be overbudget so was trying to take care of that. Second would be to enter into a contract with a company called Management Solutions for Emergency Services. This company can take care of making sure policies and handbooks are compliant and meet the legal requirements, but more so they offer drug testing, criminal background checks and 24 hour continual criminal monitoring on all staff for a total cost of \$3500 per year. They will also provide HR type help with employee issues and have employment attorneys as well as retired federal judges. With this we get the ability to tell them the problem and if it is simple all they talk to the attorney and or judge and get an opinion on the matter. You normally get up to a couple of hours a year with the attorney if need be at no additional cost.

Interest Expense- Here again this was moved to the financed payments.

Employee Health- Here is the largest change in this area. With this our health insurance has currently decreased from the amount budgeted do to having a turnover and younger staff. There is still an increase of about 10% figured above the current cost, as well as the addition of a \$250 month dependent coverage figured in on this. My thoughts are that employees can use this \$250 per month to put towards the cost of dependent coverage for health insurance or use it to cover some other insurance they so choose such as a cancer policy, hospitalization policy or others along those lines.

They may also choose not to use it on any other insurance and have an additional \$100 per month put into their 401K. This would show that we are doing something for ones who do not have dependents to be covered on insurance.

## **OPERATIONAL COST**

Wireless service- This does seem like a large jump but have combine the cell phone and tablets into one line item so the increase of them both is just over \$3000. This will enable us to have to have internet connectivity in the engine and small trucks that we use. This is helpful on calls such as hazmat, brush fires, searches among others. We will also add some laptops to be able to use to help better navigate to calls and pull up pre fire plans, this works much better than the use of a small tablet for many of these items.

Rescue Equipment- With the advancement of vehicle building technology we must also keep up with equipment that we can use to deal with them. Currently we do not have a extrication cutter that is rated to cut the high tensile strength metals that most all vehicles are made with today. This metal is found in the doors and frame around the doors of vehicles and is the same area that we cut when doing vehicle extrication. While there is a chance that the current cutters will work there is also a great chance of breaking the cutters when doing this. We would like to purchase two sets of battery tools one for the engine running out of the Main station and the other for the engine that runs out of the Naples station. To have what is actually needed on each truck for them to deal with a intense vehicle entrapment it will cost about \$40,000 to outfit each truck. For one of the trucks, I have requested some appropriations money through the state budget, we will not know about this until the July timeframe.

Turnout Gear- To get setup and stay on a replacement plan we will need to incur a cost of \$37,000 to \$40,000 each year to keep this in a rotation of replacement. The cost to replace a coat and pants is right at \$4000 this does not include boots, hoods and gloves. This will allow us to replace about 9 sets a year. With the standard of everyone needing two sets and currently everyone only has 1 set and 5 spare sets total, this will get us in a position to not only get everyone with a second set but set us up with a rotation to replace gear in a timely manner, it only has a 10 year life cycle, but with use

finding many sets only last 7 to 8 years. This will also enable us to replace damaged gear without slowing down a rotation.

Throughout the remainder of the operational item you will see some increases and decreases. Took the general building maint up for Sta-1 to help accommodate for needed yearly maintenance. You will see in crease in what was the cable bill, it now says internet. Here we need a redundant internet source as well as a faster connection at the main station. The redundancy will help keep station phones working as well as our RMS system is cloud based.

## **PERSONNEL COST**

Here there are some increases

Physicals- The provider that most departments in both Henderson and Buncombe used is no longer do fire department physicals. We are currently looking for another provider but the old one filed insurance and we have not found one that is willing to do this going forward. So we are budgeting to pay for a physical and a ultrasound scan for all employees at a cost of \$750 each.

Retirement Contributions- Knowing that it is a very good possibility that we may be able to go into the LGERS system within the next year have increase budget to be much closer to what it cost. Currently an agency that is in the LGERS the employee contributes 6% and the department must do 13% (this changed from 12% at the beginning of 2025). I would like to see us structure our 401K to closely mimic the LGERS even if we do not get in. This would mean if the employee puts in 6% the department does 10% (this is what is budgeted for) with the hopes of increasing it to 12% next year. This puts us on the same playing field as departments that have that system. I would also like to say if the employee only puts in 5% that it is an even match or possibly nothing from the department at all. This may seem harsh but I would like to see them be better prepared for their future.

Administrative- There is a decrease here but this is from not replacing the FLSE position. It is my feeling that we need to focus on shift staffing that run the calls and then get this back when funds allow.

Random Testing- This is where I had put this money into the legal and professional to have this all as one service.

Firefighters Base Pay- There is an increase here and shows modest, however I am going to propose re-working the pay scale and adding two additional levels. This does give the vast majority a raise as it gets the compression that is currently in the scale out. This also adds the additions of levels of Battalion Chief and the Senior Firefighter back. This does not add any additional personnel to the shifts but does restructure and will be easier for me to explain in person.

Part-Time- This is an area with a big increase with the plan to staff a part-timer on each shift all the time. This will enable vacation and sick leave to be taken and still leave staffing on duty at 10. There is also still money in the OT budget this would allow to fill if a second person is off at the same time. It might be that these two line items are merged together.

Uniforms- Like everything else over the last few years the cost of clothing has increased as well. Pants that we use cost about \$65 per pair and a job shirt cost about \$70. Normally someone working will go through about 5 pairs of pants and one job shirt a year at minimum from not only normal wear but stains and tears. This puts them at \$395 and still does not account for any other item that they may need. This proposal gives them \$500 per year.

## **Capital Improvements**

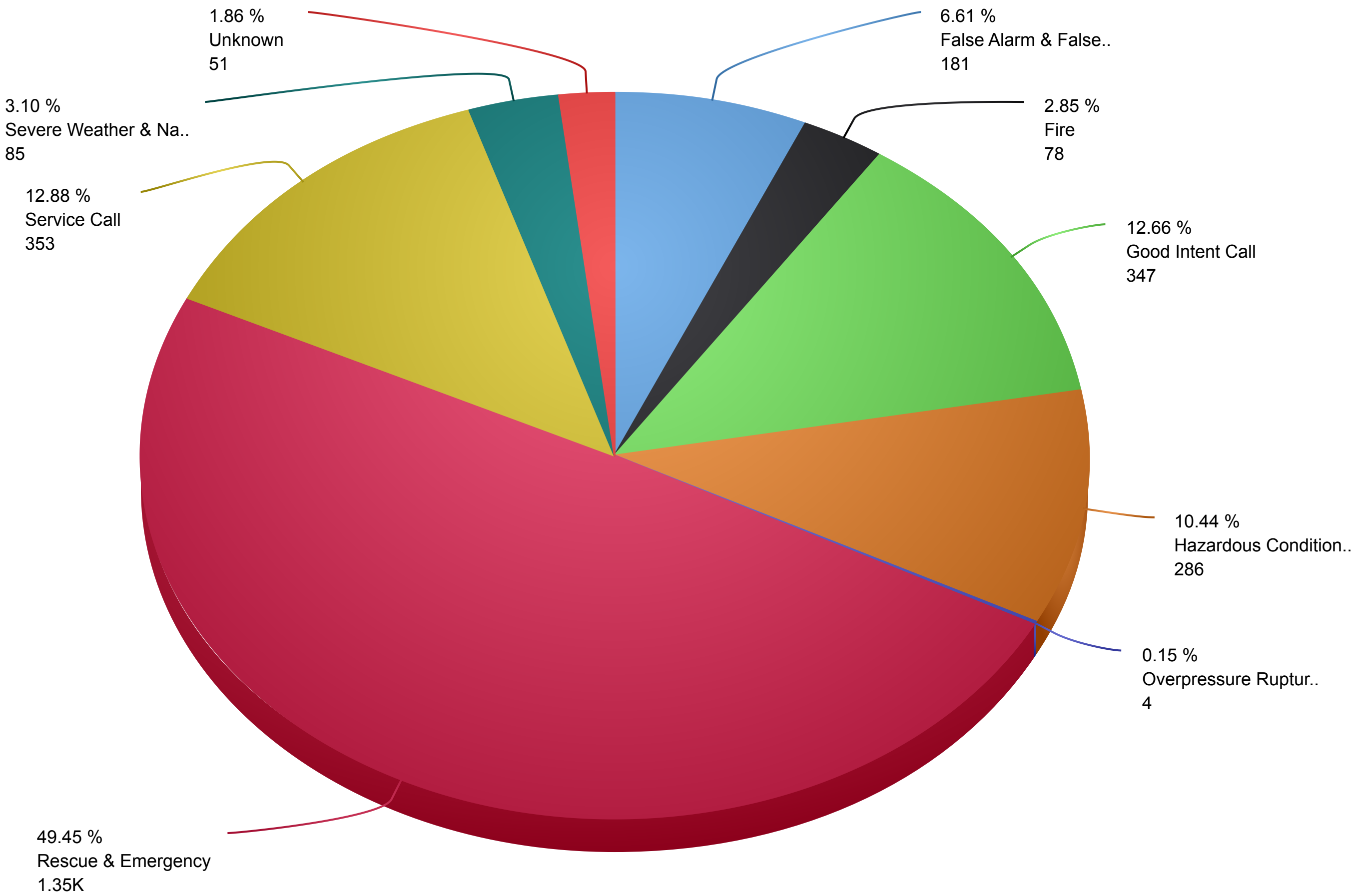
We are requesting

- To replace a 2003 fire engine that has over 85,000 miles on it. This will be paid from the fund balance at a cost of \$975,000
- To replace a brush truck this again would come out of the fund balance and at a cost of \$130,000
- To Purchase \$150,000 worth of different portable and safety equipment to replace outdated equipment. This would include items such a ballistic vest for any active assailant incidents.

# Analysis by Incident Type (Exposure 0)

01/01/2024-12/31/2024

- False Alarm & False Call
- Fire
- Good Intent Call
- Hazardous Condition (No Fire)
- Overpressure Rupture, Explosion, Overheat(no fire)
- Rescue & Emergency Medical Service Incident
- Service Call
- Severe Weather & Natural Disaster
- Unknown



Total of Incident Type: 2,740

<b>Fletcher Fire and Rescue</b>				
ITEM DESCRIPTION	2024-2025 BUDGET	YEAR-TO-DATE	2025-2026 BUDGET	INCREASE/DECREASE
		AS OF 3-17		
<b>REVENUE</b>				
<b>PRESENT/REQUESTED TAX RATE</b>				
<b>ACTUAL HENDERSON COUNTY REVENUE RECEIVED</b>				
Henderson County Ad Valorem Taxes	\$1,675,970.40	\$1,715,006.00	\$1,742,684.00	\$66,713.60
Donations		\$1,442.14		\$0.00
Fundraising				\$0.00
Grants				\$0.00
HazMat Charges				\$0.00
Interest Income	\$140,474.06	\$126,251.00	\$145,000.00	\$4,525.94
Miscellaneous		\$387,138.39	\$260,000.00	\$260,000.00
NC County Sales Tax Refund	\$16,516.50	\$27,029.65	\$16,516.00	(\$0.50)
NC Fuel Tax Refund				\$0.00
Other Income (City, Other Counties, Town)	\$1,861,742.95	\$1,350,077.00	\$1,986,865.09	\$125,122.14
Rental Income				\$0.00
Sales of Assets				\$0.00
<b>Total Revenues</b>	<b>\$3,694,703.91</b>	<b>\$3,606,944.18</b>	<b>\$4,151,065.09</b>	<b>\$456,361.18</b>
<b><u>FOOTNOTES</u></b>				



Department Name

2025-2026 EXPENDITURES

Fletcher Fire and Rescue							
ITEM DESCRIPTION	2024-2025 BUDGET	YEAR-TO-DATE	2025-2026 BUDGET	INCREASE/DECREASE			
		AS OF 3-17					
EXPENDITURES							
Administrative Cost							
Annual Payment - Apparatus	\$197,000.00	\$197,000.00	\$197,000.00	\$0.00			
Annual Payment - Building	\$0.00	\$0.00	\$0.00	\$0.00			
Annual Payment - Other Equipment	\$0.00	\$0.00	\$0.00	\$0.00			
Appreciation and Award Banquets	\$7,000.00	\$1,022.24	\$7,000.00	\$0.00			
Bank Charges	\$80.00	\$200.00	\$200.00	\$120.00			
Building Fund				\$0.00			
Chaplain				\$0.00			
Computer	\$30,250.00	\$24,323.93	\$21,200.00	(\$9,050.00)			
Contingency Funds	\$216,521.28	\$20,000.00	\$176,157.31	(\$40,363.97)			
Contract Labor (Part-Time Clerk)				\$0.00			
County/State Tax	\$16,516.72	\$6,824.47	\$16,516.00	(\$0.72)			
Discretionary Fund	\$3,000.00	\$1,528.70	\$4,200.00	\$1,200.00			
Deposits/Down Payment				\$0.00			
Dues/Subscriptions	\$10,726.00	\$5,961.00	\$11,831.00	\$1,105.00			
Expendable Supplies				\$0.00			
Flowers/Gifts	\$750.00	\$0.00	\$750.00	\$0.00			
Food	\$2,000.00	\$1,225.41	\$3,500.00	\$1,500.00			
Error Omission, Vehicle	\$64,000.00	\$61,605.00	\$64,000.00	\$0.00			
Legal and Professional Fees	\$12,000.00	\$13,448.00	\$18,000.00	\$6,000.00			
Licenses and Permits	\$600.00	\$0.00		(\$600.00)			
Miscellaneous	\$900.00	\$0.00	\$900.00	\$0.00			
Office Supplies	\$6,079.50	\$3,320.00	\$8,150.00	\$2,070.50			
Public Relations				\$0.00			
Rent				\$0.00			
Drug / Background Check	\$2,000.00	\$1,225.41	\$0.00	(\$2,000.00)			
Record Management Systems	\$13,855.00	\$9,120.00	\$10,500.00	(\$3,355.00)			
Knox Box	\$1,582.00	\$584.00	\$1,600.00	\$18.00			
(Optional Line Item)				\$0.00			
Total Administrative Cost	\$584,860.50	\$347,388.16	\$541,504.31	(\$43,356.19)			

