

Bat Cave Volunteer Fire & Rescue Dept.

2023/24 Budget Summary

History of Department

Bat Cave Fire & Rescue was started in 1974 by a small group of concerned citizens who recognized the need for improved protection from fire and other emergencies. It began as an all-volunteer operation, and for the past 49 years has remained as such. It is, today, the only fire/rescue department in Henderson County that remains totally staffed with only volunteers. But this has rapidly become unworkable and must change.

Goals and Accomplishments

Since inception Bat Cave Fire & Rescue has provided cost effective and affordable fire and rescue response to the Bat Cave community. Beginning as a 9S rated operation equipped with a couple of essentially hand built fire trucks, we have matured into a fully staffed and equipped Class 4 rated department with one fire station and only \$40,000. debt for one truck. This has been accomplished by consistent conservative management, and many, many hours of dedicated volunteer training and toil. All done in a locale with topography that severely limits growth which has resulted in a slowly-declining tax base as unusable properties continue to enter various land conservancies, and an aging population of mostly retirees and part-time residents that is having significant effect on volunteer availability. And now, after almost 50 years, the Bat Cave Fire & Rescue must add a paid personnel supplement to continue to provide the protection that our neighbors expect and deserve.

Implementing this in the fire district with the smallest tax base in Henderson County, where the salary of one firefighter will consume about half of the annual revenue, is a challenge, and we have been discussing with Gerton Fire & Rescue a plan for the mutual sharing of responses and a paid firefighter to achieve an affordable solution that will be mutually beneficial in both performance and cost. The performance part of this has been in action since last summer and is working well.

Present and Future Needs

Personnel – The addition of subsidizing a paid firefighter position to Gerton roster will cost approximately \$50,000 in salary and benefits annually. Our plan is to minimize additional administrative expenses for this by sharing these expenses with Gerton Fire & Rescue who has established payroll, benefit, etc. systems in place and functioning. The additional paid firefighter will serve both Bat Cave and Gerton Fire & Rescue Department's for the ever-ongoing readiness surveillance/maintenance functions as well as emergency responses. More details of this will be contained in the upcoming 2023 FRAC Budget Review.

Equipment – Bat Cave Fire & Rescue currently owns one fire station and ten response vehicles, ranging in age from 12 to 61 years. We are currently planning to replace our Rescue Truck that is 23 years old and has ever increasing maintenance costs. We also plan to add a TAC vehicle to our response vehicles this year. It will enhance our response time to calls and is much needed for transportation to meetings and training. We have the funds to purchase both vehicles with our savings reserve. This reserve took almost 50 years to accumulate through very conservative spending with the expectation of building a substation on Middlefork. After that plan was abandoned last year, we will use those funds for more immediate needs such as the two trucks this year for \$175,000. We plan to replace our tanker that is 25 years old at a cost of \$400,000. in year 2 (purchase), and the engine that is 28 years old in year 4 at a cost of \$500,000. (with financing after our current loan is paid off) on engine 21-1. By utilizing grants with great success we have been able to double our purchasing power and we need some reserve money to assure that we have the matching funds. We have had great success with our air bottles replacement over the past years and are now implementing the same strategy for turnout gear and communication equipment.

Training- We are increasing our training with Gerton (multi department) as we are working more closely running calls together and training.

2023-2024 REVENUES

	A	B	C	D	E
1	ITEM DESCRIPTION	2022-2023 BUDGET	YEAR-TO-DATE	2023-2024 BUDGET	INCREASE/DECREASE
2	REVENUE				
3	PRESENT/REQUESTED TAX RATE				
4	ACTUAL HENDERSON COUNTY REVENUE RECEIVED				
5	Henderson County Ad Valorem Taxes	\$108,743.06	\$129,104.49	\$185,830.63	\$77,087.57
6	Donations	\$500.00	\$1,529.79	\$500.00	\$0.00
7	Fundraising	\$500.00	\$0.00	\$500.00	\$0.00
8	Grants	\$2,500.00	\$16,150.00	\$2,500.00	\$0.00
9	HazMat Charges				\$0.00
10	Interest Income				\$0.00
11	Miscellaneous		\$36,244.76		\$0.00
12	NC County Sales Tax Refund				\$0.00
13	NC Fuel Tax Refund				\$0.00
14	Other Income (City, Other Counties, Town)				\$0.00
15	Rental Income				\$0.00
16	Sales of Assets				\$0.00
17	Total Revenues	\$112,243.06	\$183,029.04	\$189,330.63	\$77,087.57
18					
19					
20	FOOTNOTES				
21	Bonds, Certificates of Deposit, Stocks				\$0.00
22	Contingency Fund				\$0.00

2023-2024 EXPENDITURES

	A	B	C	D	E
1	ITEM DESCRIPTION	2022-2023 BUDGET	YEAR-TO-DATE	2023-2024 BUDGET	INCREASE/DECREASE
2	EXPENDITURES				
3	Annual Payment - Apparatus	\$13,024.65	\$13,024.65	\$13,024.65	\$0.00
4	Annual Payment - Building	\$0.00	\$0.00		\$0.00
5	Annual Payment - Other Equipment	\$0.00	\$0.00		\$0.00
6	Appreciation and Award Banquets	\$0.00	\$0.00		\$0.00
7	Bank Charges	\$0.00	\$0.00		\$0.00
8	Breathing Apparatus	\$5,000.00	\$14,156.83	\$5,000.00	\$0.00
9	Building Fund	\$1,800.00	\$0.00	\$1,800.00	\$0.00
10	Chaplain	\$0.00	\$0.00		\$0.00
11	Communications (radios, pagers, cell phone)	\$7,500.00	\$1,566.00	\$7,500.00	\$0.00
12	Computer	\$1,500.00		\$1,500.00	\$0.00
13	Contingency Funds				\$0.00
14	Contract Labor (Part-Time Clerk)				\$0.00
15	County/State Tax				\$0.00
16	Discretionary Fund				\$0.00
17	Deposits/Down Payment				\$0.00
18	Dues/Subscriptions	\$3,000.00	\$1,993.98	\$3,000.00	\$0.00
19	EMT Supplies & Equipment	\$2,500.00	\$269.91	\$2,500.00	\$0.00
20	Expendable Supplies				\$0.00
21	Firefighting Supplies & Equipment	\$7,500.00	\$6,052.51	\$10,000.00	\$2,500.00
22	Firefighting Equipment Maintenance	\$5,000.00		\$5,000.00	\$0.00
23	Flowers/Gifts	\$300.00	\$400.00	\$300.00	\$0.00
24	Food	\$2,000.00	\$2,919.40	\$3,000.00	\$1,000.00
25	Fuel	\$2,500.00	\$2,975.75	\$5,000.00	\$2,500.00
26	Hazardous Materials Supplies				\$0.00
27	Infection Control				\$0.00
28	Insurance - Building, Business Umbrella, Error Omission, Vehicle	\$15,000.00	\$17,948.00	\$19,000.00	\$4,000.00

