

# **Edneyville Fire Rescue**

## **Proposed Budget**



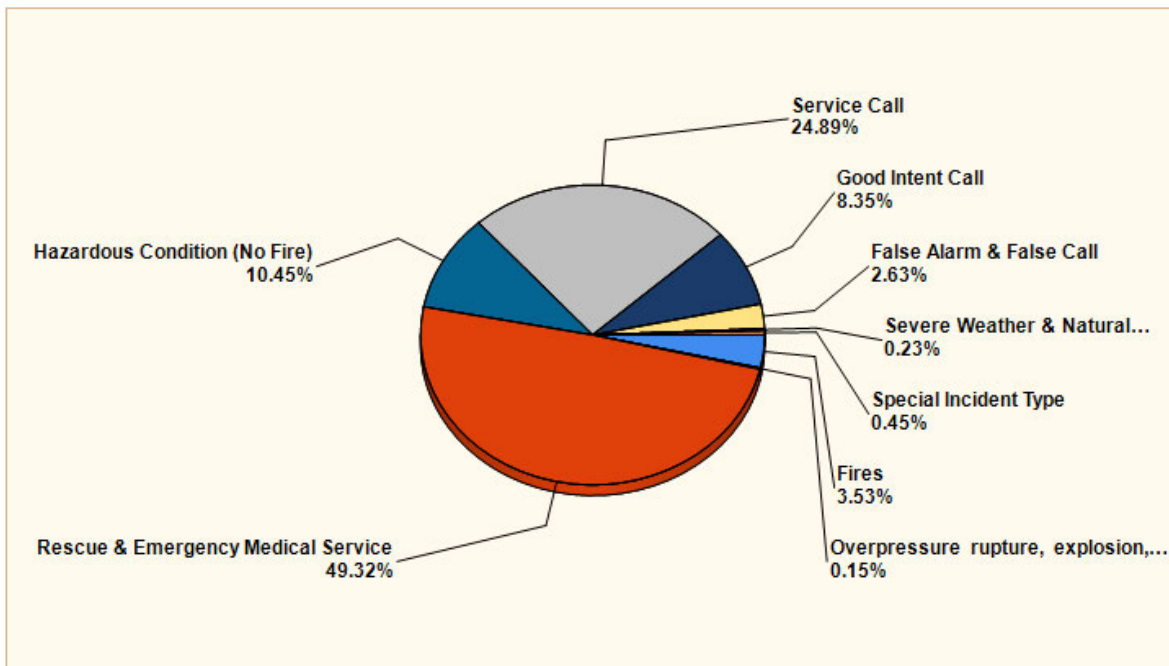
**2023-2024**

## Edneyville Budget Summary 2023 – 2024

Edneyville Fire Department was established in 1961. Over the past several years, Edneyville community and its Fire Department have grown together. The community, which was once farmland, has now been transformed into developments. The Fire Department, which was one station with two trucks, has transformed into three stations with fourteen trucks. Also the Fire Department has come from an all-volunteer membership to a combination department consisting of a paid 24 hour staff in addition to our volunteers. As the community grows, we will grow with it to provide adequate protection.

Edneyville Fire Department is also the home of EMS station 4. The fire department and the county was able to reach an agreement to house an EMS unit and with that the citizens of the Edneyville Fire district helped fund the building of additional living quarters by the means of a fundraising picture drive. With this it not only benefits Edneyville but also Bat Cave, Gerton and portions of Dana and Hoopers Creek Community.

In 2022 we had 1875 request for services. 1340 (See chart for breakdown) of these calls were dispatched through the 911 center.



While getting a projected 32.22% increase in revenue may seem like large surplus to many, it is actually what we need in order to sustain our operations. Keep in mind that not all of this increase is from revaluation. If going with the increases over the last few years, it is estimated that 4.5% of this is from normal growth leaving the increase from revaluation at roughly 27.75%. The numbers given to us from the tax assessor office shows that real property had the below values:

EFD Fire	Tax rate 0.115	# of Bills	22-23 Val	23-24 Val	% of Change
Real Property		6,278	\$ 825,197,574	\$ 1,152,753,994	39.69 %
Business Personnel		259	\$ 31,612,812	\$ 34,036,868	7.67%
Individual Personnel		2,173	\$ 27,032,757	\$ 28,729,300	6.28%
Public Service Property		12	\$ 31,142,441	\$ 30,519,592	-2.00%
Motor Vehicles		10,577	\$ 106,831,290	\$ 108,495,275	1.56%
EFD Fire Total			\$ 1,021,816,874	\$ 1,354,535,029	32.56%

With this while real property did increase by 40% the total for Edneyville Fire District was at 32.56%. While this is still a very significant increase, in reality it still puts us short of where we need to be. When you look at the inflation cost, especially as it equates to the fire service, the percentage of increase falls short of in many areas.

The cost we paid for a new fire engine in 2018 was \$484,000. The price for a truck with the exact same specs in August of 2022 \$719,000, a roughly 49% increase (not to mention a 6% increase in cost since August of 2022). Turnout coats and pants in late fall of 2021 cost \$2654 current prices being \$3400 is a 30% increase. Cost of medical supplies have gone up roughly 31% since May 2021. Not to mention the 6% year over year increases we have seen on every other item over the last two years. In many ways the proposed increase by staying at the same 11.5¢, is barely keeping us at a break-even point.

Our overall projected increase, if we stay at the 11.5¢, would be \$393,673.12. Roughly 95% of this increase would be absorbed by just four overall line items.

### **Financed Payments**

This line item in the end would show a \$65,000-dollar increase. This comes from us dropping the money out of the budget for the 22-23 budget year to put into payroll with the plan for it to go back into the apparatus payments in the 23-24 budget year. The apparatus payments show a \$75,000 increase which will be for the used engine that we purchased. However, it can be looked at that this will be a perpetual payment amount as with fourteen fire apparatus the likely hood is high that we will always have one financed in order to keep up a replacement cycle. It could also be looked at with the rate of increase in price of new apparatus that this amount will need to grow over the years as well.

### **Building Maintenance-**

In total this overall account, taking all three stations into account, will increase by about \$40,000. Station one has an expected increase of \$9,500 in the building maintenance budget, most of this increase is just to keep up with the cost increase in materials as well as to help with some needed repairs and anticipated replacement of broken concrete in our rear pad. The other \$25,000 would be put into finishing the updates at the Fruitland Station. This would be to finish out the upstairs with the kitchen and dayroom. The largest reason for this is to prepare for the future when adding additional staff, but this would also give the ability to have a small office area downstairs and the ability to present a much more professional image when dealing with the public for things such as burning permits.

### **Personnel / Volunteer Benefits-**

While it is proven hard to recruit and obtain volunteers we have not given up hope yet. In the Personnel line item you will see an increase of \$35,185 over the current budget. One increase of about \$7000 is to include ultra sound / scans with our physicals. This is what is showing to be the best avenue for the money to find cancer in firefighters. An increase of \$25,000 will go towards the volunteer duty crew program that we are using. This would enable us to look at paying \$75 to \$100 per shift for people participating in this program. Having a program such as this would help bolster benefits in use of recruitment and retention of volunteers.



## **Payroll**

This is the largest increase by far anywhere in the budget \$229,504. While a modest amount goes towards updating the pay plan, the overwhelming part of this is to adjust our current shift model. Currently we work a 2 shift rotation whereas all other fire departments around us work a 3 shift rotation. We did this as a way to be able to pay a higher annual salary but with that came more hours worked. Currently the full time shift employees work 84 hours per week or 4,368 hours per year. To keep this in perspective, a 40-hour work week equates to 2,080 hours per year. While the current employees do like the shift rotation, it doesn't seem sustainable going forward with being able to hire new employees. Also currently employees make between \$11.50 to \$13.25 per hour. What is in this budget is to go from a two shift rotation to a three shift rotation. This would put full time shift employees working 2912 hours per year with an average work week of 56 hours. This would mean a loss in salary for the current shift employees but also they would be working about 1,400 less hours per year. With the proposed pay plan, the annual loss would be small between the pay scale as well as incentive increases they would get. Going to the three shift would mean the addition of two more full-time shift employees and thus the increase of \$103,874 in the fulltime line item. To go along with this there would be increases in health insurance as well as retirement. With health insurance we are finding gaps in our coverage and feel we need to pursue other insurance or have more funds available in the form of health care saving accounts to help cover these gaps. The increase in retirement is to take the departments 401K contribution from 8% to 12%. This would put us in line with anyone that is in the local government retirement systems, where the employer pays 12.1%. The hope would be to increase this more in the future to a max of 15% to make us equal to most every other county or city agency.