	2024-2025 BUDGET	YEAR-TO-DATE	2025-2026 BUDGET	INCREASE/DECREASE			
<b>Operational Cost</b>							
Breathing Apparatus	\$12,250.00	\$2,784.45	\$12,250.00	\$0.00			
Communications (radios, pagers, cell phone)	\$24,450.00	\$5,909.35	\$29,870.00	\$5,420.00			
EMT Supplies & Equipment	\$15,000.00	\$4,008.20	\$15,000.00	\$0.00			
Firefighting Supplies & Equipment	\$20,725.00	\$18,480.75	\$20,725.00	\$0.00			
Firefighting Equipment Maintenance	\$2,500.00	\$607.80	\$2,500.00	\$0.00			
Fuel	\$43,000.00	\$24,572.95	\$43,000.00	\$0.00			
Hazardous Materials Supplies	\$3,100.00	\$309.24	\$3,100.00	\$0.00			
Infection Control				\$0.00			
Maintenance/Repair of Apparatus	\$95,460.00	\$42,766.16	\$91,970.00	(\$3,490.00)			
DOI	\$600.00	\$0.00	\$600.00	\$0.00			
Physical Fitness				\$0.00			
Public Education and Fire Prevention	\$8,350.00	\$4,193.00	\$8,350.00	\$0.00			
Rehabilitation	\$1,500.00	\$166.76	\$3,000.00	\$1,500.00			
Rescue Equipment	\$12,165.00	\$2,961.40	\$45,000.00	\$32,835.00			
Training	\$17,500.00	\$3,431.81	\$17,500.00	\$0.00			
Turn Out Gear	\$29,877.00	\$2,267.00	\$37,000.00	\$7,123.00			
Uniforms	\$15,322.00	\$7,674.78	\$26,550.00	\$11,228.00			
Physicals	\$1,500.00	\$586.70	\$24,750.00	\$23,250.00			
(Optional Line Item)				\$0.00			
(Optional Line Item)				\$0.00			
<b>Total Operational Cost</b>	<b>\$303,299.00</b>	<b>\$120,720.35</b>	<b>\$381,165.00</b>	<b>\$77,866.00</b>			
<b>PERSONNEL COST</b>							
<b>Payroll</b>							
Gross Full-Time Pay	\$2,175,117.85	\$1,482,499.28	\$2,156,588.98	(\$18,528.87)			
Gross Part-Time Pay	\$92,226.17	\$14,657.64	\$149,000.00	\$56,773.83			
Gross Overtime Pay	\$80,529.58	\$81,411.71	\$95,947.43	\$15,417.85			
Gross Holiday Pay	\$23,133.74	\$11,715.68	\$0.00	(\$23,133.74)			
Employer's Payroll Taxes (6.2% Soc. Sec. 1.4	\$179,007.16	\$120,040.21	\$181,782.36	\$2,775.20			
Bonus	10,475.00	17,244.75	11,825.00	\$1,350.00			
Vol./FF Reimbursement/Stipend	0.00	100.00	100.00	\$100.00			
(Optional Line Item)				\$0.00			
(Optional Line Item)				\$0.00			
(Optional Line Item)				\$0.00			
<b>Total Payroll Cost</b>	<b>\$2,560,489.50</b>	<b>\$1,727,669.27</b>	<b>\$2,595,243.77</b>	<b>\$34,754.27</b>			
<b>Benefits</b>							
Employer's Retirement Contribution				\$0.00			

Department Name		2025-2026 EXPENDITURES					
Supplemental Retirement 401k/457	\$104,172.00	\$82,831.00	\$217,874.00	\$113,702.00			
Health Insurance	\$211,472.57	\$104,896.30	\$273,950.00	\$62,477.43			
Dental Insurance				\$0.00			
Vision Insurance				\$0.00			
Life Insurance				\$0.00			
Supplemental Insurance plans				\$0.00			
State Firemen's Pension Fund				\$0.00			
State Unemployment Tax	\$480.00	\$470.28	\$480.00	\$0.00			
EAP	\$6,000.00	\$2,560.00	\$6,000.00	\$0.00			
(Optional Line Item)				\$0.00			
(Optional Line Item)				\$0.00			
Total Benefits Cost	\$322,124.57	\$190,757.58	\$498,304.00	\$176,179.43			
STATIONS:							
MAIN STATION							
Building Maint	\$11,575.00	\$11,571.34	\$25,200.00	\$13,625.00			
Cable				\$0.00			
Internet	\$1,100.00	\$614.54	\$3,500.00	\$2,400.00			
Electric	\$12,400.00	\$9,211.17	\$14,000.00	\$1,600.00			
Garbage	\$5,950.00	\$4,246.48	\$6,500.00	\$550.00			
Grounds Upkeep	\$6,840.00	\$6,840.00	\$9,800.00	\$2,960.00			
Heating Fuel	\$3,000.00	\$2,202.48	\$6,000.00	\$3,000.00			
Station Supplies	\$5,116.00	\$3,181.70	\$5,500.00	\$384.00			
Telephone	\$6,643.00	\$3,316.83	\$6,643.00	\$0.00			
Water/sewer	\$1,343.93	\$2,075.00	\$3,000.00	\$1,656.07			
STATION #2							
Building Maint	\$6,185.00	\$4,292.43	\$17,200.00	\$11,015.00			
Cable				\$0.00			
Internet	\$875.00	\$766.53	\$3,500.00	\$2,625.00			
Electric	\$4,380.00	\$1,650.64	\$5,500.00	\$1,120.00			
Garbage	\$2,833.08	\$4,300.00	\$4,500.00	\$1,666.92			
Grounds Upkeep				\$0.00			
Heating Fuel	\$3,745.13	\$5,715.07	\$4,000.00	\$254.87			
Station Supplies				\$0.00			
Telephone	\$577.60	\$1,150.00	\$1,150.00	\$572.40			
Water				\$0.00			
STATION #3							

Department Name		2025-2026 EXPENDITURES					
Building Maint	\$8,360.00	\$73,412.44	\$1,582.00	(\$6,778.00)			
Cable				\$0.00			
Internet	\$720.00	\$179.85	\$3,500.00	\$2,780.00			
Electric	\$4,500.00	\$1,508.26	\$5,500.00	\$1,000.00			
Garbage	\$1,130.00	\$58.71		(\$1,130.00)			
Grounds Upkeep				\$0.00			
Heating Fuel	\$3,250.00	\$0.00	\$5,845.00	\$2,595.00			
Station Supplies				\$0.00			
Telephone	\$1,150.00	\$330.00	\$1,500.00	\$350.00			
Water	\$1,070.00	\$587.42	\$2,500.00	\$1,430.00			
STATION #4							
Building Maint				\$0.00			
Cable				\$0.00			
Internet				\$0.00			
Electric				\$0.00			
Garbage				\$0.00			
Grounds Upkeep				\$0.00			
Heating Fuel				\$0.00			
Station Supplies				\$0.00			
Telephone				\$0.00			
Water				\$0.00			
Total Station Cost	\$92,743.74	\$137,210.89	\$136,420.00	\$43,676.26			
TOTAL EXPENDITURES	\$3,863,517.31	\$2,523,746.25	\$4,152,637.08	\$289,119.77			
Footnotes:							

[illegible]

## Fletcher Fire and Rescue

### CURRENT ASSETS

AS OF 2-28

Item Description	Current Balance
Bonds, Certificates of Deposit, Stock	\$640,567.00
General Checking	\$880,347.00
Savings	\$500,000.00
Truck Fund	\$950,000.00
Building Fund	\$500,000.00
Future Needs	
Contingency Fund	\$633,107.00

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<b>Total assets</b>	<b>\$4,104,021.00</b>
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Notes:

2023/2024 TAX RATE WORKSHEET FOR

Fletcher Fire and Rescue- County	
DESCRIPTION	AMOUNT
TOTAL DISTRICT TAX ASSESSMENT 2025-2026	\$1,715,306,136.00
Divided by 100	
TOTAL	\$17,153,061.36
Multiplied by requested tax rate	0.105
TOTAL	\$1,801,071.44
*Multiplied by tax collection percentage (97%)	
TOTAL	\$1,747,039.30
Subtract Training Center Assessment	4,355
Add Projected Payments in Lieu of Taxes	
**TOTAL PROJECTED REVENUE	\$1,742,684.30
** Revenue is projected because it does not reflect tax discoveries, releases or refunds.	
* Collection percentage based on last complete year of collections.	

2023/2024 TAX RATE WORKSHEET FOR

Fletcher Fire and Rescue- Town of Fletcher	
DESCRIPTION	AMOUNT
TOTAL DISTRICT TAX ASSESSMENT 2025-2026	\$1,892,252,466.00
Divided by 100	
TOTAL	\$18,922,524.66
Multiplied by requested tax rate	0.105
TOTAL	\$1,986,865.09
Figured at 100% Collection	
TOTAL	\$1,986,865.09
Subtract Training Center Assessment	0
Add Projected Payments in Lieu of Taxes	
**TOTAL PROJECTED REVENUE	\$1,986,865.09
** Revenue is projected because it does not reflect tax discoveries, releases or refunds.	
* Collection percentage based on last complete year of collections.	



Fletcher Fire and Rescue

FINANCIAL STATEMENT

(BALANCE SHEET)

AS OF \_\_\_\_ Feb 28 2025

Source

ASSETS

ASSETS:

Cash in Bank	\$390,254.78
Certificates of Deposit	\$4,468,966.26
Accounts Receivable-Taxes	
Notes Receivable	
Land	\$143,283.26
Buildings	\$1,971,646.65
Leasehold Improvements	
Furniture & Fixtures	\$67,662.00
Vehicles	\$3,766,798.07
Firefighting Equipment	\$758,764.96
Rescue Equipment	
Other Equipment	
Transfers	
Proceeds from Borrowing	
TOTAL ASSETS	\$11,567,375.98

LIABILITIES AND FUND EQUITY

LIABILITIES:

Accounts Payable	\$470.99
Due to Debt Service	\$721,193.51
Accrued Interest Payable	
Accrued Payroll Payable	
Accrued Payroll Taxes	
Medicare Withholding Payable	
FICA Withholding Payable	
Federal Withholding Payable	
State Withholding Payable	
FUTA & SUI Payable	
Employee 401(k) Withholding	
Child Support Withholding	
Notes Payable	
TOTAL LIABILITIES	\$721,664.50

FUND BALANCES

Fund Balance Unrestricted	
Designated Debt Service	
Excess Revenues/Expenditures	
TOTAL FUND BALANCES	\$0.00

TOTAL LIABILITIES & FUND EQUITY	\$721,664.50
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**Fletcher Fire and Rescue****Source****REVENUES:**

AS OF 3-17

Henderson County Ad Valorem Taxes	\$1,673,226.27
Annual Fund Payment State of North Carolina	
Contingency Fund	
Donations	\$1,092.14
Fundraising	
Grants	
HazMat Charges	
Interest Income	\$126,251.98
Miscellaneous	
NC County Sales Tax Refund	
NC Fuel Tax Refund	
Other Income (City, Other Counties, Town)	\$1,199,474.17
Rental Income	
Sales of Assets	
<b>Total Revenues</b>	<b>\$3,000,044.56</b>

**TRANSFERS**

Transfers In	
<b>TOTAL TRANSFERS</b>	<b>\$0.00</b>

**PROCEEDS FROM BORROWING**

Proceeds From Borrowing	
<b>TOTAL PROCEEDS</b>	<b>\$0.00</b>

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<b>TOTAL REVENUES, ETC.</b>	<b>\$3,000,044.56</b>
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**EXPENDITURES:****Administrative**

Annual Payment - Apparatus	\$197,000.00
Annual Payment - Building	
Annual Payment - Other Equipment	
Appreciation and Award Banquets	\$1,022.24
Bank Charges	\$80.00
Building Fund	
Chaplain	
Computer	\$24,323.93
Contingency Funds	\$20,000.00
Contract Labor (Part-Time Clerk)	
County/State Tax	\$6,824.47
Discretionary Fund	\$1,528.70
Deposits/Down Payment	
Dues/Subscriptions	\$5,961.00
Expendable Supplies	
Flowers/Gifts	
Food	\$1,225.41
Insurance - Building, Business Umbrella, Error Omission,	\$61,605.00
Legal and Professional Fees	\$13,448.00
Licenses and Permits	
Miscellaneous	
Office Supplies	\$3,320.00

