



# Henderson County Emergency Services

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## Memo

Phone: (828) 697-4728

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**To:** FRAC Members

**Date:** May 5, 2023

**From:** Jimmy Brissie

**Subject:** Updated Blue Ridge FD Line-Item Budget

**CC:**

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County staff have been in communications with the leadership of Blue Ridge Fire Department regarding the updated attached budget. Here are several notes:

- They have included the Station 1 repaving in their maintenance and repair costs. (added \$125,000 which increased it to \$148,000)
- Their "Income Worksheet" reflects a FY23 fund balance appropriation of \$250,000 and FY23 Grants totaling \$324,896. If these are reduced the total increase of tax revenue for FY24 is \$704,153.35.
- Per the department the expenses associated with the Village of Flat Rock Grant have not been reflected in the current year budget or the FY24 budget. This grant accounts for \$320,000 of the above grant income. If the expenses are incurred in FY24 the carryover funds will cover the additional expenses.

# **Budget Summary**

Blue Ridge Fire & Rescue, Inc.

2023-2024

## **History**

Since the establishment of Blue Ridge Fire & Rescue, Inc. in 1958, our objective has been to provide protection of life and property through firefighting, rescue, and emergency medical activities to the best of our ability.

## **Goals and Accomplishments**

Our notable accomplishments in the last year are as follows:

- In 2022 we answered a total of 2472 calls for service. This number was up from our 2021 number of 2366.
- Construction was completed on our Substation in the village of Flat Rock. We began staffing the station with two personnel on February 1, 2022.
- We purchased a new set of Hurst battery powered extrication tools.
- We purchased turnout gear as part of our annual cycle of replacement to maintain in-date gear that meets the accepted standards for all personnel.
- We continue to update our training program to include additional training aids and props to better prepare our members.
- Our members continue to work to complete their NC Certifications. Our goal is to not only have all personnel certified but to ensure that they are capable and competent.
- We are continually evaluating our staffing needs and as a result added 3 full-time staff on January 1, 2022, bringing our total to five per shift.
- We continue to look at our apparatus replacement needs. We just took delivery of two new Eone pumper/tankers in December 2022 which are a welcome addition and will slow our need to replace some other apparatus.
- Public image remains a top priority with Blue Ridge as we move forward with solid goals that will benefit the community. Also, we make great efforts to get out

in the community and interact with the individuals we serve to educate and improve their overall safety.

### **Present and Future Needs**

Upon completing the upfitting of our Substation in Flat Rock, we began housing two staff for twenty-four hour shifts in order to provide better coverage for the Village of Flat Rock and surrounding area.

We currently plan to hire additional staff as funds become available due to our call volume and the demand for our services continuing to grow. However, we do not plan to add any additional positions in this budget year.

Our truck committee is composed of paid and volunteer personnel who continue to work on truck replacement needs and specifications for needed apparatus. We do not expect to purchase any additional large apparatus in this budget year.

Small vehicle purchases such as those used for Brush Fires and Tactical trucks are still on our normal rotation for purchases.

Our Self Contained Breathing Apparatus (SCBA) are scheduled to be replaced during the 2023/2024 budget year. Over the last four budget years we have committed to saving money for the purchase of SCBA, this money is allocated in a separate savings account specifically designated for SCBA.

While we continue to have substantial need for capital improvement projects, we are limiting additional capital purchases to only what is necessary this budget year to help be better prepared for unknowns in the economy.

### **Annexation**

The impact of annexation by the City of Hendersonville continues to create concern as it causes stagnation of our budget leaving us in a unique position. We continue to provide services in these areas without compensation, by permission of the fire chief, because it is the right thing to do for the community.

### **Equipment**

Blue Ridge has nineteen apparatus, two ATVs, and a Fire Safety House. Strong emphasis is placed on Fire Prevention and the utilization of our Fire Safety House through presentations made to the school system, homeowner associations, community clubs, and other local events.

## **Finances**

Our annual budget review with our Chief, Administrative Specialist, and Board of Directors continues to ensure that we stay on course with our annual budget.

We have submitted all the necessary forms and documents for our financial audit to Carl Shaw, CPA for the fiscal year 2021 & 2022. As of 4/5/2023, we have not received our form 990 or the results of our financial audit. Mr. Shaw informed us that he would try his best to at least have a draft of form 990 by 5:00 4/5/23. And that the finished products should be complete by the first of May. Upon receiving these items, we will review them and submit them as soon as possible.

## **Insurance Ratings**

Currently we are a Class 3 and achieved that in 2018 and are awaiting the results of our latest rating performed in February 2023

## **Manpower**

We are a combination department with 1 fulltime paid chief, 1 fulltime deputy chief, 1 paid full time administrative specialist/firefighter, 15 full time paid firefighters, 30 volunteers, 3 juniors, and 34 lifetime members. Our roster consists of experienced and generous members who bring a multitude of talents to the department. The ability to recruit, train, and keep our volunteers is key to providing cost-effective fire protection to our district.

Current personnel certifications include 3 Paramedics, 2 Advanced EMTs, 29 EMTs, 27 Certified Firefighters, 10 State Instructors, 12 State Certified Officers, 19 RTs, 3 Certified Divers, 5 Confined Space Technicians, 5 Trench Technicians, 23 Urban Interface Firefighting, and 17 Child Safety Seat Technicians.

## **District**

Blue Ridge Fire & Rescue Protection District extends into the Big Hungry and Pot Shoals areas. Acquired in 2006, this district is a special use district that allows us to provide coverage for any structure that is within our Six Mile coverage area. A contract was signed with Polk County in June 2016.

## **Substations**

Facilities include the main station which is located at 2503 Old Spartanburg Road, and one substation which is located at 61 Village Center Drive.

## **Fy 23/24 Plans**

Property revaluation has created an increase in our budget for this year and we recognize this should allow for a surplus and the ability to reduce our tax rate. However, the increase we have seen in our fire district is smaller than most due to the makeup of our protection district. Also, as stated earlier we have not seen the increases from year to year that other departments have enjoyed which has created the need to postpone needed projects and repairs. In order to make ends meet in the fourth year of our current cycle we had to carry over \$250,000 from the previous year. All of this goes to show that we cannot reduce our current tax rate without creating the possibility/likelihood of laying off personnel before the end of a four year budget cycle. It is possible that we could maintain our current staffing level but it would eliminate our ability to remain competitive in pay and benefits with other departments in the area. We do have the benefit (to employees) of participating in the state retirement system, but as a department it requires around 12% more to pay an employee the same amount as other departments. To this end we are requesting to stay at our current tax rate, which will allow us to catch up on projects that have been postponed due to lack of funding for the first two years of the four year cycle then apply those funds to payroll for the third and fourth years.

We remain diligent in our quest to increase our contingency fund to adequate levels as well as completing our goal of constructing two additional stations. We are moving forward with plans to adjust our apparatus fleet to achieve the most efficient mix for our protection district with no plans to purchase any large apparatus this budget year.

It is our intention to be as responsible as we possibly can with the resources afforded to us by our community. While we strive to accomplish this every day, the current economy and other factors beyond our control have our resources spread pretty thin with no signs of letting up. All of this means that the opportunity created by revaluation for us to catch up a little becomes critical to our survival.

## 2023-2024 REVENUES

	A	B	C	D	E
1	<b>ITEM DESCRIPTION</b>	<b>2022-2023 BUDGET</b>	<b>YEAR-TO-DATE</b>	<b>2023-2024 BUDGET</b>	<b>INCREASE/DECREASE</b>
2	<b>REVENUE</b>	2686104.23	2414076.48	3140257.58	447705.78
3	<b>PRESENT/REQUESTED TAX RATE</b>	0.13	0.13	0.13	
4	<b>ACTUAL HENDERSON COUNTY REVENUE RECEIVED</b>				
5	Henderson County Ad Valorem Taxes	\$1,609,918.39	\$ 1,544,698.62	\$2,066,745.17	\$456,826.78
6	Donations				\$0.00
7	Fundraising--Carryover from 21/22 Budget	\$250,000.00	\$250,000.00		(\$250,000.00)
8	Grants	\$324,896.00	\$324,896.00		(\$324,896.00)
9	HazMat Charges				\$0.00
10	Interest Income	\$500.00	\$411.93	\$500.00	\$0.00
11	Miscellaneous--Polk County	\$5,000.00	\$4,780.45	\$5,000.00	\$0.00
12	NC County Sales Tax Refund	\$3,000.00		\$3,000.00	\$0.00
13	NC Fuel Tax Refund	\$1,500.00	\$1,117.88	\$1,500.00	\$0.00
14	Other Income (City, Other Counties, Town)	\$805,685.84	\$599,812.11	\$1,053,012.41	\$247,326.57
15	Rental Income	\$10,500.00	\$8,359.49	\$10,500.00	\$0.00
16	Sales of Assets				\$0.00
17	<b>Total Revenues</b>	<b>\$3,011,000.23</b>	<b>\$2,734,076.48</b>	<b>\$3,140,257.58</b>	<b>\$129,257.35</b>
18					
19					
20	<b>FOOTNOTES</b>				
21	Bonds, Certificates of Deposit, Stocks				\$0.00
22	Contingency Fund	\$800,000.00	\$715,932.35	\$900,000.00	\$100,000.00

## 2023-2024 EXPENDITURES

	A	B	C	D	E
1	<b>ITEM DESCRIPTION</b>	<b>2022-2023 BUDGET</b>	<b>YEAR-TO-DATE</b>	<b>2023-2024 BUDGET</b>	<b>INCREASE/DECREASE</b>
2	<b>EXPENDITURES</b>				
3	Annual Payment - Apparatus	\$100,000.00	\$17,091.96	\$110,000.00	\$10,000.00
4	Annual Payment - Building	\$100,000.00	\$70,432.38	\$100,000.00	\$0.00
5	Annual Payment - Other Equipment	\$0.00			\$0.00
6	Appreciation and Award Banquets	\$10,000.00	\$5,669.92	\$10,000.00	\$0.00
7	Bank Charges	\$200.00	\$79.90	\$200.00	\$0.00
8	Breathing Apparatus	\$90,000.00	\$90,000.00	\$0.00	(\$90,000.00)
9	Building Fund	\$320,000.00	\$320,000.00	\$0.00	(\$320,000.00)
10	Chaplain--Counseling--Mental Health	\$1,000.00	\$666.82	\$1,500.00	\$500.00
11	Communications (radios, pagers, cell phone)	\$66,000.00	\$16,133.72	\$60,500.00	(\$5,500.00)
12	Computer	\$18,000.00	\$12,344.31	\$21,500.00	\$3,500.00
13	Contingency Funds	\$100,000.00	\$0.00	\$90,237.58	(\$9,762.42)
14	Contract Labor (Part-Time Clerk)	\$0.00	\$0.00	\$0.00	\$0.00
15	County/State Tax	\$770.00	\$762.98	\$1,000.00	\$230.00
16	Discretionary Fund	\$0.00	\$0.00	\$0.00	\$0.00
17	Deposits/Down Payment	\$0.00	\$0.00	\$0.00	\$0.00
18	Dues/Subscriptions	\$8,567.23	\$6,923.00	\$21,500.00	\$12,932.77
19	EMT Supplies & Equipment	\$26,725.00	\$7,539.18	\$45,370.00	\$18,645.00
20	Expendable Supplies	\$10,000.00	\$4,904.55	\$14,500.00	\$4,500.00
21	Firefighting Supplies & Equipment	\$50,000.00	\$21,560.34	\$75,000.00	\$25,000.00
22	Firefighting Equipment Maintenance	\$4,000.00	\$335.82	\$5,000.00	\$1,000.00
23	Flowers/Gifts	\$10,000.00	\$5,022.56	\$10,000.00	\$0.00
24	Food	\$0.00	\$0.00	\$0.00	\$0.00
25	Fuel	\$35,000.00	\$40,299.34	\$45,000.00	\$10,000.00
26	Hazardous Materials Supplies	\$1,000.00	\$0.00	\$1,000.00	\$0.00
27	Infection Control	\$2,000.00	\$1,500.00	\$3,000.00	\$1,000.00
28	Insurance - Building, Business Umbrella, Error Omission, Vehicle	\$48,000.00	\$47,591.00	\$51,000.00	\$3,000.00
29	<b>ITEM DESCRIPTION</b>	<b>2022-2023 BUDGET</b>	<b>YEAR-TO-DATE</b>	<b>2023-2024 BUDGET</b>	<b>INCREASE/DECREASE</b>
30	Insurance - General	\$0.00	\$0.00	\$0.00	\$0.00
31	Insurance - Life	\$3,000.00	\$2,539.56	\$3,000.00	\$0.00
32	Legal and Professional Fees	\$12,200.00	\$9,360.73	\$17,200.00	\$5,000.00
33	Licenses and Permits	\$0.00	\$0.00	\$2,000.00	\$2,000.00
34	Maintenance/Repair of Apparatus	\$40,000.00	\$29,804.52	\$55,000.00	\$15,000.00
35	Miscellaneous	\$1,500.00	\$79.90	\$500.00	(\$1,000.00)
36	Office Supplies	\$4,000.00	\$2,056.31	\$4,000.00	\$0.00
37	<b>PAYROLL:</b>				

## 2023-2024 EXPENDITURES

	A	B	C	D	E
38	Gross Salaries	\$885,000.00	\$677,791.96	\$1,025,000.00	\$140,000.00
39	Gross Part-Time Pay	\$50,000.00	\$40,818.09	\$50,000.00	\$0.00
40	Gross Overtime Pay	\$250,000.00	\$215,682.39	\$265,000.00	\$15,000.00
41	Gross Holiday Pay	\$15,000.00	\$11,934.64	\$25,000.00	\$10,000.00
42	Employer's Payroll Taxes	\$75,000.00	\$61,694.44	\$85,000.00	\$10,000.00
43	(6.2 % Social Security, 1.45% Medicaid)				
44	Health Insurance (Include dental)	\$250,000.00	\$228,778.87	\$275,000.00	\$25,000.00
45	Employer's Retirement Contribution	\$150,000.00	\$124,463.91	\$200,000.00	\$50,000.00
46	<b>TOTAL PAYROLL</b>				\$250,000.00
47	Physical Fitness	\$10,000.00	\$7,362.00	\$11,000.00	\$1,000.00
48	Public Relations	\$5,000.00	\$804.13	\$5,000.00	\$0.00
49	Rehabilitation	\$0.00	\$0.00	\$0.00	\$0.00
50	Rent	\$0.00	\$0.00	\$0.00	\$0.00
51	Rescue Equipment	\$22,738.00	\$22,271.02	\$26,000.00	\$3,262.00
52	State Firemen's Pension Fund	\$4,000.00	\$0.00	\$0.00	(\$4,000.00)
53	Training	\$32,700.00	\$20,990.11	\$41,000.00	\$8,300.00
54	Turn Out Gear	\$96,500.00	\$1,725.62	\$98,850.00	\$2,350.00
55	Uniforms	\$33,500.00	\$15,227.92	\$44,000.00	\$10,500.00
56					
57	<b>STATIONS:</b>				
58	<b>MAIN STATION</b>				
59	Building Maint	\$ 15,000.00	\$ 11,334.00	\$ 148,000.00	\$133,000.00
60	Cable	\$ 3,000.00	\$ 2,480.00	\$ 3,500.00	\$500.00
61	Electric	\$ 9,000.00	\$ 6,906.99	\$ 9,000.00	\$0.00
62	Garbage	\$ 6,000.00	\$ 3,922.33	\$ 6,600.00	\$600.00
63	Grounds Upkeep	\$ 3,000.00	\$ 1,600.00	\$ 4,000.00	\$1,000.00
64	Heating Fuel	\$ 4,500.00	\$ 4,314.00	\$ 5,000.00	\$500.00
65	Station Supplies	\$ 7,000.00	\$ 2,007.46	\$ 7,000.00	\$0.00
66	Telephone	\$ 10,000.00	\$ 8,438.35	\$ 12,000.00	\$2,000.00
67	Water	\$ 1,000.00	\$ 612.86	\$ 1,200.00	\$200.00
68	<b>STATION #2</b>				
69	Building Maint	\$ -	\$ -	\$ 9,000.00	\$9,000.00
70	Cable	\$ 3,000.00	\$ 2,480.00	\$ 3,500.00	\$500.00
71	Electric	\$ 3,000.00	\$ 2,302.33	\$ 4,000.00	\$1,000.00
72	Garbage	\$ -	\$ -	\$ 500.00	\$500.00
73	Grounds Upkeep	\$ -	\$ -	\$ 2,000.00	\$2,000.00
74	Heating Fuel	\$ 2,500.00	\$ 2,653.00	\$ 3,000.00	\$500.00
75	Station Supplies	\$ 2,000.00	\$ 753.15	\$ 2,000.00	\$0.00
76	Telephone	\$ -	\$ -	\$ -	\$0.00



## 2023-2024 EXPENDITURES

	A	B	C	D	E
77	Water	\$ 600.00	\$ 344.73	\$ 600.00	\$0.00
78					
79	<b>STATION #3</b>				
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	<b>STATION #4</b>				
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	<b>TOTAL EXPENDITURES</b>	\$3,011,000.23	\$2,192,393.10	\$3,119,757.58	\$108,757.35



## 2023/2024 TAX RATE WORKSHEET FOR BLUE RIDGE

DESCRIPTION	AMOUNT
<b>TOTAL DISTRICT TAX ASSESSMENT 2023-2024</b>	<b>\$1,648,489,427.00</b>
Divided by 100	
<b>TOTAL</b>	<b>\$16,484,894.27</b>
Multiplied by requested tax rate	0.13
<b>TOTAL</b>	<b>\$2,143,036.26</b>
*Multiplied by tax collection percentage (97%)	
<b>TOTAL</b>	<b>\$2,078,745.17</b>
Subtract Training Center Assessment	12,000
Add Projected Payments in Lieu of Taxes	
<b>*TOTAL PROJECTED REVENUE</b>	<b>\$2,066,745.17</b>
** Revenue is projected because it does not reflect tax discoveries, releases or refunds.	
* Collection percentage based on last complete year of collections.	