2023-2024 EXPENDITURES

	A	B	C	D	E
29	ITEM DESCRIPTION	2022-2023 BUDGET	YEAR-TO-DATE	2023-2024 BUDGET	INCREASE/DECREASE
30	Insurance - General				\$0.00
31	Insurance - Life				\$0.00
32	Legal and Professional Fees	\$700.00	\$7,596.00	\$8,000.00	\$7,300.00
33	Licenses and Permits				\$0.00
34	Maintenance/Repair of Apparatus	\$10,000.00	\$7,860.58	\$10,000.00	\$0.00
35	Miscellaneous	\$44,721.14		\$5,485.98	(\$39,235.16)
36	Office Supplies	\$1,000.00	\$673.15	\$1,000.00	\$0.00
37	PAYROLL:				
38	Gross Salaries			\$50,000.00	\$50,000.00
39	Gross Part-Time Pay				\$0.00
40	Gross Overtime Pay				\$0.00
41	Gross Holiday Pay				\$0.00
42	Employer's Payroll Taxes				\$0.00
43	(6.2 % Social Security, 1.45% Medicaid)				
44	Health Insurance (Include dental)				\$0.00
45	Employer's Retirement Contribution				\$0.00
46	TOTAL PAYROLL				\$50,000.00
47	Physical Fitness				\$0.00
48	Public Relations				\$0.00
49	Rehabilitation				\$0.00
50	Rent				\$0.00
51	Rescue Equipment	\$4,000.00		\$4,000.00	\$0.00
52	State Firemen's Pension Fund	\$720.00	\$600.00	\$720.00	\$0.00
53	Training	\$1,000.00		\$1,000.00	\$0.00
54	Turn Out Gear	\$4,000.00		\$14,000.00	\$10,000.00
55	Uniforms	\$0.00	\$4,516.98		\$0.00
56					
57	STATIONS:				
58	MAIN STATION				
59	Building Maint	2500	3746.64	3000	\$500.00
60	Cable	2000	3215.02	4000	\$2,000.00
61	Electric	3000	2685.44	3500	\$500.00
62	Garbage				\$0.00
63	Grounds Upkeep		1695		\$0.00
64	Heating Fuel	6000	5171.68	7000	\$1,000.00
65	Station Supplies	1000	674.54	1000	\$0.00
66	Telephone				\$0.00
67	Water				\$0.00

2023-2024 EXPENDITURES

	A	B	C	D	E
68	STATION #2				
69	Building Maint		338.93		\$0.00
70	Cable				\$0.00
71	Electric				\$0.00
72	Garbage				\$0.00
73	Grounds Upkeep				\$0.00
74	Heating Fuel				\$0.00
75	Station Supplies				\$0.00
76	Telephone				\$0.00
77	Water				\$0.00
78					
79	STATION #3				
80	Building Maint				\$0.00
81	Cable				\$0.00
82	Electric				\$0.00
83	Garbage				\$0.00
84	Grounds Upkeep				\$0.00
85	Heating Fuel				\$0.00
86	Station Supplies				\$0.00
87	Telephone				\$0.00
88	Water				\$0.00
89					
90	STATION #4				
91	Building Maint				\$0.00
92	Cable				\$0.00
93	Electric				\$0.00
94	Garbage				\$0.00
95	Grounds Upkeep				\$0.00
96	Heating Fuel				\$0.00
97	Station Supplies				\$0.00
98	Telephone				\$0.00
99	Water				\$0.00
100					
101	TOTAL EXPENDITURES	\$147,265.79	\$100,080.99	\$189,330.63	\$42,064.84

Bat Cave Volunteer Fire & Rescue Department Capital Projects Roster

FY 24 Request:

Purchase 2024 Truck to Replace Rescue Truck that is 23 years old.

Cost: \$87,500.

Funding source : Savings Reserve (No Financing)

FY 24 Request:

Purchase 2024 Truck to add as TAC vehicle to enhance our response times to calls and is much needed for transportation to meetings and training.

Cost: \$87,500.

Funding source : Savings Reserve (No Financing)

FY 25 Request:

Purchase 2025 Tanker to replace Tanker 21-1 that is 25 years old

Cost: \$400,000.

Funding source : Savings Reserve (No Financing)

FY 27 Request:

Purchase 2027 Engine to replace Engine 21-2 that is 28 years old.

Cost: \$500,000.

Funding source : We will have to finance this purchase. We have money in the Savings reserve for down payment to allow for reasonable yearly payments. Our current truck loan will be paid off before we purchase this truck.

2023/2024 TAX RATE WORKSHEET FOR

DESCRIPTION	AMOUNT
TOTAL DISTRICT TAX ASSESSMENT 2023-2024	\$159,648,305.00
Divided by 100	
TOTAL	\$1,596,483.05
Multiplied by requested tax rate	0.12
TOTAL	\$191,577.97
*Multiplied by tax collection percentage (97%)	
TOTAL	\$185,830.63
Subtract Training Center Assessment	272
Add Projected Payments in Lieu of Taxes	
**TOTAL PROJECTED REVENUE	\$185,830.63
** Revenue is projected because it does not reflect tax discoveries, releases or refunds.	
* Collection percentage based on last complete year of collections.	

159,648,306

185,539

**FINANCIAL STATEMENT
(BALANCE SHEET)**

AS OF _____

ASSETS

ASSETS:

Cash in Bank	600585	
Certificates of Deposit		
Accounts Receivable-Taxes		
Notes Receivable		
Land		
Buildings	297500	
Leasehold Improvements		
Furniture & Fixtures	10813	
Vehicles	975000	
Firefighting Equipment	214272	
Rescue Equipment		
Other Equipment	4609	
Transfers		
Proceeds from Borrowing		
TOTAL ASSETS	2102779	

TOTAL ASSETS

\$ _____
\$2,102,779.00

LIABILITIES AND FUND EQUITY

LIABILITIES:

Accounts Payable		\$ _____
Due to Debt Service		_____
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	51122.54	
TOTAL LIABILITIES	51122.54	

TOTAL LIABILITIES

\$ _____
51122.54

FUND BALANCES

Fund Balance Unrestricted	21689.54	
Designated Debt Service		
Excess Revenues/Expenditures		
TOTAL FUND BALANCES	21689.54	

21689.54

TOTAL LIABILITIES & FUND EQUITY

2073346

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03/22/23

Accrual Basis

Bat Cave Volunteer Fire & Rescue
Profit & Loss
July 2021 through June 2022

	Jul '21 - Jun 22
Ordinary Income/Expense	
Income	
County Tax	133,943.38
Donations	2,304.61
Fund Raiser	225.00
GRANT	8,446.86
Total Income	<u>144,919.85</u>
Gross Profit	144,919.85
Expense	
Alr System	10,525.52
Apperatus- Tools	359.96
Auxillary	
Food	1,198.13
Auxillary - Other	1,682.65
Total Auxillary	<u>2,880.78</u>
Communications	
Radios	5,486.06
Total Communications	<u>5,486.06</u>
Contract Services	
Accountant	6,300.00
Outside Contract Services	1,740.89
Total Contract Services	<u>8,040.89</u>
Facilities and Equipment	
Building 3 Middle Fork	149.82
Firehouse - main	11,781.88
SIGN	66.79
Total Facilities and Equipment	<u>11,998.49</u>
Fire Trucks	
Fuel	2,728.52
Maintenance	25,709.13
Safety Equipment	13,572.98
Truck payment	13,024.65
Total Fire Trucks	<u>55,035.28</u>
Insurance	
Building	7,764.00
Trucks	8,668.00
Insurance - Other	889.00
Total Insurance	<u>17,321.00</u>
Medical	
Medical Equipment	1,004.99
Medical Supply	406.71
Total Medical	<u>1,411.70</u>
Miscellaneous expenses	
Flowers and Gifts	516.68
Food and Drinks	374.52
Total Miscellaneous expenses	<u>891.20</u>