Department Name

Public Relations	
Public Education and Fire Prevention	\$4,193.00
Rent	
<i>Drug / Background Check</i>	\$1,225.41
<i>Record Managment Systems</i>	\$9,120.00
<i>Knox Box</i>	\$584.00
<i>(Optional Line Item)</i>	
Total Administrative	\$351,461.16

**Operational**

Breathing Apparatus	\$2,784.45
Communications (radios, pagers, cell phone)	\$5,909.35
EMT Supplies & Equipment	\$4,008.20
Firefighting Supplies & Equipment	\$18,480.75
Firefighting Equipment Maintenance	\$607.80
Fuel	\$24,572.95
Hazardous Materials Supplies	\$309.24
Infection Control	
Maintenance/Repair of Apparatus	\$42,766.16
DOI	
Physical Fitness	
Rehabilitation	\$166.76
Rescue Equipment	\$2,961.40
Training	\$3,431.81
Turn Out Gear	\$2,267.00
Uniforms	\$7,674.78
<i>Physicals</i>	\$586.70
<i>(Optional Line Item)</i>	
<i>(Optional Line Item)</i>	
Total Operational	\$116,527.35

**Personnel Cost**

Payroll	
Gross Full-Time Pay	\$1,482,499.28
Gross Part-Time Pay	\$14,657.64
Gross Overtime Pay	\$81,411.71
Gross Holiday Pay	\$11,715.68
Employer's Payroll Taxes (6.2% Soc. Sec. 1.45% Medicaid)	\$120,040.21
Bonus	\$17,244.75
Vol./FF Reimbursement/Stipend	
<i>(Optional Line Item)</i>	
<i>(Optional Line Item)</i>	
<i>(Optional Line Item)</i>	
Total Payroll	\$1,727,569.27

**Benefits**

Employer's Retirement Contribution	
Supplemental Retirement 401k/457	\$82,831.00
Health Insurance	\$104,896.30
Dental Insurance	
Vision Insurance	
Supplemental Insurance plans	
State Firemen's Pension Fund	
<i>State Unemploument Tac=x</i>	\$470.28
<i>EAP</i>	\$2,560.00
<i>(Optional Line Item)</i>	
<i>(Optional Line Item)</i>	

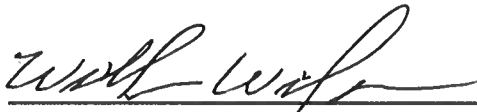
Department Name

Total Benefits	\$190,757.58
<b>Stations</b>	
Main Station	
Building Maint	\$11,571.34
Cable	
Internet	\$614.54
Electric	\$9,211.17
Garbage	\$4,246.48
Grounds Upkeep	\$6,840.00
Heating Fuel	\$2,202.48
Station Supplies	\$3,181.70
Telephone	\$3,316.83
Water	\$2,075.00
Station #2	
Building Maint	\$4,292.43
Cable	
Internet	\$766.53
Electric	\$1,650.64
Garbage	\$2,833.00
Grounds Upkeep	
Heating Fuel	\$5,715.07
Station Supplies	
Telephone	\$1,150.00
Water	
Station #3	
Building Maint	\$73,412.44
Cable	
Internet	\$179.85
Electric	\$1,508.26
Garbage	\$58.71
Grounds Upkeep	
Heating Fuel	\$0.00
Station Supplies	
Telephone	\$330.00
Water	\$587.42
Station #4	
Building Maint	
Cable	
Internet	
Electric	
Garbage	
Grounds Upkeep	
Heating Fuel	
Station Supplies	
Telephone	
Water	
<b>Total Stations</b>	\$135,743.89
<b>TOTAL EXPENDITURES</b>	\$2,522,059.25
<b>EXCESS REVENUES/EXPENDITURES</b>	\$477,985.31

We certify that the attached Financial Statement for

Fletcher Fire and Rescue Department

is accurate to the best of our knowledge.

  
Board President

  
Board Treasurer

Fletcher Fire and Rescue Department, Inc  
Profit & Loss Budget vs. Actual  
July 2024 through June 2025

	Jul '24 - Jun 25	Budget	\$ Over Budget
Income			
6000 · INCOME			
6002 · Miscellaneous Revenues	353.16		
6008 · Insurance Reimbursement	386,146.17		
6009 · Interest Income	126,251.98	140,474.06	-14,222.08
6010 · Contract Rev. -Town of Fletcher	1,350,077.42	1,852,381.95	-502,304.53
6011 · Contract Rev. - Henderson Co.	1,715,006.99	1,675,970.40	39,036.59
6018 · Donations (Firemans Fund)	1,442.14		
6019 · Sales Tax Refund	27,029.65	16,516.50	10,513.15
6020 · Previous Fiscal Year Audit Pmt	0.00	9,361.00	-9,361.00
6024 · Recaptured Fund - Fraud (Brenda)	639.06		
Total 6000 · INCOME	3,606,946.57	3,694,703.91	-87,757.34
6025 · Transfer from General Fund Bal.	0.00	353,213.10	-353,213.10
Total Income	3,606,946.57	4,047,917.01	-440,970.44
Expense			
8001 · DEPRECIATION	336,000.00	346,750.74	-10,750.74
8010 · CONTINGENCY			
8013 · Building	0.00	130,000.00	-130,000.00
8016 · Administration Expenses	0.00	9,908.04	-9,908.04
8017 · Operational Expenses	0.00	10,002.25	-10,002.25
8018 · Personnel Expenses	0.00	66,610.99	-66,610.99
Total 8010 · CONTINGENCY	0.00	216,521.28	-216,521.28
8020 · ADMINISTRATION			
8021 · Emergency Reporting	9,120.00	13,855.00	-4,735.00
8022 · Website	2,273.00	750.00	1,523.00
8023 · Bank Service Charges	80.00	200.00	-120.00
8024 · IT Services	22,050.93	29,500.00	-7,449.07
8026 · Dues and Subscriptions	2,129.01	2,192.00	-62.99
8027 · Legal/Professional Fees	13,448.67	12,000.00	1,448.67
8028 · Office Supplies	2,995.01	5,750.00	-2,754.99
8030 · Interest Expense	31,323.00	31,323.00	0.00
8040 · Association Dues			
8041 · Henderson County Fire and Rescu	50.00	770.00	-720.00
8042 · Henderson County Honor Guard	100.00	100.00	0.00
8044 · N.C. Pension Fund Dues	2,520.00	3,275.00	-755.00
8046 · NC Assoc. of EMS	1,520.00	2,114.00	-594.00
8047 · NC Firemans Association	1,088.00		
8049 · WNC Firemans Association	0.00	2,125.00	-2,125.00
8050 · Team Dues	0.00	150.00	-150.00
8051 · National Volunteer Fire Council	798.00		
Total 8040 · Association Dues	6,076.00	8,534.00	-2,458.00
8052 · Copier Maint.	410.92	325.00	85.92
8090 · Grant Writing Fees	0.00	900.00	-900.00
Total 8020 · ADMINISTRATION	89,906.54	105,329.00	-15,422.46
8060 · CHIEF'S DISCRETION. FUND			
8061 · Board	1,247.32	1,500.00	-252.68
8062 · Chief	274.21	1,200.00	-925.79
8063 · Deputy Chief	7.17	300.00	-292.83
Total 8060 · CHIEF'S DISCRETION. FUND	1,528.70	3,000.00	-1,471.30
8070 · INSURANCE			
8071 · Building, Bus., Errors, Vehic	49,403.00	64,000.00	-14,597.00
8080 · Employee Related Insurance			
8081 · Retirement Group Fees	0.00	6,520.00	-6,520.00
8082 · EAP Insurance	2,560.00	6,000.00	-3,440.00
8083 · HSA Co. Contribution	2,436.28	2,750.00	-313.72
8084 · Medical Insurance	102,460.02	208,722.57	-106,262.55
8088 · Accident, Sickness, Dismemberme	12,202.00		
Total 8080 · Employee Related Insurance	119,658.30	223,992.57	-104,334.27
Total 8070 · INSURANCE	169,061.30	287,992.57	-118,931.27
8100 · OPERATIONS			
8110 · Communications			
8111 · Cell Phones	2,175.22	3,370.00	-1,194.78
8112 · Maint. and Batteries	1,266.40	6,570.00	-5,303.60
8113 · Radios	68.91	10,000.00	-9,931.09
8114 · Tablets	2,249.14	3,950.00	-1,700.86
8115 · Active 911	539.34	560.00	-20.66
Total 8110 · Communications	6,299.01	24,450.00	-18,150.99
8200 · Emergency Medical			
8201 · Equipment	923.18	6,000.00	-5,076.82
8202 · Expendable	2,442.24	7,000.00	-4,557.76
8203 · Oxygen	562.98	2,000.00	-1,437.02
8204 · Medical Training	79.80		
Total 8200 · Emergency Medical	4,008.20	15,000.00	-10,991.80
8210 · Firefighting			
8211 · Wild Land Gear	5,078.38	5,325.00	-246.62
8212 · Firefighting Equipment	8,434.65	8,900.00	-465.35
8213 · Hydrant/Water Sup Maint/Rating	0.00	500.00	-500.00

Fletcher Fire and Rescue Department, Inc  
Profit & Loss Budget vs. Actual  
July 2024 through June 2025

	Jul '24 - Jun 25	Budget	\$ Over Budget
8214 · Repair/Maintenance	607.80	2,500.00	-1,892.20
8215 · Rescue Equipment			
8215a · Rescue Equipment Insurance	849.00		
8215 · Rescue Equipment - Other	2,112.40	12,165.00	-10,052.60
Total 8215 · Rescue Equipment	2,961.40	12,165.00	-9,203.60
8216 · Small Equipment	4,967.72	6,500.00	-1,532.28
8217 · Turnout Gear	2,267.20	29,877.00	-27,609.80
8218 · Rating Expenses	0.00	100.00	-100.00
8219 · Rehabilitation	166.76	1,500.00	-1,333.24
8225 · Knox Box	584.00	1,582.00	-998.00
Total 8210 · Firefighting	25,067.91	68,949.00	-43,881.09
8230 · Hazardous Materials Supplies			
8231 · HazMat Equip/Expendable	309.24	3,100.00	-2,790.76
Total 8230 · Hazardous Materials Supplies	309.24	3,100.00	-2,790.76
8240 · FLSE Expenditures			
8241 · Education	0.00	2,505.00	-2,505.00
8242 · Fire Prevention	4,193.55	5,845.00	-1,651.45
Total 8240 · FLSE Expenditures	4,193.55	8,350.00	-4,156.45
8250 · SCBA			
8251 · Breathing Apparatus	0.00	4,400.00	-4,400.00
8252 · Breathing Air Compressor	0.00	1,500.00	-1,500.00
8253 · Fit Test	2,679.96	500.00	2,179.96
8254 · Maintenance and Repair	104.49	2,250.00	-2,145.51
8250 · SCBA - Other	0.00	3,600.00	-3,600.00
Total 8250 · SCBA	2,784.45	12,250.00	-9,465.55
8300 · Station 1 Expenses (Fanning)			
8310 · Building Maint.			
8311 · Air Compressor	0.00	250.00	-250.00
8312 · General Building Maint.	11,261.34	8,650.00	2,611.34
8314 · Generator Main.	0.00	600.00	-600.00
8316 · Overhead Door Maint.	0.00	1,000.00	-1,000.00
8317 · Sprinkler Maint.	0.00	765.00	-765.00
8380 · Lawn Maint.	6,840.00	6,840.00	0.00
Total 8310 · Building Maint.	18,101.34	18,105.00	-3.66
8320 · Sewer	862.85	1,300.00	-437.15
8330 · Cable	702.50	1,100.00	-397.50
8340 · Electric	9,211.17	12,400.00	-3,188.83
8350 · Expendibles/Supplies	3,181.70	5,116.00	-1,934.30
8360 · Heating Fuel	2,202.48	3,000.00	-797.52
8370 · Pest Control	310.40	310.00	0.40
8390 · Telephone	3,316.83	6,643.00	-3,326.17
8395 · Trash Removal	4,246.48	5,950.00	-1,703.52
8398 · Water	662.54	775.00	-112.46
Total 8300 · Station 1 Expenses (Fanning)	42,798.29	54,699.00	-11,900.71
8400 · Station 2 Expenses (Hoopers)			
8410 · Building Maintenance			
8411 · Air Compressor	0.00	0.00	0.00
8412 · General Building Maint.			
8412a · Insurance/Flood	2,120.00		
8412 · General Building Maint. - Other	1,862.43	3,850.00	-1,987.57
Total 8412 · General Building Maint.	3,982.43	3,850.00	132.43
8413 · Generator Maint.	0.00	1,125.00	-1,125.00
8414 · Overhead Door Maint.	0.00	900.00	-900.00
Total 8410 · Building Maintenance	3,982.43	5,875.00	-1,892.57
8420 · Cable	766.53	875.00	-108.47
8430 · Electric	1,650.64	4,380.00	-2,729.36
8440 · Heating Fuel	5,715.07	3,745.13	1,969.94
8450 · Pest Control	310.40	310.00	0.40
8460 · Telephone	577.60	1,150.00	-572.40
8470 · Trash Removal	2,833.08	4,300.00	-1,466.92
Total 8400 · Station 2 Expenses (Hoopers)	15,835.75	20,635.13	-4,799.38
8500 · Station 3 Expenses (Avl Hwy)			
8510 · Building Maintenance			
8511 · Air Compressor	0.00	100.00	-100.00
8512 · General Building Maint.			
8512a · General Building Maint.Insuranc	73,381.67		
8512 · General Building Maint. - Other	30.77	7,300.00	-7,269.23
Total 8512 · General Building Maint.	73,412.44	7,300.00	66,112.44
8513 · Generator Maint.	0.00	500.00	-500.00
8514 · Overhead Door Maint.	0.00	150.00	-150.00
Total 8510 · Building Maintenance	73,412.44	8,050.00	65,362.44
8520 · Sewer	239.28	520.00	-280.72
8530 · Cable	179.85	720.00	-540.15
8540 · Electric	1,508.26	4,500.00	-2,991.74
8550 · Heating Fuel	0.00	3,250.00	-3,250.00
8560 · Pest Control	0.00	310.00	-310.00
8570 · Telephone	330.00	1,150.00	-820.00