## **Looking Forward**

While the additional money going towards the Fruitland Station may seem like it would be surplus in future years we do have some large expenses such as the replacement of our SBCA's at a cost of \$500,000 (bottles only \$100,000) and tapping into sewer at a cost of \$20,000 (tap fee and line extension). There are more but the two listed is ones that we have talked about in prior meetings.

According to NC State University roughly 80% of all of North Carolinas apple crop is produced in Henderson County. The part that impacts us specifically from this is roughly 70% of all the land used to grow apples in Henderson County lays within our fire district. This puts us in a much different spot compared to many other departments, as the population of our district is equal to or higher than many of those around us but it also puts us having about 75% of all land that is in the present use value in Henderson County. We do have a large portion of grape vineyards in our district as well, the big difference between us and other department with a large agriculture area in the state, is that the crops produced here bring in a large amount of tourism to our area. With this brings a higher demand for services, as on weekends it is not uncommon for our district to have around 45,000 thousand visitors. This alone makes challenges for us, not to mention the lost revenue of approx. \$200,000 per year from land that is in present use value.

Edneyville Fire & Rescue  
**Budget Requested FY24**

	22-23	23-24	Difference
Income			
<b>INCOME</b>			
General Fund	1,135,789.88	1,530,538.55	(394,748.67)
Polk County Funding	3,719.00	3,719.00	0.00
Rutherford County Funding	3,148.00	2,300.00	848.00
State Funding	5,500.00	5,500.00	0.00
<b>Total INCOME</b>	<b>1,148,156.88</b>	<b>1,542,057.55</b>	<b>(393,900.67)</b>
Total Income	1,148,156.88	1,542,057.55	(393,900.67)
Gross Profit	1,148,156.88	1,542,057.55	(393,900.67)
Expense			
<b>ADMINISTRATION</b>			
Accountant Fees	10,000.00	12,000.00	(2,000.00)
Bank Charges	300.00	300.00	0.00
Copier Maintenance	3,500.00	3,500.00	0.00
Management Solutions	2,500.00	3,200.00	(700.00)
Office Supplies/Misc Fees	3,000.00	3,200.00	(200.00)
Quick Books	950.00	1,400.00	(450.00)
<b>Total ADMINISTRATION</b>	<b>20,250.00</b>	<b>23,600.00</b>	<b>(3,350.00)</b>
<b>CHIEF'S DISCRETIONARY FUND</b>	<b>1,500.00</b>	<b>2,500.00</b>	<b>(1,000.00)</b>
<b>COMMUNICATIONS</b>			
Maintenance/Batteries	2,500.00	2,500.00	0.00
New Equipment	1,000.00	5,400.00	(4,400.00)
<b>Total COMMUNICATIONS</b>	<b>3,500.00</b>	<b>7,900.00</b>	<b>(4,400.00)</b>
<b>EMERGENCY MEDICAL EQUIPMENT</b>	<b>6,250.00</b>	<b>7,250.00</b>	<b>(1,000.00)</b>
<b>FINANCED PAYMENT</b>			
Apparatus	0.00	75,000.00	(75,000.00)
Building	86,000.00	86,000.00	0.00
Leased Trucks	18,000.00	8,000.00	10,000.00
<b>Total FINANCED PAYMENT</b>	<b>104,000.00</b>	<b>169,000.00</b>	<b>(65,000.00)</b>
<b>FIREFIGHTING EQUIPMENT</b>			
Fire Extinguishers	650.00	650.00	0.00
Haz-Mat	460.00	2,110.00	(1,650.00)
Hose	1,200.00	8,948.00	(7,748.00)
Misc. Other	500.00	500.00	0.00
Portable Equipment	3,182.98	3,442.98	(260.00)
PPE	16,484.74	20,990.94	(4,506.20)
Rehab Supplies	2,100.00	2,100.00	0.00
Rescue	2,000.00	2,000.00	0.00
SCBA	4,290.00	4,290.00	0.00
Water Points	1,400.00	1,400.00	0.00
Wildland Firefighting	1,253.50	1,253.50	0.00
<b>Total FIREFIGHTING EQUIPMENT</b>	<b>33,521.22</b>	<b>47,685.42</b>	<b>(14,164.20)</b>
FUEL			

	22-23	23-24	Difference
Portable Equipment			
Vehicle			
FUEL - Other	19,000.00	19,000.00	0.00
<b>Total FUEL</b>	<b>19,000.00</b>	<b>19,000.00</b>	<b>0.00</b>
<b>I.T.</b>			
Cell Phones	8,600.00	8,600.00	0.00
Computer Upgrade	1,000.00	1,800.00	(800.00)
Emergency Reporting	3,500.00	5,500.00	(2,000.00)
Misc	500.00	500.00	0.00
Programs, Software, Web Site	2,650.00	3,650.00	(1,000.00)
Tablet Upgrades	0.00	500.00	(500.00)
<b>Total I.T.</b>	<b>16,250.00</b>	<b>20,550.00</b>	<b>(4,300.00)</b>
<b>INSURANCE</b>			
3 Yr Renewable Acc/Sickness	1,634.00	2,600.00	(966.00)
Building & General Liability	15,500.00	16,000.00	(500.00)
Provident Acc/Health			
Term Life Insurance	2,500.00	0.00	2,500.00
Vehicle	19,000.00	24,000.00	(5,000.00)
<b>Total INSURANCE</b>	<b>38,634.00</b>	<b>42,600.00</b>	<b>(3,966.00)</b>
<b>PAYROLL EXPENSE</b>			
Insurance - Aflac	16,000.00	16,000.00	0.00
Insurance - BCBS	50,805.76	98,000.00	(47,194.24)
Longevity or Performance Bonus	23,987.00	29,000.00	(5,013.00)
Misc. Payroll Expenses			
Overtime	14,500.00	31,000.00	(16,500.00)
Personnel - Full Time	414,096.00	536,400.00	(122,304.00)
Personnel - Part Time	125,000.00	129,000.00	(4,000.00)
Retirement	33,349.04	64,368.00	(31,018.96)
Social Security/Medicare	46,206.64	58,032.00	(11,825.36)
Unemployment Insurance	1,800.00	1,800.00	0.00
Uniform Allowance	6,000.00	8,000.00	(2,000.00)
Volunteer Duty Crew	8,000.00	35,000.00	(27,000.00)
<b>Total PAYROLL EXPENSE</b>	<b>739,744.44</b>	<b>1,006,600.00</b>	<b>(266,855.56)</b>
<b>PERSONNEL</b>			
Dues & Fees	10,000.00	10,000.00	0.00
Physicals	8,215.00	15,500.00	(7,285.00)
Uniforms	4,500.00	4,500.00	0.00
Vaccinations/Medical Expense	200.00	200.00	0.00
Volunteer Fuel Reimbursement	5,500.00	10,000.00	(4,500.00)
Volunteer Ret & FF Apprec Days	6,100.00	2,500.00	3,600.00
<b>Total PERSONNEL</b>	<b>34,515.00</b>	<b>42,700.00</b>	<b>(8,185.00)</b>
<b>PUBLIC RELATIONS</b>			
Awards Dinner	6,600.00	6,600.00	0.00
Flowers	1,000.00	1,000.00	0.00
Kid's Christmas Dinner	1,000.00	1,000.00	0.00
Misc.	3,500.00	3,500.00	0.00