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03/22/23

Accrual Basis

Bat Cave Volunteer Fire & Rescue
Profit & Loss
July 2021 through June 2022

	<u>Jul '21 - Jun 22</u>
Operations	
Dues, Subscriptions	457.46
Postage, Mailing Service	64.00
Printing and Copying	595.50
Supplies	70.50
Total Operations	<u>1,187.46</u>
Training	70.00 ✓
Uniforms	
Firemens Uniforms	<u>2,921.74</u> ✓
Total Uniforms	<u>2,921.74</u>
Utilities	
Electric	3,386.17
Internet	912.26
Phone	1,045.97
Propane	3,375.17
Utilities - Other	1,003.07
Total Utilities	<u>9,722.64</u> ✓
Total Expense	<u>127,852.72</u>
Net Ordinary Income	<u>17,067.13</u>
Net Income	<u><u>17,067.13</u></u>

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Bat Cave Volunteer Fire & Rescue
Profit & Loss
 July 2022 through March 2023

04/02/23

Accrual Basis

	Jul '22 - Mar 23
Ordinary Income/Expense	
Income	
County Tax	129,104.49
Donations	1,529.79
GRANT	16,150.00
Income	36,244.76
Total Income	183,029.04
Gross Profit	183,029.04
Expense	
Air System	14,156.83
Communications	
Radios	1,566.00
Total Communications	1,566.00
Contract Services	
Accountant	7,100.00
Legal Fees	496.00
Outside Contract Services	1,695.00
Total Contract Services	9,291.00
Facilities and Equipment	
Firehouse - main	3,746.64
Firehouse Building 2	338.93
Total Facilities and Equipment	4,085.57
Fire Trucks	
Fuel	2,975.75
Maintenance	7,860.58
Safety Equipment	6,052.51
Truck payment	13,024.65
Total Fire Trucks	29,913.49
Insurance	
Building	8,113.00
Trucks	8,968.00
Insurance - Other	867.00
Total Insurance	17,948.00
Medical	
Medical Supply	269.91
Total Medical	269.91
Miscellaneous expenses	
Flowers and Gifts	400.00
Food and Drinks	2,919.40
Total Miscellaneous expenses	3,319.40
Operations	
Dues, Subscriptions	1,993.98
Pension Fund	600.00
Postage, Mailing Service	74.00
Printing and Copying	213.15
Supplies	386.10
Total Operations	3,267.23
Uniforms	
Firemens Uniforms	4,516.98
Total Uniforms	4,516.98

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04/02/23

Accrual Basis

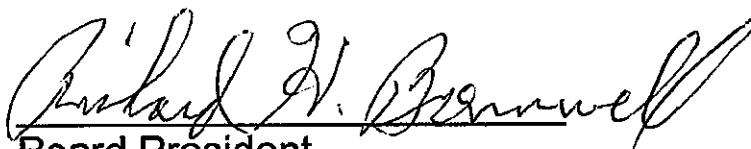
Bat Cave Volunteer Fire & Rescue
Profit & Loss
July 2022 through March 2023


	<u>Jul '22 - Mar 23</u>
Utilities	
Electric	1,440.98
Internet	3,215.02
Phone	874.54
Propane	5,171.68
Utilities - Other	1,241.48
	<hr/>
Total Utilities	11,743.68
	<hr/>
Total Expense	100,078.09
	<hr/>
Net Ordinary Income	82,950.95
	<hr/>
Net Income	<u>82,950.95</u>

We certify that the attached Financial Statement for

Bat Cave Vol Fire and Rescue Department

is accurate to the best of our knowledge.


Board President


Board Treasurer 2023

Return of Organization Exempt From Income Tax

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

2021

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

▶ Do not enter social security numbers on this form as it may be made public.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

A For the 2021 calendar year, or tax year beginning 7/01, 2021, and ending 6/30, 2022

B Check if applicable:	C	D Employer identification number	
<input type="checkbox"/> Address change	BAT CAVE VOLUNTEER FIRE DEPARTMENT INC PO BOX 11 BAT CAVE, NC 28710-0011	E Telephone number	828-625-9313
<input type="checkbox"/> Name change		G Gross receipts \$	133,866.
<input type="checkbox"/> Initial return		H(a) Is this a group return for subordinates?	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
<input type="checkbox"/> Final return/terminated		H(b) Are all subordinates included?	Yes <input type="checkbox"/> No <input type="checkbox"/>
<input type="checkbox"/> Amended return		H(c) Group exemption number ▶	
<input type="checkbox"/> Application pending	F Name and address of principal officer:	SAME AS C ABOVE	
I Tax-exempt status:		501(c)(3) <input checked="" type="checkbox"/> 501(c) (4) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527	
J Website: ▶ N/A		L Year of formation: 1974 M State of legal domicile: NC	
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶			

Part I Summary

	1 Briefly describe the organization's mission or most significant activities: <u>TO PROVIDE SUPERIOR FIREFIGHTING AND EMERGENCY SERVICES TO THE RESIDENTS WITHIN THE BAT CAVE FIRE DISTRICT AND MUTUAL AIDE THROUGHOUT HENDERSON COUNTY AS NEEDED.</u>			
Activities & Governance	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.			
	3 Number of voting members of the governing body (Part VI, line 1a).....	3	6	
	4 Number of independent voting members of the governing body (Part VI, line 1b).....	4	6	
	5 Total number of individuals employed in calendar year 2021 (Part V, line 2a).....	5	0	
	6 Total number of volunteers (estimate if necessary).....	6	0	
	7a Total unrelated business revenue from Part VIII, column (C), line 12.....	7a	0.	
	7b Net unrelated business taxable income from Form 990-T, Part I, line 11.....	7b	0.	
Revenue	8 Contributions and grants (Part VIII, line 1h).....	Prior Year	Current Year	
	9 Program service revenue (Part VIII, line 2g).....	11,432.	10,129.	
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d).....	133,997.	132,613.	
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e).....	265.	108.	
	12 Total revenue -- add lines 8 through 11 (must equal Part VIII, column (A), line 12).....	146,360.	133,866.	
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3).....			
	14 Benefits paid to or for members (Part IX, column (A), line 4).....			
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10).....			
	16a Professional fundraising fees (Part IX, column (A), line 11e).....			
	b Total fundraising expenses (Part IX, column (D), line 25) ▶			
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e).....	119,632.	125,750.		
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25).....	119,632.	125,750.		
19 Revenue less expenses. Subtract line 18 from line 12.....	26,728.	8,116.		
Net Assets or Fund Balances	20 Total assets (Part X, line 16).....	Beginning of Current Year	End of Year	
	21 Total liabilities (Part X, line 26).....	762,356.	760,880.	
	22 Net assets or fund balances. Subtract line 21 from line 20.....	66,803.	57,211.	
		695,553.	703,669.	

Part II Signature Block

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

Sign Here	Signature of officer	Date	
	STEVE FREEMAN Type or print name and title		CHAIRMAN
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date
	WAYNE J. PARRIS, CPA	Wayne J. Parris, CPA	12-16-22
	Firm's name ▶ WAYNE J. PARRIS, CPA	Check <input checked="" type="checkbox"/> if self-employed	PTIN P01202486
	Firm's address ▶ 21 HYDE PARK PL ARDEN, NC 28704	Firm's EIN ▶	Phone no. (828) 687-8824

BAT CAVE

VOLUNTEER FIRE & RESCUE DEPARTMENT, INC.

Independent Auditor's Report

on the

Financial Statements

for the years ended June 30, 2022 and 2021

WAYNE J. PARRIS, CPA

CERTIFIED PUBLIC ACCOUNTANT

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

OFFICE AND RESIDENCE TELEPHONE: (828) 687-8824

e-mail: wparriscpa@hotmail.com

BAT CAVE

VOLUNTEER FIRE & RESCUE DEPARTMENT, INC.