Fletcher Fire and Rescue Department, Inc  
Profit & Loss Budget vs. Actual  
July 2024 through June 2025

	Jul '24 - Jun 25	Budget	\$ Over Budget
8580 · Trash Removal	58.71	1,130.00	-1,071.29
8590 · Water	348.14	550.00	-201.86
Total 8500 · Station 3 Expenses (Avl Hwy)	76,076.68	20,180.00	55,896.68
8600 · Training			
8610 · Certifications	0.00	2,000.00	-2,000.00
8620 · General Training Supplies	1,041.86	2,000.00	-958.14
8630 · Training-Tuition/Meals/Books	2,361.20	5,000.00	-2,638.80
8640 · Travel Expenses for Training	28.75	3,000.00	-2,971.25
8600 · Training - Other	0.00	5,500.00	-5,500.00
Total 8600 · Training	3,431.81	17,500.00	-14,068.19
8700 · Vehicle Expenses			
8701 · General Vehicle Expense	1,768.40	4,000.00	-2,231.60
8710 · Vehicle Repair and Maint.			
8702 · F037 E-11 Pumper (1)	6,275.13	8,490.00	-2,214.87
8703 · F038 E11-3 Pumper (2)	3,154.55	8,490.00	-5,335.45
8704 · F039 - 1102 2021 Ford Explorer			
8704a · F039 - 1102 2021 Ford Insurance	3,130.00		
8704 · F039 - 1102 2021 Ford Explorer - Other	1,186.16	1,640.00	-453.84
Total 8704 · F039 - 1102 2021 Ford Explorer	4,316.16	1,640.00	2,676.16
8712 · F002, TNK-11	243.06	1,840.00	-1,596.94
8713 · F004, S-11-2	273.03	490.00	-216.97
8716 · F009, TRK-11-3	191.00	1,490.00	-1,299.00
8719 · F013, E-11-2	991.19	4,290.00	-3,298.81
8720 · F014, Brush 11-3 2003 F-350			
8720a · F014, Brush Insurance	2,596.66		
8720 · F014, Brush 11-3 2003 F-350 - Other	0.00	2,490.00	-2,490.00
Total 8720 · F014, Brush 11-3 2003 F-350	2,596.66	2,490.00	106.66
8722 · F016, Brush-11			
8722a · F016, Brush-11 Insurance	2,845.02		
8722 · F016, Brush-11 - Other	321.22	2,490.00	-2,168.78
Total 8722 · F016, Brush-11	3,166.24	2,490.00	676.24
8724 · F020, E-11-2 2005 E-One	4,184.72	7,690.00	-3,505.28
8725 · F021, 1103 2004 Tahoe	122.57	1,540.00	-1,417.43
8726 · F022, R-11	273.29	6,040.00	-5,766.71
8727 · F023, S-11-3	243.06	2,640.00	-2,396.94
8730 · F026, L-11	8,464.91	14,390.00	-5,925.09
8732 · F028,1104 2017 Chev. Truck	1,495.12	1,840.00	-344.88
8733 · F029 1101 Chief 2017 Chev Tahoe	131.19	1,940.00	-1,808.81
8734 · F030 Truck 11-4	2,382.14	1,840.00	542.14
8735 · F031 Squad 11-2			
8748 · F031 Insurance/Flood	1,509.76		
8735 · F031 Squad 11-2 - Other	765.61	2,790.00	-2,024.39
Total 8735 · F031 Squad 11-2	2,275.37	2,790.00	-514.63
8737 · F033 - UTV	0.00	350.00	-350.00
8739 · F035 Tanker 11	443.06	2,690.00	-2,246.94
8743 · F036 - Safety House	0.00	1,000.00	-1,000.00
Total 8710 · Vehicle Repair and Maint.	41,222.45	76,460.00	-35,237.55
8700 · Vehicle Expenses - Other	0.00	15,000.00	-15,000.00
Total 8700 · Vehicle Expenses	42,990.85	95,460.00	-52,469.15
8740 · Vehicle Fuel			
8741 · Fuel Tank Maint and Repairs	0.00	500.00	-500.00
8742 · Fuel	24,572.95	42,500.00	-17,927.05
Total 8740 · Vehicle Fuel	24,572.95	43,000.00	-18,427.05
Total 8100 · OPERATIONS	248,368.69	383,573.13	-135,204.44
8120 · SALES TAX PAID EXPENSE			
8121 · NC Sales Tax Paid	4,983.99	11,581.74	-6,597.75
8122 · Hendersonville Sales Tax Paid	1,552.83	4,595.39	-3,042.56
8123 · Buncombe County Sales Tax Paid	627.12	339.59	287.53
Total 8120 · SALES TAX PAID EXPENSE	7,163.94	16,516.72	-9,352.78
8800 · PERSONNEL			
8810 · Employee General Expenses			
8811 · License Renew Reimb. (CDL)	0.00	600.00	-600.00
8812 · Physical Exams and Vaccinations	586.70	1,500.00	-913.30
8813 · Volunteer Incentives	0.00	100.00	-100.00
8814 · Retirement - Co. Contribution	82,831.04	97,992.07	-15,161.03
8815 · Random Testing/Background Check	1,044.94	2,000.00	-955.06
8820 · Employee Relations			
8821 · Appreciation/Awards Banquet	1,022.24	7,000.00	-5,977.76
8822 · Flowers	0.00	750.00	-750.00
8823 · Food	1,225.41	2,000.00	-774.59
Total 8820 · Employee Relations	2,247.65	9,750.00	-7,502.35
8826a · Personal Effects Insurance	9,605.35		
Total 8810 · Employee General Expenses	96,315.68	111,942.07	-15,626.39
8830 · Salaries and Wages			
8840 · Paid Personnel Base			
8841 · Admin	231,888.52	315,547.65	-83,659.13
8842 · Secretary	25,200.00	37,380.00	-12,180.00



Fletcher Fire and Rescue Department, Inc  
Profit & Loss Budget vs. Actual  
July 2024 through June 2025

	Jul '24 - Jun 25	Budget	\$ Over Budget
8843 · Firefighters			
8844 · Base Pay and Reg.O.T.	1,161,132.03	1,809,794.88	-648,662.85
Total 8843 · Firefighters	1,161,132.03	1,809,794.88	-648,662.85
8847 · Incentive Pay (Driver/AO)	0.00	600.00	-600.00
8849 · Per Diem	2,032.00	6,125.00	-4,093.00
Total 8840 · Paid Personnel Base	1,420,252.55	2,169,447.53	-749,194.98
Total 8830 · Salaries and Wages	1,420,252.55	2,169,447.53	-749,194.98
8850 · Other Salary Expenses			
8853 · PartTime	14,657.64	92,226.17	-77,568.53
8854 · OT/Off Duty/Call Back	81,411.71	80,529.58	882.13
8855 · OT/Holiday	11,715.68	23,133.74	-11,418.06
8856 · Longevity	17,244.75	10,475.00	6,769.75
8857 · Bereavement (3 days per year)	488.40	2,742.19	-2,253.79
8858 · Family Leave	1,108.25	1,828.13	-719.88
8859 · Extended Leave	60,650.08	1,100.00	59,550.08
Total 8850 · Other Salary Expenses	187,276.51	212,034.81	-24,758.30
8860 · Payroll Tax Expenses			
8861 · FICA			
8862 · Social Security - Co. Portion	97,287.53	144,954.60	-47,667.07
8863 · Medicare - Co. Portion	22,752.68	34,052.56	-11,299.88
Total 8861 · FICA	120,040.21	179,007.16	-58,966.95
8870 · SUTA	470.28	480.00	-9.72
Total 8860 · Payroll Tax Expenses	120,510.49	179,487.16	-58,976.67
8890 · Uniforms \$250 per fiscal yr.			
8891 · Class A Uniforms	0.00	3,552.00	-3,552.00
8895 · Creasman, Jerry	0.00	400.00	-400.00
8897 · Davis, Adam	308.43	300.00	8.43
8899 · Davis, Craig (Wesley)	0.00	300.00	-300.00
8900 · Edney, Ryan	276.00	300.00	-24.00
8903 · Garland, Greg	0.00	400.00	-400.00
8906 · Hill, Daniel	279.63	300.00	-20.37
8909 · Justus,Scott (Navada)	316.00	300.00	16.00
8913 · Postell, Elijah	371.00	300.00	71.00
8917 · Reagan, Jason	0.00	300.00	-300.00
8919 · Simpson, Darrin	398.00	300.00	98.00
8923 · Stock/Inventory Uniform Supply	4,565.50	2,800.00	1,765.50
8924 · New Hire Uniforms	731.05	1,050.00	-318.95
8925 · Uniforms-Dept. Provided			
8825a · Uniforms-Dept. Provided Insuran	3,374.37		
8925 · Uniforms-Dept. Provided - Other	105.30	720.00	-614.70
Total 8925 · Uniforms-Dept. Provided	3,479.67	720.00	2,759.67
8928 · De La Pena, Luis	0.00	300.00	-300.00
8930 · Burcham, Daniel	149.00	300.00	-151.00
8937 · Miller, Mike	0.00	400.00	-400.00
8938 · Franklin, Noah	277.00	300.00	-23.00
8942 · Kardulis, Nathan	346.00	300.00	46.00
8945 · Cochran, Coal	156.50	300.00	-143.50
8946 · Sanchez, Jasen	0.00	300.00	-300.00
8947 · Clark, Avery	277.50	300.00	-22.50
8953 · Klaas, Andrew	0.00	300.00	-300.00
8957 · James, Matthew	104.00	300.00	-196.00
8959 · Newman, Jeromy	0.00	300.00	-300.00
8973 · Davidson, Joseph	133.00	300.00	-167.00
8974 · Burcham, Harley	72.00	300.00	-228.00
Total 8890 · Uniforms \$250 per fiscal yr.	12,240.28	15,322.00	-3,081.72
Total 8800 · PERSONNEL	1,836,595.51	2,688,233.57	-851,638.06
Total Expense	2,688,624.68	4,047,917.01	-1,359,292.33
Net Income	918,321.89	0.00	918,321.89

**Fletcher Fire and Rescue Department, Inc.  
Fletcher, North Carolina**

**Financial Statements**

**June 30, 2024 and 2023**



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**GOULD KILLIAN  
CPA GROUP, P.A.**  
CERTIFIED PUBLIC ACCOUNTANTS

## Independent Auditors' Report

The Board of Directors  
Fletcher Fire and Rescue Department, Inc.  
Fletcher, North Carolina

### *Opinion*

We have audited the accompanying statements of assets, liabilities and net assets - modified cash basis of Fletcher Fire and Rescue Department, Inc. as of June 30, 2024 and 2023 and the related statements of revenues, expenses and changes in net assets - modified cash basis 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 assets, liabilities and net assets of Fletcher Fire and Rescue Department, Inc. as of June 30, 2024 and 2023, and its revenues, expenses and changes in net assets for the years then ended in accordance with the modified cash basis of accounting as described in Note 1.

### *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 Fletcher 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.

### *Basis of Accounting*

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to that matter.

### *Responsibilities of Management for the Financial Statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting as described in Note 1; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial

statements in the circumstances. Management is also responsible 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 error or fraud.