	22-23	23-24	Difference
Support Dinner	2,800.00	2,800.00	0.00
Total PUBLIC RELATIONS	14,900.00	14,900.00	0.00
STATION 1			
Building Maintenance	12,500.00	22,000.00	(9,500.00)
Cable	2,698.50	5,316.00	(2,617.50)
Electric	9,600.00	10,000.00	(400.00)
Garbage	2,500.00	3,000.00	(500.00)
Grounds Upkeep	3,000.00	3,000.00	0.00
Heating Fuel	4,503.72	4,000.00	503.72
Station Supplies	4,200.00	4,200.00	0.00
Telephone	2,700.00	2,700.00	0.00
Water	1,000.00	1,000.00	0.00
Total STATION 1	42,702.22	55,216.00	(12,513.78)
STATION 2			
Building Maintenance	3,500.00	28,500.00	(25,000.00)
Electric	3,300.00	3,500.00	(200.00)
Grounds Upkeep	1,000.00	2,500.00	(1,500.00)
Heating Fuel	1,600.00	1,500.00	100.00
Internet	600.00	600.00	0.00
Station Supplies	500.00	500.00	0.00
Total STATION 2	10,500.00	37,100.00	(26,600.00)
STATION 3			
Building Maintenance	3,500.00	3,500.00	0.00
Electric	2,600.00	2,600.00	0.00
Grounds Upkeep	1,000.00	1,000.00	0.00
Heating Fuel	1,800.00	1,800.00	0.00
Internet	0.00	0.00	0.00
Station Supplies	500.00	500.00	0.00
Total STATION 3	9,400.00	9,400.00	0.00
STATION I ANNEX			
Building Maintenance	500.00	500.00	0.00
Electric	1,400.00	1,400.00	0.00
Heating Fuel	1,800.00	1,800.00	0.00
Total STATION I ANNEX	3,700.00	3,700.00	0.00
TRAINING			
Aids/Subscriptions	1,650.00	1,650.00	0.00
Car Seat Safety	0.00	1,000.00	(1,000.00)
Fire Prevention	4,000.00	11,000.00	(7,000.00)
Schools	14,500.00	14,500.00	0.00
Total TRAINING	20,150.00	28,150.00	(8,000.00)
VEHICLE - REPAIR & MAINTENANCE	29,640.00	39,640.00	(10,000.00)
Total Expense	1,148,156.88	1,577,491.42	(429,334.54)

Edneyville Fire & Rescue  
**Profit & Loss Budget Overview**  
 July 2022 through June 2023

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 Accrual Basis

	<u>Jul '22 - Jun 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Income			
<b>INCOME</b>			
General Fund	1,079,321.05	1,135,789.88	56,468.83-
Interest Earned	4,056.04		
Last Fiscal Year Check	0.00		
Polk County Funding	5,758.78	3,719.00	2,039.78
Reimbursed/Other	0.00	0.00	0.00
Rutherford County Funding	1,980.89	3,148.00	1,167.11-
State Funding	0.00	5,500.00	5,500.00-
<b>INCOME - Other</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total INCOME</b>	<b>1,091,116.76</b>	<b>1,148,156.88</b>	<b>57,040.12-</b>
Total Income	1,091,116.76	1,148,156.88	57,040.12-
Gross Profit	1,091,116.76	1,148,156.88	57,040.12-
Expense			
<b>ADMINISTRATION</b>			
Accountant Fees	10,300.00	10,000.00	300.00
Bank Charges	10.00	300.00	290.00-
Copier Maintenance	2,070.88	3,500.00	1,429.12-
Management Solutions	0.00	2,500.00	2,500.00-
Office Supplies/Misc Fees	1,786.12	3,000.00	1,213.88-
Quick Books	715.23	950.00	234.77-
<b>Total ADMINISTRATION</b>	<b>14,882.23</b>	<b>20,250.00</b>	<b>5,367.77-</b>
<b>APPARATUS ACCOUNT</b>			
FN 111 2015 Rosenbauer	10,873.17-	53,685.88	64,559.05-
FN 112 Ladder Truck (Grant)	66,491.91		
<b>Total APPARATUS ACCOUNT</b>	<b>55,618.74</b>	<b>53,685.88</b>	<b>1,932.86</b>
<b>CAPITAL IMPROVEMENTS</b>	<b>7,045.64-</b>		
<b>CHIEF'S DISCRETIONARY FUND</b>	<b>0.00</b>	<b>1,500.00</b>	<b>1,500.00-</b>
<b>COMMUNICATIONS</b>			
Maintenance/Batteries	618.17	2,500.00	1,881.83-
New Equipment	0.00	1,000.00	1,000.00-
<b>Total COMMUNICATIONS</b>	<b>618.17</b>	<b>3,500.00</b>	<b>2,881.83-</b>
<b>CONTINGENCY FUND</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>EMERGENCY MEDICAL EQUIPMENT</b>	<b>3,569.20</b>	<b>6,250.00</b>	<b>2,680.80-</b>
<b>FINANCED PAYMENT</b>			
Apparatus	0.00	0.00	0.00
Building	58,425.84	86,000.00	27,574.16-
Leased Trucks	23,040.58	18,000.00	5,040.58

	Jul '22 - Jun 23	Budget	\$ Over Budget
Total FINANCED PAYMENT	81,466.42	104,000.00	22,533.58-
FIREFIGHTING EQUIPMENT			
Fire Extinguishers	228.00	650.00	422.00-
Haz-Mat	542.90	460.00	82.90
Hose	0.00	1,200.00	1,200.00-
Misc. Other	0.00	500.00	500.00-
Portable Equipment	896.61	3,182.98	2,286.37-
PPE	5,413.35	16,484.74	11,071.39-
Rehab Supplies	828.41	2,100.00	1,271.59-
Rescue	704.01	2,000.00	1,295.99-
SCBA	1,987.83	4,290.00	2,302.17-
Water Points	807.69	1,400.00	592.31-
Wildland Firefighting	201.46	1,253.50	1,052.04-
Total FIREFIGHTING EQUIPMENT	11,610.26	33,521.22	21,910.96-
FUEL			
Portable Equipment	47.74		
Vehicle	16,100.24		
FUEL - Other	0.00	19,000.00	19,000.00-
Total FUEL	16,147.98	19,000.00	2,852.02-
I.T.			
Cell Phones	7,447.34	8,600.00	1,152.66-
Computer Upgrade	0.00	1,000.00	1,000.00-
Emergency Reporting	0.00	3,500.00	3,500.00-
Misc	21.60	500.00	478.40-
Programs, Software, Web Site	1,001.33	2,650.00	1,648.67-
Tablet Upgrades	0.00	0.00	0.00
Total I.T.	8,470.27	16,250.00	7,779.73-
INSURANCE			
3 Yr Renewable Acc/Sickness	2,590.00	1,634.00	956.00
Building & General Liability	13,867.00	15,500.00	1,633.00-
Provident Acc/Health	0.00		
Term Life Insurance	0.00	2,500.00	2,500.00-
Vehicle	22,822.00	19,000.00	3,822.00
Total INSURANCE	39,279.00	38,634.00	645.00
JAYMAR/COMMUNITY DONATIONS	3,755.00-		
MISC	0.00		
PAYROLL EXPENSE			
Insurance - Aflac	7,456.99	16,000.00	8,543.01-
Insurance - BCBS	42,209.04	50,805.76	8,596.72-
Longevity or Christmas Bonus	21,583.79	23,987.00	2,403.21-
Misc. Payroll Expenses	709.57		
Overtime	11,916.00	14,500.00	2,584.00-