Independent Auditor's Report

on the

Financial Statements

for the years ended June 30, 2022 and 2021

BAT CAVE VOLUNTEER FIRE & RESCUE DEPARTMENT, INC.
Bat Cave, North Carolina

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WAYNE J. PARRIS, CPA

CERTIFIED PUBLIC ACCOUNTANT

MAILING ADDRESS: PO BOX 545, FLETCHER, NC 28732
STREET ADDRESS: 21 HYDE PARK PLACE, ARDEN, NC 28704
HOME/OFFICE: (828) 687-8824 CELLULAR: (828) 778-8824
e-mail: wparriscpa@hotmail.com

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Bat Cave Volunteer Fire & Rescue Department, Inc.

I have audited the accompanying financial statements of Bat Cave Volunteer Fire & Rescue Department, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2022 and 2021, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Bat Cave Volunteer Fire & Rescue Department, Inc. as of June 30, 2022 and 2021, and the changes in net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Wayne J. Parris, CPA

Wayne J. Parris, CPA

Arden, North Carolina
December 19, 2022

BAT CAVE VOLUNTEER FIRE & RESCUE DEPARTMENT, INC.
 STATEMENTS OF FINANCIAL POSITION
 June 30, 2022 and 2021

ASSETS	<u>6-30-2022</u>	<u>6-30-2021</u>
CURRENT ASSETS		
Cash and cash equivalents	\$ 510,247.66	\$ 492,416.50
Taxes receivable	1,388.00	2,718.76
Cash restricted for relief fund	<u>20,884.72</u>	<u>20,089.86</u>
TOTAL CURRENT ASSETS	<u>\$ 532,520.38</u>	<u>\$ 515,225.12</u>
FIXED ASSETS		
Property and equipment	\$ 1,502,195.51	\$ 1,494,845.65
Less: Accumulated depreciation	<u>(1,273,836.32)</u>	<u>(1,247,715.19)</u>
TOTAL FIXED ASSETS	<u>\$ 228,359.19</u>	<u>\$ 247,130.46</u>
TOTAL ASSETS	<u>\$ 760,879.57</u>	<u>\$ 762,355.58</u>
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accrued expenses payable	\$ 2,285.09	\$ 2,668.07
Current portion of long-term debt	<u>9,755.76</u>	<u>9,207.89</u>
TOTAL CURRENT LIABILITIES	<u>\$ 12,040.85</u>	<u>\$ 11,875.96</u>
LONG-TERM LIABILITIES		
Long-term debt	<u>\$ 45,169.96</u>	<u>\$ 54,926.49</u>
TOTAL LONG-TERM LIABILITIES	<u>\$ 45,169.96</u>	<u>\$ 54,926.49</u>
TOTAL LIABILITIES	<u>\$ 57,210.81</u>	<u>\$ 66,802.45</u>
NET ASSETS		
Without donor restrictions	\$ 682,784.04	\$ 675,463.27
With donor restrictions	<u>20,884.72</u>	<u>20,089.86</u>
TOTAL NET ASSETS	<u>\$ 703,668.76</u>	<u>\$ 695,553.13</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 760,879.57</u>	<u>\$ 762,355.58</u>

See accompanying notes.

(2)

BAT CAVE VOLUNTEER FIRE & RESCUE DEPARTMENT, INC.
STATEMENTS OF ACTIVITIES
For the Years Ended June 30, 2022 and 2021

	6-30-2022	6-30-2021
CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS:		
Revenues and gains		
Henderson County	\$ 132,612.62	\$ 133,996.52
Donations	1,681.61	2,187.46
Grants	8,446.86	9,245.00
Interest income	103.56	255.43
Land returned to donor	(10,000.00)	0.00
Miscellaneous income	225.00	0.00
TOTAL REVENUES AND GAINS WITHOUT DONOR RESTRICTIONS	\$ 133,069.65	\$ 145,684.41
NET ASSETS RELEASED FROM RESTRICTIONS		
Restrictions satisfied by payments	\$ 0.00	\$ 0.00
TOTAL NET ASSETS RELEASED FROM RESTRICTIONS	\$ 0.00	\$ 0.00
TOTAL REVENUES, GAINS, AND OTHER SUPPORT WITHOUT DONOR RESTRICTIONS	\$ 133,069.65	\$ 145,684.41
Expenses		
Program Services	\$ 112,709.75	\$ 114,609.27
Supporting Services	13,039.13	5,022.84
Fund-raising	0.00	0.00
TOTAL EXPENSES	\$ 125,748.88	\$ 119,632.11
INCREASE (DECREASE) IN NET ASSETS WITHOUT DONOR RESTRICTIONS	\$ 7,320.77	\$ 26,052.30
CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS		
Relief Fund supplement	\$ 790.72	\$ 665.52
Interest income on relief fund	4.14	9.43
Net assets released from restrictions	(0.00)	(0.00)
INCREASE (DECREASE) IN NET ASSETS WITH DONOR RESTRICTIONS	\$ 794.86	\$ 674.95
INCREASE (DECREASE) IN NET ASSETS	\$ 8,115.63	\$ 26,727.25
NET ASSETS AT BEGINNING OF YEAR	695,553.13	668,825.88
NET ASSETS AT END OF YEAR	\$ 703,668.76	\$ 695,553.13

See accompanying notes.

BAT CAVE VOLUNTEER FIRE & RESCUE DEPARTMENT, INC.
STATEMENTS OF FUNCTIONAL EXPENSES
For the Years Ended June 30, 2022 and 2021

	6-30-2022				6-30-2021			
	Program		Supporting Services		Program		Supporting Services	
	Services	Management and General	Fund-raising	Total	Services	Management and General	Fund-raising	Total
Apparatus tools	\$ 359.96	\$ 0.00	\$ 0.00	\$ 359.96	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Auxiliary expenses	0.00	2,880.78	0.00	2,880.78	0.00	0.00	0.00	0.00
Buildings and grounds	11,914.25	1,323.81	0.00	13,238.06	14,221.38	1,580.15	0.00	15,801.53
Communications	730.35	0.00	0.00	730.35	11,728.90	0.00	0.00	11,728.90
Contract services	1,740.89	0.00	0.00	1,740.89	979.58	0.00	0.00	979.58
Depreciation	26,121.13	0.00	0.00	26,121.13	32,767.42	0.00	0.00	32,767.42
Dues and subscriptions	457.46	0.00	0.00	457.46	4,510.48	0.00	0.00	4,510.48
Flowers and gifts	516.68	0.00	0.00	516.68	0.00	0.00	0.00	0.00
Food	374.52	0.00	0.00	374.52	222.89	0.00	0.00	222.89
Insurance	17,321.00	0.00	0.00	17,321.00	16,858.00	0.00	0.00	16,858.00
Interest expense	2,149.54	0.00	0.00	2,149.54	2,858.69	0.00	0.00	2,858.69
Medical equipment and supplies	744.39	0.00	0.00	744.39	1,880.27	0.00	0.00	1,880.27
Operational supplies	70.50	0.00	0.00	70.50	814.71	0.00	0.00	814.71
Pension fund contributions	0.00	0.00	0.00	0.00	0.00	240.00	0.00	240.00
Postage and stamps	0.00	64.00	0.00	64.00	0.00	64.00	0.00	64.00
Printing and copying	0.00	595.50	0.00	595.50	0.00	368.88	0.00	368.88
Professional fees	0.00	6,300.00	0.00	6,300.00	0.00	1,091.00	0.00	1,091.00
Training and schools	70.00	0.00	0.00	70.00	0.00	0.00	0.00	0.00
Uniforms	2,921.74	0.00	0.00	2,921.74	0.00	0.00	0.00	0.00
Utilities								
Electricity	3,047.55	338.62	0.00	3,386.17	3,020.13	335.57	0.00	3,355.70
Internet	821.03	91.23	0.00	912.26	665.37	73.93	0.00	739.30
Propane	3,037.65	337.52	0.00	3,375.17	3,922.69	435.86	0.00	4,358.55
Telephone	941.37	104.60	0.00	1,045.97	425.66	47.30	0.00	472.96
Vision	0.00	1,003.07	0.00	1,003.07	0.00	786.15	0.00	786.15
Vehicles								
Fuel	2,728.52	0.00	0.00	2,728.52	1,100.76	0.00	0.00	1,100.76
Maintenance and safety equipment	36,641.22	0.00	0.00	36,641.22	18,632.34	0.00	0.00	18,632.34
Total Expenses	\$ 112,709.75	\$ 13,039.13	\$ 0.00	\$ 125,748.88	\$ 114,609.27	\$ 5,022.84	\$ 0.00	\$ 119,632.11

See accompanying notes.