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 Fletcher 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 Fletcher Fire and Rescue Department'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 Fletcher 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

*Donald Killian CPA Group, P.A.*

Asheville, North Carolina  
October 28, 2024

**FLETCHER FIRE AND RESUCE DEPARTMENT, INC.**  
**STATEMENTS OF ASSETS, LIABILITES AND NET ASSETS -**  
**MODIFIED CASH BASIS**  
June 30, 2024 and 2023

	2024	2023
<b>Assets</b>		
Current Assets:		
Cash and cash equivalents	\$ 170,143	\$ 207,292
Investments	3,490,867	2,739,281
Total current assets	<u>3,661,010</u>	<u>2,946,573</u>
Property and Equipment:		
Land and improvements	143,283	143,283
Building and improvements	1,970,474	1,970,474
Vehicles and equipment	4,546,618	4,564,357
Accumulated depreciation	<u>(5,255,241)</u>	<u>(5,003,751)</u>
Property and equipment, net	<u>1,405,134</u>	<u>1,674,363</u>
	<u><u>\$ 5,066,144</u></u>	<u><u>\$ 4,620,936</u></u>
<b>Liabilities and Net Assets</b>		
Current Liabilities		
Current maturity, long-term liabilities	\$ 164,033	\$ 159,371
Employee benefit withholding	19,027	556
Total current liabilities	<u>183,060</u>	<u>159,927</u>
Long-term liabilities, net	<u>895,883</u>	<u>\$ 1,059,916</u>
Total liabilities	<u>1,078,943</u>	<u>1,219,843</u>
<b>Net Assets</b>		
Without donor restrictions:		
Invested in property and equipment, net of related debt	345,218	455,076
Undesignated	<u>3,641,983</u>	<u>2,946,017</u>
Total net assets	<u>3,987,201</u>	<u>3,401,093</u>
	<u><u>\$ 5,066,144</u></u>	<u><u>\$ 4,620,936</u></u>

The accompanying notes are an integral part of these financial statements.

**FLETCHER FIRE AND RESUCE DEPARTMENT, INC.**  
**STATEMENTS OF REVENUES, EXPENSES AND**  
**CHANGES IN NET ASSETS - MODIFIED CASH BASIS**  
For the years ended June 30, 2024 and 2023

	2024	2023
Revenues:		
Town of Fletcher fire district taxes	\$ 1,723,588	\$ 1,576,177
Henderson County fire district taxes	1,726,643	1,351,846
Insurance reimbursement	26,149	18,704
Sales tax refunds	-	19,644
Grants and contributions	30,726	18,655
Investment income/(loss)	155,217	77,719
Miscellaneous revenues	-	1,718
Proceeds from sale of assets	1,000	-
Restitution- prior year employee theft	1,218	1,209
Total revenue	<u>3,664,541</u>	<u>3,065,672</u>
Expenses:		
Salaries	1,824,654	1,585,818
Depreciation	337,870	339,137
Health insurance	168,597	169,345
Payroll taxes	136,390	118,929
Vehicle expenses	152,848	95,538
Retirement	91,432	56,844
Building and vehicle insurance	60,722	56,837
Utilities	52,755	51,755
Firefighting equipment	50,774	26,731
Interest expense	35,948	40,612
Building repairs and maintenance	30,546	22,201
Professional fees	23,779	16,049
Rescue expenses	17,520	5,826
Sales tax expense	17,235	9,877
Information technology	14,282	5,450
Emergency reports	13,355	6,995
Training and certificates	12,778	4,210
Dues and subscriptions	10,984	3,694
Uniforms	6,469	9,652
Communications	5,250	12,468
EMT expenses	4,715	5,188
Office expenses	3,895	20,296
Meals and entertainment	3,658	7,934
Bank service charges	198	144
Other expenses	1,779	1,755
Total expenses	<u>3,078,433</u>	<u>2,673,285</u>
Revenues over expenses	586,108	392,387
Net assets, beginning of year - without restrictions	<u>3,401,093</u>	<u>3,008,706</u>
Net assets, end of year- without restrictions	<u>\$ 3,987,201</u>	<u>\$ 3,401,093</u>

The accompanying notes are an integral part of these financial statements.

## FLETCHER FIRE AND RESCUE DEPARTMENT, INC.

### NOTES TO FINANCIAL STATEMENTS

June 30, 2024 and 2023

#### Note 1 – Summary of Significant Accounting Policies

##### Nature of Activities

Fletcher Fire and Rescue Department, Inc. (“the Department”) was incorporated in March 1954. The Department’s purpose is serving the fire protection and emergency medical services needs of the citizens of the Fletcher Fire and Rescue District, which includes the Town of Fletcher, and a large portion of northern Henderson County. The Department is supported primarily through fire district taxes and sales taxes collected and distributed by Henderson County and the Town of Fletcher.

##### Basis of Accounting

The Department's financial statements are prepared on the modified cash basis, modified for fair value reporting of the Department’s investment account and related gains and losses, capitalization of fixed assets and related depreciation, as well as liabilities for payroll withholdings collected by the Department on behalf of employees and long-term liabilities. Consequently, revenues are recognized when received rather than when earned, and expenses are recognized when cash is disbursed rather than when an obligation is incurred. Accordingly, the accompanying statements are not intended to present financial position or results of operations in conformity with accounting principles generally accepted in the United States of America.

##### Cash and Cash Equivalents

The Department considers all demand deposits and certificates of deposit with a maturity of three months or less to be cash equivalents.

##### Uninsured Cash Balances

The Department maintains cash balances and, at times, certificates of deposit in accounts at high credit quality financial institutions. At June 30, 2024, all of the Departments deposits were covered by the Federal Deposit Insurance Corporation except for \$48,309. At June 30, 2023, all of the Department’s deposits were covered by the Federal Deposit Insurance Corporation. The Board does not consider this to be a significant risk.

##### Investments

The Department invests cash in excess of its immediate needs in money market mutual funds. The money market funds are managed to maintain a net asset value per share of \$1.00, and are reported at that net asset value, which closely approximates fair value.

The Department reports investments in U.S. treasury bills and certificates of deposit with a maturity of greater than 90 days at their amortized cost. Unrealized gains and losses have been determined by management to be immaterial to the financial statements and are reported on the statement of revenues, expenses, and changes in net assets – modified cash basis only when realized.

##### Unrestricted Net Assets

Unrestricted net assets account for all resources over which the Department’s board has discretionary control. For internal accounting purposes, two funds are maintained, one is for general purposes (undesignated) and the other is for the investment in property and equipment, net of any related debt.



Property and Equipment

It is the Department's policy to capitalize property and equipment with a cost greater than \$2,500. 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 unrestricted contributions unless the donor has restricted the donated asset for a specific purpose. Depreciation is computed on the straight-line method over the estimated useful lives of the respective assets, which range from four to forty years. Gains and losses from property and equipment disposition are recognized when the assets are sold or abandoned.

Income Taxes

The Department qualifies as a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code. Accordingly, no provision has been made for federal or state income taxes.

Use of Estimates

The preparation of financial statements in conformity with the modified cash basis of accounting requires management to make estimates and assumptions that affect certain reported amounts of assets and disclosures at the date of the financial statements. Actual results could differ from those estimates.

Subsequent Events

The Department evaluated the effect subsequent events would have on the financial statements through October 28, 2024, which is the date the financial statements were available to be issued.

**Note 2 – Long-Term Liabilities**

The Fire Department's long-term liabilities consisted of the following as of June 30, 2024 and 2023:

	<u>2024</u>	<u>2023</u>
Ladder truck note payable to Local Government Federal Credit Union, with \$78,873 due annually including 3.25% interest. The note matures in November 2029 and is secured by the ladder truck.	\$ 423,707	\$ 486,761
Two typhoon pumpers note payable to De Lage Landen Public Finance, LLC with \$116,483 due annually including 2.75% interest. The note matures in February 2030 and is secured by the two typhoon pumpers.	636,209	732,526
	1,059,916	1,219,287
	(164,033)	(159,371)
Less: current maturity	<u>\$ 895,883</u>	<u>\$ 1,059,916</u>

Aggregate long-term principal payments for the next five years will approximate the following:

Year	Amount
2025	\$ 164,033
2026	168,911
2027	173,894
2028	179,027
2029	184,298
Thereafter	189,753
Total	<u>\$ 1,059,916</u>

### **Note 3 – Donated Services**

The value of donated volunteer services to the Department is not reflected in the accompanying financial statements because there is no objective basis available by which to measure the value of such services.

### **Note 4 – Firemen's Pension Fund and 401K Plan**

The Fletcher Fire and Rescue Department, Inc. is a participant in the North Carolina Firemen's and Rescue Squad Workers' Pension Fund. The purpose of the Firemen's and Rescue Squad Workers' Pension Fund is to administer and operate a retirement program for all firemen and rescue squad workers (both paid and volunteer) in North Carolina. Firemen must belong to a rated and certified fire department. Rescue squad workers must belong to a certified rescue squad. Membership in the program is on a voluntary basis. The plan states that the amount to be contributed to the fund is \$10 a month per member for 20 years or a maximum of \$2,400 per member. The Department of State Treasurer is responsible for the general administration and management of the Pension Fund. All investment income is reinvested into the Pension Fund.

The Department also maintained a 401(k) plan in fiscal years 2024 and 2023 and matched 100% of employees' deferrals up to 5%. All contributions made under this plan are fully vested.

The amount of benefits paid by the Department under these plans for the years ended June 30, 2024 and 2023 was \$80,030 and \$52,496, respectively. During the year ended June 30, 2023, the Department used forfeited matching contributions to account for an additional \$19,384 in required matching contributions.

The Department paid fees for these plans of \$11,402 and \$4,348 annually during the years ended June 30, 2024 and 2023, respectively.

### **Note 5 – Firemen's Relief Fund**

The Firemen's relief fund provides financial assistance to firefighters that have been injured or killed while performing fire department duties. All insurance companies licensed to do business in NC are required to report the Firemen's Relief Fund tax, (1/2 of 1%) of fire and lightning premiums collected for each rated fire district in NC. Fire departments that meet all requirements are eligible to receive the tax collected within their rated fire district. The

Firemen's Relief Fund monies are restricted by the NC State Firemen's Association for the sole purpose of caring for firemen who are hurt in the line of duty and/or their dependents.

Accordingly, these funds are not included in the Department's Statements of Revenues, Expenses, and Changes in Net Assets – Modified Cash Basis. Expenditures of local funds must be approved by the NC State Firemen's Association. A report is filed annually by the fire department to report any income and disbursements.

Assets held in trust are as follows at June 30, 2024 and 2023:

<u>Firemen's Relief Fund</u>	<u>2024</u>	<u>2023</u>
Money Market	\$ 53,238	\$ 55,478

#### **Note 6 – Related Party Transactions**

A Board member is an investment advisor and owns a registered investment firm with which the Board has a brokerage account. The amount of assets held in this brokerage account amounted to \$3,490,867 and \$2,739,281 as of June 30, 2024 and 2023, respectively. Plan administration and advisory fees were paid to the investment firm in the amount of \$10,000 and \$4,348 in the years ending June 30, 2024 and 2023, respectively.

#### **Note 7 – Subsequent Event – Hurricane Helene**

In September 2024, Western North Carolina was severely impacted by Hurricane Helene leading to a Federal disaster area declaration covering the Department's service area, as well as all surrounding counties. The Department suffered significant flood damage to one of its substations as well as damage to several vehicles and pieces of equipment. Additionally, the Department incurred, and continues to incur, substantial personnel costs related to the disaster response. As of the issuance date of these financial statements, management is unable to determine the full extent of these costs, but believe they are adequately insured and intend to pursue any Federal or State grant or emergency relief funding that is available.

## **Filing Instructions**

### **FLETCHER FIRE & RESCUE DEPARTMENT, INC.**

#### **Exempt Organization / Private Foundation Tax Return(s)**

**Taxable Year Ended June 30, 2024**

#### **Federal Filing Instructions**

Your Form 990 for the year ended 6/30/24 shows no balance due.

Your return is being filed electronically with the IRS and is not required to be mailed. If you mail a paper copy of your return to the IRS it will delay the processing of your return. Your electronically filed return is not complete without your signature. You are using a Personal Identification Number (PIN) for signing your return electronically. Form 8879-TE, IRS *e-file* Signature Authorization for an Exempt Organization should be signed and dated by an authorized officer of the organization and returned as soon as possible to:

Gould Killian CPA Group, P.A.  
100 Coxe Ave  
Asheville, NC 28801-2354

***Important:*** Your return will not be filed with the IRS until the signed Form 8879-TE has been received by this office.