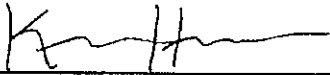
## 2023/2024 TAX RATE WORKSHEET FOR VILLAGE OF FLAT ROCK

DESCRIPTION	AMOUNT
<b>TOTAL DISTRICT TAX ASSESSMENT 2023-2024</b>	<b>\$835,061,391.00</b>
Divided by 100	
<b>TOTAL</b>	<b>\$8,350,613.91</b>
Multiplied by requested tax rate	0.13
<b>TOTAL</b>	<b>\$1,085,579.81</b>
*Multiplied by tax collection percentage (97%)	
<b>TOTAL</b>	<b>\$1,053,012.41</b>
Subtract Training Center Assessment	0
Add Projected Payments in Lieu of Taxes	
<b>**TOTAL PROJECTED REVENUE</b>	<b>\$1,053,012.41</b>
** Revenue is projected because it does not reflect tax discoveries, releases or refunds.	
* Collection percentage based on last complete year of collections.	

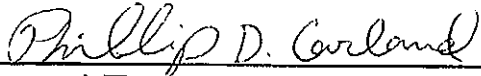
We certify that the attached Financial Statement for

Blue Ridge Fire and Rescue Department

is accurate to the best of our knowledge.



\_\_\_\_\_  
Board President



\_\_\_\_\_  
Board Treasurer

### Forms 990 / 990-EZ Return Summary

For calendar year 2021, or tax year beginning **07/01/21**, and ending **06/30/22**

**Blue Ridge Fire & Rescue, Inc.**

<b>Net Asset / Fund Balance at Beginning of Year</b>		<u>3,245,058</u>
<b>Revenue</b>		
Contributions		
Program service revenue	<u>2,380,967</u>	
Investment income	<u>953</u>	
Capital gain / loss		
Fundraising / Gaming:		
Gross revenue		
Direct expenses		
Net income		
Other income	<u>5,657</u>	
<b>Total revenue</b>	<u>2,387,577</u>	
<b>Expenses</b>		
Program services	<u>2,308,796</u>	
Management and general	<u>51,514</u>	
Fundraising		
<b>Total expenses</b>	<u>2,360,310</u>	
<b>Excess / (deficit)</b>		<u>27,267</u>
Changes		
<b>Net Asset / Fund Balance at End of Year</b>		<u>3,272,325</u>

**Reconciliation of Revenue**

Total revenue per financial statements	<u>2,387,577</u>
Less:	
Unrealized gains	
Donated services	
Recoveries	
Other	
Plus:	
Investment expenses	
Other	
<b>Total revenue per return</b>	<u>2,387,577</u>

**Reconciliation of Expenses**

Total expenses per financial statements	<u>2,360,310</u>
Less:	
Donated services	
Prior year adjustments	
Losses	
Other	
Plus:	
Investment expenses	
Other	
<b>Total expenses per return</b>	<u>2,360,310</u>

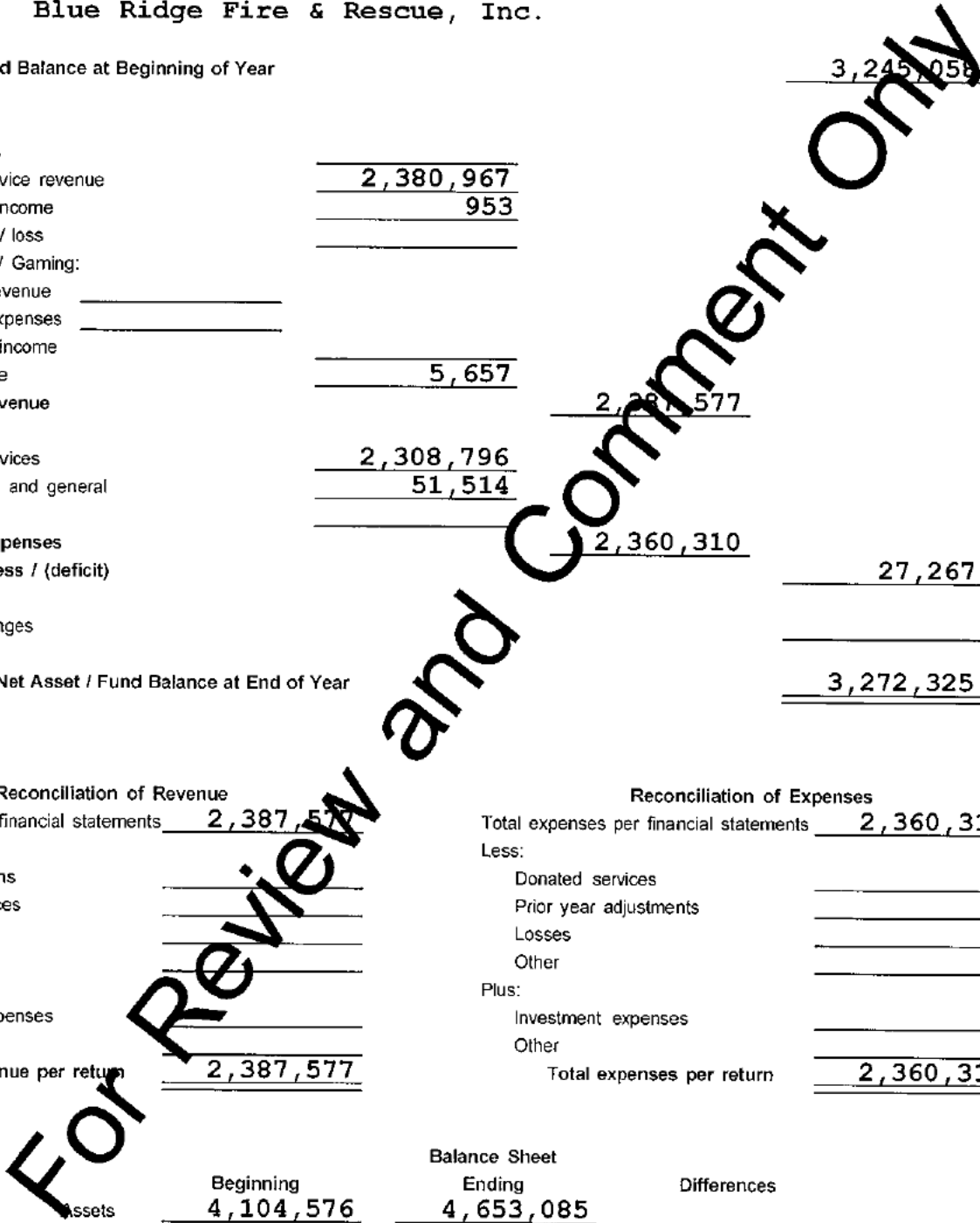
		Balance Sheet		
		Beginning	Ending	Differences
Assets	<u>4,104,576</u>	<u>4,653,085</u>		
Liabilities	<u>859,518</u>	<u>1,380,760</u>		
<b>Net assets</b>	<u>3,245,058</u>	<u>3,272,325</u>		<u>27,267</u>

**Miscellaneous Information**

Amended return \_\_\_\_\_

Return / extended due date 05/15/23

Failure to file penalty \_\_\_\_\_



Form **8879-TE**

**IRS e-file Signature Authorization for a Tax Exempt Entity**

OMB No. 1545-0047

For calendar year 2021, or fiscal year beginning 7/01 2021, and ending 6/30 2022

**2021**

▶ Do not send to the IRS. Keep for your records.

▶ Go to [www.irs.gov/Form8879TE](http://www.irs.gov/Form8879TE) for the latest information.

Name of filer

**Blue Ridge Fire & Rescue, Inc.**

EIN or SSN

Name and title of officer or person subject to tax **Kemper Henderson  
President**

**Part I Type of Return and Return Information**

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 990-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than one line in Part I.

<input checked="" type="checkbox"/> 1a Form 990 check here	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b	2,387,577
<input type="checkbox"/> 2a Form 990-EZ check here	b Total revenue, if any (Form 990-EZ, line 9)	2b	
<input type="checkbox"/> 3a Form 1120-POL check here	b Total tax (Form 1120-POL, line 22)	3b	
<input type="checkbox"/> 4a Form 990-PF check here	b Tax based on investment income (Form 990-PF, Part VII, line 6)	4b	
<input type="checkbox"/> 5a Form 8868 check here	b Balance due (Form 8868, line 3c)	5b	
<input type="checkbox"/> 6a Form 990-T check here	b Total tax (Form 990-T, Part III, line 4)	6b	
<input type="checkbox"/> 7a Form 4720 check here	b Total tax (Form 4720, Part III, line 1)	7b	
<input type="checkbox"/> 8a Form 5227 check here	b FMV of assets at end of tax year (Form 5227, Form D)	8b	
<input type="checkbox"/> 9a Form 5330 check here	b Tax due (Form 5330, Part II, line 19)	9b	
<input type="checkbox"/> 10a Form 8038-CP check here	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b	

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

Under penalties of perjury, I declare that  I am an officer of the above entity or  I am a person subject to tax with respect to (name of entity) \_\_\_\_\_, (EIN) \_\_\_\_\_ and that I have examined a copy of the 2021 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my immediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

I authorize Carl E. Shaw CPA PLLC to enter my PIN 92635 as my signature  
ERO filing name Enter five numbers, but do not enter all zeros

on the tax year 2021 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2021 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax \_\_\_\_\_ Date 02/07/23

**Part III Certification and Authentication**

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

\_\_\_\_\_

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2021 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

Signature \_\_\_\_\_ Date 02/07/23

**ERO Must Retain This Form — See Instructions**

**Do Not Submit This Form to the IRS Unless Requested To Do So**

Form **990**

**Return of Organization Exempt From Income Tax**

OMB No. 1545-0047

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

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

**2021**  
**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

**A For the 2021 calendar year, or tax year beginning 07/01/21, and ending 06/30/22**

<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	<b>C Name of organization</b> Blue Ridge Fire & Rescue, Inc.		<b>D Employer identification number</b> [REDACTED]	
	Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite 2503 Old Spartanburg Road		<b>E Telephone number</b> 828-698-4416	
	City or town, state or province, country, and ZIP or foreign postal code East Flat Rock NC 28726-2118		<b>G Gross receipts</b> \$ 2,387,577	
	<b>F Name and address of principal officer:</b> Kemper Henderson 2503 Old Spartanburg Road East Flat Rock NC 28726-2118		<b>H(a) Is this a group return for subordinates?</b> <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b) Are all subordinates included?</b> <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions.	
<b>I Tax-exempt status:</b> <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		<b>J Website:</b> ▶ blueridgefire.com		
<b>K Form of organization:</b> <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		<b>L Year of formation:</b> 1958		<b>M State of legal domicile:</b> NC

**Part I Summary**

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: To provide fire protection services to the Blue Ridge Fire District of Henderson County, NC.				
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.				
	3	Number of voting members of the governing body (Part VI, line 1a)	3	9	
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	8	
	5	Total number of individuals employed in calendar year 2021 (Part V, line 2a)	5	35	
	6	Total number of volunteers (estimate if necessary)	6	46	
Revenue	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	
			Prior Year	Current Year	
	8	Contributions and grants (Part VIII, line 1h)		0	
	9	Program service revenue (Part VIII, line 2g)	2,280,754	2,380,967	
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	2,133	953	
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	195	5,657	
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	2,283,082	2,387,577	
	Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		0
		14	Benefits paid to or for members (Part IX, column (A), line 4)		0
		15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	1,350,991	1,581,971
		16a	Professional fundraising fees (Part IX, column (A), line 11e)		0
16b		Total fundraising expenses (Part IX, column (D), line 25) ▶	0		
17		Other expenses (Part IX, column (A), lines 11d, 11f-24e)	604,410	778,339	
18		Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	1,955,401	2,360,310	
Net Assets or Fund Balances	19	Revenue less expenses. Subtract line 18 from line 12	327,681	27,267	
			Beginning of Current Year	End of Year	
	20	Total assets (Part X, line 16)	4,104,576	4,653,085	
	21	Total liabilities (Part X, line 26)	859,518	1,380,760	
22	Net assets or fund balances. Subtract line 21 from line 20	3,245,058	3,272,325		

**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	
	Kemper Henderson Type or print name and title		President	
Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if PTIN self-employed
	Carl E. Shaw, CPA		04/05/23	P00013222
	Firm's name ▶ Carl E. Shaw CPA PLLC	Firm's EIN ▶ [REDACTED]	Phone no. 828-698-7725	
Firm's address ▶ Hendersonville, NC 28739				

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:

**o provide fire protection services to the Blue Ridge Fire District of Henderson County, NC.**

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

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

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

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

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: ) (Expenses \$ **2,308,796** including grants of \$ (Revenue \$ **2,386,624** )  
**Combination Fire Department - Responded to over 2,000 calls in 2021.**

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

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

4d Other program services (Describe on Schedule O.)  
(Expenses \$ including grants of \$ (Revenue \$ )

4e Total program service expenses **2,308,796**

**For Review and Comment Only**

**Part IV Checklist of Required Schedules**

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?		X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, securities, 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 14? 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 X, 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

FOR REVIEW AND COMMENT ONLY

**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 a 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 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 organization(s) 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 N		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I		X
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI		X
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O.	X	

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

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

	Yes	No
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	8
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	

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

Yes No

<b>2a</b>	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	<b>2a</b>	<b>35</b>		
	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note:</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. See instructions.	<b>2b</b>		<b>X</b>	
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year?	<b>3a</b>			<b>X</b>
<b>4a</b>	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	<b>4a</b>			<b>X</b>
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	<b>5a</b>			<b>X</b>
<b>5b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	<b>5b</b>			<b>X</b>
<b>6a</b>	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	<b>6a</b>			<b>X</b>
<b>7a</b>	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly as goods and services provided to the payor?	<b>7a</b>			<b>X</b>
<b>7c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	<b>7c</b>			<b>X</b>
<b>7e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	<b>7e</b>			<b>X</b>
<b>7f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	<b>7f</b>			<b>X</b>
<b>8</b>	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?	<b>8</b>			
<b>9a</b>	Did the sponsoring organization make any taxable distributions under section 4966?	<b>9a</b>			
<b>9b</b>	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	<b>9b</b>			
<b>10a</b>	Initiation fees and capital contributions included on Part VII, line 12	<b>10a</b>			
<b>10b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	<b>10b</b>			
<b>11a</b>	Gross income from members or shareholders	<b>11a</b>			
<b>11b</b>	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	<b>11b</b>			
<b>12a</b>	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	<b>12a</b>			
<b>12b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	<b>12b</b>			
<b>13a</b>	Is the organization licensed to issue qualified health plans in more than one state? <b>Note:</b> See the instructions for additional information the organization must report on Schedule O.	<b>13a</b>			
<b>13b</b>	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	<b>13b</b>			
<b>13c</b>	Enter the amount of reserves on hand	<b>13c</b>			
<b>14a</b>	Did the organization receive any payments for indoor tanning services during the tax year?	<b>14a</b>			<b>X</b>
<b>14b</b>	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	<b>14b</b>			
<b>15</b>	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	<b>15</b>			<b>X</b>
<b>16</b>	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	<b>16</b>			<b>X</b>
<b>17</b>	Section 501(c)(21) organizations. Did the trust, any disqualified person, or mine operator engage in activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	<b>17</b>			