	<u>Jul '22 - Jun 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Personnel - Admin	31,238.64	46,858.00	15,619.36-
Personnel - Chief	48,319.28	72,479.00	24,159.72-
Personnel - Full Time	216,922.88	294,759.00	77,836.12-
Personnel - Part Time	84,739.56	125,000.00	40,260.44-
Retirement	24,618.40	33,349.04	8,730.64-
Social Security/Medicare	32,443.18	46,206.64	13,763.46-
Unemployment Insurance	1,234.82	1,800.00	565.18-
Uniform Allowance	1,255.61	6,000.00	4,744.39-
Volunteer Standby Time	7,925.00	8,000.00	75.00-
<b>Total PAYROLL EXPENSE</b>	<b>532,572.76</b>	<b>739,744.44</b>	<b>207,171.68-</b>
<b>PERSONNEL</b>			
Dues & Fees	6,102.00	10,000.00	3,898.00-
Physicals	0.00	8,215.00	8,215.00-
Uniforms	798.36	4,500.00	3,701.64-
Vaccinations/Medical Expense	0.00	200.00	200.00-
Volunteer Fuel Reimbursement	4,493.00	4,500.00	7.00-
Volunteer Ret & FF Apprec Days	4,467.98	7,100.00	2,632.02-
<b>Total PERSONNEL</b>	<b>15,861.34</b>	<b>34,515.00</b>	<b>18,653.66-</b>
<b>PUBLIC RELATIONS</b>			
Awards Dinner	5,951.42	6,600.00	648.58-
Flowers	542.00	1,000.00	458.00-
Kid's Christmas Dinner	0.00	1,000.00	1,000.00-
Misc.	2,538.48	3,500.00	961.52-
Support Dinner	1,721.66	2,800.00	1,078.34-
<b>Total PUBLIC RELATIONS</b>	<b>10,753.56</b>	<b>14,900.00</b>	<b>4,146.44-</b>
<b>SALES TAX PAID</b>			
Buncombe County	75.05		
Cleveland County	127.71		
Guilford County	19.11		
Henderson County	3,929.45		
SALES TAX PAID - Other	7,025.59-		
<b>Total SALES TAX PAID</b>	<b>2,874.27-</b>		
<b>STATION I</b>			
Building Maintenance	5,046.97	12,500.00	7,453.03-
Cable	912.54	2,698.50	1,785.96-
Electric	6,027.28	9,600.00	3,572.72-
Garbage	1,620.00	2,500.00	880.00-
Grounds Upkeep	4,524.16	3,000.00	1,524.16
Heating Fuel	3,266.78	4,503.72	1,236.94-
Station Supplies	3,473.34	4,200.00	726.66-
Telephone	1,353.42	2,700.00	1,346.58-
Water	535.30	1,000.00	464.70-

	<u>Jul '22 - Jun 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Total STATION 1	26,759.79	42,702.22	15,942.43-
STATION 2			
Building Maintenance	2,678.36	3,500.00	821.64-
Electric	1,884.60	3,300.00	1,415.40-
Grounds Upkeep	24.19	1,000.00	975.81-
Heating Fuel	351.28	1,600.00	1,248.72-
Internet	542.62	600.00	57.38-
Station Supplies	187.60	500.00	312.40-
Total STATION 2	<u>5,668.65</u>	<u>10,500.00</u>	<u>4,831.35-</u>
STATION 3			
Building Maintenance	602.05	3,500.00	2,897.95-
Electric	1,383.54	2,600.00	1,216.46-
Grounds Upkeep	32.84	1,000.00	967.16-
Heating Fuel	1,085.74	1,800.00	714.26-
Internet	1,213.93	0.00	1,213.93
Station Supplies	0.00	500.00	500.00-
Total STATION 3	<u>4,318.10</u>	<u>9,400.00</u>	<u>5,081.90-</u>
STATION I ANNEX			
Building Maintenance	29.46	500.00	470.54-
Electric	726.66	1,400.00	673.34-
Heating Fuel	840.02	1,800.00	959.98-
Total STATION I ANNEX	<u>1,596.14</u>	<u>3,700.00</u>	<u>2,103.86-</u>
TRAINING			
Aids/Subscriptions	980.21	1,650.00	669.79-
Fire Prevention	2,079.50	4,000.00	1,920.50-
Schools	8,890.23	14,500.00	5,609.77-
Total TRAINING	<u>11,949.94</u>	<u>20,150.00</u>	<u>8,200.06-</u>
VEHICLE - REPAIR & MAINTENANCE	<u>9,246.50</u>	<u>29,640.00</u>	<u>20,393.50-</u>
Total Expense	<u>836,714.14</u>	<u>1,201,842.76</u>	<u>365,128.62-</u>
Net Income	<u>254,402.62</u>	<u>53,685.88-</u>	<u>308,088.50</u>



Edneyville Fire & Rescue

23-24 4 Year Budget Carry Out

	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
Income					
INCOME					
General Fund	1,530,538.55	1,583,871.00	1,639,307.00	1,696,683.00	1,883,318.00
Polk County Funding	3,719.00	3,719.00	3,719.00	3,719.00	3,719.00
Rutherford County Funding	2,300.00	2,300.00	2,300.00	2,300.00	2,300.00
State Funding	5,500.00	5,500.00	5,500.00	5,500.00	5,500.00
Total INCOME	1,542,057.55	1,595,390.00	1,650,826.00	1,708,202.00	1,894,837.00
Total Income	1,542,057.55	1,595,390.00	1,650,826.00	1,708,202.00	1,894,837.00
Gross Profit	1,542,057.55	1,595,390.00	1,650,826.00	1,708,202.00	1,894,837.00
Expense					
ADMINISTRATION					
Accountant Fees	12,000.00	12,000.00	12,240.00	12,484.00	12,734.00
Bank Charges	300.00	300.00	400.00	400.00	400.00
Copier Maintenance	3,500.00	4,000.00	4,000.00	4,000.00	4,000.00
Management Solutions	3,200.00	3,200.00	3,500.00	3,500.00	3,500.00
Office Supplies/Misc Fees	3,200.00	3,200.00	3,500.00	3,500.00	3,500.00
Quick Books	1,400.00	1,400.00	1,600.00	1,600.00	1,600.00
Total ADMINISTRATION	23,600.00	24,100.00	25,240.00	25,484.00	25,734.00
CHIEF'S DISCRETIONARY FUND	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
COMMUNICATIONS					
Maintenance/Batteries	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
New Equipment	5,400.00	3,500.00	4,000.00	4,000.00	4,000.00
Total COMMUNICATIONS	7,900.00	6,000.00	6,500.00	6,500.00	6,500.00
EMERGENCY MEDICAL EQUIPMENT	7,250.00	7,395.00	8,300.00	8,300.00	8,300.00
FINANCED PAYMENT					
Apparatus	75,000.00	75,000.00	75,000.00	75,000.00	75,000.00
Building	86,000.00	86,000.00	86,000.00	86,000.00	86,000.00

	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
Leased Trucks	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00
<b>Total FINANCED PAYMENT</b>	<b>169,000.00</b>	<b>169,000.00</b>	<b>169,000.00</b>	<b>169,000.00</b>	<b>169,000.00</b>
<b>FIREFIGHTING EQUIPMENT</b>					
Fire Extinguishers	650.00	650.00	650.00	650.00	650.00
Haz-Mat	2,110.00	2,110.00	1,200.00	1,200.00	1,200.00
Hose	8,948.00	3,000.00	3,000.00	3,000.00	3,000.00
Misc. Other	500.00	500.00	500.00	500.00	500.00
Portable Equipment	3,442.98	3,442.98	4,500.00	4,500.00	4,500.00
PPE	20,990.94	22,040.49	23,142.00	24,229.00	25,514.00
Rehab Supplies	2,100.00	2,100.00	2,200.00	2,200.00	2,200.00
Rescue	2,000.00	3,500.00	3,500.00	3,500.00	3,500.00
SCBA	4,290.00	5,000.00	5,000.00	5,000.00	5,000.00
Water Points	1,400.00	1,400.00	1,400.00	1,400.00	1,400.00
Wildland Firefighting	1,253.50	1,253.50	1,253.50	1,253.50	1,253.50
<b>Total FIREFIGHTING EQUIPMENT</b>	<b>47,685.42</b>	<b>44,996.97</b>	<b>46,345.50</b>	<b>47,432.50</b>	<b>48,717.50</b>
<b>FUEL</b>					
Portable Equipment					
Vehicle					
FUEL - Other	19,000.00	20,000.00	22,000.00	22,000.00	22,000.00
<b>Total FUEL</b>	<b>19,000.00</b>	<b>20,000.00</b>	<b>22,000.00</b>	<b>22,000.00</b>	<b>22,000.00</b>
<b>I.T.</b>					
Cell Phones	8,600.00	8,858.00	9,500.00	9,500.00	9,500.00
Computer Upgrade	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00
Emergency Reporting	5,500.00	5,665.00	5,834.00	6,010.00	6,190.00
Misc	500.00	500.00	750.00	750.00	750.00
Programs, Software, Web Site	3,650.00	3,650.00	3,650.00	3,650.00	3,650.00
Tablet Upgrades	500.00	800.00	1,800.00	1,800.00	1,800.00
<b>Total I.T.</b>	<b>20,550.00</b>	<b>21,273.00</b>	<b>23,334.00</b>	<b>23,510.00</b>	<b>23,690.00</b>
<b>INSURANCE</b>					
3 Yr Renewable Acc/Sickness	2,600.00	2,600.00	2,600.00	2,600.00	2,600.00