BAT CAVE VOLUNTEER FIRE & RESCUE DEPARTMENT, INC.
STATEMENTS OF CASH FLOWS
For the Years Ended June 30, 2022 and 2021

	6-30-2022	6-30-2021
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from governments	\$ 133,943.38	\$ 132,740.33
Cash received from contributors	1,681.61	2,187.46
Interest received	107.70	264.86
Cash received from other revenue sources	9,462.58	9,910.52
Cash paid to employees and suppliers	(97,861.19)	(84,367.48)
Interest paid	(2,149.54)	(2,858.69)
NET CASH PROVIDED BY OPERATING ACTIVITIES	\$ 45,184.54	\$ 57,877.00
CASH FLOWS FROM INVESTING ACTIVITIES		
Payments for property and equipment	\$(17,349.86)	\$(10,909.49)
NET CASH USED BY INVESTING ACTIVITIES	\$(17,349.86)	\$(10,909.49)
CASH FLOWS FROM FINANCING ACTIVITIES		
Payments to Hometrust Bank	\$(9,208.66)	\$(9,804.48)
NET CASH PROVIDED BY FINANCING ACTIVITIES	\$(9,208.66)	\$(9,804.48)
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	\$ 18,626.02	\$ 37,163.03
BEGINNING CASH AND CASH EQUIVALENTS	512,506.36	475,343.33
ENDING CASH AND CASH EQUIVALENTS	\$ 531,132.38	\$ 512,506.36
Reconciliation of Change in Net Assets to Net Cash Provided (Used) by Operating Activities		
Change in net assets	\$ 8,115.63	\$ 26,727.25
Adjustments to reconcile change in net assets to net cash used by operating activities		
Noncash revenues and expenses		
Depreciation	26,121.13	32,767.42
Land returned to donor	10,000.00	0.00
Changes in current assets and liabilities		
(Increase) Decrease in taxes receivable	1,330.76	(1,256.19)
Increase (Decrease) in accrued expenses payable	(382.98)	(361.48)
Net cash provided by operations	\$ 45,184.54	\$ 57,877.00

See accompanying notes.

(5)

BAT CAVE VOLUNTEER FIRE & RESCUE DEPARTMENT, INC.
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022 and 2021

NOTE A-NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES

Organization and Nature of Activities

The Bat Cave Volunteer Fire Department was started in 1974 by a small group of concerned citizens of the Bat Cave community who, recognizing the need for improved protection from fire emergencies in this remote part of Henderson, came together to form an all-volunteer organization to meet this need. These folks, starting only with their own money, a few small donations, and a used chicken delivery truck that they converted into a primitive fire engine, established the organization, which became today's Bat Cave Volunteer Fire & Rescue Department. Membership grew and we became incorporated, added some used fire engines, some land, and built a building that is today debt free. By 1993 the increasing number of responses to non-fire emergencies caused the addition of the words "& Rescue" to our name and the acquisition of a dedicated rescue vehicle with EMT staff to man it. Over the years we have continually upgraded existing equipment and acquired new capability, so that today we have nine first line response vehicles, four of which are new equipment, and we are staffed by 24 adult volunteers ready to meet the needs of the Bat Cave community.

The operations of the department include fire, medical and rescue. We use a minimal budget and any donations, along with any grants we can get. Our department is totally staffed by volunteers of our community, that take multiple hours of training to be firefighters and EMT's. Most of our calls are medical, car accidents and public service (trees down and power lines). Along with a couple of house fires and multiple brush fires each year. With every year passing, it becomes increasing harder to keep volunteers, but we have a strong community involvement to keep operating under the original ideas laid out by the founding members.

The Fire Department is a North Carolina chartered not-for-profit organization incorporated as of 1974. There is no capital stock and all funds received are devoted exclusively to the purpose designated in the charter which primarily is fire protection for the community of Bat Cave, North Carolina.

Cash and Cash Equivalents

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

Promises to Give

Contributions are recognized when the donor makes a promise to give to the Department that is, in substance, unconditional. Contributions that are restricted by the donor are

BAT CAVE VOLUNTEER FIRE & RESCUE DEPARTMENT, INC.
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022 and 2021

reported as increases in net assets without donor restrictions if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions.

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

Property and Equipment

It is the Department's policy to capitalize property and equipment over \$500.00. Lesser amounts are expensed. Purchased property and equipment is capitalized at cost. Donations of property and equipment are recorded as contributions at their estimated fair value. Such donations are reported as contributions without donor restrictions unless the donor has restricted the donated asset for a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as contributions with donor restrictions. Absent donor stipulations regarding how long those assets must be maintained, the Department reports expiration of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Department reclassifies net assets with donor restrictions to net assets without donor restrictions at that time. Property and equipment are depreciated using the straight-line method over their estimated useful lives.

Contributed Services

No amounts have been reflected in the financial statements for donated services. The Department generally pays for services requiring specific expertise. However, many individuals volunteer their time and perform a variety of tasks that assist the Department, but these services do not meet the criteria for recognition as contributed services.

Contributions

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

Income Tax Status

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

BAT CAVE VOLUNTEER FIRE & RESCUE DEPARTMENT, INC.
 NOTES TO THE FINANCIAL STATEMENTS
 June 30, 2022 and 2021

Estimates

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

NOTE B-RESTRICTIONS ON NET ASSETS

Net assets with donor restrictions

All of the restrictions on net assets at June 30, 2022 and 2021 are related to the Firemen's Local Relief Fund. The North Carolina Law requires the Relief Fund Monies may be used ONLY for the purpose of caring for firemen who are hurt in the line of duty or their dependents. These monies may be spent for no other purpose unless approval is received for the North Carolina Firemen's Association, Secretary's Office, or the North Carolina Legislature. Net assets with donor restrictions on net assets for the Firemen's Local Relief Fund as of June 30, 2022 and 2021 amounts to \$20,884.72 and \$20,089.86, respectively.

NOTE C-LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

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

	6-30-2022	6-30-2021
Financial assets at year-end	\$ 532,520.38	\$ 515,225.12
Less those unavailable for general expenditures within one year, due to:		
Donor-restricted for relief fund	20,884.72	20,089.86
Financial assets available to meet cash needs for general expenditure within one year	\$ 511,635.66	\$ 495,135.26

NOTE D-TAXES RECEIVABLE

Taxes receivable represents amounts collected on behalf of the Bat Cave Fire District by Henderson County but not remitted to the Fire Department as of June 30, 2022 and 2021. The dollars shown represent amounts which could be quantified by the Henderson County Tax Offices. It is recognized that uncollected fire district taxes exist in Henderson County,

BAT CAVE VOLUNTEER FIRE & RESCUE DEPARTMENT, INC.
 NOTES TO THE FINANCIAL STATEMENTS
 June 30, 2022 and 2021

but none could be quantified by the County's tax office. As of June 30, 2022 and 2021, there are property taxes receivable from Henderson County of \$1,388.00 and \$2,718.76, respectively.