FOR REVIEW AND COMMENT ONLY

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

**Section A. Governing Body and Management**

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year. If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
b	Enter the number of voting members included on line 1a, above, who are independent		
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?		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?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		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?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	X	
b	Each committee with authority to act on behalf of the governing body?	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.		X

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

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

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

20 State the name, address, and telephone number of the person who possesses the organization's books and records ▶  
**Phil Carland** 2503 Old Spartanburg Road  
**East Flat Rock** NC 28726-2118 828-692-4416

**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

**Part A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's **five current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, 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) Kemper Henderson	10.00									
President	0.00	X					0	0	0	
Daran Dodd	5.00									
Vice President	0.00	X		X			0	0	0	
(3) Christian Miller	5.00									
Secretary/Treasurer	0.00	X		X			0	0	0	
(4) Phil Carland	40.00									
Administr Specialist	0.00			X			49,764	0	15,875	
(5) David Flis	5.00									
Board Member	0.00						504	0	0	
(6) James Page	5.00									
Board Member	0.00	X					10,926	0	0	
(7) Sam Garrett	5.00									
Board Member	0.00	X					0	0	0	
(8) Michael Burrell	5.00									
Board Member	0.00	X					3,942	0	0	
(9) William Sheehan	40.00									
Chief	0.00			X			77,897	0	31,406	
(10) Jerry Hinson	40.00									
Deputy Chief	0.00			X			62,897	0	26,322	
(11)										

FOR REVIEW AND COMMENT ONLY



**Part VIII Statement of Revenue**

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns					
	1b	Membership dues					
	1c	Fundraising events					
	1d	Related organizations					
	1e	Government grants (contributions)					
	1f	All other contributions, gifts, grants, and similar amounts not included above					
	1g	Noncash contributions included in lines 1a-1f	\$				
	1g	Total. Add lines 1a-1f					
Program Service Revenue	2a	Henderson County	900099	1,572,238	1,572,238		
	b	Village of Flat Rock	900099	784,978	784,978		
	c	Rental Property	900099	16,727	16,727		
	d	Polk County	900099	5,307	5,307		
	e	State of NC Sales Tax		1,717	1,717		
	f	All other program service revenue					
	g	Total. Add lines 2a-2f		2,380,967			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		953		953	
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
	6a	Gross rents	6a	(i) Real			
			6b	(ii) Personal			
			6c				
	d	Net rental income or (loss)					
	7a	Gross amount from sales of assets other than inventory	7a	(i) Securities			
			7b	(ii) Other			
			7c				
	d	Net gain or (loss)					
	8a	Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	8a				
			b	Less: direct expenses			
			c	Net income or (loss) from fundraising events			
	9a	Gross income from gaming activities. See Part IV, line 19	9a				
b			Less: direct expenses				
c			Net income or (loss) from gaming activities				
10a	Gross sales of inventory, less returns and allowances	10a					
		b	Less: cost of goods sold				
		c	Net income or (loss) from sales of inventory				
Miscellaneous Revenue	11a	INCOME: Other Income	900099	5,657	5,657		
	b						
	c						
	d	All other revenue					
	e	Total. Add lines 11a-11d		5,657			
12	Total revenue. See instructions		2,387,577	2,386,624	0	953	

FOR REVIEW AND COMMENT ONLY



**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	226,924	198,997	21,927	
6	Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7	Other salaries and wages	847,868	847,868		
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	152,629	148,363	4,236	
9	Other employee benefits	272,253	268,951	3,702	
10	Payroll taxes	82,297	82,297	2,184	
11	Fees for services (nonemployees):				
a	Management				
b	Legal				
c	Accounting	9,743		9,743	
d	Lobbying				
	Professional fundraising services. See Part IV, line 17				
	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	42,212	42,212		
17	Travel				
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings				
20	Interest	33,998	33,998		
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	253,498	253,498		
23	Insurance	46,066	46,066		
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	Vehicle Expense	106,125	106,125		
b	Training & Education	46,200	46,200		
c	Expendables Supplies	42,709	42,709		
d	Recruitment & Retention	38,280	38,280		
e	All other expenses	159,508	155,786	3,722	
	<b>Total functional expenses.</b> Add lines 1 through 24e	<b>2,360,310</b>	<b>2,308,796</b>	<b>51,514</b>	<b>0</b>
25	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)				

FOR REVIEW and COMMENT ONLY

**Part X Balance Sheet**

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

		(A) Beginning of year		(B) End of year
<b>Assets</b>	1 Cash—non-interest-bearing	891,904	1	520,314
	2 Savings and temporary cash investments	472,182	2	822,783
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net		4	
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 6,459,337		
	b Less: accumulated depreciation	10b 4,745,183	1,809,318	10c 1,714,154
	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	931,172	15	1,595,834
16 <b>Total assets.</b> Add lines 1 through 15 (must equal line 33)	4,104,576	16	4,653,085	
<b>Liabilities</b>	17 Accounts payable and accrued expenses	50,109	17	54,340
	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		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17–24). Complete Part X of Schedule D	809,409	25	1,326,420
	26 <b>Total liabilities.</b> Add lines 17 through 25	859,518	26	1,380,760
<b>Net Assets or Fund Balances</b>	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	3,245,058	27	3,272,325
	28 Net assets with donor restrictions		28	
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, for current funds		29	
	30 Paid-in or capital surplus, for land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
32 <b>Total net assets or fund balances</b>	3,245,058	32	3,272,325	
33 <b>Total liabilities and net assets/fund balances</b>	4,104,576	33	4,653,085	

**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	2,387,577
	Total expenses (must equal Part IX, column (A), line 25)	2	2,360,310
3	Revenue less expenses. Subtract line 2 from line 1	3	27,267
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	3,245,058
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	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	3,272,325

**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 type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
2b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
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? 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		

For Review and Comment Only

**SCHEDULE A  
(Form 990)**

**Public Charity Status and Public Support**

OMB No. 1545-0047

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

**2021**

Department of the Treasury  
Revenue Service

▶ Attach to Form 990 or Form 990-EZ.

Open to Public  
Inspection

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

Name of the organization

**Blue Ridge Fire & Rescue, Inc.**

Employer identification number

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

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

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

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

**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**  
 (Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in)	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf	1,909,607	1,850,923	2,247,974	2,278,868		8,287,372
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	1,909,607	1,850,923	2,247,974	2,278,868		8,287,372
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						8,287,372

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
7 Amounts from line 4	1,909,607	1,850,923	2,247,974	2,278,868		8,287,372
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	2,744	3,411	3,557	2,133	953	12,862
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						8,300,234
12 Gross receipts from related activities, etc. (see instructions)					12	8,776,657
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

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

14 Public support percentage for 2021 (line 6, column (f) divided by line 11, column (f))	14	99.85 %
15 Public support percentage from 2020 Schedule A, Part II, line 14	15	99.87 %
16a 33 1/3% support test—2021. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	<input checked="" type="checkbox"/>	
b 33 1/3% support test—2020. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
17a 10%-facts-and-circumstances test—2021. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
b 10%-facts-and-circumstances test—2020. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions	<input type="checkbox"/>	

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

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

Section A. Public Support

Table with 7 columns: (a) 2017, (b) 2018, (c) 2019, (d) 2020, (e) 2021, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions, merchandise sold or services performed; 3 Gross receipts from activities that are not an unrelated trade or business under section 513; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total. Add lines 1 through 5; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 7c Add lines 7a and 7b; 8 Public support. (Subtract line 7c from line 6.)

Section B. Total Support

Table with 7 columns: (a) 2017, (b) 2018, (c) 2019, (d) 2020, (e) 2021, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; 10c Add lines 10a and 10b; 11 Net income from unrelated business activities not included on line 10b; 12 Other income. Do not include gain or loss from the sale of capital assets; 13 Total support. (Add lines 9, 10c, 11, and 12.); 14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here.

Section C. Computation of Public Support Percentage

Table with 3 columns: Line number, Percentage, and Unit. Row 15: Public support percentage for 2021 (line 8, column (f), divided by line 13, column (f)) - 15 - %; Row 16: Public support percentage from 2020 Schedule A, Part III, line 15 - 16 - %

Section D. Computation of Investment Income Percentage

Table with 3 columns: Line number, Percentage, and Unit. Row 17: Investment income percentage for 2021 (line 10c, column (f), divided by line 13, column (f)) - 17 - %; Row 18: Investment income percentage from 2020 Schedule A, Part III, line 17 - 18 - %

- 19a 33 1/3% support tests—2021. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization.
33 1/3% support tests—2020. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization.
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions.

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

- 1 Are all of the organization's supported organizations listed by name in the organization's governing documents?
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)?
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)?
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)?
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes?
4a Was any supported organization not organized in the United States ("foreign supported organization")?
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization?
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)?
5a Did the organization add, substitute, or remove any supported organizations during the tax year?
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?
c Substitutions only. Was the substitution the result of an event beyond the organization's control?
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations?
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor?
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7?
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons (as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2)))?
b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest?
c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest?
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)?
b Did the organization have any excess business holdings in the tax year?

Table with 3 columns: Question ID, Yes, No. Rows correspond to questions 1 through 10b.

FOR REVIEW AND COMMENT ONLY

Part IV Supporting Organizations (continued)

- 11 Has the organization accepted a gift or contribution from any of the following persons?
  - a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?
  - b A family member of a person described on line 11a above?
  - c A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.

	Yes	No
11a		
11b		
11c		

Section B. Type I Supporting Organizations

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

	Yes	No
1		
2		

Section C. Type II Supporting Organizations

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

	Yes	No
1		

Section D. All Type III Supporting Organizations

- 1 Did the organization provide to each of its supported organizations, by the 15th day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification to the extent not previously provided?
- 2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).
- 3 By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.

	Yes	No
1		
2		
3		

Section E. Type III Functionally Integrated Supporting Organizations

- 1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).
  - a  The organization satisfied the activities test. Complete line 2 below.
  - b  The organization is the parent of each of its supported organizations. Complete line 3 below.
  - c  The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).

- 2 Activities Test. Answer lines 2a and 2b below.
  - a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.
  - b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.
    - Parent of Supported Organizations. Answer lines 3a and 3b below.
      - a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No," provide details in Part VI.
      - b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.

	Yes	No
2a		
2b		
3a		
3b		



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

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

Section A – Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	<b>Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)	8	
Section B – Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	<b>Discount</b> claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	<b>Minimum Asset Amount</b> (add line 7 to line 6)	8	
Section C – Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

For Review and Comment Only

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

Section D – Distributions	Current Year
Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required—provide details in Part VI)	
6 Other distributions (describe in Part VI). See instructions.	
7 Total annual distributions. Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	
9 Distributable amount for 2021 from Section C, line 6	
10 Line 8 amount divided by line 9 amount	

Section E – Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2021	(iii) Distributable Amount for 2021
1 Distributable amount for 2021 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2021 (reasonable cause required—explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2021			
a From 2016			
b From 2017			
c From 2018			
d From 2019			
e From 2020			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2021 distributable amount			
i Carryover from 2016 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2021 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2021 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2021, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.			
6 Remaining underdistributions for 2021. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 Excess distributions carryover to 2022. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2017			
b Excess from 2018			
c Excess from 2019			
d Excess from 2020			
e Excess from 2021			

For Review and Comment Only



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

For Review and Comment Only

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

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

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

OMB No. 1545-0047

2021

Open to Public Inspection

of the organization

Employer identification number

Blue Ridge Fire & Rescue, Inc.

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

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

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 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? (Yes/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? (Yes/No)

Part II Conservation Easements.

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

Table with 2 columns: Description, Held at the End of the Tax Year. Rows include: 1 Purpose(s) of conservation easements held by the organization (check all that apply), 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 (2a Total number of conservation easements, 2b Total acreage restricted by conservation easements, 2c Number of conservation easements on a certified historic structure included in the National Register, 2d Number of conservation easements included in (c) acquired after 7/25/09 and not on a historic structure listed in the National Register), 3 Number of conservation easements modified, transferred, released, relinquished, 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, inspection, handling of violations, and enforcing conservation easements during the year, 7 Amount of expenses incurred in monitoring, inspection, 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.

Table with 2 columns: Description, Amount. Rows include: 1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items. 1b 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):
- Public exhibition
  - Scholarly research
  - Preservation for future generations
  - Loan or exchange program
  - Other
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

**Part IV Escrow and Custodial Arrangements.**

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

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- |                                 | Amount |
|---------------------------------|--------|
| c Beginning balance             | 1c     |
| d Additions during the year     | 1d     |
| e Distributions during the year | 1e     |
| f Ending balance                | 1f     |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?  Yes  No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

**Part V Endowment Funds.**

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

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

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment  %
  - b Permanent endowment  %
  - c Term endowment  %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- |  | 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
1a Land		176,012		176,012
b Buildings		1,706,434	1,270,545	435,889
c Leasehold improvements				
d Equipment				
Other				
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				<b>611,901</b>

**Part VII Investments – Other Securities.**

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

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

**Part VIII Investments – Program Related.**

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

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

**Part IX Other Assets.**

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

(a) Description	(b) Book value
(1) <b>Construction in Progress</b>	<b>1,595,834</b>
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.)	<b>1,595,834</b>

**Part X Other Liabilities.**

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

(a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) <b>Construction Loan</b>	<b>1,326,420</b>
(3)	
(4)	
(5)	
(6)	
(7)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.)	<b>1,326,420</b>

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



**Part XIII Supplemental Information** *(continued)*

**For Review and Comment Only**



**SCHEDULE O  
(Form 990)**

**Supplemental Information to Form 990 or 990-EZ**

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

OMB No. 1545-0047

**2021**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

▶ Attach to Form 990 or Form 990-EZ.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

Name of the organization

Blue Ridge Fire & Rescue, Inc.

Employer identification number

[REDACTED]

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

The 990 is reviewed by the corporate secretary/treasurer and is presented to board for discussion prior to its submission to the Internal Revenue Service.

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

The organization annually reviews all disclosures required to be made by all board members to insure compliance with the conflict of interest policy.

Form 990, Part VI, Line 19 - Governing Documents Disclosure Explanation

The annual budget is subject to public comment annually. The financial statements are made available as requested to funding agencies and interested parties.

**For Review and Comment Only**

Form **4562**

Department of the Treasury  
Internal Revenue Service (99)

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

▶ Attach to your tax return.