	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
Building & General Liability	16,000.00	16,320.00	16,000.00	16,000.00	16,000.00
Provident Acc/Health					
Term Life Insurance	0.00	0.00	0.00	0.00	0.00
Vehicle	24,000.00	24,480.00	24,000.00	24,000.00	24,000.00
<b>Total INSURANCE</b>	<b>42,600.00</b>	<b>43,400.00</b>	<b>42,600.00</b>	<b>42,600.00</b>	<b>42,600.00</b>
<b>PAYROLL EXPENSE</b>					
Insurance - Aflac	16,000.00	16,640.00	17,139.20	17,653.38	18,182.98
Insurance - BCBS	98,000.00	101,920.00	104,977.60	108,126.93	131,500.00
Longevity or Performance Bonus	29,000.00	30,160.00	31,064.80	31,996.74	32,956.65
Misc. Payroll Expenses					
Overtime	31,000.00	32,240.00	33,207.20	34,203.42	35,229.52
Personnel - Full Time	536,400.00	557,856.00	574,591.68	591,829.43	789,583.00
Personnel - Part Time	129,000.00	134,160.00	138,184.80	142,330.34	146,600.25
Retirement	64,368.00	66,942.72	68,951.00	71,019.53	94,750.00
Social Security/Medicare	58,032.00	60,353.28	62,163.88	64,028.79	80,349.00
Unemployment Insurance	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00
Uniform Allowance	8,000.00	8,320.00	8,569.60	8,826.69	9,091.49
Volunteer Duty Crew	35,000.00	35,000.00	35,000.00	36,050.00	35,000.00
<b>Total PAYROLL EXPENSE</b>	<b>1,006,600.00</b>	<b>1,045,392.00</b>	<b>1,075,649.76</b>	<b>1,107,865.25</b>	<b>1,375,042.89</b>
<b>PERSONNEL</b>					
Dues & Fees	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
Physicals	15,500.00	15,500.00	15,500.00	15,500.00	15,500.00
Uniforms	4,500.00	4,500.00	5,000.00	5,000.00	5,000.00
Vaccinations/Medical Expense	200.00	200.00	200.00	200.00	200.00
Volunteer Fuel Reimbursement	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
Volunteer Ret & FF Apprec Days	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
<b>Total PERSONNEL</b>	<b>42,700.00</b>	<b>42,700.00</b>	<b>43,200.00</b>	<b>43,200.00</b>	<b>43,200.00</b>
<b>PUBLIC RELATIONS</b>					
Awards Dinner	6,600.00	6,600.00	6,800.00	6,800.00	6,800.00
Flowers	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00

	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
Kid's Christmas Dinner	1,000.00	1,000.00	1,200.00	1,200.00	1,200.00
Misc.	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00
Support Dinner	2,800.00	2,800.00	2,800.00	2,800.00	2,800.00
<b>Total PUBLIC RELATIONS</b>	<b>14,900.00</b>	<b>14,900.00</b>	<b>15,300.00</b>	<b>15,300.00</b>	<b>15,300.00</b>
<b>STATION 1</b>					
Building Maintenance	22,000.00	22,000.00	24,000.00	24,000.00	24,000.00
Cable	5,316.00	5,316.00	5,316.00	5,316.00	5,316.00
Electric	10,000.00	10,300.00	10,609.00	10,927.00	11,255.00
Garbage	3,000.00	3,090.00	3,182.00	3,278.00	3,376.00
Grounds Upkeep	3,000.00	3,000.00	3,500.00	3,500.00	3,500.00
Heating Fuel	4,000.00	4,120.00	4,250.00	4,375.00	4,450.00
Station Supplies	4,200.00	4,284.00	4,498.00	4,723.00	4,959.00
Telephone	2,700.00	2,700.00	3,000.00	3,000.00	3,000.00
Water	1,000.00	1,000.00	1,200.00	1,200.00	1,200.00
<b>Total STATION 1</b>	<b>55,216.00</b>	<b>55,810.00</b>	<b>59,555.00</b>	<b>60,319.00</b>	<b>61,056.00</b>
<b>STATION 2</b>					
Building Maintenance	28,500.00	4,000.00	4,000.00	4,000.00	4,000.00
Electric	3,500.00	3,399.00	3,500.00	3,500.00	3,500.00
Grounds Upkeep	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
Heating Fuel	1,500.00	1,545.00	1,500.00	1,500.00	1,500.00
Internet	600.00	1,000.00	600.00	600.00	600.00
Station Supplies	500.00	750.00	500.00	500.00	500.00
<b>Total STATION 2</b>	<b>37,100.00</b>	<b>13,194.00</b>	<b>12,600.00</b>	<b>12,600.00</b>	<b>12,600.00</b>
<b>STATION 3</b>					
Building Maintenance	3,500.00	4,000.00	3,500.00	3,500.00	3,500.00
Electric	2,600.00	2,678.00	2,600.00	2,600.00	2,600.00
Grounds Upkeep	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
Heating Fuel	1,800.00	1,854.00	1,800.00	1,800.00	1,800.00
Internet	0.00	1,000.00	0.00	0.00	0.00
Station Supplies	500.00	750.00	500.00	500.00	500.00

	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
Total STATION 3	9,400.00	11,282.00	9,400.00	9,400.00	9,400.00
STATION I ANNEX					
Building Maintenance	500.00	515.00	1,000.00	1,000.00	1,000.00
Electric	1,400.00	1,442.00	1,600.00	1,600.00	1,600.00
Heating Fuel	1,800.00	1,854.00	2,000.00	1,800.00	1,800.00
Total STATION I ANNEX	3,700.00	3,811.00	4,600.00	4,400.00	4,400.00
TRAINING					
Aids/Subscriptions	1,650.00	1,650.00	2,000.00	2,000.00	2,000.00
Car Seat Safety	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
Fire Prevention	11,000.00	11,000.00	12,500.00	12,500.00	12,500.00
Schools	14,500.00	14,500.00	16,000.00	16,000.00	16,000.00
Total TRAINING	28,150.00	28,150.00	31,500.00	31,500.00	31,500.00
VEHICLE - REPAIR & MAINTENANCE	39,640.00	40,829.00	42,500.00	42,500.00	42,500.00
Total Expense	1,577,491.42	1,594,732.97	1,640,124.26	1,674,410.75	1,944,040.39

**Edneyville Fire Working 5 year plan FY 2023-2024 thru FY 2027-2028**

2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
Add additional Paid Staff (3 Shift Rotation)		SCBA Bottle Replacement \$85,000 (Not in Budget pull from fund balance)	Retire Debt on FN-111 2015 Rosenbauer	Retire Debt on all Buildings
Purchase New Brush Truck from Sale of F-550 and old brush Truck			Order New Engine to replace FN-102-2000 Pierce \$925,000(two year build time)	Add additional Staffing per shift (\$226,600)
<b>Budget Shortfall Needed \$34,461</b>	<b>Overage \$1,785</b>	<b>Overage \$7,268</b>	<b>Overage \$31,076</b>	

	Projected Budget Needed	Projected Income 11.5 cent	Overage / Shortfall
2023-2024	\$1,577,491	\$1,542,057	<b>\$-35,434</b>
2024-2025	\$1,594,732	\$1,595,390	\$658
2025-2026	\$1,640,124	\$1,650,826	\$10,702
2026-2027	\$1,674,410	\$1,708,202	\$33,792
2027-2028	\$1,944,868	\$1,894,837	<b>\$-50,031</b>



2019/2020 TAX RATE WORKSHEET FOR EDNEYVILLE FIRE

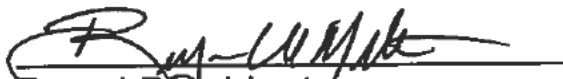
DESCRIPTION	AMOUNT
<b>TOTAL DISTRICT TAX ASSESSMENT 2023-2024</b>	<b>\$1,354,535,029.00</b>
Divided by 100	_____
<b>TOTAL</b>	<b>\$13,545,350.29</b>
Multiplied by requested tax rate	_____ 0.115
<b>TOTAL</b>	<b>\$1,557,715.28</b>
*Multiplied by tax collection percentage (98.5%)	_____
<b>TOTAL</b>	<b>\$1,534,349.55</b>
Subtract Training Center Assessment	_____ 3,811
Add Projected Payments in Lieu of Taxes	
<b>**TOTAL PROJECTED REVENUE</b>	<b>\$1,530,538.55</b>

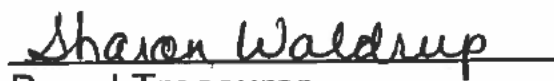
\*\* Revenue is projected because it does not reflect tax discoveries, releases or refunds.