NOTE E-PROPERTY AND EQUIPMENT

Property and equipment consist of the following:

	Beginning	Additions	Disposals	Ending
Land and buildings	\$ 307,500.00	\$ 0.00	\$ 10,000.00	\$ 297,500.00
Furniture and fixtures	2,550.00	8,263.28	0.00	10,813.28
Firefighting and rescue equipment	205,186.16	9,086.58	0.00	214,272.74
Office equipment	4,609.49	0.00	0.00	4,609.49
Vehicles	975,000.00	0.00	0.00	975,000.00
Total property and equipment	\$ 1,494,845.65	\$ 17,349.86	\$ 10,000.00	\$ 1,512,195.51
Accumulated depreciation	(1,247,715.19)	(26,121.13)	0.00	(1,273,836.32)
Net property and equipment	<u>\$ 247,130.46</u>	<u>\$ (8,771.27)</u>	<u>\$ 10,000.00</u>	<u>\$ 228,359.19</u>

NOTE F-LONG TERM NOTES

Notes Payable

On October 30, 2006 the Fire Department obtained a loan from HomeTrust Bank in the amount of \$200,000.00. The loan is to be repaid in twenty-one annual principal and interest payments. The first payment of \$50,000.00 was due at inception on October 30, 2006, and the remaining twenty of \$13,024.65 each subsequent year. The interest rate on the principal outstanding is 5.95%. The loan proceeds were used to purchase an Emergency-One fire apparatus mounted on a 2006 4WD International chassis, which also serves as collateral on the loan. The loan balance as of June 30, 2022 is \$54,925.72.

Long-term debt is scheduled to mature over the next five years as follows:

6-30-2023	\$ 9,755.76
6-30-2024	\$ 10,336.23
6-30-2025	\$ 10,951.24
6-30-2026	\$ 11,602.84
6-30-2027	\$ 12,279.65

NOTE G-RISK MANAGEMENT

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

The Department carries commercial coverage for all risks of loss, including property and

BAT CAVE VOLUNTEER FIRE & RESCUE DEPARTMENT, INC.
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022 and 2021

general liability insurance, and worker's compensation coverage up to statutory limits. There have been no significant reductions in insurance coverage in the prior year, and settled claims have not exceeded coverage in any of the past three fiscal years.

NOTE H-ECONOMIC DEPENDENCE

Approximately 99% of total revenues of the general fund for the year ended June 30, 2022 came from special fire district ad valorem taxes levied by Henderson County.

NOTE I-EVALUATION OF SUBSEQUENT EVENTS

The Department has evaluated subsequent events through December 19, 2022, the date which the financial statements were available to be issued.

Return of Organization Exempt From Income Tax

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

2021

Department of the Treasury
Internal Revenue Service

▶ Do not enter social security numbers on this form as it may be made public.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

Open to Public Inspection

A For the 2021 calendar year, or tax year beginning 7/01, 2021, and ending 6/30, 2022

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name and address of principal officer: BAT CAVE VOLUNTEER FIRE DEPARTMENT INC PO BOX 11 BAT CAVE, NC 28710-0011	D Employer identification number [REDACTED]
		E Telephone number 828-625-9313
		G Gross receipts \$ <u>133,866.</u>

F Name and address of principal officer:
SAME AS C ABOVE

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) (4) (insert no.) 4947(a)(1) or 527

J Website: N/A

K Form of organization: Corporation Trust Association Other ▶

L Year of formation: 1974 **M** State of legal domicile: NC

Part I Summary

1	Briefly describe the organization's mission or most significant activities: <u>TO PROVIDE SUPERIOR FIREFIGHTING AND EMERGENCY SERVICES TO THE RESIDENTS WITHIN THE BAT CAVE FIRE DISTRICT AND MUTUAL AIDE THROUGHOUT HENDERSON COUNTY AS NEEDED.</u>		
2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
3	Number of voting members of the governing body (Part VI, line 1a).....	3	6
4	Number of independent voting members of the governing body (Part VI, line 1b).....	4	6
5	Total number of individuals employed in calendar year 2021 (Part V, line 2a).....	5	0
6	Total number of volunteers (estimate if necessary).....	6	0
7a	Total unrelated business revenue from Part VIII, column (C), line 12.....	7a	0.
7b	Net unrelated business taxable income from Form 990-T, Part I, line 11.....	7b	0.
8	Contributions and grants (Part VIII, line 1h).....	Prior Year	Current Year
9	Program service revenue (Part VIII, line 2g).....	11,432.	10,129.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d).....	133,997.	132,613.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e).....	265.	108.
12	Total revenue -- add lines 8 through 11 (must equal Part VIII, column (A), line 12).....	146,360.	133,866.
13	Grants and similar amounts paid (Part IX, column (A), lines 1-3).....		
14	Benefits paid to or for members (Part IX, column (A), line 4).....		
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10).....		
16a	Professional fundraising fees (Part IX, column (A), line 11e).....		
b	Total fundraising expenses (Part IX, column (D), line 25) ▶		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e).....	119,632.	125,750.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25).....	119,632.	125,750.
19	Revenue less expenses. Subtract line 18 from line 12.....	26,728.	8,116.
20	Total assets (Part X, line 16).....	Beginning of Current Year	End of Year
21	Total liabilities (Part X, line 26).....	762,356.	760,880.
22	Net assets or fund balances. Subtract line 21 from line 20.....	66,803.	57,211.
		695,553.	703,669.

Part II Signature Block

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

Sign Here	Signature of officer: <u>STEVE FREEMAN</u> Type or print name and title	Date: <u>CHAIRMAN</u>
------------------	---	--------------------------

Paid Preparer Use Only	Print/Type preparer's name <u>WAYNE J. PARRIS, CPA</u>	Preparer's signature <u>Wayne J Parris, CPA</u>	Date <u>12-19-22</u>	Check <input checked="" type="checkbox"/> if self-employed	PTIN <u>P01202486</u>
			Firm's name ▶ <u>WAYNE J. PARRIS, CPA</u>		Firm's EIN ▶ [REDACTED]
			Firm's address ▶ <u>21 HYDE PARK PL</u>		Phone no. <u>(828) 687-8824</u>
			<u>ARDEN, NC 28704</u>		

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

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III. []

1 Briefly describe the organization's mission:

TO PROVIDE SUPERIOR FIREFIGHTING AND EMERGENCY SERVICES TO THE RESIDENTS WITHIN THE BAT CAVE FIRE DISTRICT AND MUTUAL AIDE THROUGHOUT HENDERSON COUNTY AS NEEDED.

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 [X] 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 [X] 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 \$ 112,710. including grants of \$) (Revenue \$)

PROVIDED SUPERIOR FIRE PROTECTION AND EMERGENCY SERVICES TO THE CITIZENS IN THE BAT CAVE AND SURROUNDING COMMUNITIES IN ALL EMERGENCY SITUATIONS AND STORMS.

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

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

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

4e Total program service expenses 112,710.