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

OMB No. 1545-0172

**2021**

Attachment Sequence No. **179**

(s) shown on return

Identifying number

**Blue Ridge Fire & Rescue, Inc.**

Business or activity to which this form relates

**Indirect Depreciation**

**Part I Election To Expense Certain Property Under Section 179**

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	1,050,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,620,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2020 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 9. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2022. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

**Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	244,568

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

17	MACRS deductions for assets placed in service in tax years beginning before 2021	17	8,940
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

**Section B—Assets Placed in Service During 2021 Tax Year Using the General Depreciation System**

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

**Section C—Assets Placed in Service During 2021 Tax Year Using the Alternative Depreciation System**

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

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

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	253,508
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

DAA

## Federal Asset Report

Form 990, Page 1

FYE: 6/30/2022

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	PerConv Meth	Prior	Current
<b>Prior MACRS:</b>									
365	Mailbox for Downstairs	8/12/03	320			320	5 HY S/L	320	0
366	Office Furnishings	9/30/03	1,384			1,384	5 HY S/L	1,384	0
367	Lawnmower	10/14/03	6,033			6,033	5 HY S/L	6,033	0
373	25 Face Masks with Voice	7/16/03	10,000			10,000	5 HY S/L	10,000	0
374	Vehicle E-10 Saw for E-10	8/12/03	1,712			1,712	5 HY S/L	1,712	0
375	Gas Detector	3/04/04	2,872			2,872	5 HY S/L	2,872	0
376	Vehicle R-5 Hurst Tool for R-5	4/26/04	7,500			7,500	5 HY S/L	7,500	0
378	Awning Construction	8/27/03	14,368			14,368	15 HY S/L	14,368	0
379	Air Vac System	8/28/03	5,125			5,125	15 HY S/L	5,125	0
380	Generator at Greg Gosnell's	3/04/04	5,725			5,725	5 HY S/L	5,725	0
381	6 Minton IV Radios	11/11/03	3,000			3,000	5 HY S/L	3,000	0
382	Fire Com System for Tankers	3/18/04	3,189			3,189	5 HY S/L	3,189	0
384	Generator	4/06/04	1,508			1,508	5 HY S/L	1,508	0
385	Cabinet for Board Workroom	10/21/04	450			450	5 HY S/L	450	0
386	Board Room conf Table & Captains Office	1/18/05	6,256			6,256	5 HY S/L	6,256	0
387	Bunk Beds for Juniors	1/20/05	856			856	5 HY S/L	856	0
388	Office Chairs	2/07/05	680			680	5 HY S/L	680	0
391	Office Chairs for Board Room	2/24/05	1,920			1,920	5 HY S/L	1,920	0
392	Laptop Computers with Power Point System	3/31/05	2,700			2,700	5 HY S/L	2,700	0
397	Vehicle E-5 Saw	2/17/05	353			353	5 HY 200DB	353	0
398	Mapping software & Contract	5/25/05	2,735			2,735	5 HY 200DB	2,735	0
647	Bookshelves and Filing Cabinets	8/29/17	1,556			1,556	7 HY 200DB	1,070	139
648	Computer	9/27/17	821			821	5 HY 200DB	679	95
649	Stove	12/31/17	747			747	5 HY 200DB	618	86
650	Glenda's Computer	5/10/18	1,313			1,313	5 HY 200DB	1,086	151
651	Wake Up Alarm System	6/28/18	1,284			1,284	5 HY 200DB	1,062	148
652	PPV Fan	9/27/17	3,284			3,284	5 HY 200DB	2,717	378
653	Chief Vehicle Ford F-250	11/21/17	39,877			39,877	5 HY 200DB	32,986	4,594
654	Camper Shell for Chief Vehicle Ford F-250	6/02/18	2,848			2,848	5 HY 200DB	2,356	328
	Chief Vehicle Radios	4/26/18	5,249			5,249	5 HY 200DB	4,342	605
	Chief Vehicle Lights	4/26/18	3,378			3,378	5 HY 200DB	2,794	389
657	Chief 2 Way Radio	7/19/17	1,166			1,166	5 HY 200DB	965	134
658	Turnout Gear	5/02/18	16,429			16,429	5 HY 200DB	13,590	1,893
			<u>156,638</u>			<u>156,638</u>		<u>142,951</u>	<u>8,940</u>

**Other Depreciation:**

4	Vehicle T-12 1984 AMERICAN LAFRANC	4/18/83	99,484			99,484	20 MO S/L	99,484	0
6	Vehicle T-9 1989 FORD C8000	8/63/88	40,093			40,093	20 MO S/L	40,093	0
7	Vehicle S-2 1989 FORD F350 TRUCK	7/05/89	16,665			16,665	20 MO S/L	16,665	0
8	Vehicle S-2 1989 FORD F350 BODY	6/01/89	41,865			41,865	20 MO S/L	41,865	0
10	Vehicle T-13 PUMPER/TANKER	7/06/90	91,413			91,413	20 MO S/L	91,413	0
11	Vehicle T-9 CONVERSION	11/18/92	66,116			66,116	20 MO S/L	66,116	0
12	Vehicle T-75 REFURBISH POLY TANK	9/03/92	4,000			4,000	20 MO S/L	4,000	0
13	FP - TEACHING TRAILER	5/27/93	20,004			20,004	10 MO S/L	20,004	0
36	FIREKING SAFE & MEDIA SAFE	2/12/88	1,213			1,213	5 MO S/L	1,213	0
54	WOOD CREDENZA	2/23/90	674			674	5 MO S/L	674	0
57	5 WOOD DESKS	2/23/90	2,742			2,742	5 MO S/L	2,742	0
59	24 WINDOW BLINDS	2/26/90	2,339			2,339	5 MO S/L	2,339	0
67	NEC ELECTRA PROFESSIONALS TELE	3/14/97	6,167			6,167	5 MO S/L	6,167	0
86	3 BACKBOARDS	8/28/92	783			783	5 MO S/L	783	0
95	PORTABLE TANK	4/20/93	1,061			1,061	5 MO S/L	1,061	0
96	NOZZLES - 3	4/20/93	1,166			1,166	5 MO S/L	1,166	0
100	Nozzles - 2	5/20/93	614			614	5 MO S/L	614	0
103	BUTTERFLY VALVES - 2	9/01/93	1,520			1,520	5 MO S/L	1,520	0
106	6 AKRON BUTTERFLY VALVES - 2	12/27/93	1,520			1,520	5 MO S/L	1,520	0
108	CHAIRS/TABLES/DOLLIES	1/27/94	3,969			3,969	5 MO S/L	3,969	0
112	PPV FAN	2/14/96	1,927			1,927	5 MO S/L	1,927	0
115	5 HOSE BRIDGES #HB50	6/02/97	889			889	5 MO S/L	889	0
116	3 WAY DIST. VAL 5	6/02/97	530			530	5 MO S/L	530	0
117	3 WAY DIST. BALL VALUE 5	6/02/97	570			570	10 MO S/L	570	0
118	5 WAY GATED MANIFORD 5 ST	6/02/97	998			998	10 MO S/L	998	0
119	PISTON INTAKE RELIEF - 2	6/03/97	1,140			1,140	10 MO S/L	1,140	0
	DESK SETS - 2	3/15/90	585			585	5 MO S/L	585	0
120	PAGERS WCHARGERS - 4	5/08/96	1,716			1,716	5 MO S/L	1,716	0
179	36 GAS DRIVEN BLOWER	9/12/88	1,250			1,250	10 MO S/L	1,250	0
182	24 GAS POWERED BLOWER	10/31/89	1,250			1,250	5 MO S/L	1,250	0
183	EXTENSION LADDERS - 35' - 2	1/09/90	1,374			1,374	5 MO S/L	1,374	0

## Federal Asset Report

FYE: 6/30/2022

Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	PerConv Meth	Prior	Current
185	BOOSTER REEL	10/18/93	1,053			1,053	5 MO S/L	1,053	0
186	BUILDING	5/27/89	14,055			14,055	30 MO S/L	14,055	0
187	ADDITION #1	6/01/73	75,000			75,000	30 MO S/L	75,000	0
188	ADDITION #2	7/01/82	43,193			43,193	30 MO S/L	43,193	0
189	ADDITION #3	1/01/90	325,000			325,000	30 MO S/L	325,000	0
190	ADDED EXPENSES PAID	8/01/90	28,322			28,322	30 MO S/L	28,322	0
191	AIR CONDITIONER	8/17/92	531			531	5 MO S/L	531	0
192	NEW ALUMINUM BLDG.	5/05/94	74,655			74,655	30 MO S/L	68,440	2,489
197	MORTON BUILDING	8/01/95	59,588			59,588	30 MO S/L	50,646	1,986
198	STONE WALL	9/21/95	3,354			3,354	30 MO S/L	2,853	112
199	LAND BOUGHT FROM MCABEE	5/27/59	1,000			1,000	0 -- Land	0	0
200	LAND BOUGHT FROM CEATUS NORTC	5/25/64	10			10	0 -- Land	0	0
201	MORE LAND FROM MCBEE	7/01/69	10			10	0 -- Land	0	0
202	LAND FROM CLARENCE RHODES	12/30/77	100			100	0 -- Land	0	0
203	LOTS 9,10,11 ROZIER SUBDV - KING	7/25/89	17,743			17,743	0 -- Land	0	0
204	NEFF PROPERTY	10/25/94	15,864			15,864	0 -- Land	0	0
205	FLAT ROCK - 6.19 ACRES	5/30/95	61,900			61,900	0 -- Land	0	0
206	Pager and charger 1-4	12/01/97	429			429	5 MO S/L	429	0
207	Pager and charger 2-4	12/01/97	429			429	5 MO S/L	429	0
208	Pager and charger 3-4	12/01/97	429			429	5 MO S/L	429	0
209	Pager and charger 4-4	12/01/97	429			429	5 MO S/L	429	0
215	6 pocket display unit	11/06/98	140			140	5 MO S/L	140	0
216	6 pocket display unit	11/06/98	140			140	5 MO S/L	140	0
217	12 pocket display unit	11/06/98	123			123	5 MO S/L	123	0
220	file cabinet 4 draw	2/18/99	136			136	5 MO S/L	136	0
221	file cabinet 2 draw	2/18/99	120			120	5 MO S/L	120	0
223	Roller Fair M12,000	1/12/99	1,150			1,150	5 MO S/L	1,150	0
224	CORD E-15 500' CORD	1/12/99	394			394	5 MO S/L	394	0
226	GEAR LOCKER	5/26/99	370			370	5 MO S/L	370	0
227	GEAR LOCKER	5/26/99	370			370	5 MO S/L	370	0
228	GEAR LOCKER	5/26/99	370			370	5 MO S/L	370	0
	GEAR LOCKER	5/26/99	370			370	5 MO S/L	370	0
	GEAR LOCKER	5/26/99	370			370	5 MO S/L	370	0
237	Vehicle E-15 E - One C023 Pumper	7/01/99	185,563			185,563	20 MO S/L	185,563	0
238	Vehicle E-15 EQUIPMENT DIXIE FIRE A	5/03/99	2,497			2,497	20 MO S/L	2,497	0
240	AKRON MASTER STREAM 1250 MAST	12/29/98	546			546	5 MO S/L	546	0
241	HOSE CLAMP AKRON HOSE CLAMP W	12/29/98	274			274	5 MO S/L	274	0
242	PISTON INTAKE VALVE 5 STX6 NST I	12/29/98	670			670	10 MO S/L	670	0
244	5"X25' LDH W/ LOCK	12/29/98	220			220	5 MO S/L	220	0
245	5"X100' LDH W/ LOCK	12/29/98	4,840			4,840	5 MO S/L	4,840	0
248	NOZZLE	1/12/99	1,014			1,014	5 MO S/L	1,014	0
249	NOZZLE	1/12/99	1,014			1,014	5 MO S/L	1,014	0
250	3 WAY GATED NOZZLE	1/12/99	1,502			1,502	5 MO S/L	1,502	0
251	3 WAY NOZZLE APOLLO	1/12/99	748			748	5 MO S/L	748	0
256	5 GEAR LOCKERS	5/23/99	777			777	5 MO S/L	777	0
260	BAY DOOR	5/01/00	800			800	5 MO S/L	800	0
261	REWIRE ELECTRICAL AT MAIN BLDG	8/10/99	4,000			4,000	5 MO S/L	4,000	0
264	Directional Sign	1/10/99	2,165			2,165	5 MO S/L	2,165	0
268	Vehicle R - 15 Truck and related cost.	8/30/99	49,258			49,258	20 MO S/L	49,258	0
269	Vehicle S - 2 Change over cost.	10/28/99	4,184			4,184	10 MO S/L	4,184	0
277	Shelves	4/05/00	380			380	5 MO S/L	380	0
285	Generator	1/07/00	24,535			24,535	5 MO S/L	24,535	0
294	2.5 Celler Nozzle	8/14/00	632			632	5 MO S/L	632	0
295	Three Chainsaws	1/16/01	864			864	5 MO S/L	864	0
299	Stihl Chainsaw	5/11/01	254			254	5 MO S/L	254	0
300	2 Auto Flushers for Urinals	1/16/01	538			538	5 MO S/L	538	0
302	Air Compressor	2/26/01	242			242	5 MO S/L	242	0
303	3 Storage Boxes	3/15/01	567			567	5 MO S/L	567	0
304	Bookcase	6/11/01	279			279	5 MO S/L	279	0
311	Phone system additions	2/26/01	909			909	5 MO S/L	909	0
312	Building Addition - remaining cost at asset	6/30/01	26,235			26,235	30 MO S/L	17,496	875
313	Air Compressor for Alum Bldg	12/27/01	1,853			1,853	5 MO S/L	1,853	0
314	Washer & Dryer	6/10/02	6,328			6,328	5 MO S/L	6,328	0
315	Twin Bed Set	6/13/02	230			230	5 MO S/L	230	0
316	Pressure Washer	6/21/02	843			843	5 MO S/L	843	0
319	Hurst Tool	7/19/01	33,742			33,742	5 MO S/L	33,742	0
	14' Roof Ladder	8/15/01	175			175	5 MO S/L	175	0
322	1 NST Nozzle	9/15/01	548			548	5 MO S/L	548	0
323	2 Air Chisels	9/24/01	1,080			1,080	5 MO S/L	1,080	0
328	Refinish Concrete Floors	11/01/01	31,437			31,437	15 MO S/L	31,437	0
337	Paving	6/30/02	60,900			60,900	15 MO S/L	60,900	0