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

OMB No. 1545-0047

For calendar year 2023, or fiscal year beginning 7/01, 2023, and ending 6/30, 20 24**Do not send to the IRS. Keep for your records.**  
**Go to [www.irs.gov/Form8879TE](https://www.irs.gov/Form8879TE) for the latest information.****2023**Department of the Treasury  
Internal Revenue Service

Name of filer

**FLETCHER FIRE & RESCUE DEPARTMENT,  
INC.**

EIN or SSN

Name and title of officer or person subject to tax

**WILLIAM WILSON  
PRESIDENT****Part I Type of Return and Return Information**

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

<b>1a</b> Form 990 check here <input checked="" type="checkbox"/>	<b>b</b> Total revenue, if any (Form 990, Part VIII, column (A), line 12) .....	<b>1b</b> <u>3,664,541</u>
<b>2a</b> Form 990-EZ check here <input type="checkbox"/>	<b>b</b> Total revenue, if any (Form 990-EZ, line 9) .....	<b>2b</b> _____
<b>3a</b> Form 1120-POL check here <input type="checkbox"/>	<b>b</b> Total tax (Form 1120-POL, line 22) .....	<b>3b</b> _____
<b>4a</b> Form 990-PF check here <input type="checkbox"/>	<b>b</b> Tax based on investment income (Form 990-PF, Part V, line 5) .....	<b>4b</b> _____
<b>5a</b> Form 8868 check here <input type="checkbox"/>	<b>b</b> Balance due (Form 8868, line 3c) .....	<b>5b</b> _____
<b>6a</b> Form 990-T check here <input type="checkbox"/>	<b>b</b> Total tax (Form 990-T, Part III, line 4) .....	<b>6b</b> _____
<b>7a</b> Form 4720 check here <input type="checkbox"/>	<b>b</b> Total tax (Form 4720, Part III, line 1) .....	<b>7b</b> _____
<b>8a</b> Form 5227 check here <input type="checkbox"/>	<b>b</b> FMV of assets at end of tax year (Form 5227, Item D) .....	<b>8b</b> _____
<b>9a</b> Form 5330 check here <input type="checkbox"/>	<b>b</b> Tax due (Form 5330, Part II, line 19) .....	<b>9b</b> _____
<b>10a</b> Form 8038-CP check here <input type="checkbox"/>	<b>b</b> Amount of credit payment requested (Form 8038-CP, Part III, line 22) .....	<b>10b</b> _____

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

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

**PIN: check one box only**

☒ I authorize GOULD KILLIAN CPA GROUP, P.A. to enter my PIN 28732 as my signature  
ERO firm name Enter five numbers, but do not enter all zeros

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

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

Signature of officer or person subject to tax

Date

**Part III Certification and Authentication**

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

Do not enter all zeros

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

ERO's signature

Date

11.11.2024

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

For Privacy Act and Paperwork Reduction Act Notice, see back of form.

Form **8879-TE** (2023)

Form **990**  
Department of the Treasury  
Internal Revenue Service**Return of Organization Exempt From Income Tax**  
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)  
Do not enter social security numbers on this form as it may be made public.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2023**  
**Open to Public Inspection****A** For the 2023 calendar year, or tax year beginning **07/01/23**, and ending **06/30/24****B** Check if applicable:

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

**C** Name of organization**FLETCHER FIRE & RESCUE DEPARTMENT, INC.**

Doing business as

Number and street (or P.O. box if mail is not delivered to street address)

**49 EAST FANNING BRIDGE ROAD**

Room/suite

City or town, state or province, country, and ZIP or foreign postal code

**FLETCHER NC 28732****D** Employer identification number**E** Telephone number**828-684-0864****G** Gross receipts \$ **3,664,541****F** Name and address of principal officer:**WILLIAM WILSON  
49 EAST FANNING BRIDGE RD.  
FLETCHER NC 28732****H(a)** Is this a group return for subordinates? ☐ Yes ☒ No**H(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: **WWW.FLETCHERFIRESCUE.COM****H(c)** Group exemption number**K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other**L** Year of formation: **1954** **M** State of legal domicile: **NC****Part I Summary**

Activities & Governance	<b>1</b> Briefly describe the organization's mission or most significant activities:		
	<b>PROVIDING SUPERIOR FIRE PROTECTION AND EMERGENCY MEDICAL SERVICES TO THE FLETCHER FIRE DISTRICT</b>		
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	<b>9</b>
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	<b>8</b>
	<b>5</b> Total number of individuals employed in calendar year 2023 (Part V, line 2a)	<b>5</b>	<b>42</b>
	<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b>	<b>0</b>
Revenue	<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12		<b>0</b>
	<b>b</b> Net unrelated business taxable income from Form 990-T, Part I, line 11		<b>0</b>
	<b>8</b> Contributions and grants (Part VIII, line 1h)	<b>Prior Year</b>	<b>Current Year</b>
	<b>9</b> Program service revenue (Part VIII, line 2g)	<b>18,655</b>	<b>30,726</b>
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<b>2,947,667</b>	<b>3,450,231</b>
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<b>77,720</b>	<b>156,217</b>
	<b>12</b> Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<b>21,631</b>	<b>27,367</b>
Expenses	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1–3)	<b>3,065,673</b>	<b>3,664,541</b>
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)		
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)		
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)	<b>1,930,936</b>	<b>2,221,073</b>
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25)		
	<b>17</b> Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	<b>0</b>	<b>0</b>
	<b>18</b> Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	<b>742,349</b>	<b>857,360</b>
Net Assets or Fund Balances	<b>19</b> Revenue less expenses. Subtract line 18 from line 12	<b>2,673,285</b>	<b>3,078,433</b>
	<b>20</b> Total assets (Part X, line 16)	<b>392,388</b>	<b>586,108</b>
	<b>21</b> Total liabilities (Part X, line 26)	<b>Beginning of Current Year</b>	<b>End of Year</b>
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20	<b>4,620,936</b>	<b>5,066,144</b>
		<b>1,219,843</b>	<b>1,078,943</b>
		<b>3,401,093</b>	<b>3,987,201</b>

**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.

<b>Sign Here</b>	Signature of officer		Date	
	<b>WILLIAM WILSON</b>		<b>PRESIDENT</b>	
<b>Paid Preparer Use Only</b>	Type or print name and title			
	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if PTIN self-employed
	<b>DAN MULLINIX, CPA</b>			<b>P01306232</b>
	Firm's name	Firm's EIN		
	<b>GOULD KILLIAN CPA GROUP, P.A.</b>			
	<b>100 COXE AVE</b>			
	<b>ASHEVILLE, NC 28801-2354</b>	Phone no.	<b>828-258-0363</b>	

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

For Paperwork Reduction Act Notice, see the separate instructions.

Form **990** (2023)

**Part III Statement of Program Service Accomplishments**Check if Schedule O contains a response or note to any line in this Part III ☐**1** Briefly describe the organization's mission:**PROVIDING SUPERIOR FIRE PROTECTION AND EMERGENCY MEDICAL SERVICES TO THE FLETCHER 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 \$ **2,904,131** including grants of \$ ) (Revenue \$ **3,450,231** )  
**PROVIDED SUPERIOR FIRE PROTECTION AND EMERGENCY MEDICAL SERVICES TO THE FLETCHER FIRE DISTRICT. ASSISTED THE COMMUNITY IN EMERGENCY MEDICAL SITUATIONS.**

**4b** (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )  
**N/A**

**4c** (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )  
**N/A**

**4d** Other program services (Describe on Schedule O.)

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

**4e** Total program service expenses **2,904,131**

**Part IV Checklist of Required Schedules**

	Yes	No
<b>1</b> Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	<b>X</b>	
<b>2</b> Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	<b>X</b>	
<b>3</b> 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		<b>X</b>
<b>4 Section 501(c)(3) organizations.</b> 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		<b>X</b>
<b>5</b> Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III		<b>X</b>
<b>6</b> 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		<b>X</b>
<b>7</b> 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		<b>X</b>
<b>8</b> Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		<b>X</b>
<b>9</b> 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		<b>X</b>
<b>10</b> 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		<b>X</b>
<b>11</b> 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.		
<b>a</b> Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	<b>X</b>	
<b>b</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		<b>X</b>
<b>c</b> 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		<b>X</b>
<b>d</b> 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		<b>X</b>
<b>e</b> Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X		<b>X</b>
<b>f</b> 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		<b>X</b>
<b>12a</b> Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	<b>X</b>	
<b>b</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		<b>X</b>
<b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		<b>X</b>
<b>14a</b> Did the organization maintain an office, employees, or agents outside of the United States?		<b>X</b>
<b>b</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		<b>X</b>
<b>15</b> 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		<b>X</b>
<b>16</b> 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		<b>X</b>
<b>17</b> 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		<b>X</b>
<b>18</b> 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		<b>X</b>
<b>19</b> 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		<b>X</b>
<b>20a</b> Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		<b>X</b>
<b>b</b> If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
<b>21</b> 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		<b>X</b>



**Part IV Checklist of Required Schedules (continued)**

	Yes	No
<b>22</b> 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? <i>If "Yes," complete Schedule I, Parts I and III</i>		<b>X</b>
<b>23</b> 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? <i>If "Yes," complete Schedule J</i>		<b>X</b>
<b>24a</b> 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? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		<b>X</b>
<b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
<b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
<b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
<b>25a</b> <b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		<b>X</b>
<b>b</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? <i>If "Yes," complete Schedule L, Part I</i>		<b>X</b>
<b>26</b> 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? <i>If "Yes," complete Schedule L, Part II</i>		<b>X</b>
<b>27</b> 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? <i>If "Yes," complete Schedule L, Part III</i>		<b>X</b>
<b>28</b> 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).		
<b>a</b> A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>		<b>X</b>
<b>b</b> A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>		<b>X</b>
<b>c</b> A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>		<b>X</b>
<b>29</b> Did the organization receive more than \$25,000 in noncash contributions? <i>If "Yes," complete Schedule M</i>		<b>X</b>
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		<b>X</b>
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		<b>X</b>
<b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		<b>X</b>
<b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		<b>X</b>
<b>34</b> Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>		<b>X</b>
<b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)?		<b>X</b>
<b>b</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)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
<b>36</b> <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		<b>X</b>
<b>37</b> 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? <i>If "Yes," complete Schedule R, Part VI</i>		<b>X</b>
<b>38</b> Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? <b>Note:</b> All Form 990 filers are required to complete Schedule O.	<b>X</b>	

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

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

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

Yes No

<b>2a</b>	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	<b>2a</b>	<b>42</b>			
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	<b>2b</b>		<b>X</b>		
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year?	<b>3a</b>			<b>X</b>	
<b>b</b>	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	<b>3b</b>				
<b>4a</b>	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)?	<b>4a</b>			<b>X</b>	
<b>b</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).					
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	<b>5a</b>			<b>X</b>	
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	<b>5b</b>			<b>X</b>	
<b>c</b>	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	<b>5c</b>				
<b>6a</b>	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?	<b>6a</b>			<b>X</b>	
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	<b>6b</b>				
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>					
<b>a</b>	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?	<b>7a</b>			<b>X</b>	
<b>b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided?	<b>7b</b>				
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	<b>7c</b>			<b>X</b>	
<b>d</b>	If "Yes," indicate the number of Forms 8282 filed during the year	<b>7d</b>				
<b>e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	<b>7e</b>			<b>X</b>	
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	<b>7f</b>			<b>X</b>	
<b>g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	<b>7g</b>			<b>X</b>	
<b>h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	<b>7h</b>			<b>X</b>	
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	<b>8</b>				
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>					
<b>a</b>	Did the sponsoring organization make any taxable distributions under section 4966?	<b>9a</b>				
<b>b</b>	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	<b>9b</b>				
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:					
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12	<b>10a</b>				
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	<b>10b</b>				
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:					
<b>a</b>	Gross income from members or shareholders	<b>11a</b>				
<b>b</b>	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	<b>11b</b>				
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	<b>12a</b>				
<b>b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	<b>12b</b>				
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>					
<b>a</b>	Is the organization licensed to issue qualified health plans in more than one state? <b>Note:</b> See the instructions for additional information the organization must report on Schedule O.	<b>13a</b>				
<b>b</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	<b>13b</b>				
<b>c</b>	Enter the amount of reserves on hand	<b>13c</b>				
<b>14a</b>	Did the organization receive any payments for indoor tanning services during the tax year?	<b>14a</b>			<b>X</b>	
<b>b</b>	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	<b>14b</b>				
<b>15</b>	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	<b>15</b>			<b>X</b>	
<b>16</b>	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	<b>16</b>			<b>X</b>	
<b>17</b>	<b>Section 501(c)(21) organizations.</b> Did the trust, any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	<b>17</b>				

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

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

**Section A. Governing Body and Management**

	1a	9	1b	8	Yes	No
<b>1a</b> Enter the number of voting members of the governing body at the end of the tax year ..... 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>b</b> Enter the number of voting members included on line 1a, above, who are independent .....						
<b>2</b> 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? .....						<b>X</b>
<b>3</b> 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? .....						<b>X</b>
<b>4</b> Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? .....						<b>X</b>
<b>5</b> Did the organization become aware during the year of a significant diversion of the organization's assets? .....						<b>X</b>
<b>6</b> Did the organization have members or stockholders? .....						<b>X</b>
<b>7a</b> 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? .....						<b>X</b>
<b>b</b> Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? .....						<b>X</b>
<b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:						
<b>a</b> The governing body? .....					<b>X</b>	
<b>b</b> Each committee with authority to act on behalf of the governing body? .....					<b>X</b>	
<b>9</b> 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 .....						<b>X</b>

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

	Yes	No
<b>10a</b> Did the organization have local chapters, branches, or affiliates? .....		<b>X</b>
<b>b</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? .....		
<b>11a</b> Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? .....		<b>X</b>
<b>b</b> Describe on Schedule O the process, if any, used by the organization to review this Form 990. ....		
<b>12a</b> Did the organization have a written conflict of interest policy? If "No," go to line 13 .....	<b>X</b>	
<b>b</b> Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? .....	<b>X</b>	
<b>c</b> Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done .....	<b>X</b>	
<b>13</b> Did the organization have a written whistleblower policy? .....	<b>X</b>	
<b>14</b> Did the organization have a written document retention and destruction policy? .....	<b>X</b>	
<b>15</b> 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?		
<b>a</b> The organization's CEO, Executive Director, or top management official .....	<b>X</b>	
<b>b</b> Other officers or key employees of the organization .....	<b>X</b>	
If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions. ....		
<b>16a</b> Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? .....		<b>X</b>
<b>b</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? .....		