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

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

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

		Yes	No
2 a	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. 2 a 0		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? 2 b		
Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. See instructions.			
3 a	Did the organization have unrelated business gross income of \$1,000 or more during the year? 3 a		X
b	If 'Yes,' has it filed a Form 990-T for this year? If 'No' to line 3b, provide an explanation on Schedule O. 3 b		
4 a	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)? 4 a		X
b	If 'Yes,' enter the name of the foreign country ▶ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5 a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? 5 a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? 5 b		X
c	If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T? 5 c		
6 a	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? 6 a		X
b	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? 6 b		
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? 7 a		
b	If 'Yes,' did the organization notify the donor of the value of the goods or services provided? 7 b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? 7 c		
d	If 'Yes,' indicate the number of Forms 8282 filed during the year. 7 d		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? 7 e		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? 7 f		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? 7 g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? 7 h		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? 8		
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966? 9 a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? 9 b		
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12. 10 a		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10 b		
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders 11 a		
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) 11 b		
12 a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? 12 a		
b	If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year. 12 b		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? 13 a		
Note: See the instructions for additional information the organization must report on Schedule O.			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans 13 b		
c	Enter the amount of reserves on hand 13 c		
14 a	Did the organization receive any payments for indoor tanning services during the tax year? 14 a		X
b	If 'Yes,' has it filed a Form 720 to report these payments? If 'No,' provide an explanation on Schedule O. 14 b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? 15		X
If 'Yes,' see the instructions and file Form 4720, Schedule N.			
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? 16		X
If 'Yes,' complete Form 4720, Schedule O.			
17	Section 501(c)(21) organizations. Did the trust, any disqualified person, or mine operator engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? 17		
If 'Yes,' complete Form 6069.			

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

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

Section A. Governing Body and Management

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

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

	Yes	No
10 a		X
b		
10 b		
11 a	X	
b		
12 a		X
b		
c		
12 b		
12 c		
13	X	
14		X
15		
a		X
b		X
16 a		X
b		
16 b		

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed ▶ NONE
- 18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain on Schedule O)
- 19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year. SEE SCHEDULE O
- 20 State the name, address, and telephone number of the person who possesses the organization's books and records ▶
 JOYCE FREEMAN PO BOX 41 BAT CAVE NC 28710 828-625-9313

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

1 a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of 'key employee.'
- List the organization's **five current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, 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) STEVE FREEMAN CHAIRMAN	1 0	X		X				0.	0.	0.
(2) RICHARD BARNWELL CHIEF	1 0	X						0.	0.	0.
(3) KENNY HARRILL MEMBER	1 0	X						0.	0.	0.
(4) JOYCE FREEMAN SEC/TREAS	1 0	X						0.	0.	0.
(5) JACKEY MORGAN MEMBER	1 0	X						0.	0.	0.
(6) RON SOBIN MEMBER	1 0	X						0.	0.	0.
(7) -----										
(8) -----										
(9) -----										
(10) -----										
(11) -----										
(12) -----										
(13) -----										
(14) -----										

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

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

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

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **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	
Contributions, Gifts, Grants, and Other Similar Amounts	1 a Federated campaigns	1 a					
	b Membership dues	1 b					
	c Fundraising events	1 c					
	d Related organizations	1 d					
	e Government grants (contributions)	1 e	8,447.				
	f All other contributions, gifts, grants, and similar amounts not included above	1 f	1,682.				
	g Noncash contributions included in lines 1a-1f	1 g					
	h Total. Add lines 1a-1f		10,129.				
Program Service Revenue	2 a <u>HENDERSON COUNTY</u>		Business Code	132,613.	132,613.		
	b						
	c						
	d						
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f		132,613.				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			108.	108.		
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6 a Gross rents	(i) Real	(ii) Personal				
		6 a					
		b Less: rental expenses	6 b				
		c Rental income or (loss)	6 c				
	d Net rental income or (loss)						
	7 a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
		7 a					
		b Less: cost or other basis and sales expenses	7 b				
		c Gain or (loss)	7 c				
	d Net gain or (loss)						
	8 a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18		225.				
		b Less: direct expenses	8 b				
c Net income or (loss) from fundraising events			225.				
9 a Gross income from gaming activities. See Part IV, line 19							
	b Less: direct expenses	9 b					
	c Net income or (loss) from gaming activities						
10 a Gross sales of inventory, less returns and allowances							
	b Less: cost of goods sold	10 b					
	c Net income or (loss) from sales of inventory						
Miscellaneous Revenue	11 a <u>RELIEF FUND SUPPLEMENT</u>		Business Code	791.	791.		
	b <u>RETURN OF LAND TO DONOR</u>			-10,000.	-10,000.		
	c						
	d All other revenue						
	e Total. Add lines 11a-11d			-9,209.			
12 Total revenue. See instructions				133,866.	123,512.	0.	

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21.				
2 Grants and other assistance to domestic individuals. See Part IV, line 22.				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.				
4 Benefits paid to or for members.				
5 Compensation of current officers, directors, trustees, and key employees.	0.	0.	0.	0.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).	0.	0.	0.	0.
7 Other salaries and wages.				
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).				
9 Other employee benefits.				
10 Payroll taxes.				
11 Fees for services (nonemployees):				
a Management.				
b Legal.				
c Accounting.	6,300.		6,300.	
d Lobbying.				
e Professional fundraising services. See Part IV, line 17.				
f Investment management fees.				
g Other. (if line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)				
12 Advertising and promotion.				
13 Office expenses.				
14 Information technology.				
15 Royalties.				
16 Occupancy.	21,914.	18,820.	3,094.	
17 Travel.				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials.				
19 Conferences, conventions, and meetings.				
20 Interest.	2,150.	2,150.		
21 Payments to affiliates.				
22 Depreciation, depletion, and amortization.	26,121.	26,121.		
23 Insurance.	17,321.	17,321.		
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a <u>VEHICLE MAINTENANCE</u>	36,641.	36,641.		
b <u>UNIFORMS</u>	2,922.	2,922.		
c <u>AUXILIARY EXPENSES</u>	2,881.		2,881.	
d <u>VEHICLE FUEL</u>	2,729.	2,729.		
e All other expenses.	6,771.	6,006.	765.	
25 Total functional expenses. Add lines 1 through 24e.	125,750.	112,710.	13,040.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1	Cash — non-interest-bearing	167,765.	1 185,861.
	2	Savings and temporary cash investments	344,741.	2 345,272.
	3	Pledges and grants receivable, net		3
	4	Accounts receivable, net	2,719.	4 1,388.
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6
	7	Notes and loans receivable, net		7
	8	Inventories for sale or use		8
	9	Prepaid expenses and deferred charges		9
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 1,502,195.	
	10b	Less: accumulated depreciation	10b 1,273,836.	10c 228,359.
	11	Investments — publicly traded securities		11
	12	Investments — other securities. See Part IV, line 11.		12
	13	Investments — program-related. See Part IV, line 11.		13
	14	Intangible assets		14
	15	Other assets. See Part IV, line 11.		15
16	Total assets. Add lines 1 through 15 (must equal line 33).	762,356.	16 760,880.	
Liabilities	17	Accounts payable and accrued expenses	2,668.	17 2,285.
	18	Grants payable		18
	19	Deferred revenue		19
	20	Tax-exempt bond liabilities		20
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22
	23	Secured mortgages and notes payable to unrelated third parties	64,134.	23 54,926.
	24	Unsecured notes and loans payable to unrelated third parties		24
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	1.	25
	26	Total liabilities. Add lines 17 through 25.	66,803.	26 57,211.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27	Net assets without donor restrictions	675,463.	27 682,784.
	28	Net assets with donor restrictions	20,090.	28 20,885.
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29	Capital stock or trust principal, or current funds		29
	30	Paid-in or capital surplus, or land, building, or equipment fund		30
	31	Retained earnings, endowment, accumulated income, or other funds		31
	32	Total net assets or fund balances.	695,553.	32 703,669.
33	Total liabilities and net assets/fund balances.	762,356.	33 760,880.	