## Federal Asset Report

Form 990, Page 1

FYE: 6/30/2022

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	PerConv Meth	Prior	Current
338	Building addition - add'l cost at asset #312	6/30/02	461,813			461,813	30 MO S/L	292,484	15,394
339	Paving Completion and Related	9/16/02	9,958			9,958	15 MO S/L	9,958	0
340	Cabinets for New Bldg	1/20/03	3,735			3,735	30 MO S/L	3,735	125
341	BUILDING ADDITION - Final payment	12/19/02	3,200			3,200	30 MO S/L	3,200	106
342	Lockers for New Bldg's Bedrooms	6/17/03	1,270			1,270	5 MO S/L	1,270	0
349	Finish Concrete Floor in New Bldg	12/08/02	22,180			22,180	30 MO S/L	13,735	740
350	Sliding Glass Doors in New Bldg	6/05/03	1,179			1,179	30 MO S/L	707	40
351	Land - Rogers Rd	8/20/02	60,610			60,610	0 -- Lan	0	0
359	Lifting Bag, 234 Ton w/ Control Package	5/29/03	9,132			9,132	5 MO S/L	9,132	0
361	Cutting Torch Kit, Exothermic	6/05/03	1,031			1,031	5 MO S/L	1,031	0
363	Building Addition	12/19/02	9,248			9,248	30 MO S/L	5,700	308
399	Vehicle R-5 - Truck & related cost	12/13/04	418,447			418,447	20 MO S/L	346,958	20,923
404	Projector, A/V Accessories, Screen, 4 chairs	3/01/06	619			619	5 MO S/L	619	0
409	Ranger Skid Unit - See Asset 395	6/05/06	1,819			1,819	5 MO S/L	1,819	0
410	Foam Sticks	4/11/06	5,480			5,480	5 MO S/L	5,480	0
411	ED Lights	10/21/05	2,671			2,671	5 MO S/L	2,671	0
412	GPS Units	8/31/05	667			667	5 MO S/L	667	0
413	Accountability Machine	4/24/06	995			995	5 MO S/L	995	0
415	Vehicle B-74 - Ranger Brush Truck	5/30/06	35,085			35,085	7 MO S/L	35,085	0
419	2 Rescue Jack Systems	4/03/06	8,920			8,920	7 MO S/L	8,920	0
421	Pave back drive to Rogers Road	10/31/05	8,550			8,550	10 MO S/L	8,550	0
425	2nd 6 Wheel Ranger	6/15/06	11,692			11,692	7 MO S/L	11,692	0
428	Ranger to Replace R-14	8/10/06	12,366			12,366	5 MO S/L	12,366	0
430	2 Flow Test Kits	10/20/06	2,653			2,653	5 MO S/L	2,653	0
431	Backup Turnout Gear	4/16/07	16,344			16,344	5 MO S/L	16,344	0
432	Turnout Gear-Hoods and Carrying Bags	4/25/07	2,587			2,587	5 MO S/L	2,587	0
433	20 Air Packs	4/16/07	105,362			105,362	5 MO S/L	105,362	0
434	3 Portable Tanks	4/27/07	2,396			2,396	5 MO S/L	2,396	0
435	B-74 Winch	7/31/06	2,861			2,861	5 MO S/L	2,861	0
436	Brush-74	8/29/06	1,585			1,585	5 MO S/L	1,585	0
437	New Roof	11/16/06	22,071			22,071	30 MO S/L	10,732	736
444	Refrigerators (3)	9/10/07	1,083			1,083	5 MO S/L	1,083	0
444	Headboards (8)	1/16/08	720			720	5 MO S/L	720	0
444	Copier	4/17/08	5,298			5,298	5 MO S/L	5,298	0
446	Benches (2)	6/30/08	1,098			1,098	5 MO S/L	1,098	0
447	Ear Mics (15)	10/23/07	1,172			1,172	5 MO S/L	1,172	0
448	PPV Fans (2)	2/27/08	1,943			1,943	5 MO S/L	1,943	0
450	Generator for Substation	9/10/07	23,130			23,130	5 MO S/L	23,130	0
451	Air Compressor	9/10/07	28,345			28,345	5 MO S/L	28,345	0
452	Exhaust Removal System	12/11/07	16,975			16,975	5 MO S/L	16,975	0
453	Turnout Gear 40 sets	3/05/08	52,385			52,385	5 MO S/L	52,385	0
454	Thermal Imaging Cameras (2)	3/05/08	17,000			17,000	5 MO S/L	17,000	0
455	Turnout Gear	4/02/08	4,116			4,116	5 MO S/L	4,116	0
456	Turnout Gear	4/1/08	17,855			17,855	5 MO S/L	17,855	0
457	Turnout Gear	10/08	6,180			6,180	5 MO S/L	6,180	0
458	Turnout Gear	10/08	15,610			15,610	5 MO S/L	15,610	0
459	E-5 Fire Truck plus tax and tags	3/07/07	245,975			245,975	20 MO S/L	171,160	12,299
460	E-5 Striping and Lettering	8/21/07	3,678			3,678	5 MO S/L	3,678	0
461	E-5 Chrome Wheels	9/10/07	589			589	20 MO S/L	403	29
462	E-5 Insta Chains	9/10/07	2,195			2,195	5 MO S/L	2,195	0
463	E-5 Mount Light Tower	10/10/07	6,330			6,330	5 MO S/L	6,330	0
464	E-5 Equipment	10/23/07	15,002			15,002	5 MO S/L	15,002	0
465	E-5 Foam Box Construction and Materials	11/30/07	570			570	5 MO S/L	570	0
466	E-5 Equipment	12/11/07	1,108			1,108	5 MO S/L	1,108	0
467	E-5 Equipment	12/13/07	672			672	5 MO S/L	672	0
468	E-5 Equipment	12/13/07	5,006			5,006	5 MO S/L	5,006	0
469	2008 Chevrolet Suburban	6/06/08	32,533			32,533	7 MO S/L	32,533	0
470	2008 Suburban Striping and Lettering	6/25/08	935			935	7 MO S/L	935	0
471	Minitor V Pagers (6)	1/28/08	2,742			2,742	5 MO S/L	2,742	0
472	Minitor V Pagers (6)	2/27/08	3,656			3,656	5 MO S/L	3,656	0
473	Turnout Gear - Justin Ruff	9/10/07	1,257			1,257	5 MO S/L	1,257	0
474	(2) Telephones	8/18/08	573			573	5 MO S/L	573	0
475	Vending Machine	9/02/08	2,007			2,007	5 MO S/L	2,007	0
476	(12) Tables, (2) Canopies, (2) Steel Cabinets	11/24/08	922			922	5 MO S/L	922	0
477	(4) Recliners	1/08/09	2,259			2,259	5 MO S/L	2,259	0
478	TV for New Bedroom	1/22/09	1,169			1,169	5 MO S/L	1,169	0
478	Phone System	1/23/09	6,639			6,639	5 MO S/L	6,639	0
481	FireSafe Filing Cabinet	6/23/09	1,400			1,400	5 MO S/L	1,400	0
482	(2) Chainsaws	8/18/08	507			507	5 MO S/L	507	0
484	Strobes for TK-73	7/16/08	1,041			1,041	5 MO S/L	1,041	0
485	Lights for TK-73	8/19/08	3,376			3,376	5 MO S/L	3,376	0

## Federal Asset Report

Form 990, Page 1

FYE: 6/30/2022

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	PerConv Meth	Prior	Current
486	T-12 Motor Rebuild	3/11/09	28,241			28,241	5 MO S/L	28,241	0
488	(20) Pagers, (2) Chargers	4/28/09	9,995			9,995	5 MO S/L	9,995	0
489	(47) Leather ID Shields	12/12/08	1,880			1,880	5 MO S/L	1,880	0
490	(15) Yellow Coats	1/07/09	2,715			2,715	5 MO S/L	2,715	0
491	A/C Unit - Board Room & 2 Offices	9/09/09	4,544			4,544	5 MO S/L	4,544	0
492	Overhead Projector & Computer - Board Rm	2/26/10	2,013			2,013	5 MO S/L	2,013	0
493	New Carpet for Upstairs	3/09/10	12,139			12,139	15 MO S/L	2,170	809
494	LED Sign	3/09/10	20,221			20,221	15 MO S/L	15,277	1,348
495	Wash Pad	3/09/10	3,200			3,200	5 MO S/L	3,200	0
496	Roof Repair	3/11/10	30,084			30,084	30 MO S/L	11,366	1,003
497	Twin Mattress Sets (9)	3/31/10	2,764			2,764	5 MO S/L	2,764	0
498	Tile for Upstairs	3/31/10	7,350			7,350	15 MO S/L	5,513	490
499	New Lawn Mower Trailer	4/09/10	1,150			1,150	5 MO S/L	1,150	0
500	TV, Wallmounts and Cables	4/28/10	556			556	5 MO S/L	556	0
501	2 Storage Cabinets for Records Room	5/20/10	715			715	5 MO S/L	715	0
502	Stair Tread Materials	5/20/10	2,007			2,007	5 MO S/L	1,484	134
505	Concrete Helipad	3/05/10	9,850			9,850	10 MO S/L	3,718	329
506	Stokes Baskets (2)	4/28/10	1,177			1,177	5 MO S/L	1,177	0
508	(10) 1.75 Hoses x 50'	2/10/10	1,255			1,255	5 MO S/L	1,255	0
509	(9) 2.5 and (7) 1.75 Hoses x 50'	2/26/10	2,131			2,131	5 MO S/L	2,131	0
510	(2) Circular Saws	3/23/10	998			998	5 MO S/L	998	0
514	Labor on Carpet Installation	3/31/10	10,500			10,500	15 MO S/L	7,875	700
515	Labor on Tile Installation	4/23/10	12,517			12,517	15 MO S/L	9,315	834
516	Brush Turnout Gear	12/29/09	9,654			9,654	5 MO S/L	9,654	0
517	(9) Fire Shelters	2/01/10	2,244			2,244	5 MO S/L	2,244	0
518	Sign Renovation	9/15/10	3,921			3,921	15 MO S/L	2,830	261
519	Raise Door Header for Ladder Truck Bay	11/12/10	9,980			9,980	15 MO S/L	7,094	666
520	Gas Grill for Station	6/24/11	833			833	5 MO S/L	833	0
521	EMT Dummy	6/07/11	3,353			3,353	5 MO S/L	3,353	0
522	Fog Machine	10/06/10	775			775	5 MO S/L	775	0
524	Nozzle ASLT	10/19/10	575			575	5 MO S/L	575	0
525	New E-10 Truck	9/27/10	291,667			291,667	20 MO S/L	156,768	14,584
527	New E-10 Lettering	10/21/10	3,821			3,821	20 MO S/L	2,037	191
527	E-10 Light Tower and Generator	10/25/10	25,918			25,918	20 MO S/L	13,824	1,296
528	E-10 Equipment	1/04/11	2,352			2,352	5 MO S/L	2,352	0
529	Super Tanker 76 Truck	10/06/10	276,695			276,695	20 MO S/L	148,725	13,835
530	Super Tanker 76 Lettering	10/21/10	1,860			1,860	20 MO S/L	992	93
531	Tower 5 Ladder Truck	2/24/11	825,959			825,959	20 MO S/L	426,746	41,298
532	Tower 5 Lettering	3/30/11	6,875			6,875	20 MO S/L	3,525	344
533	Tower 5 Equipment	4/05/11	3,808			3,808	5 MO S/L	3,808	0
534	Tower 5 5hp Honda 16 Ventilator	4/08/11	1,270			1,270	5 MO S/L	1,270	0
536	Tower 5 Rescue Saw	5/06/11	2,072			2,072	5 MO S/L	2,072	0
537	Tower 5 Ultimate Ladder	6/07/11	1,200			1,200	5 MO S/L	1,200	0
538	(3) Wireless Headsets for Engines	4/2/11	2,349			2,349	5 MO S/L	2,349	0
539	(20) Min V Pagers	4/30/11	9,775			9,775	5 MO S/L	9,775	0
540	Rescue Gear - B Gordon	3/09/11	1,481			1,481	5 MO S/L	1,481	0
541	Stair Tread and Shower Step-Up Labor	3/03/10	1,200			1,200	15 MO S/L	867	80
542	ID System for firefighters	9/30/11	2,638			2,638	5 MO S/L	2,638	0
543	TV for Men's Bedroom	12/14/11	618			618	5 MO S/L	618	0
544	Couch for Dayroom	1/25/12	1,099			1,099	5 MO S/L	1,099	0
545	New Swintec typewriter	4/30/12	659			659	5 MO S/L	659	0
546	Mobile One Cool Mist Fan	7/20/11	703			703	5 MO S/L	703	0
547	Butterfly Valve	8/20/11	922			922	5 MO S/L	922	0
548	Rescue Equipment for Certification	8/26/11	1,063			1,063	5 MO S/L	1,063	0
549	AXCESS Rescue Kit for Certification	9/12/11	2,723			2,723	5 MO S/L	2,723	0
550	2 ASLT Nozzles for 1.75	2/02/12	976			976	5 MO S/L	976	0
551	Gate Valve and Adapter	3/06/12	542			542	5 MO S/L	542	0
552	Butterfly Valve	3/30/12	922			922	5 MO S/L	922	0
553	10 Source Line Hose with Couplings	5/22/12	747			747	5 MO S/L	747	0
555	Flow Test 40 SCBA	6/06/12	2,294			2,294	5 MO S/L	2,294	0
556	6 Nozzles for Tower 5	6/06/12	3,874			3,874	5 MO S/L	3,874	0
557	Concrete Pad Extension	7/29/11	9,851			9,851	15 MO S/L	6,514	657
558	Vinyl Wrap French Doors, Replace Soffit	10/11/11	1,223			1,223	15 MO S/L	798	82
559	Dig Out and Repair Ditch	12/23/11	1,700			1,700	15 MO S/L	1,075	114
560	Helipad Lights and Installation	12/30/11	2,381			2,381	15 MO S/L	1,510	159
561	Fire Escape Steps Repair	1/17/12	3,948			3,948	15 MO S/L	2,478	263
563	30% Landscaping and Design	5/16/12	5,350			5,350	15 MO S/L	3,272	356
563	New Gutters	6/06/12	871			871	15 MO S/L	527	58
564	Drain Pipe Under New Concrete	6/29/12	1,493			1,493	15 MO S/L	898	100
565	HP Pavilion Play Computer	7/29/11	790			790	5 MO S/L	790	0
566	HP Laptop	8/26/11	599			599	5 MO S/L	599	0

## Federal Asset Report

FYE: 6/30/2022

Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	PerConv Meth	Prior	Current
568	CADZone Software	4/30/12	2,313			2,313	5 MO S/L	2,313	0
570	Landscaping	6/30/12	10,200			10,200	15 MO S/L	6,120	680
572	New Laptop for Will	1/29/13	580			580	5 MO S/L	580	0
573	(3) Workstations,(1 )Server	3/11/13	5,300			5,300	5 MO S/L	5,300	0
574	New Ice Maker for Kitchen	3/26/13	2,049			2,049	5 MO S/L	2,049	0
576	Balcony Chairs	6/30/13	1,450			1,450	5 MO S/L	1,450	0
578	(12) 50' sections of 2.5 hose	8/28/12	2,060			2,060	5 MO S/L	2,060	0
579	Fire Hose	5/30/13	820			820	5 MO S/L	820	0
580	Winch for new Tk-72	5/08/13	3,639			3,639	5 MO S/L	3,639	0
581	Winch for new B-74	5/08/13	2,424			2,424	5 MO S/L	2,424	0
582	Equip.Pkg for New 2013 Suburban Tk-72	5/13/13	5,510			5,510	5 MO S/L	5,510	0
583	Equip.Pkg for New 2013 Ford Truck B-75	5/13/13	4,771			4,771	5 MO S/L	4,771	0
584	2013 Chevy Suburban Tk-72	5/20/13	38,385			38,385	5 MO S/L	38,385	0
585	Radio install for new Chevy Tk-72	5/29/13	1,335			1,335	5 MO S/L	1,335	0
586	2013 Ford Brush Truck B-75	6/06/13	40,910			40,910	5 MO S/L	40,910	0
587	2013 Ford Brush Truck tax & tag	6/07/13	1,233			1,233	5 MO S/L	1,233	0
588	New Tk-72 striping & lettering	6/13/13	830			830	5 MO S/L	830	0
589	New Brush B-75 striping & lettering	6/14/13	925			925	5 MO S/L	925	0
590	Mobile Install on new B-75	6/20/13	972			972	5 MO S/L	972	0
591	2013 Tk-72 equipment	6/30/13	911			911	5 MO S/L	911	0
592	2013 B-75 equipment	6/30/13	684			684	5 MO S/L	684	0
593	2013 B-75 Equipment	6/30/13	1,254			1,254	5 MO S/L	1,254	0
594	Concrete Pad side of Bldg where asphalt cra	7/16/12	24,046			24,046	15 MO S/L	14,427	1,603
595	Gravel Parking Spaces along drive at Subsat	3/28/13	2,200			2,200	15 MO S/L	1,212	146
597	Deposit for Water Tap at Substation	4/29/13	4,000			4,000	30 MO S/L	1,087	134
598	2 Water Line Installation & Brush Clearing	4/29/13	3,200			3,200	30 MO S/L	873	106
599	(5) 2-Way Radios	11/26/12	1,496			1,496	5 MO S/L	1,496	0
600	16 Portable Radios, 1 Repeater	6/13/13	15,753			15,753	5 MO S/L	15,753	0
601	Carrier 13 SEER Air Conditioning	7/02/14	3,760			3,760	5 MO S/L	3,760	0
602	Dept Equip-Canon T3 Kit	8/23/13	549			549	5 MO S/L	549	0
603	TV for Downstairs	12/30/13	1,298			1,298	5 MO S/L	1,298	0
604	New Tank Mower	5/06/14	8,549			8,549	5 MO S/L	8,549	0
605	Adaptors for Hurst Tools	5/12/14	4,335			4,335	5 MO S/L	4,335	0
606	Hurst Cutter	5/27/14	4,415			4,415	5 MO S/L	4,415	0
607	Electric Motor - Hurst Tool	5/27/14	1,260			1,260	5 MO S/L	1,260	0
608	MOC Combi Streamline Hose & Connector:	5/27/14	7,736			7,736	5 MO S/L	7,736	0
609	Assorted 1 3/4 Hoses	9/20/13	2,891			2,891	5 MO S/L	2,891	0
610	(10) Minitor 6 VHF 5 CH UL IS Pager	9/08/14	4,825			4,825	5 MO S/L	4,825	0
611	New B-75 Accessories	8/19/13	995			995	5 MO S/L	995	0
612	Accessories for New B-75	8/19/13	1,765			1,765	5 MO S/L	1,765	0
613	Substation Location & Boundary Survey	11/22/13	2,275			2,275	0 -- Land	0	0
614	Water Tap at Substation	12/03/13	2,096			2,096	30 MO S/L	530	70
615	Rebate on 16 Port. Radios	7/16/13	-1,260			-1,260	5 MO S/L	-1,260	0
616	TK-71 Nev Radio	8/1/13	1,129			1,129	5 MO S/L	1,129	0
617	10 Digital Pagers less Rebate	8/19/13	5,726			5,726	5 MO S/L	5,726	0
618	Rain Coats for Paid Men	8/11/13	1,804			1,804	5 MO S/L	1,804	0
619	12 ID Shields	7/21/14	545			545	5 MO S/L	545	0
620	Radios-(4)Portable,(2) Mobile,(1)Repeater	7/23/13	32,951			32,951	5 MO S/L	32,951	0
621	(4) Mobile Radios	3/31/15	2,793			2,793	5 MO S/L	2,793	0
622	(5) Minitor 6 VHF 5 CH UL IS Page	6/12/15	2,422			2,422	5 MO S/L	2,422	0
623	R-15 LED Lights	9/22/14	4,742			4,742	5 MO S/L	4,742	0
624	Fire Hose	5/22/15	7,223			7,223	5 MO S/L	7,223	0
625	2 Furnaces - bays and upstairs bedroom	11/11/15	4,950			4,950	5 MO S/L	4,950	0
626	5 Leather Helmets	2/02/16	2,720			2,720	5 MO S/L	2,720	0
627	10 Mobile and 7 Portable Radios	5/13/16	11,996			11,996	5 MO S/L	11,996	0
628	Laptop	7/30/15	745			745	5 MO S/L	745	0
629	Fireproof filing cabinet and metal storage sh	3/01/16	1,076			1,076	5 MO S/L	1,076	0
630	Generator for Upper Building	6/30/16	2,790			2,790	5 MO S/L	2,790	0
631	New TVs and mounts for paid mens bedroom	6/30/16	1,040			1,040	5 MO S/L	1,040	0
632	Turnout Gear	11/13/15	58,376			58,376	5 MO S/L	58,376	0
633	Sewer Pump & Controls	11/30/16	4,149			4,149	5 MO S/L	3,803	346
634	Entrance Foyer Remodel	6/30/17	11,313			11,313	30 MO S/L	1,508	378
635	Tablets for Trucks	7/31/16	1,228			1,228	5 MO S/L	1,208	20
636	Chief's Office Computer	3/28/17	820			820	5 MO S/L	697	123
637	Refrigerator for Kitchen	5/23/17	971			971	5 MO S/L	793	178
638	Fire Hose	7/18/16	12,169			12,169	5 MO S/L	11,966	203
639	Dry Suit for Swift Water Rescue	10/12/16	791			791	5 MO S/L	751	40
640	Fire Hose	6/08/17	7,322			7,322	5 MO S/L	5,980	1,342
641	(5) Leather Helmets	4/13/17	2,067			2,067	5 MO S/L	1,757	310
642	(10) Turnout Gear Sets	1/26/17	25,455			25,455	5 MO S/L	22,485	2,970
643	(2) Mercury Quick Attack Monitor	4/13/17	3,060			3,060	5 MO S/L	2,601	459