**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.

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

**HUGH CLARK****49 EAST FANNING BRIDGE RD.****FLETCHER****NC 28732****828-684-0864**

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**Check 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 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) <b>GREG GARLAND</b> ..... <b>FIRE CHIEF</b>	40.00 0.00			X					0	0
(2) <b>TERRY BAGWELL</b> ..... <b>MEMBER</b>	0.25 0.00	X						0	0	0
(3) <b>JAMES BRUGGEMAN</b> ..... <b>MEMBER</b>	0.25 0.00	X						0	0	0
(4) <b>ANGELICA CANNON</b> ..... <b>MEMBER</b>	0.25 0.00	X						0	0	0
(5) <b>HUGH CLARK</b> ..... <b>TREASURER</b>	1.00 0.00	X		X				0	0	0
(6) <b>JACQUES FOGEL</b> ..... <b>VICE PRESIDENT</b>	1.00 0.00	X		X				0	0	0
(7) <b>MIKE SORRELLS</b> ..... <b>MEMBER</b>	0.25 0.00	X						0	0	0
(8) <b>WILLIAM WILSON</b> ..... <b>PRESIDENT</b>	1.00 0.00	X		X				0	0	0
(9) <b>GENE YOUNGBLOOD</b> ..... <b>MEMBER</b>	0.25 0.00	X						0	0	0
(10)										
(11)										

**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			
(12) .....										
(13) .....										
(14) .....										
(15) .....										
(16) .....										
(17) .....										
(18) .....										
(19) .....										
<b>1b Subtotal</b> .....										
<b>c Total from continuation sheets to Part VII, Section A</b> .....										
<b>d Total (add lines 1b and 1c)</b> .....										

**2** Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **0**

	Yes	No
<b>3</b> Did the organization list any <b>former</b> officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i> .....		<b>X</b>
<b>4</b> 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? <i>If "Yes," complete Schedule J for such individual</i> .....		<b>X</b>
<b>5</b> Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i> .....		<b>X</b>

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1a</b> Federated campaigns	<b>1a</b>					
	<b>b</b> Membership dues	<b>1b</b>					
	<b>c</b> Fundraising events	<b>1c</b>					
	<b>d</b> Related organizations	<b>1d</b>					
	<b>e</b> Government grants (contributions)	<b>1e</b>	28,178				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>	2,548				
	<b>g</b> Noncash contributions included in lines 1a-1f	<b>1g</b>	\$				
	<b>h</b> <b>Total.</b> Add lines 1a-1f			30,726			
<b>Program Service Revenue</b>			Business Code				
	<b>2a</b> HENDERSON COUNTY-DISTRICT TAX			1,726,643	1,726,643		
	<b>b</b> TOWN OF FLETCHER-DISTRICT TAX			1,723,588	1,723,588		
	<b>c</b>						
	<b>d</b>						
	<b>e</b>						
	<b>f</b> All other program service revenue						
	<b>g</b> <b>Total.</b> Add lines 2a-2f			3,450,231			
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts)			155,217			155,217
	<b>4</b> Income from investment of tax-exempt bond proceeds						
	<b>5</b> Royalties						
	<b>6a</b> Gross rents	(i) Real	(ii) Personal				
		<b>6a</b>					
		<b>6b</b> Less: rental expenses					
	<b>c</b> Rental inc. or (loss)	<b>6c</b>					
	<b>d</b> Net rental income or (loss)						
	<b>7a</b> Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
		<b>7a</b>	1,000				
		<b>7b</b> Less: cost or other basis and sales exps.					
	<b>c</b> Gain or (loss)	<b>7c</b>	1,000				
	<b>d</b> Net gain or (loss)			1,000	1,000		
	<b>8a</b> Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	<b>8a</b>					
		<b>8b</b> Less: direct expenses					
<b>c</b> Net income or (loss) from fundraising events							
<b>9a</b> Gross income from gaming activities. See Part IV, line 19	<b>9a</b>						
	<b>9b</b> Less: direct expenses						
<b>c</b> Net income or (loss) from gaming activities							
<b>10a</b> Gross sales of inventory, less returns and allowances	<b>10a</b>						
	<b>10b</b> Less: cost of goods sold						
<b>c</b> Net income or (loss) from sales of inventory							
<b>Miscellaneous Revenue</b>			Business Code				
	<b>11a</b> INSURANCE REIMBURSEMENTS			26,149	26,149		
	<b>b</b> REIMB - EMPLOYEE DISHONESTY			1,218	1,218		
	<b>c</b>						
	<b>d</b> All other revenue						
<b>e</b> <b>Total.</b> Add lines 11a-11d				27,367			
<b>12</b> <b>Total revenue.</b> See instructions				3,664,541	3,478,598	0	155,217

**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
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22				
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
<b>4</b> Benefits paid to or for members				
<b>5</b> Compensation of current officers, directors, trustees, and key employees	<b>93,971</b>	<b>89,273</b>	<b>4,698</b>	
<b>6</b> Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
<b>7</b> Other salaries and wages	<b>1,730,683</b>	<b>1,644,149</b>	<b>86,534</b>	
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	<b>91,432</b>	<b>86,860</b>	<b>4,572</b>	
<b>9</b> Other employee benefits	<b>168,597</b>	<b>160,167</b>	<b>8,430</b>	
<b>10</b> Payroll taxes	<b>136,390</b>	<b>129,570</b>	<b>6,820</b>	
<b>11</b> Fees for services (nonemployees):				
<b>a</b> Management				
<b>b</b> Legal	<b>14,979</b>		<b>14,979</b>	
<b>c</b> Accounting	<b>8,800</b>		<b>8,800</b>	
<b>d</b> Lobbying				
<b>e</b> Professional fundraising services. See Part IV, line 17				
<b>f</b> Investment management fees				
<b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)				
<b>12</b> Advertising and promotion				
<b>13</b> Office expenses	<b>3,895</b>		<b>3,895</b>	
<b>14</b> Information technology				
<b>15</b> Royalties				
<b>16</b> Occupancy	<b>83,301</b>	<b>74,970</b>	<b>8,331</b>	
<b>17</b> Travel				
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials				
<b>19</b> Conferences, conventions, and meetings				
<b>20</b> Interest	<b>35,948</b>	<b>35,948</b>		
<b>21</b> Payments to affiliates				
<b>22</b> Depreciation, depletion, and amortization	<b>337,870</b>	<b>337,870</b>		
<b>23</b> Insurance	<b>60,722</b>	<b>60,722</b>		
<b>24</b> 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.)				
<b>a</b> <b>VEHICLE EXPENSE</b>	<b>152,848</b>	<b>152,848</b>		
<b>b</b> <b>FIRE FIGHTING EQUIPMENT</b>	<b>50,774</b>	<b>50,774</b>		
<b>c</b> <b>RESCUE EXPENSES</b>	<b>17,520</b>	<b>17,520</b>		
<b>d</b> <b>SALES TAX EXPENSE</b>	<b>17,235</b>	<b>17,235</b>		
<b>e</b> All other expenses	<b>73,468</b>	<b>46,225</b>	<b>27,243</b>	
<b>25</b> <b>Total functional expenses.</b> Add lines 1 through 24e	<b>3,078,433</b>	<b>2,904,131</b>	<b>174,302</b>	<b>0</b>
<b>26</b> <b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

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

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash—non-interest-bearing .....	<b>22,165</b>	<b>1</b>	
	<b>2</b> Savings and temporary cash investments .....	<b>2,924,408</b>	<b>2</b>	<b>3,661,010</b>
	<b>3</b> Pledges and grants receivable, net .....		<b>3</b>	
	<b>4</b> Accounts receivable, net .....		<b>4</b>	
	<b>5</b> 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 .....		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) .....		<b>6</b>	
	<b>7</b> Notes and loans receivable, net .....		<b>7</b>	
	<b>8</b> Inventories for sale or use .....		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges .....		<b>9</b>	
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	<b>10a</b> <b>6,660,375</b>		
	<b>b</b> Less: accumulated depreciation .....	<b>10b</b> <b>5,255,241</b>	<b>1,674,363</b>	<b>10c</b> <b>1,405,134</b>
	<b>11</b> Investments—publicly traded securities .....		<b>11</b>	
	<b>12</b> Investments—other securities. See Part IV, line 11 .....		<b>12</b>	
	<b>13</b> Investments—program-related. See Part IV, line 11 .....		<b>13</b>	
	<b>14</b> Intangible assets .....		<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11 .....		<b>15</b>	
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 33) .....	<b>4,620,936</b>	<b>16</b>	<b>5,066,144</b>	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses .....	<b>556</b>	<b>17</b>	<b>19,027</b>
	<b>18</b> Grants payable .....		<b>18</b>	
	<b>19</b> Deferred revenue .....		<b>19</b>	
	<b>20</b> Tax-exempt bond liabilities .....		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....		<b>21</b>	
	<b>22</b> 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 .....		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties .....	<b>1,219,287</b>	<b>23</b>	<b>1,059,916</b>
	<b>24</b> Unsecured notes and loans payable to unrelated third parties .....		<b>24</b>	
	<b>25</b> 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 .....		<b>25</b>	
	<b>26 Total liabilities.</b> Add lines 17 through 25 .....	<b>1,219,843</b>	<b>26</b>	<b>1,078,943</b>
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27, 28, 32, and 33.</b>			
	<b>27</b> Net assets without donor restrictions .....	<b>3,401,093</b>	<b>27</b>	<b>3,987,201</b>
	<b>28</b> Net assets with donor restrictions .....		<b>28</b>	
	<b>Organizations that do not follow FASB ASC 958, check here</b> <input type="checkbox"/> <b>and complete lines 29 through 33.</b>			
	<b>29</b> Capital stock or trust principal, or current funds .....		<b>29</b>	
	<b>30</b> Paid-in or capital surplus, or land, building, or equipment fund .....		<b>30</b>	
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds .....		<b>31</b>	
	<b>32 Total net assets or fund balances</b> .....	<b>3,401,093</b>	<b>32</b>	<b>3,987,201</b>
<b>33 Total liabilities and net assets/fund balances</b> .....	<b>4,620,936</b>	<b>33</b>	<b>5,066,144</b>	



**Part XI Reconciliation of Net Assets**Check if Schedule O contains a response or note to any line in this Part XI ☐

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	<b>3,664,541</b>
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	<b>3,078,433</b>
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	<b>586,108</b>
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	<b>4</b>	<b>3,401,093</b>
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain on Schedule O)	<b>9</b>	
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	<b>10</b>	<b>3,987,201</b>

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

	Yes	No
<b>1</b> Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input type="checkbox"/> Accrual <input checked="" type="checkbox"/> Other <b>MODIFIED CASH</b> If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
<b>2a</b> 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		<b>X</b>
<b>b</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	<b>X</b>	
<b>c</b> 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.	<b>X</b>	
<b>3a</b> As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		<b>X</b>
<b>b</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		

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](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public  
Inspection

Name of the organization	FLETCHER 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
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	217,855	411,517	33,082	18,655	30,726	711,835
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf	2,641,981	2,720,039	2,719,577	2,928,023	3,450,231	14,459,851
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>4 Total.</b> Add lines 1 through 3	2,859,836	3,131,556	2,752,659	2,946,678	3,480,957	15,171,686
<b>5</b> 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)						
<b>6 Public support.</b> Subtract line 5 from line 4						15,171,686

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
<b>7</b> Amounts from line 4	2,859,836	3,131,556	2,752,659	2,946,678	3,480,957	15,171,686
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	19,330	4,249	12,448	77,719	155,217	268,963
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	28,243	36,765	8,054	41,272	28,367	142,701
<b>11 Total support.</b> Add lines 7 through 10						15,583,350
<b>12</b> Gross receipts from related activities, etc. (see instructions)					12	14,884,873

**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** ☐

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2023 (line 6, column (f) divided by line 11, column (f))	<b>14</b>	97.36 %
<b>15</b> Public support percentage from 2022 Schedule A, Part II, line 14	<b>15</b>	98.15 %
<b>16a 33 1/3% support test — 2023.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization <input checked="" type="checkbox"/>		
<b>b 33 1/3% support test — 2022.</b> 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 <b>stop here.</b> The organization qualifies as a publicly supported organization <input type="checkbox"/>		
<b>17a 10%-facts-and-circumstances test — 2023.</b> 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 <b>stop here.</b> 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>b 10%-facts-and-circumstances test — 2022.</b> 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 <b>stop here.</b> 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>18 Private foundation.</b> 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
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
<b>2</b> 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						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>6 Total.</b> Add lines 1 through 5						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons						
<b>b</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						
<b>c</b> Add lines 7a and 7b						
<b>8 Public support.</b> (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
<b>9</b> Amounts from line 6						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
<b>c</b> Add lines 10a and 10b						
<b>11</b> Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)						
<b>14 First 5 years.</b> 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 <b>stop here</b>						<input type="checkbox"/>