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	133,866.
2	Total expenses (must equal Part IX, column (A), line 25)	2	125,750.
3	Revenue less expenses. Subtract line 2 from line 1	3	8,116.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	695,553.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	703,669.

Part XII Financial Statements and Reporting

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

		Yes	No
1	Accounting method used to prepare the Form 990: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other		
If the organization changed its method of accounting from a prior year or checked 'Other,' explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		X
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			
2b	Were the organization's financial statements audited by an independent accountant?	X	
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			
2c	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?	X	
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
3b	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 D
(Form 990)**

Supplemental Financial Statements

OMB No. 1545-0047

2021

▶ 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.

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization

BAT CAVE VOLUNTEER FIRE DEPARTMENT INC

Employer identification number

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

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

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

Part II Conservation Easements.

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).

Preservation of land for public use (for example, recreation or education) Preservation of a historically important land area

Protection of natural habitat Preservation of a certified historic structure

Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements.....	2 a
b Total acreage restricted by conservation easements.....	2 b
c Number of conservation easements on a certified historic structure included in (a).....	2 c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register.....	2 d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____

4 Number of states where property subject to conservation easement is located ▶ _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?..... Yes No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ _____

7 Amount of expenses incurred^a in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?..... Yes No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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

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

1 a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1..... ▶ \$ _____

(ii) Assets included in Form 990, Part X..... ▶ \$ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1..... ▶ \$ _____

b Assets included in Form 990, Part X..... ▶ \$ _____

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

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):
- a Public exhibition
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange program
 - e Other _____
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered 'Yes' on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1 a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b If 'Yes,' explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|---------------------------------|--------|
| c Beginning balance | 1 c |
| d Additions during the year | 1 d |
| e Distributions during the year | 1 e |
| f Ending balance | 1 f |
- 2 a 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
1 a 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%.
- 3 a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|--|--------|----|
| (i) Unrelated organizations | 3a(i) | |
| (ii) Related organizations | 3a(ii) | |
| b If 'Yes' on line 3a(ii), are the related organizations listed as required on Schedule R? | 3b | |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1 a Land		51,500.		51,500.
b Buildings		246,000.		246,000.
c Leasehold improvements				
d Equipment		1,193,882.		1,193,882.
e Other		10,813.	1,273,836.	-1,263,023.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				228,359.

Part VII Investments – Other Securities.

N/A

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

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

Part VIII Investments – Program Related.

N/A

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

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1).....		
(2).....		
(3).....		
(4).....		
(5).....		
(6).....		
(7).....		
(8).....		
(9).....		
(10).....		
Total. (Column (b) must equal Form 990, Part X, column (B) line 13.)		

Part IX Other Assets.

N/A

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

(a) Description	(b) Book value
(1).....	
(2).....	
(3).....	
(4).....	
(5).....	
(6).....	
(7).....	
(8).....	
(9).....	
(10).....	
Total. (Column (b) must equal Form 990, Part X, column (B) line 15.)	

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).....	
(10).....	
(11).....	
Total. (Column (b) must equal Form 990, Part X, column (B) line 25.)	

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

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return. N/A
 Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

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

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return. N/A
 Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

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

Part XIII Supplemental Information.

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

SCHEDULE O
(Form 990)

Supplemental Information to Form 990 or 990-EZ

OMB No. 1545-0047

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

▶ Attach to Form 990 or Form 990-EZ.

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

2021

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

Name of the organization

BAT CAVE VOLUNTEER FIRE DEPARTMENT INC

Employer identification number

FORM 990, PART VI, LINE 7B - DECISIONS OF GOVERNING BODY APPROVAL BY MEMBERS OR SHAREHOLDERS
BYLAWS, PURCHASE OF FIREFIGHTING TRUCKS.

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

CPA MEETS WITH MEMBERS OF THE BOARD BEFORE SUBMITTING THE TAX RETURNS TO
AUTHORITIES.

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

IMMEDIATELY AVAILABLE FOR INSPECTION BY PUBLIC UPON REQUEST

BAT CAVE VOLUNTEER FIRE DEPARTMENT INC

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

	PROGRAM SERVICES TOTAL	FORM 990	SOURCE
TOTAL EXPENSES	112,710.	112,710.	PART IX, LINE 25, COL. B
GRANTS	0.	0.	PART IX, LINES 1-3, COL. B
REVENUE	0.	132,613.	PART VIII, LINE 2, COL. A

FORM 990, PART IX, LINE 24E
OTHER EXPENSES

	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT & GENERAL	(D) FUNDRAISING
APPARATUS TOOLS	360.	360.		
COMMUNICATIONS	730.	730.		
CONTRACT SERVICES	1,741.	1,741.		
DUES/SUBSCRIPTIONS	457.	457.		
FLOWERS AND GIFTS	517.	517.		
FOOD/DRINKS	375.	375.		
MEDICAL SUPPLIES AND EQUIPMENT	744.	744.		
OPERATIONAL SUPPLIES	71.	71.		
POSTAGE AND SHIPPING	64.		64.	
PRINTING AND PUBLICATIONS	596.		596.	
TELEPHONE	1,046.	941.	105.	
TRAINING	70.	70.		
TOTAL	\$ 6,771.	\$ 6,006.	\$ 765.	\$ 0.

BAT CAVE VOLUNTEER FIRE DEPARTMENT INC

	2021	2020	DIFF
REVENUE			
CONTRIBUTIONS AND GRANTS.....	10,129	11,432	-1,303
PROGRAM SERVICE REVENUE.....	132,613	133,997	-1,384
INVESTMENT INCOME.....	108	265	-157
OTHER REVENUE.....	-8,984	666	-9,650
TOTAL REVENUE.....	133,866	146,360	-12,494
EXPENSES			
OTHER EXPENSES.....	125,750	119,632	6,118
TOTAL EXPENSES.....	125,750	119,632	6,118
NET ASSETS OR FUND BALANCES			
REVENUE LESS EXPENSES.....	8,116	26,728	-18,612
TOTAL ASSETS AT END OF YEAR.....	760,880	762,356	-1,476
TOTAL LIABILITIES AT END OF YEAR.....	57,211	66,803	-9,592
NET ASSETS/FUND BALANCES AT END OF YEAR.....	703,669	695,553	8,116

2021

GENERAL INFORMATION

PAGE 1

BAT CAVE VOLUNTEER FIRE DEPARTMENT INC

FORMS NEEDED FOR THIS RETURN

FEDERAL: 990, SCH D, SCH O, 8868

CARRYOVERS TO 2022

NONE

BAT CAVE VOLUNTEER FIRE DEPARTMENT INC

THE ORGANIZATION'S FEDERAL TAX RETURN IS NOT FINISHED UNTIL YOU COMPLETE THE FOLLOWING INSTRUCTIONS.

PRIOR TO TRANSMISSION OF THE RETURN**FORM 8868**

NO SIGNATURE IS REQUIRED WITH FORM 8868.

EVEN RETURN

NO PAYMENT IS REQUIRED.

AFTER TRANSMISSION OF THE RETURN**RECEIVE ACKNOWLEDGEMENT OF YOUR E-FILE TRANSMISSION STATUS.**

WITHIN SEVERAL HOURS, CONNECT WITH LACERTE AND GET YOUR FIRST ACKNOWLEDGEMENT (ACK) THAT LACERTE HAS RECEIVED YOUR TRANSMISSION FILE.

CONNECT WITH LACERTE AGAIN AFTER 24 AND THEN 48 HOURS TO RECEIVE YOUR FEDERAL ACKS.