## Federal Asset Report

FYE: 6/30/2022

Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus Sec %	179 Bonus	Basis for Depr	Per Conv Meth	Prior	Current
644	(8) High Range Assault Tip w/ Axial Playpi	4/13/17	8,712			8,712	5 MO S/L	7,405	1,307
645	(3) Harrington Mega Flow Piston Intake Valv	6/23/17	2,905			2,905	5 MO S/L	2,324	581
646	Extraction Tool	1/26/17	9,138			9,138	5 MO S/L	9,077	1,066
659	Furnace	11/05/18	3,110			3,110	5 MO S/L	1,569	622
660	TV for Substation	7/31/18	550			550	5 MO S/L	221	110
661	Office Furniture	11/14/18	3,760			3,760	5 MO S/L	2,005	752
662	Deputy Chief Office Furniture	1/02/19	1,473			1,473	5 MO S/L	737	294
663	New Phones for Will & Jerry	4/02/19	1,838			1,838	5 MO S/L	827	368
664	Konica BizHub Copier	6/03/19	4,945			4,945	5 MO S/L	2,060	989
665	Washer & Dryer	6/04/19	1,971			1,971	5 MO S/L	821	394
666	Thermal Imaging Camera	12/20/18	5,000			5,000	5 MO S/L	2,500	1,000
667	(8) Gas/Air Monitors	4/15/19	14,110			14,110	5 MO S/L	6,350	2,822
668	Mobile Radios (7 Stacked)	8/16/18	12,345			12,345	5 MO S/L	6,996	2,469
669	Bedroom Alarm	9/05/18	4,073			4,073	5 MO S/L	2,308	815
670	(2) New Hire Radios	12/20/18	2,092			2,092	5 MO S/L	1,046	418
671	Shift Captain Radio	3/07/19	977			977	5 MO S/L	456	195
672	Deputy Chief's 2nd Radio	3/07/19	1,046			1,046	5 MO S/L	488	209
673	(2) Assistant Chief Radios	3/12/19	1,953			1,953	5 MO S/L	911	391
674	(3) Turnout Gear for New Employees	3/21/19	18,552			18,552	5 MO S/L	8,348	3,711
675	(7) Zoll De-Fibs	6/04/19	16,625			16,625	5 MO S/L	6,927	3,325
676	Zoll AED Plus SemiAuto Complete Packag	6/04/19	1,699			1,699	5 MO S/L	708	340
677	Easy Up Tent	1/01/20	1,124			1,124	5 MO S/L	337	225
678	Turnout Gear Locker	1/01/20	1,470			1,470	5 MO S/L	441	294
679	Ford F-250 Deputy Chief Vehicle	8/27/19	32,964			32,964	5 MO S/L	12,087	6,593
680	Ford F-250 Quick Response Vehicle	8/27/19	32,964			32,964	5 MO S/L	12,087	6,593
681	Outfit Deputy Chief Veh (Lights/Liner/Cov	11/01/19	8,296			8,296	5 MO S/L	2,765	1,660
682	Radio - Deputy Chief Vehicle	10/28/19	2,893			2,893	5 MO S/L	964	579
683	Radio - Quick Response Vehicle	10/28/19	2,220			2,220	5 MO S/L	740	444
684	Reading Service Body for Quick Response	1/07/20	14,092			14,092	5 MO S/L	4,228	2,818
685	Command Center - Deputy Chief Vehicle	9/25/19	1,133			1,133	5 MO S/L	397	226
686	Command Center - Quick Response Vehicle	9/25/19	1,132			1,132	5 MO S/L	396	227
687	Radios for 1403 & 1404	5/18/20	1,898			1,898	5 MO S/L	411	380
687	Radios for 1405/1406/1409	6/18/20	3,063			3,063	5 MO S/L	613	612
687	7 Sets Turnout Gear	8/19/19	21,903			21,903	5 MO S/L	8,031	4,381
690	4 Sets Turnout Gear	3/04/20	14,386			14,386	5 MO S/L	3,836	2,877
691	Preliminary Design Flat Rock Substation	8/27/19	6,000			6,000	0 -- Memo	0	0
692	Station 2 Flat rock Architect and Consultant	5/14/20	34,750			34,750	0 -- Memo	0	0
693	2603 Old Spartanburg Rd	6/29/20	149,532			149,532	40 MO S/L	3,738	3,739
694	2603 Old Spartanburg Rd Land	6/29/20	16,500			16,500	0 -- Land	0	0
695	Lion Turnout V-Force Pants & Coats	6/30/21	24,722			24,722	5 MO S/L	0	4,944
696	Boots Helmets, suspenders and pants	1/01/21	12,631			12,631	5 MO S/L	1,263	2,526
697	Rescue Equipment	1/01/21	22,738			22,738	5 MO S/L	2,274	4,547
698	Construction In Process	6/30/21	551,236			551,236	0 -- Memo	0	0
699	4 Dell Laptops	9/23/20	4,825			4,825	5 MO S/L	724	965
700	Lucas	9/06/20	1,441			1,441	5 MO S/L	288	289
701	Ice Machine	9/25/21	3,403			3,403	5 MO S/L	227	680
702	Improvements	1/01/21	21,800			21,800	40 MO S/L	273	545
703	Firefighting Equipment	1/01/21	17,604			17,604	5 MO S/L	1,760	3,521
704	Truck 14-2	12/15/20	29,375			29,375	7 MO S/L	2,448	4,196
705	Radios	3/01/21	24,920			24,920	5 MO S/L	1,661	4,984
706	Ballistic Vests	2/26/21	14,196			14,196	5 MO S/L	946	2,840
707	Ferris Mower	5/13/21	9,813			9,813	5 MO S/L	327	1,963
708	Turnout Gear	1/01/21	2,567			2,567	5 MO S/L	257	513
709	Table for Training Room	1/25/21	6,975			6,975	5 MO S/L	581	1,395
710	Mesh Fabric Stacking Chair	2/24/21	3,918			3,918	5 MO S/L	261	784
711	Office Furniture	5/26/21	1,251			1,251	5 MO S/L	21	250
712	Construction In Process	6/30/22	664,662			664,662	0 -- Memo	0	0
713	Phone system	3/03/22	8,300			8,300	5 MO S/L	0	553
714	Ballistic Vests	6/28/22	3,354			3,354	5 MO S/L	0	0
715	Forceable Entry Package	4/26/22	12,711			12,711	5 MO S/L	0	424
716	First Arriving App Equipment	4/19/22	2,950			2,950	5 MO S/L	0	98
717	Ballistic Vests	4/11/22	3,234			3,234	5 MO S/L	0	162
718	Turbo repairs	11/04/21	7,087			7,087	5 MO S/L	0	945
719	15 LED double stack mini brow light	11/04/21	4,580			4,580	5 MO S/L	0	611
720	Front Bumper Modifications, Eng 14	6/07/22	15,212			15,212	5 MO S/L	0	254
721	Front Bumper Modifications, Eng 14-2	6/07/22	15,152			15,152	5 MO S/L	0	253
	MES Fire Rescue Equipment	2/14/22	85,754			85,754	5 MO S/L	0	7,146



**Federal Asset Report**

**Form 990, Page 1**

FYE: 6/30/2022

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	Per Conv Meth	Prior	Current
	<b>Total Other Depreciation</b>		<u>7,559,346</u>			<u>7,559,346</u>		<u>4,348,730</u>	<u>244,568</u>
	<b>Total ACRS and Other Depreciation</b>		<u>7,559,346</u>			<u>7,559,346</u>		<u>4,348,730</u>	<u>244,568</u>
	<b>Grand Totals</b>		<u>7,715,984</u>			<u>7,715,984</u>		<u>4,491,681</u>	<u>253,508</u>
	Less: Dispositions and Transfers		0			0		0	0
	Less: Start-up/Org Expense		0			0		0	0
	<b>Net Grand Totals</b>		<u>7,715,984</u>			<u>7,715,984</u>		<u>4,491,681</u>	<u>253,508</u>

For Review and Comment Only

**Depreciation Adjustment Report**

**All Business Activities**

FYE: 6/30/2022

Form	Unit	Asset	Description	Tax	AMT	AMT Adjustments/ Preferences
<b>MACRS Adjustments:</b>						
Page 1	1	647	Bookshelves and Filing Cabinets	139	167	-28
Page 1	1	648	Computer	95	123	-28
Page 1	1	649	Stove	86	112	-26
Page 1	1	650	Glenda's Computer	151	197	-46
Page 1	1	651	Wake Up Alarm System	148	193	-45
Page 1	1	652	PPV Fan	378	493	-115
Page 1	1	653	Chief Vehicle Ford F-250	4,594	5,982	-1,388
Page 1	1	654	Camper Shell for Chief Vehicle Ford F-250	328	427	-99
Page 1	1	655	Chief Vehicle Radios	605	787	-182
Page 1	1	656	Chief Vehicle Lights	389	507	-118
Page 1	1	657	Chief 2 Way Radio	134	175	-41
Page 1	1	658	Turnout Gear	1,893	2,466	-571
				<u>8,940</u>	<u>11,627</u>	<u>-2,687</u>

For Review and Comment Only

## Future Depreciation Report FYE: 6/30/23

FYE: 6/30/2022

Form 990, Page 1

Asset #	Description	Date In Service	Cost	Tax	AMT
<b>Prior MACRS:</b>					
365	Mailbox for Downstairs	8/12/03	320	0	0
366	Office Furnishings	9/30/03	1,384	0	0
367	Lawnmower	10/14/03	6,033	0	0
373	25 Face Masks with Voice	7/16/03	10,000	0	0
374	Vehicle E-10 Saw for E-10	8/12/03	1,712	0	0
375	Gas Detector	3/04/04	2,872	0	0
376	Vehicle R-5 Hurst Tool for R-5	4/26/04	7,500	0	0
378	Awning Construction	8/27/03	14,368	0	0
379	Air Vac System	8/28/03	5,125	0	0
380	Generator at Greg Gosnell's	3/04/04	5,725	0	0
381	6 Mintor IV Radios	11/11/03	3,000	0	0
382	Fire Com Syatem for Tankers	3/18/04	3,189	0	0
384	Generator	4/06/04	1,508	0	0
385	Cabinet for Board Workroom	10/21/04	450	0	0
386	Board Room conf Table & Captains Office Furni	1/18/05	6,256	0	0
387	Bunk Beds for Juniors	1/20/05	856	0	0
388	Office Chairs	2/07/05	680	0	0
391	Office Chairs for Board Room	2/24/05	1,920	0	0
392	Laptop Computers with Power Point System	3/31/05	2,700	0	0
397	Vehicle E-5 Saw	2/17/05	353	0	0
398	Mapping software & Contract	5/25/05	2,735	0	0
647	Bookshelves and Filing Cabinets	8/29/17	1,556	139	555
648	Computer	9/27/17	82	47	698
649	Stove	12/31/17	747	43	635
650	Glenda's Computer	5/10/18	1,313	76	1,116
651	Wake Up Alarm System	6/28/18	284	74	1,091
652	PPV Fan	9/27/17	3,268	189	2,791
653	Chief Vehicle Ford F-250	11/21/17	3,877	2,297	33,895
	Camper Shell for Chief Vehicle Ford F-250	6/02/18	2,848	164	2,421
	Chief Vehicle Radios	4/26/18	5,249	302	4,462
656	Chief Vehicle Lights	4/26/18	3,378	195	2,871
657	Chief 2 Way Radio	7/19/17	1,166	67	991
658	Turnout Gear	5/02/18	16,429	946	13,965
			<u>156,638</u>	<u>4,539</u>	<u>65,491</u>

**Other Depreciation:**

4	Vehicle T-12 1984 AMERICAN LAFRANCE	8/83	99,484	0	0
6	Vehicle T-9 1989 FORD C8000	8/03/88	40,093	0	0
7	Vehicle S-2 1989 FORD F350 TRUCK	7/05/89	16,665	0	0
8	Vehicle S-2 1989 FORD F350 BODY	6/01/89	41,865	0	0
10	Vehicle T-13 PUMPER/TANKER	7/26/90	91,413	0	0
11	Vehicle T-9 CONVERSION	11/18/92	66,116	0	0
12	Vehicle T-75 REFURBISH POLY T	9/08/92	4,000	0	0
13	FP - TEACHING TRAILER	5/27/93	20,004	0	0
36	FIREKING SAFE & MEDIA SAFE	12/12/88	1,213	0	0
54	WOOD CREDENZA	2/23/90	674	0	0
57	5 WOOD DESKS	2/23/90	2,742	0	0
59	24 WINDOW BLINDS	2/26/90	2,339	0	0
67	NEC ELECTRA PROFESSIONALS TELEPHO	3/14/97	6,167	0	0
86	3 BACKBOARDS	8/28/92	783	0	0
95	POPRTABLE TANK	4/20/93	1,061	0	0
96	NOZZLES - 3	4/20/93	1,166	0	0
100	Nozzles - 2	5/20/93	614	0	0
103	BUTTERFLY VALVES - 2	9/01/93	1,520	0	0
106	6 AKRON BUTTERFLY VALVES - 2	12/27/93	1,520	0	0
108	CHAIRS/TABLES/DOLLIES	1/27/94	3,969	0	0
112	PPV FAN	2/14/96	1,927	0	0
115	5 HOSE BRIDGES #HB50	6/02/97	889	0	0
116	3 WAY DIST. VAL 5	6/02/97	530	0	0
117	3 WAY DIST. BALL VALUE 5	6/02/97	570	0	0
117	5 WAY GATED MANIFOLD 5 ST	6/02/97	998	0	0
117	PISTON INTAKE RELIEF - 2	6/03/97	1,140	0	0
138	DESK SETS - 2	3/15/90	585	0	0
150	PAGERS W/CHARGERS - 4	5/08/96	1,716	0	0