**Section C. Computation of Public Support Percentage**

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

**Section D. Computation of Investment Income Percentage**

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

**Part IV Supporting Organizations**

(Complete only if you checked a box on line 12 on 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
<b>1</b> Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>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.</i>		
<b>2</b> Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
<b>3a</b> Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
<b>b</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)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
<b>c</b> Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
<b>4a</b> Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
<b>b</b> Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>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.</i>		
<b>c</b> 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)? <i>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.</i>		
<b>5a</b> Did the organization add, substitute, or remove any supported organizations during the tax year? <i>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).</i>		
<b>b</b> <b>Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
<b>c</b> <b>Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
<b>6</b> 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? <i>If "Yes," provide detail in Part VI.</i>		
<b>7</b> 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? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
<b>8</b> Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
<b>9a</b> 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))? <i>If "Yes," provide detail in Part VI.</i>		
<b>b</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? <i>If "Yes," provide detail in Part VI.</i>		
<b>c</b> 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? <i>If "Yes," provide detail in Part VI.</i>		
<b>10a</b> 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)? <i>If "Yes," answer line 10b below.</i>		
<b>b</b> Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

**Part IV Supporting Organizations (continued)**

	Yes	No
<b>11</b> Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b> 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?		
<b>11a</b>		
<b>b</b> A family member of a person described on line 11a above?		
<b>11b</b>		
<b>c</b> 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 <b>Part VI</b> .		
<b>11c</b>		

**Section B. Type I Supporting Organizations**

	Yes	No
<b>1</b> 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 <b>Part VI</b> 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.		
<b>1</b>		
<b>2</b> 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 <b>Part VI</b> how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		
<b>2</b>		

**Section C. Type II Supporting Organizations**

	Yes	No
<b>1</b> 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 <b>Part VI</b> how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		
<b>1</b>		

**Section D. All Type III Supporting Organizations**

	Yes	No
<b>1</b> 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?		
<b>1</b>		
<b>2</b> 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 <b>Part VI</b> how the organization maintained a close and continuous working relationship with the supported organization(s).		
<b>2</b>		
<b>3</b> 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 <b>Part VI</b> the role the organization's supported organizations played in this regard.		
<b>3</b>		

**Section E. Type III Functionally Integrated Supporting Organizations**

<b>1</b> Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).			
<b>a</b> <input type="checkbox"/> The organization satisfied the Activities Test. Complete <b>line 2</b> below.			
<b>b</b> <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete <b>line 3</b> below.			
<b>c</b> <input type="checkbox"/> The organization supported a governmental entity. Describe in <b>Part VI</b> how you supported a governmental entity (see instructions).			
<b>2</b> Activities Test. Answer lines 2a and 2b below.		Yes	No
<b>a</b> 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 <b>Part VI</b> 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>2a</b>			
<b>b</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 <b>Part VI</b> the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.			
<b>2b</b>			
<b>3</b> Parent of Supported Organizations. Answer lines 3a and 3b below.			
<b>a</b> 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 <b>Part VI</b> .			
<b>3a</b>			
<b>b</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 <b>Part VI</b> the role played by the organization in this regard.			
<b>3b</b>			

**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	<b>Adjusted Net Income</b> (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	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	<b>Discount</b> claimed for blockage or other factors ( <i>explain in detail in Part VI</i> ):		
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	<b>Minimum Asset Amount</b> (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	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	

- 7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

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

Section D – Distributions		Current Year
<b>1</b>	Amounts paid to supported organizations to accomplish exempt purposes	<b>1</b>
<b>2</b>	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	<b>2</b>
<b>3</b>	Administrative expenses paid to accomplish exempt purposes of supported organizations	<b>3</b>
<b>4</b>	Amounts paid to acquire exempt-use assets	<b>4</b>
<b>5</b>	Qualified set-aside amounts (prior IRS approval required—provide details in <b>Part VI</b> )	<b>5</b>
<b>6</b>	Other distributions (describe in <b>Part VI</b> ). See instructions.	<b>6</b>
<b>7</b>	<b>Total annual distributions.</b> Add lines 1 through 6.	<b>7</b>
<b>8</b>	Distributions to attentive supported organizations to which the organization is responsive (provide details in <b>Part VI</b> ). See instructions.	<b>8</b>
<b>9</b>	Distributable amount for 2022 from Section C, line 6	<b>9</b>
<b>10</b>	Line 8 amount divided by line 9 amount	<b>10</b>

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



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

PART II, LINE 10 - OTHER INCOME DETAIL

MISCELLANEOUS \$ 142,701

**Schedule B  
(Form 990)**Department of the Treasury  
Internal Revenue Service**Schedule of Contributors**Attach to Form 990, 990-EZ, or 990-PF.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2023**

Name of the organization

**FLETCHER FIRE & RESCUE DEPARTMENT,  
INC.**

Employer identification number

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

☒ 501(c)( 3 ) (enter number) organization☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation☐ 501(c)(3) taxable private foundationCheck if your organization is covered by the **General Rule** or a **Special Rule**.**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.**General Rule**

- ☐
- For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

**Special Rules**

- ☒
- For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33
- <sup>1</sup>
- /
- <sub>3</sub>
- % support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of
- (1)**
- \$5,000; or
- (2)**
- 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

- ☐
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000
- exclusively*
- for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

- ☐
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions
- exclusively*
- for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an
- exclusively*
- religious, charitable, etc., purpose. Don't complete any of the parts unless the
- General Rule**
- applies to this organization because it received
- nonexclusively*
- religious, charitable, etc., contributions totaling \$5,000 or more during the year \$ .....

**Caution:** An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990) (2023)

Name of organization

FLETCHER FIRE & RESCUE DEPARTMENT,

Employer identification number

Part I

Contributors

(see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	FEDERAL EMERGENCY MANAGEMENT AGENCY U.S. DEPARTMENT OF HOMELAND SECURITY 500 C STREET SW WASHINGTON DC 20472	\$ 28,178	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
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		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

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

FLETCHER FIRE & RESCUE DEPARTMENT,
INC.

Employer identification number

[Redacted]

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.

Table with 3 columns: Line number, (a) Donor advised funds, (b) Funds and other accounts. Includes questions 1-6 regarding donor advised funds.

Part II Conservation Easements

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

Form with multiple sections for conservation easements, including purpose(s), total number of easements, acreage, and monitoring details.

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.

Form with questions 1a, 1b, and 2 regarding collections of art, historical treasures, or other similar assets.

**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.

- c Beginning balance  
 d Additions during the year  
 e Distributions during the year  
 f Ending balance

	Amount
1c	
1d	
1e	
1f	

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

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

**Part V Endowment Funds**

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

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

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

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

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

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

- (i) Unrelated organizations?  
 (ii) Related organizations?

	Yes	No
3a(i)		
3a(ii)		
3b		

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

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

**Part VI Land, Buildings, and Equipment**

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		143,284		143,284
b Buildings		1,970,474	1,502,149	468,325
c Leasehold improvements				
d Equipment		4,546,617	3,753,092	793,525
e Other				

**Total.** Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B)) 1,405,134

**Part VII Investments – Other Securities**

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

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

**Part VIII Investments – Program Related**

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

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

**Part IX Other Assets**

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

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

**Part X Other Liabilities**

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

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

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



[Empty supplemental information area with horizontal dotted lines]



SCHEDULE O  
(Form 990)

Department of the Treasury  
Internal Revenue Service

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](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

2023

Open to Public  
Inspection

Name of the organization	FLETCHER FIRE & RESCUE DEPARTMENT, INC.	Employer identification number	
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FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990  
A COPY OF THE 990 IS PROVIDED TO THE PRESIDENT OF THE BOARD OF DIRECTORS  
FOR THEIR REVIEW PRIOR TO FILING.

FORM 990, PART VI, LINE 12C - ENFORCEMENT OF CONFLICTS POLICY  
PERIODIC REVIEW AND DOCUMENTATION OF ANY KNOWN CONFLICTS.

FORM 990, PART VI, LINE 15A - COMPENSATION PROCESS FOR TOP OFFICIAL  
BOARD OF DIRECTORS' APPROVAL.

FORM 990, PART VI, LINE 15B - COMPENSATION PROCESS FOR OFFICERS  
TIME STUDIES AND COMPENSATION AMOUNTS BY SIMILAR DEPARTMENTS ARE USED  
TO HELP DETERMINE COMPENSATION OF EMPLOYEES AS WELL AS THE LEVEL OF  
CERTIFICATION THESE EMPLOYEES HAVE.

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION  
DOCUMENTS ARE MADE AVAILABLE UPON REQUEST.

Form **4562**Department of the Treasury  
Internal Revenue Service

Name(s) shown on return

**Depreciation and Amortization**  
(Including Information on Listed Property)

Attach to your tax return.

Go to [www.irs.gov/Form4562](http://www.irs.gov/Form4562) for instructions and the latest information.

OMB No. 1545-0172

**2023**Attachment  
Sequence No. **179****FLETCHER FIRE & RESCUE DEPARTMENT,  
INC.**

Identifying number

Business or activity to which this form relates

**Part I Election To Expense Certain Property Under Section 179****Note:** If you have any listed property, complete Part V before you complete Part I.

<b>1</b>	Maximum amount (see instructions)	<b>1</b>	<b>1,160,000</b>
<b>2</b>	Total cost of section 179 property placed in service (see instructions)	<b>2</b>	
<b>3</b>	Threshold cost of section 179 property before reduction in limitation (see instructions)	<b>3</b>	<b>2,890,000</b>
<b>4</b>	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	<b>4</b>	
<b>5</b>	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	<b>5</b>	
<b>6</b>	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
<b>7</b>	Listed property. Enter the amount from line 29	<b>7</b>	
<b>8</b>	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	<b>8</b>	
<b>9</b>	Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8	<b>9</b>	
<b>10</b>	Carryover of disallowed deduction from line 13 of your 2022 Form 4562	<b>10</b>	
<b>11</b>	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	<b>11</b>	
<b>12</b>	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	<b>12</b>	
<b>13</b>	Carryover of disallowed deduction to 2024. Add lines 9 and 10, less line 12	<b>13</b>	

**Note:** Don't use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)**

<b>14</b>	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	<b>14</b>	
<b>15</b>	Property subject to section 168(f)(1) election	<b>15</b>	
<b>16</b>	Other depreciation (including ACRS)	<b>16</b>	<b>4,081</b>

**Part III MACRS Depreciation (Don't include listed property. See instructions.)****Section A**

<b>17</b>	MACRS deductions for assets placed in service in tax years beginning before 2023	<b>17</b>	<b>0</b>
<b>18</b>	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

**Section B—Assets Placed in Service During 2023 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
<b>19a</b> 3-year property						
<b>b</b> 5-year property						
<b>c</b> 7-year property						
<b>d</b> 10-year property						
<b>e</b> 15-year property						
<b>f</b> 20-year property						
<b>g</b> 25-year property			25 yrs.		S/L	
<b>h</b> Residential rental property			27.5 yrs.	MM	S/L	
			27.5 yrs.	MM	S/L	
<b>i</b> Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

**Section C—Assets Placed in Service During 2023 Tax Year Using the Alternative Depreciation System**

<b>20a</b> Class life					S/L	
<b>b</b> 12-year			12 yrs.		S/L	
<b>c</b> 30-year			30 yrs.	MM	S/L	
<b>d</b> 40-year			40 yrs.	MM	S/L	

**Part IV Summary (See instructions.)**

<b>21</b>	Listed property. Enter amount from line 28	<b>21</b>	
<b>22</b>	<b>Total.</b> Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	<b>22</b>	<b>4,081</b>
<b>23</b>	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	<b>23</b>	

For Paperwork Reduction Act Notice, see separate instructions.

DAA

Form **4562** (2023)  
**THERE ARE NO AMOUNTS FOR PAGE 2**

**Federal Statements**

FYE: 6/30/2024

**Form 990, Part IX, Line 24e - All Other Expenses**

Description	Total Expenses	Program Service	Management & General	Fund Raising
COMPUTER SUPPLIES	\$ 14,282	\$	\$ 14,282	\$
EMERGENCY REPORTING	13,355	13,355		
TRAINING & CERTIFICATIONS	12,778	12,778		
DUES & SUBSCRIPTIONS	10,984		10,984	
PERSONNEL UNIFORMS	6,469	6,469		
COMMUNICATIONS EXPENSE	5,250	5,250		
EMT EXPENSES	4,715	4,715		
MEALS & ENTERTAINMENT	3,658	3,658		
OTHER EXPENSES	1,779		1,779	
BANK CHARGES	198		198	
TOTAL	\$ 73,468	\$ 46,225	\$ 27,243	\$ 0