\* Collection percentage based on last complete year of collections.



We certify that the attached Financial Statement for  
Edenryville Volunteer Fire and Rescue Department INC  
is accurate to the best of our knowledge.

  
Board President

  
Board Treasurer

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

**Financial Statements**

**June 30, 2022 and 2021**

**Edneyville Volunteer Fire and Rescue Department, Inc.**  
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Carl E. Shaw, CPA, PLLC  
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## **Independent Auditor's Report**

Board of Directors  
Edneyville Volunteer Fire and Rescue Department, Inc.  
Edneyville, North Carolina

### **Opinion**

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

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

### **Basis for Opinion**

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

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

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

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

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

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

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

December 22, 2022

*Carl E. Shaw, CAA, PLLC*

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

	<u>2022</u>	<u>2021</u>
<b>Assets</b>		
<b>Current Assets</b>		
Cash and Cash Equivalents	\$ 924,213	\$ 836,847
Taxes Receivable	26,453	32,959
Prepaid Lease	3,982	40,438
<b>Total Current Assets</b>	<u>954,648</u>	<u>910,244</u>
<b>Noncurrent Assets</b>		
Property, Plant, and Equipment		
Vehicles	2,869,572	2,868,518
Buildings	1,496,368	1,493,228
Equipment and Furnishings	1,432,395	1,397,741
Land	94,500	94,500
	<u>5,892,835</u>	<u>5,853,987</u>
Less: Accumulated Depreciation	<u>4,429,702</u>	<u>4,307,086</u>
<b>Total Property, Plant and Equipment, Net</b>	<u>1,463,133</u>	<u>1,546,901</u>
<b>Total Assets</b>	<u><u>\$ 2,417,781</u></u>	<u><u>\$ 2,457,145</u></u>

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

**Liabilities and Net Assets**

	<u>2022</u>	<u>2021</u>
<b>Current Liabilities</b>		
Accrued Expenses	\$ 22,138	\$ 21,606
Notes Payable, Current Portion	<u>64,465</u>	<u>103,623</u>
<b>Total Current Liabilities</b>	<u>86,603</u>	<u>125,229</u>
<b>Long-term Debt</b>		
Notes Payable, Exclusive of Current Portion	<u>429,835</u>	<u>545,871</u>
<b>Total Liabilities</b>	<u>516,438</u>	<u>671,100</u>
<b>Net Assets</b>		
Without Donor Restriction	<u>1,901,343</u>	<u>1,786,045</u>
<b>Total Liabilities and Net Assets</b>	<u><u>\$ 2,417,781</u></u>	<u><u>\$ 2,457,145</u></u>

**Edneyville Volunteer Fire and Rescue Department, Inc.**  
**Statements of Activities**  
**Years Ended June 30**

	<b>2022</b>	<b>2021</b>
<b>Revenues and Grants</b>		
Henderson County	\$ 1,142,605	\$ 1,102,698
State Grants	5,532	5,695
Polk County	4,324	3,918
Rutherford County	2,785	4,469
Other Income	6,076	3,415
Total Revenues and Grants	1,161,322	1,120,195
<b>Expenses</b>		
Program Services	935,392	879,434
Administrative	115,884	105,359
Total Expenses	1,051,276	984,793
<b>Nonoperating Activities</b>		
Lease Settlement Income	-	46,549
Interest Income	5,252	6,447
Total Nonoperating Activities	5,252	52,996
<b>Change in Net Assets</b>	115,298	188,398
<b>Net Assets</b>		
Beginning of Year	1,786,045	1,597,647
End of Year	\$ 1,901,343	\$ 1,786,045

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



**Edneyville Volunteer Fire and Rescue Department, Inc.**  
**Statement of Functional Expenses**  
**Year Ended June 30, 2022**

	<u>Program Services</u>	<u>Administrative</u>	<u>Total</u>
Compensation and Related Expenses:			
Salaries and wages	\$ 460,434	\$ 49,259	\$ 509,693
Health and dental insurance	34,630	25,848	60,478
Payroll taxes	37,027	3,768	40,795
Retirement contributions	18,194	4,691	22,885
Volunteer compensation	7,951	-	7,951
Subtotal	<u>558,236</u>	<u>83,566</u>	<u>641,802</u>
Depreciation	121,407	1,209	122,616
Insurance	38,335	-	38,335
Lease Expense	36,456	-	36,456
Utilities	31,561	1,719	33,280
Vehicle maintenance	25,334	-	25,334
Small equipment and maintenance	22,155	-	22,155
Vehicle fuel	15,790	1,732	17,522
Interest	16,356	-	16,356
Training and education	16,212	-	16,212
Firefighting equipment and supplies	15,305	-	15,305
Professional fees	-	12,400	12,400
Public relations	11,489	-	11,489
Rescue equipment and supplies	6,529	3,354	9,883
Office Supplies	-	7,443	7,443
Dues and subscriptions	5,184	-	5,184
Contract labor	4,681	-	4,681
Uniforms	3,831	-	3,831
Physicals	3,579	-	3,579
Communications	1,728	1,474	3,202
Copier maintenance	-	2,781	2,781
Chief's Discretionary Fund	700	-	700
Expendable supplies	524	-	524
Bank Charges	-	206	206
Total expenses	<u>\$ 935,392</u>	<u>\$ 115,884</u>	<u>\$ 1,051,276</u>

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

**Edneyville Volunteer Fire and Rescue Department, Inc.**  
**Statement of Functional Expenses**  
**Year Ended June 30, 2021**

	<u>Program Services</u>	<u>Administrative</u>	<u>Total</u>
<b>Compensation and Related Expenses:</b>			
Salaries and wages	\$ 365,660	\$ 46,068	\$ 411,728
Health and dental insurance	28,926	22,470	51,396
Payroll taxes	28,959	3,524	32,483
Retirement contributions	17,734	3,419	21,153
Volunteer compensation	16,738	-	16,738
Subtotal	<u>458,017</u>	<u>75,481</u>	<u>533,498</u>
Depreciation	127,558	1,273	128,831
Lease Expense	40,735	-	40,735
Firefighting equipment and supplies	39,871	-	39,871
Insurance	36,499	-	36,499
Utilities	29,966	1,661	31,627
Vehicle maintenance	31,430	-	31,430
Small equipment and maintenance	30,688	-	30,688
Interest	22,259	-	22,259
Training and education	13,549	-	13,549
Professional fees	-	12,100	12,100
Public relations	11,895	-	11,895
Rescue equipment and supplies	7,557	3,354	10,911
Vehicle fuel	8,351	920	9,271
Dues and subscriptions	8,829	-	8,829
Office Supplies	-	5,739	5,739
Uniforms	5,365	-	5,365
Physicals	4,350	-	4,350
Communications	1,643	1,800	3,443
Copier maintenance	-	2,966	2,966
Contract labor	398	-	398
Chief's Discretionary Fund	250	-	250
Expendable Supplies	224	-	224
Bank Charges	-	65	65
Total expenses	<u>\$ 879,434</u>	<u>\$ 105,359</u>	<u>\$ 984,793</u>

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

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

	<u>2022</u>	<u>2021</u>
<b>Cash Flows from Operating Activities</b>		
Change in Net Assets	\$ 115,298	\$ 188,398
Adjustments to Reconcile Change in Net Assets to Net Assets Provided by Operating Activities		
Depreciation and Amortization	122,616	128,831
Changes in Assets and Liabilities:		
Taxes Receivable	6,506	(3,028)
Prepaid Lease	36,456	(40,438)
Accrued Expenses	532	558
Net Cash Provided by Operating Activities	<u>281,408</u>	<u>274,321</u>
<b>Cash Flows from Investing Activities</b>		
Purchase of Property, Plant and Equipment	<u>(38,848)</u>	<u>(68,570)</u>
Net Cash Flows Used by Investing Activities	<u>(38,848)</u>	<u>(68,570)</u>
<b>Cash Flows from Financing Activities</b>		
Payments on Notes Payable	<u>(155,194)</u>	<u>(174,357)</u>
Net Cash Flows Used by Financing Activities	<u>(155,194)</u>	<u>(174,357)</u>
Change in Cash and Cash Equivalents	87,366	31,394
<b>Cash and Cash Equivalents - Beginning of Year</b>	<u>836,847</u>	<u>805,453</u>
<b>Cash and Cash Equivalents - End of Year</b>	<u><u>\$ 924,213</u></u>	<u><u>\$ 836,847</u></u>

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

**Edneyville Volunteer Fire and Rescue Department, Inc.**  
**Notes to the Financial Statements**  
**June 30, 2022 and 2021**

**Note 1 – Organization and Summary of Significant Accounting Policies:**

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

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

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

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

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

The Department is required to report information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions. As of June 30, 2022 and 2021, the Department has only net assets without donor restrictions.