## Future Depreciation Report FYE: 6/30/23

FYE: 6/30/2022

Form 990, Page 1

Asset	Description	Date In Service	Cost	Tax	AMT
179	36 GAS DRIVEN BLOWER	9/12/88	1,250	0	0
182	24 GAS POWERED BLOWER	10/31/89	1,250	0	0
183	EXTENSION LADDERS - 35' - 2	1/09/90	1,374	0	0
185	BOOSTER REEL	10/18/93	1,053	0	0
186	BUILDING	5/27/89	14,055	0	0
187	ADDITION #1	6/01/73	75,000	0	0
188	ADDITION #2	7/01/82	43,193	0	0
189	ADDITION #3	1/01/90	325,000	0	0
190	ADDED EXPENSES PAID	8/01/90	28,322	0	0
191	AIR CONDITIONER	8/17/92	531	0	0
192	NEW ALUMINUM BLDG.	5/05/94	74,655	2,488	0
197	MORTON BUILDING	8/01/95	59,588	1,987	0
198	STONE WALL	9/21/95	3,354	112	0
199	LAND BOUGHT FROM MCABEE	5/27/59	1,000	0	0
200	LAND BOUGHT FROM CEATUS NORTON	5/25/64	10	0	0
201	MORE LAND FROM MCBEE	7/01/69	10	0	0
202	LAND FROM CLARENCE RHODES	12/30/77	100	0	0
203	LOTS 9,10,11 ROZIER SUBDV - KING	7/25/89	17,743	0	0
204	NEFF PROPERTY	10/25/94	15,864	0	0
205	FLAT ROCK - 6.19 ACRES	5/30/95	61,900	0	0
206	Pager and charger 1-4	12/01/97	429	0	0
207	Pager and charger 2-4	12/01/97	429	0	0
208	Pager and charger 3-4	12/01/97	429	0	0
209	Pager and charger 4-4	12/01/97	429	0	0
215	6 pocket display unit	11/06/98	140	0	0
216	6 pocket display unit	11/06/98	140	0	0
217	12 pocket display unit	11/06/98	120	0	0
220	file cabinet 4 draw	2/18/99	136	0	0
221	file cabinet 2 draw	2/18/99	120	0	0
223	Roller Fair M12,000	1/12/99	350	0	0
224	CORD E-15 500' CORD	1/12/99	39	0	0
226	GEAR LOCKER	5/26/99	370	0	0
227	GEAR LOCKER	5/26/99	370	0	0
228	GEAR LOCKER	5/26/99	370	0	0
229	GEAR LOCKER	5/26/99	370	0	0
230	GEAR LOCKER	5/26/99	370	0	0
237	Vehicle E-15 E - One C023 Pumper	7/01/99	185,563	0	0
238	Vehicle E-15 EQUIPMENT DIXIE FIRE AND	5/03/99	2,497	0	0
240	AKRON MASTER STREAM 1250 MASTER S	12/21/98	546	0	0
241	HOSE CLAMP AKRON HOSE CLAMP W/ MC	12/20/98	274	0	0
242	PISTON INTAKE VALVE 5 STX6 NST FM S	12/20/98	670	0	0
244	5"X25' LDH W/ LOCK	1/21/98	220	0	0
245	5"X100' LDH W/ LOCK	1/21/98	4,840	0	0
248	NOZZLE	1/12/99	1,014	0	0
249	NOZZLE	1/12/99	1,014	0	0
250	3 WAY GATED NOZZLE	1/12/99	1,502	0	0
251	3 WAY NOZZLE APOLLO	1/12/99	748	0	0
256	5 GEAR LOCKERS	6/23/99	777	0	0
260	BAY DOOR	7/01/00	800	0	0
261	REWIRE ELECTRICAL AT MAIN BLDG	5/20/99	4,000	0	0
264	Directional Sign	11/10/99	2,165	0	0
268	Vehicle R - 15 Truck and related cost.	8/30/99	49,258	0	0
269	Vehicle S - 2 Change over	10/28/99	4,184	0	0
277	Shelves	4/05/00	380	0	0
285	Generator	1/07/00	24,535	0	0
294	2.5 Celler Nozzle	8/14/00	632	0	0
295	Three Chainsaws	1/16/01	864	0	0
299	Stihl Chainsaw	5/11/01	254	0	0
300	2 Auto Flushers for Urinals	1/16/01	538	0	0
302	Air Compressor	2/26/01	242	0	0
303	3 Storage Boxes	3/15/01	567	0	0
304	Bookcase	6/11/01	279	0	0
311	Phone system additions	2/26/01	909	0	0
312	Building Addition - remaining cost at asset #	6/30/01	26,235	874	0
313	Air Compressor for Alum Bldg	12/27/01	1,853	0	0
314	Washer & Dryer	6/10/02	6,328	0	0
315	Twin Bed Set	6/13/02	230	0	0
316	Pressure Washer	6/21/02	843	0	0
319	Hurst Tool	7/19/01	33,742	0	0
321	14' Roof Ladder	8/15/01	175	0	0
322	1 NST Nozzle	9/15/01	548	0	0

For Review and Comment Only

## Future Depreciation Report FYE: 6/30/23

FYE: 6/30/2022

Form 990, Page 1

Asset #	Description	Date In Service	Cost	Tax	AMT
323	2 Air Chisels	9/24/01	1,080	0	0
328	Refinish Concrete Floors	11/01/01	31,437	0	0
337	Paving	6/30/02	60,900	0	0
338	Building addition - add'l cost at asset #312	6/30/02	461,813	15,394	0
339	Paving Completion and Related	9/16/02	9,958	0	0
340	Cabinets for New Bldg	1/20/03	3,735	124	0
341	BUILDING ADDITION - Final payment	12/19/02	3,200	107	0
342	Lockers for New Bldg's Bedrooms	6/17/03	1,270	0	0
349	Finish Concrete Floor in New Bldg	12/08/02	22,180	739	0
350	Sliding Glass Doors in New Bldg	6/05/03	1,179	39	0
351	Land - Rogers Rd	8/20/02	60,610	0	0
359	Lifting Bag, 234 Ton w/ Control Package	5/29/03	9,132	0	0
361	Cutting Torch Kit, Exothermic	6/05/03	1,031	0	0
363	Building Addition	12/19/02	9,248	309	0
399	Vehicle R-5 - Truck & related cost	12/13/04	418,447	20,922	0
404	Projector, A/V Accessories, Screen, 4 chairs	3/01/06	619	0	0
409	Ranger Skid Unit - See Asset 395	6/05/06	1,819	0	0
410	Foam Slicks	4/11/06	5,480	0	0
411	ED Lights	10/21/05	2,671	0	0
412	GPS Units	8/31/05	667	0	0
413	Accountability Machine	4/24/06	995	0	0
415	Vehicle B-74 - Ranger Brush Truck	5/30/06	35,085	0	0
419	2 Rescue Jack Systems	4/03/06	8,920	0	0
421	Pave back drive to Rogers Road	10/31/05	8,550	0	0
425	2nd 6 Wheel Ranger	6/15/06	11,692	0	0
428	Ranger to Replace R-14	8/10/06	12,360	0	0
430	2 Flow Test Kits	10/20/06	2,655	0	0
431	Backup Turnout Gear	4/16/07	16,344	0	0
432	Turnout Gear-Hoods and Carrying Bags	4/25/07	2,587	0	0
433	20 Air Packs	4/16/07	10,562	0	0
434	3 Portable Tanks	4/27/07	2,395	0	0
435	B-74 Winch	7/31/06	2,000	0	0
437	Brush-74	8/29/06	585	0	0
438	New Roof	11/16/06	22,071	735	0
441	Refrigerators (3)	9/10/07	1,083	0	0
442	Headboards (8)	1/16/08	720	0	0
444	Copier	4/17/08	5,298	0	0
446	Benches (2)	6/30/07	1,098	0	0
447	Ear Mics (15)	10/22/07	1,172	0	0
448	PPV Fans (2)	2/27/08	1,943	0	0
450	Generator for Substation	9/10/06	23,130	0	0
451	Air Compressor	9/11/07	28,345	0	0
452	Exhaust Removal System	4/11/07	16,975	0	0
453	Turnout Gear 40 sets	3/05/08	52,385	0	0
454	Thermal Imaging Cameras (2)	3/05/08	17,000	0	0
455	Turnout Gear	4/02/08	4,116	0	0
456	Turnout Gear	4/14/08	17,855	0	0
457	Turnout Gear	4/29/08	6,180	0	0
458	Turnout Gear	6/10/08	15,610	0	0
459	E-5 Fire Truck plus tax and tags	8/07/07	245,975	12,299	0
460	E-5 Striping and Lettering	8/21/07	3,678	0	0
461	E-5 Chrome Wheels	9/10/07	589	30	0
462	E-5 Insta Chains	9/10/07	2,195	0	0
463	E-5 Mount Light Tower	10/10/07	6,330	0	0
464	E-5 Equipment	10/23/07	15,002	0	0
465	E-5 Foam Box Construction and Materials	11/30/07	570	0	0
466	E-5 Equipment	12/11/07	1,108	0	0
467	E-5 Equipment	12/13/07	672	0	0
468	E-5 Equipment	12/13/07	5,006	0	0
469	2008 Chevrolet Suburban	6/06/08	32,533	0	0
470	2008 Suburban Striping & Lettering	6/25/08	935	0	0
471	Monitor V Pagers (6)	1/28/08	2,742	0	0
472	Monitor V Pagers (6)	2/27/08	3,656	0	0
473	Turnout Gear - Justin Ruff	9/10/07	1,257	0	0
474	(2) Telephones	8/18/08	573	0	0
475	Vending Machine	9/02/08	2,007	0	0
476	(12) Tables, (2) Canopies, (2) Steel Cabinets	11/24/08	922	0	0
477	(4) Recliners	1/08/09	2,259	0	0
478	TV for New Bedroom	1/22/09	1,169	0	0
479	Phone System	1/23/09	6,639	0	0
481	FireSafe Filing Cabinet	6/23/09	1,400	0	0

For Review and Comment Only

## Future Depreciation Report FYE: 6/30/23

FYE: 6/30/2022

Form 990, Page 1

A. U	Description	Date In Service	Cost	Tax	AMT
482	(2) Chainsaws	8/18/08	507	0	0
484	Strobes for TK-73	7/16/08	1,041	0	0
485	Lights for TK-73	8/19/08	3,376	0	0
486	T-12 Motor Rebuild	3/11/09	28,241	0	0
488	(20) Pagers, (2) Chargers	4/28/09	9,995	0	0
489	(47) Leather ID Shields	12/12/08	1,880	0	0
490	(15) Yellow Coats	1/07/09	2,715	0	0
491	A/C Unit - Board Room & 2 Offices	9/09/09	4,544	0	0
492	Overhead Projector & Computer - Board Rm	2/26/10	2,013	0	0
493	New Carpet for Upstairs	3/09/10	12,139	810	0
494	LED Sign	3/09/10	20,221	1,348	0
495	Wash Pad	3/09/10	3,200	0	0
496	Roof Repair	3/11/10	30,084	1,003	0
497	Twin Mattress Sets (9)	3/31/10	2,764	0	0
498	Tile for Upstairs	3/31/10	7,350	490	0
499	New Lawn Mower Trailer	4/09/10	1,150	0	0
500	TV, Wallmounts and Cables	4/28/10	556	0	0
501	2 Storage Cabinets for Records Room	5/20/10	715	0	0
502	Stair Tread Materials	5/20/10	2,007	134	0
505	Concrete Helipad	3/05/10	9,850	35	0
506	Stokes Baskets (2)	4/28/10	1,177	0	0
508	(10) 1.75 Hoses x 50'	2/10/10	1,255	0	0
509	(9) 2.5 and (7) 1.75 Hoses x 50'	2/26/10	2,131	0	0
510	(2) Circular Saws	3/23/10	998	0	0
514	Labor on Carpet Installation	3/31/10	10,500	700	0
515	Labor on Tile Installation	4/23/10	12,511	835	0
516	Brush Turnout Gear	12/29/09	9,654	0	0
517	(9) Fire Shelters	2/01/10	2,244	0	0
518	Sign Renovation	9/15/10	3,921	261	0
519	Raise Door Header for Ladder Truck Bay	11/12/10	1,080	665	0
520	Gas Grill for Station	6/24/11	83	0	0
521	EMT Dummy	6/07/11	275	0	0
521	Fog Machine	10/06/10	775	0	0
521	Nozzle ASLT	10/19/10	575	0	0
525	New E-10 Truck	9/27/10	291,667	14,583	0
526	New E-10 Lettering	10/21/10	3,821	191	0
527	E-10 Light Tower and Generator	10/25/10	25,918	1,295	0
528	E-10 Equipment	1/04/11	2,352	0	0
529	Super Tanker 76 Truck	10/01/10	276,695	13,835	0
530	Super Tanker 76 Lettering	10/12/10	1,860	93	0
531	Tower 5 Ladder Truck	10/24/10	825,959	41,298	0
532	Tower 5 Lettering	10/24/10	6,875	344	0
533	Tower 5 Equipment	10/24/10	3,808	0	0
534	Tower 5 5hp Honda 16 Ventilator	1/08/11	1,270	0	0
536	Tower 5 Rescue Saw	5/06/11	2,072	0	0
537	Tower 5 Ultimate Ladder	6/07/11	1,200	0	0
538	(3) Wireless Headsets for Engines	4/29/11	2,349	0	0
539	(20) Min V Pagers	6/30/11	9,775	0	0
540	Rescue Gear - B Gordon	3/09/11	1,481	0	0
541	Stair Tread and Shower Step-Up Ladder	9/03/10	1,200	80	0
542	ID System for firefighters	10/30/11	2,638	0	0
543	TV for Men's Bedroom	12/14/11	618	0	0
544	Couch for Dayroom	1/25/12	1,099	0	0
545	New Swintec typewriter	4/30/12	659	0	0
546	Mobile One Cool Mist Fan	7/20/11	703	0	0
547	Butterfly Valve	8/20/11	922	0	0
548	Rescue Equipment for Certification	8/26/11	1,063	0	0
549	AXCESS Rescue Kit for Certification	9/12/11	2,723	0	0
550	2 ASLT Nozzles for T-3	2/02/12	976	0	0
551	Gate Valve and Adaptor	3/06/12	542	0	0
552	Butterfly Valve	3/30/12	922	0	0
553	10 Source Line Hose with Couplings	5/22/12	747	0	0
555	Flow Test 40 SCBA	6/06/12	2,294	0	0
556	6 Nozzles for Tower 5	6/06/12	3,874	0	0
557	Concrete Pad Extension	7/29/11	9,851	656	0
558	Vinyl Wrap French Doors, Replace Soffit	10/11/11	1,223	81	0
558	Dig Out and Repair Ditch	12/23/11	1,700	113	0
558	Helipad Lights and Installation	12/30/11	2,381	158	0
561	Fire Escape Steps Repair	1/17/12	3,948	263	0
562	30% Landscaping and Design	5/16/12	5,350	357	0
563	New Gutters	6/06/12	871	58	0