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

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

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

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

During the years ended June 30, 2022 and 2021, the value of contributed services meeting the requirements for recognition in the financial statements was not material and has not been recorded. In addition, many individuals volunteer their time and perform a variety of tasks that assist the Department, but these services do not meet the criteria for recognition as contributed services.

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

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

Additionally, the Department had no interest and penalties related to income taxes. Tax years ended June 30, 2020 through June 30, 2022 are open for examination by taxing authorities.

Certain accounts in the 2021 financial statements have been reclassified for comparative purposes to conform to the presentation in the June 30, 2022 financial statements.

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

**Note 2 – Availability and Liquidity:**

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

	<u>2022</u>	<u>2021</u>
Cash	\$ 924,213	\$ 836,847
Taxes Receivable	26,453	32,959
Total Financial Assets	<u>\$ 950,666</u>	<u>\$ 869,806</u>

**Note 3 – Supplemental Cash Flow Disclosures:**

Interest expense paid in cash totaled \$16,356 and \$22,259 for the years ended June 30, 2022 and 2021, respectively.

**Note 4 – Taxes Receivable:**

Taxes Receivable consists of the following as of June 30:

	<u>2022</u>	<u>2021</u>
Henderson County	\$ 22,455	\$ 25,061
NC Sales and Use Taxes	3,998	7,898
	<u>\$ 26,453</u>	<u>\$ 32,959</u>

**Note 5 – Pension Plan and Postemployment Obligations:**

***a. Firefighters’ and Rescue Squad Workers’ Pension Fund***

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

*Benefits Provided.* FRSWPF provides retirement and survivor benefits. The present retirement benefit is \$170 per month. Plan members are eligible to receive the monthly benefit at age 55 with 20 years of creditable service as a firefighter or rescue squad worker and have terminated duties as a firefighter or rescue squad worker. Eligible beneficiaries of

members who die before beginning to receive the benefit will receive the amount paid by the member and contributions paid on the member's behalf into the plan. Eligible beneficiaries of members who die after beginning to receive benefits will be paid the amount the member contributed minus the benefits collected.

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

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

*Funding.* The Department used unrestricted funds to pay a total of \$1,050 and \$1,220 for eligible department members in the North Carolina Firefighters' and Rescue Squad Workers' Pension Fund for the years ended June 30, 2022 and 2021, respectively.

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

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

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

*Funding.* The Department used unrestricted funds to pay a total of \$21,835 and \$19,933 for eligible department members into the Plan for the years ended June 30, 2022 and 2021, respectively.

**Note 6 – Concentration of Credit Risk:**

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

**Note 7 – Notes Payable:**

***Building Loan***

In September 2020, the Department borrowed \$630,541 from a local bank to liquidate the previous mortgage on the building. The loan bears interest at an annual rate of 2.89%. Monthly principal and interest payments of \$6,492 are required. This loan is scheduled to mature on December 25, 2029.

***Vehicle Loan***

In 2018, the Department borrowed \$275,000 from a financial institution. The loan bore interest at an annual rate of 2.5%. Monthly principal and interest payments of \$3,572 were required. This loan was paid in full during the year ended June 30, 2022.

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

<u>Interest Rate</u>	<u>Terms</u>	<u>Collateral</u>	<u>2022</u>	<u>2021</u>
2.89%	(1)	Building	\$ 494,300	\$ 564,682
2.50%	(2)	Vehicle	-	84,812
			494,300	649,494
Less: Current Maturities			64,465	103,623
Total Exclusive of Current Maturities			<u>\$ 429,835</u>	<u>\$ 545,871</u>

Future principal payments that are required are summarized below:

<u>Years Ending June 30</u>	<u>Estimated Principal Payments</u>
2023	\$ 64,465
2024	66,353
2025	68,296
2026	70,297
2027	72,355
Thereafter	152,534
Total	<u>\$ 494,300</u>



**Note 8 – Operating Lease:**

In February 2020, the Department entered into a twelve-month operating lease with a Company for three trucks. At the end of the lease term, the Company was able to sell the trucks at prices over book value, crediting the Department with a \$46,549 lease settlement.

The Department used a portion of the credit to pay for a lease three new trucks at \$3,055 per month. As of June 30, 2022, \$3,982 of the credit remains as prepaid lease expense. Lease expense for the fiscal year ended June 30, 2022 and 2021 equaled \$36,456 and \$40,735, respectively.

**Note 9 – Risk Management:**

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

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

**Note 10 – Economic Dependence:**

Approximately 98% and 94% of total revenues for the years ended June 30, 2022 and 2021, respectively were derived from fire district property taxes levied by Henderson County. The contract with Henderson County continues to be in effect from year to year until either the Department or the County gives to the other written notice of intention to terminate the contract. The County provides workers' compensation insurance for the active members of the Department from funds other than fire district levies.

**Note 11 – Subsequent Events:**

In August 2022, the Department purchased a pumper for \$290,000 from another fire department. The Department is financing the equipment purchase with a local bank.

**Note 12 – Net Assets:**

Net assets without donor restrictions as of June 30 are as follows:

	<u>2022</u>	<u>2021</u>
Investment in Property & Equipment, Net of Related Debt	\$ 968,833	\$ 897,407
Designated:		
Future Retirement for Eligible Employees	73,778	67,028
Future Purchase of Apparatus	<u>67,009</u>	<u>41,271</u>
Total Designated	140,787	108,299
Undesignated	<u>791,723</u>	<u>780,339</u>
Total	<u>\$ 1,901,343</u>	<u>\$ 1,786,045</u>

Form **990**

**Return of Organization Exempt From Income Tax**  
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

OMB No. 1545-0047

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

Department of the Treasury  
Internal Revenue Service

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

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

<p><b>B</b> Check if applicable:</p> <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	<p><b>C</b> Name of organization: <b>Edneyville Volunteer Fire and Rescue Department</b></p> <p>Doing business as: _____</p> <p>Number and street (or P.O. box if mail is not delivered to street address): <b>1 Firehouse Road</b></p> <p>City or town, state or province, country, and ZIP or foreign postal code: <b>Hendersonville NC 28792-8373</b></p> <p><b>F</b> Name and address of principal officer: <b>Sharon Waldrup</b> <b>1 Firehouse Road</b> <b>Hendersonville NC 28792-8373</b></p>	<p><b>D</b> Employer identification number: _____</p> <p><b>E</b> Telephone number: <b>828-685-7311</b></p> <p><b>G</b> Gross receipts \$: <b>1,166,575</b></p> <p>H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No                  H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No                  If "No," attach a list. See instructions.</p> <p>H(c) Group exemption number ▶ _____</p>
<p><b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527</p>		
<p><b>J</b> Website: ▶ <b>www.edneyvillefire.com</b></p>		
<p><b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶ _____</p>		
<p><b>L</b> Year of formation: <b>1961</b> <b>M</b> State of legal domicile: <b>NC</b></p>		