For Review and Comment Only

## Future Depreciation Report FYE: 6/30/23

FYE: 6/30/2022

Form 990, Page 1

Account	Description	Date In Service	Cost	Tax	AMT
564	Drain Pipe Under New Concrete	6/29/12	1,493	99	0
565	IIP Pavilion Play Computer	7/29/11	790	0	0
566	IIP Laptop	8/26/11	599	0	0
568	CADZone Software	4/30/12	2,313	0	0
570	Landscaping	6/30/12	10,200	680	0
572	New Laptop for Will	1/29/13	580	0	0
573	(3) Workstations,(1 )Server	3/11/13	5,300	0	0
574	New Ice Maker for Kitchen	3/26/13	2,049	0	0
576	Balcony Chairs	6/30/13	1,450	0	0
578	(12) 50' sections of 2.5 hose	8/28/12	2,060	0	0
579	Fire Hose	5/30/13	820	0	0
580	Winch for new Tk-72	5/08/13	3,639	0	0
581	Winch for new B-74	5/08/13	2,424	0	0
582	Equip.Pkg for New 2013 Suburban Tk-72	5/13/13	5,510	0	0
583	Equip.Pkg for New 2013 Ford Truck B-75	5/13/13	4,771	0	0
584	2013 Chevy Suburban Tk-72	5/20/13	38,385	0	0
585	Radio install for new Chevy Tk-72	5/29/13	1,335	0	0
586	2013 Ford Brush Truck B-75	6/06/13	40,910	0	0
587	2013 Ford Brush Truck tax & tag	6/07/13	1,233	0	0
588	New Tk-72 striping & lettering	6/13/13	830	0	0
589	New Brush B-75 striping & lettering	6/14/13	925	0	0
590	Mobile Install on new B-75	6/20/13	972	0	0
591	2013 Tk-72 equipment	6/30/13	911	0	0
592	2013 B-75 equipment	6/30/13	684	0	0
593	2013 Br-75 Equipment	6/30/13	1,254	0	0
594	Concrete Pad side of Bldg where asphalt crack	7/16/12	24,040	1,603	0
595	Gravel Parking Spaces along drive at Substatio	3/28/13	2,200	147	0
597	Deposit for Water Tap at Substation	4/29/13	4,000	133	0
598	2 Water Line Installation & Brush Clearing	4/29/13	3,200	107	0
599	(5) 2-Way Radios	11/26/12	5,006	0	0
600	16 Portable Radios, 1 Repeater	6/13/13	5,750	0	0
601	Carrier 13 SEER Air Conditioning	7/02/14	5,700	0	0
602	Dept Equip-Canon T3 Kit	8/23/13	549	0	0
603	TV for Downstairs	12/30/13	1,298	0	0
604	New Tank Mower	5/06/14	8,549	0	0
605	Adaptors for Hurst Tools	5/12/14	4,335	0	0
606	Hurst Cutter	5/27/14	4,415	0	0
607	Electric Motor - Hurst Tool	5/27/14	1,260	0	0
608	MOC Combi Streamline Hose & Connectors	5/27/14	7,736	0	0
609	Assorted 1 3/4 Hoses	9/20/13	2,891	0	0
610	(10) Minitor 6 VHF 5 CH UL IS Pager	8/28/13	4,825	0	0
611	New B-75 Accessories	8/11/13	995	0	0
612	Accessories for New B-75	8/11/13	1,765	0	0
613	Substation Location & Boundary Survey	1/22/13	2,275	0	0
614	Water Tap at Substation	12/03/13	2,096	70	0
615	Rebate on 16 Port. Radios	7/10/13	-1,260	0	0
616	TK-71 New Radio	8/19/13	1,129	0	0
617	10 Digital Pagers less Rebate	8/19/13	5,726	0	0
618	Rain Coats for Paid Men	9/11/13	1,804	0	0
619	12 ID Shields	4/21/14	545	0	0
620	Radios-(4)Portable,(2) Mobile,(1)Repeater	7/23/13	32,951	0	0
621	(4) Mobile Radios	3/31/15	2,793	0	0
622	(5) Minitor 6 VHF 5 CH UL IS Pagers	6/12/15	2,422	0	0
623	R-15 LED Lights	9/22/14	4,742	0	0
624	Fire Hose	5/22/15	7,223	0	0
625	2 Furnaces - bays and upstair dayroom	11/11/15	4,950	0	0
626	5 Leather Helmets	2/02/16	2,720	0	0
627	10 Mobile and 7 Portable Radios	5/13/16	11,996	0	0
628	Laptop	7/30/15	745	0	0
629	Fireproof filing cabinet and metal storage sh	3/01/16	1,076	0	0
630	Generator for Upper Building	6/30/16	2,790	0	0
631	New TVs and mounts for paid mens bedrooms	6/30/16	1,040	0	0
632	Turnout Gear	11/13/15	58,376	0	0
633	Sewer Pump & Controls	11/30/16	4,149	0	0
634	Entrance Foyer Remodel	6/30/17	11,313	377	0
635	Tablets for Trucks	7/31/16	1,228	0	0
636	Chief's Office Computer	3/28/17	820	0	0
637	Refrigerator for Kitchen	5/23/17	971	0	0
638	Fire Hose	7/18/16	12,169	0	0
639	Dry Suit for Swift Water Rescue	10/12/16	791	0	0
640	Fire Hose	6/08/17	7,322	0	0

For Review and Comment Only

## Future Depreciation Report FYE: 6/30/23

FYE: 6/30/2022

Form 990, Page 1

Account	Description	Date In Service	Cost	Tax	AMT
641	(5) Leather Helmets	4/13/17	2,067	0	0
642	(10) Turnout Gear Sets	1/26/17	25,455	0	0
643	(2) Mercury Quick Attack Monitor	4/13/17	3,060	0	0
644	(8) High Range Assault Tip w/ Axial Playpipe	4/13/17	8,712	0	0
645	(3) Harrington Mega Flow Piston Intake Valves	6/23/17	2,905	0	0
646	Extrication Tool	1/26/17	9,138	0	0
659	Furnace	11/05/18	3,110	622	0
660	TV for Substation	7/31/18	550	110	0
661	Office Furniture	11/14/18	3,760	752	0
662	Deputy Chief Office Furniture	1/02/19	1,473	295	0
663	New Phones for Will & Jerry	4/02/19	1,838	367	0
664	Konica BizHub Copier	6/03/19	4,945	989	0
665	Washer & Dryer	6/04/19	1,971	395	0
666	Thermal Imaging Camera	12/20/18	5,000	1,000	0
667	(8) Gas/Air Monitors	4/15/19	14,110	2,822	0
668	Mobile Radios (7 Stacked)	8/16/18	12,345	2,469	0
669	Bedroom Alarm	9/05/18	4,073	814	0
670	(2) New Hire Radios	12/20/18	2,092	419	0
671	Shift Captain Radio	3/07/19	977	196	0
672	Deputy Chief's 2nd Radio	3/07/19	1,046	209	0
673	(2) Assistant Chief Radios	3/12/19	1,953	391	0
674	(3) Turnout Gear for New Employees	3/21/19	18,552	3,710	0
675	(7) Zoll De-Fibs	6/04/19	16,625	3,325	0
676	Zoll AED Plus SemiAuto Complete Package	6/04/19	1,699	340	0
677	Easy Up Tent	1/01/20	1,124	225	0
678	Turnout Gear Locker	1/01/20	1,470	294	0
679	Ford F-250 Deputy Chief Vehicle	8/27/19	32,964	6,592	0
680	Ford F-250 Quick Response Vehicle	8/27/19	32,964	6,592	0
681	Outfit Deputy Chief Veh (Lights/Liner/Cover)	11/01/19	8,296	1,659	0
682	Radio - Deputy Chief Vehicle	10/28/19	2,222	579	0
683	Radio - Quick Response Vehicle	10/28/19	2,222	444	0
684	Reading Service Body for Quick Response Vehicle	1/07/20	2,818	0	0
685	Command Center - Deputy Chief Vehicle	9/25/19	133	227	0
686	Command Center - Quick Response Vehicle	9/25/19	1,132	226	0
687	Radios for 1403 & 1404	5/18/20	1,898	379	0
688	Radios for 1405/1406/1409	6/18/20	3,063	613	0
689	7 Sets Turnout Gear	8/19/19	21,903	4,380	0
690	4 Sets Turnout Gear	3/04/20	14,386	2,878	0
691	Preliminary Design Flat Rock Substation	8/21/20	6,000	0	0
692	Station 2 Flat rock Architect and Consultant	5/14/20	34,750	0	0
693	2603 Old Spartanburg Rd	5/29/20	149,532	3,738	0
694	2603 Old Spartanburg Rd Land	5/29/20	16,500	0	0
695	Lion Turnout V-Force Pants & Coats	1/01/21	24,722	4,945	0
696	Boots Helmets, suspenders and pants	1/01/21	12,631	2,527	0
697	Rescue Equipment	1/01/21	22,738	4,548	0
698	Construction In Process	6/30/21	551,236	0	0
699	4 Dell Laptops	9/28/20	4,825	964	0
700	Lucas	7/06/20	1,441	288	0
701	Ice Machine	2/25/21	3,403	681	0
702	Improvements	1/01/21	21,800	545	0
703	Firefighting Equipment	1/01/21	17,604	3,521	0
704	Truck 14-2	12/15/20	29,375	4,197	0
705	Radios	3/01/21	24,920	4,984	0
706	Ballistic Vests	2/26/21	14,196	2,839	0
707	Ferris Mower	5/13/21	9,813	1,962	0
708	Turnout Gear	1/01/21	2,567	514	0
709	Table for Training Room	1/25/21	6,975	1,395	0
710	Mesh Fabric Stacking Chairs	2/24/21	3,918	783	0
711	Office Furniture	5/26/21	1,251	250	0
712	Construction In Process	6/30/22	664,662	0	0
713	Phone system	3/03/22	8,300	1,660	0
714	Ballistic Vests	6/28/22	3,354	671	0
715	Forcible Entry Package	4/26/22	12,711	2,542	0
716	First Arriving App Equipment	4/19/22	2,950	590	0
717	Ballistic Vests	4/11/22	3,234	646	0
718	Turbo repairs	11/04/21	7,087	1,417	0
719	15 LED double stack mini brow light	11/04/21	4,580	916	0
720	Front Bumper Modifications, Eng 14	6/07/22	15,212	3,042	0
721	Front Bumper Modifications, Eng 14-2	6/07/22	15,152	3,030	0
722	MHS Fire Rescue Equipment	2/14/22	85,754	17,151	0

For Review and Comment Only



**Future Depreciation Report**    **FYE: 6/30/23**

FYE: 6/30/2022

**Form 990, Page 1**

<u>Asset</u>	<u>Description</u>	<u>Date In Service</u>	<u>Cost</u>	<u>Tax</u>	<u>AMT</u>
	<b>Total Other Depreciation</b>		<u>7,559,346</u>	<u>256,832</u>	<u>0</u>
	<b>Total ACRS and Other Depreciation</b>		<u>7,559,346</u>	<u>256,832</u>	<u>0</u>
	<b>Grand Totals</b>		<u>7,715,984</u>	<u>261,371</u>	<u>65,491</u>

**For Review and Comment Only**

Form **990** **Two Year Comparison Report** **2020 & 2021**  
 For calendar year 2021, or tax year beginning **07/01/21**, ending **06/30/22**

Name **Blue Ridge Fire & Rescue, Inc.** Taxpayer Identification Number XXXXXXXXXX

		2020	2021	Differences
<b>Revenue</b>	1. Contributions, gifts, grants			
	2. Membership dues and assessments			
	3. Government contributions and grants			
	4. Program service revenue	2,280,754	2,380,987	100,213
	5. Investment income	2,133	953	-1,180
	6. Proceeds from tax exempt bonds			
	7. Net gain or (loss) from sale of assets other than inventory			
	8. Net income or (loss) from fundraising events			
	9. Net income or (loss) from gaming			
	10. Net gain or (loss) on sales of inventory			
	11. Other revenue	195	5,657	5,462
	12. <b>Total revenue.</b> Add lines 1 through 11	<b>2,283,082</b>	<b>2,387,577</b>	<b>104,495</b>
<b>Expenses</b>	13. Grants and similar amounts paid			
	14. Benefits paid to or for members			
	15. Compensation of officers, directors, trustees, etc.	230,743	226,924	-3,819
	16. Salaries, other compensation, and employee benefits	1,120,248	1,355,047	234,799
	17. Professional fundraising fees			
	18. Other professional fees	750	9,743	-7
	19. Occupancy, rent, utilities, and maintenance	33,998	42,212	8,214
	20. Depreciation and Depletion	237,746	253,498	17,752
	21. Other expenses	324,916	472,886	147,970
	22. <b>Total expenses.</b> Add lines 13 through 21	<b>1,955,401</b>	<b>2,360,310</b>	<b>404,909</b>
	23. <b>Excess or (Deficit).</b> Subtract line 22 from line 12	<b>327,681</b>	<b>27,267</b>	<b>-300,414</b>
<b>Other Information</b>	24. Total exempt revenue	2,283,082	2,387,577	104,495
	25. Total unrelated revenue			
	26. Total excludable revenue	2,283,082	2,387,577	104,495
	27. Total assets	4,104,576	4,653,085	548,509
	28. Total liabilities	859,518	1,380,760	521,242
	29. Retained earnings	3,245,058	3,272,325	27,267
	30. Number of voting members of governing body	9	9	
	31. Number of independent voting members of governing body	8	8	
	32. Number of employees	34	35	
	33. Number of volunteers	37	46	

For Review and Comment Only

Form **990**

## Tax Return History

**2021**

Name

Blue Ridge Fire &amp; Rescue, Inc.

Employer Identification Number

	2017	2018	2019	2020	2021	2022
Contributions, gifts, grants						
Membership dues						
Program service revenue	1,909,607	1,850,922	2,247,974	2,280,754	2,380,967	
Capital gain or loss	2,860	-30,081	-8,460			
Investment income	2,744	3,475	3,557	2,136	953	
Fundraising revenue (income/loss)						
Gaming revenue (income/loss)						
Other revenue	10,851	2,737	7,451	195	5,657	
<b>Total revenue</b>	<b>1,926,062</b>	<b>1,827,053</b>	<b>2,250,522</b>	<b>2,283,082</b>	<b>2,387,577</b>	
Grants and similar amounts paid						
Benefits paid to or for members						
Compensation of officers, etc.	221,172	163,678	230,029	230,743	226,924	
Other compensation	857,213	1,025,989	1,150,429	1,120,248	1,355,047	
Professional fees	8,375	5,950	6,200	9,750	9,743	
Occupancy costs	30,748	32,659	28,840	33,998	42,212	
Depreciation and depletion	266,211	239,896	234,732	235,746	253,498	
Other expenses	317,450	354,673	292,370	324,916	472,886	
<b>Total expenses</b>	<b>1,701,169</b>	<b>1,822,845</b>	<b>1,951,600</b>	<b>1,955,401</b>	<b>2,360,310</b>	
Excess or (Deficit)	224,893	4,208	298,922	327,681	27,267	
<b>Total exempt revenue</b>	<b>1,926,062</b>	<b>1,827,053</b>	<b>2,250,522</b>	<b>2,283,082</b>	<b>2,387,577</b>	
Total unrelated revenue						
Total excludable revenue	1,926,062	1,827,053	2,250,522	2,283,082	2,387,577	
Total Assets	2,893,465	2,676,413	2,998,589	4,104,576	4,653,085	
Total Liabilities	279,249	57,958	81,212	859,518	1,380,760	
Net Fund Balances	2,614,216	2,618,455	2,917,377	3,245,058	3,272,325	

**Federal Statements**

FYE: 6/30/2022

**Taxable Interest on Investments**

<u>Description</u>	<u>Amount</u>	<u>Unrelated Business</u>	<u>Exclusion Code</u>	<u>Postal Code</u>	<u>Acquired after 6/30/75</u>	<u>US Obs (\$ or %)</u>
Interest Income	\$ 953		14			
Total	\$ 953					

**For Review and Comment Only**

Federal Statements

FYE: 6/30/2022

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

Description	Total Expenses	Program Service	Management & General	Fund Raising
Small Equipment	\$ 32,857	\$ 32,857		
Repairs and Maintenance	23,927	23,927		
Dues & Subscriptions	23,312	23,312		
Uniforms	22,759	22,759		
Equipment Rental	19,430	19,430		
Sales Tax	16,149	16,149		
Public Relations	7,222	7,222		
Repairs	4,490	4,490		
Office Supplies	3,519		3,519	
Cleaning / Maintenance	2,922	2,922		
Commissions	2,332	2,332		
Personnel Costs	266	266		
Miscellaneous	203		203	
Fees	120	120		
<b>Total</b>	<b>\$ 159,506</b>	<b>\$ 155,786</b>	<b>\$ 3,722</b>	<b>\$ 0</b>

For Review and Comment Only

Federal Statements

FYE: 6/30/2022

Schedule A, Part II, Line 8(e)

Description	Amount
Interest Income	\$ 953
Total	\$ 953

Schedule A, Part II, Line 12 - Current year

Description	Amount
Village of Flat Rock	\$ 784,978
Henderson County	1,572,238
Polk County	5,307
State of NC Sales Tax	1,717
INCOME:Other Income	5,657
Rental Property	16,727
Total	\$ 2,386,624

For Review and Comment Only