**Part I Summary**

<b>Activities &amp; Governance</b>	1 Briefly describe the organization's mission or most significant activities: <b>See Schedule O</b>				
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.				
	3 Number of voting members of the governing body (Part VI, line 1a)	3	12		
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	10		
	5 Total number of individuals employed in calendar year 2021 (Part V, line 2a)	5	20		
	6 Total number of volunteers (estimate if necessary)	6	50		
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a		0	
b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b		0		
<b>Revenue</b>	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year		
	9 Program service revenue (Part VIII, line 2g)	8,858	11,167		
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1,111,085	1,149,714		
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	6,447	5,252		
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,173,191	1,166,575		
	<b>Expenses</b>	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)		516,760	633,851		
16a Professional fundraising fees (Part IX, column (A), line 11e)				0	
b Total fundraising expenses (Part IX, column (D), line 25) ▶		0			
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		468,033	417,426		
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	984,793	1,051,277			
19 Revenue less expenses. Subtract line 18 from line 12	188,398	115,298			
<b>Net Assets or Fund Balances</b>	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year		
	21 Total liabilities (Part X, line 26)	2,457,147	2,417,782		
	22 Net assets or fund balances. Subtract line 21 from line 20	671,101	516,438		
		1,786,046	1,901,344		

**Part II Signature Block**

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

<b>Sign Here</b>	Signature of officer: <b>Sharon Waldrup</b>	Date: _____	
	Type or print name and title: <b>Secretary/Treasurer</b>		
<b>Paid Preparer Use Only</b>	Print/Type preparer's name: <b>Carl E. Shaw, CPA</b>	Preparer's signature: <i>Carl E. Shaw, CPA</i>	Date: <b>12/30/22</b>
	Firm's name: <b>Carl E. Shaw CPA PLLC</b>	Firm's EIN: _____	Check <input type="checkbox"/> if PTIN self-employed <b>P00013222</b>
	Firm's address: <b>220 3rd Ave W Hendersonville, NC 28739</b>	Phone no: <b>828-698-7725</b>	

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

Form 990 (2021) **Edneyville Volunteer Fire**

**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:  
**See Schedule O**

Public Inspection Copy

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 \$ **936,602** including grants of \$ ) (Revenue \$ **1,149,714** )  
**Preservation of life and property from loss, injury, or other damage from fires, accident, weather, disasters, whether natural or man-made, acts of God, and other peril of danger to the community of Edneyville and surrounding areas of Henderson County, NC.**

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

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

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

4e Total program service expenses **936,602**

Form 990 (2021) **Edneyville Volunteer Fire**

**Part IV Checklist of Required Schedules**

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

Form 990 (2021) **Edneyville Volunteer Fire**  
**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	<b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III		X
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):		
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV		X
b	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV		X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If "Yes," complete Schedule L, Part IV		X
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I		X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2		
36	<b>Section 501(c)(3) organizations.</b> 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? <b>Note:</b> 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		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		

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

Yes No

<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>	20			
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <i>Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. See instructions.</i>	<b>2b</b>		X		
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year?	<b>3a</b>			X	
<b>b</b>	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	<b>3b</b>				
<b>4a</b>	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	<b>4a</b>			X	
<b>b</b>	If "Yes," enter the name of the foreign country ▶ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).					
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	<b>5a</b>			X	
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	<b>5b</b>			X	
<b>c</b>	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	<b>5c</b>				
<b>6a</b>	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	<b>6a</b>			X	
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	<b>6b</b>				
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>					
<b>a</b>	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	<b>7a</b>			X	
<b>b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided?	<b>7b</b>				
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	<b>7c</b>			X	
<b>d</b>	If "Yes," indicate the number of Forms 8282 filed during the year	<b>7d</b>				
<b>e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	<b>7e</b>			X	
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	<b>7f</b>			X	
<b>g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	<b>7g</b>				
<b>h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	<b>7h</b>				
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	<b>8</b>				
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>					
<b>a</b>	Did the sponsoring organization make any taxable distributions under section 4966?	<b>9a</b>				
<b>b</b>	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	<b>9b</b>				
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:					
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12	<b>10a</b>				
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	<b>10b</b>				
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:					
<b>a</b>	Gross income from members or shareholders	<b>11a</b>				
<b>b</b>	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	<b>11b</b>				
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	<b>12a</b>				
<b>b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	<b>12b</b>				
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>					
<b>a</b>	Is the organization licensed to issue qualified health plans in more than one state? <i>Note: See the instructions for additional information the organization must report on Schedule O.</i>	<b>13a</b>				
<b>b</b>	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	<b>13b</b>				
<b>c</b>	Enter the amount of reserves on hand	<b>13c</b>				
<b>14a</b>	Did the organization receive any payments for indoor tanning services during the tax year?	<b>14a</b>			X	
<b>b</b>	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	<b>14b</b>				
<b>15</b>	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	<b>15</b>			X	
<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>			X	
<b>17</b>	<b>Section 501(c)(21) organizations.</b> 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>				



**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	12		
1b	10		
2		X	
3			X
4			X
5			X
6			X
7a			X
7b			X
8a		X	
8b		X	
9			X

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

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

**Section C. Disclosure**

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

**Sharon Waldrup**  
**Hendersonville**

**1 Firehouse Road**

**NC 28792-8373 828-685-7311**



**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

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

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

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

- List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
  - List all of the organization's current key employees, if any. See instructions for definition of "key employee."
  - List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, 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) Bryan Melton President	1.00 0.00	X		X			0	0	0	
(2) Lowell Griffin Vice President	1.00 0.00	X		X			0	0	0	
(3) Sharon Waldrup Secretary/Treasurer	34.00 0.00	X		X			48,047	0	3,481	
(4) Danny Sherrill Director	1.00 0.00	X					0	0	0	
(5) Kevin Waldrup Director	1.00 0.00	X					0	0	0	
(6) Mark Hendricks Director	1.00 0.00	X					0	0	0	
(7) Fred Klumpp Director	1.00 0.00	X					0	0	0	
(8) Bob Hicks Director	1.00 0.00	X					0	0	0	
(9) James Miller Director	1.00 0.00	X					0	0	0	
(10) Johnny Ward Director	1.00 0.00	X					0	0	0	
(11) Trevor Lance Director	1.00 0.00	X					8,016	0	0	

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(12) <b>Robert Griffin</b>	40.00									
<b>Director/Chief</b>	0.00	X					73,422	0	5,491	
<b>1b Subtotal</b>							129,485		8,972	
<b>c Total from continuation sheets to Part VII, Section A</b>										
<b>d Total (add lines 1b and 1c)</b>							129,485		8,972	

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

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

**Section B. Independent Contractors**

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

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

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

Form 990 (2021) **Edneyville Volunteer Fire**

**Part VIII Statement of Revenue**

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	1a	Federated campaigns					
	1b	Membership dues					
	1c	Fundraising events					
	1d	Related organizations					
	1e	Government grants (contributions)				5,532	
	1f	All other contributions, gifts, grants, and similar amounts not included above				5,635	
	1g	Noncash contributions included in lines 1a-1f	\$				
	<b>h</b>	<b>Total. Add lines 1a-1f</b>		<b>11,167</b>			
	<b>Program Service Revenue</b>	Business Code					
2a		Henderson County	900099	1,142,605	1,142,605		
b		Polk County	900099	4,324	4,324		
c		Rutherford County	900099	2,785	2,785		
d							
e							
<b>f</b>		<b>All other program service revenue</b>					
<b>g</b>	<b>Total. Add lines 2a-2f</b>		<b>1,149,714</b>				
<b>Other Revenue</b>	3	Investment income (including dividends, interest, and other similar amounts)		5,252		5,252	
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
	6a	Gross rents	(i) Real				
			(ii) Personal				
	b	Less: rental expenses	6b				
	c	Rental inc. or (loss)	6c				
	<b>d</b>	<b>Net rental income or (loss)</b>					
	7a	Gross amount from sales of assets other than inventory	(i) Securities				
			(ii) Other				
	b	Less: cost or other basis and sales exps.	7b				
	c	Gain or (loss)	7c				
	<b>d</b>	<b>Net gain or (loss)</b>					
8a	Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	8a					
b	Less: direct expenses	8b					
<b>c</b>	<b>Net income or (loss) from fundraising events</b>						
9a	Gross income from gaming activities. See Part IV, line 19	9a					
b	Less: direct expenses	9b					
<b>c</b>	<b>Net income or (loss) from gaming activities</b>						
10a	Gross sales of inventory, less returns and allowances	10a					
b	Less: cost of goods sold	10b					
<b>c</b>	<b>Net income or (loss) from sales of inventory</b>						
<b>Miscellaneous Revenue</b>	Business Code						
	11a	Miscellaneous Income	900099	442	442		
	b						
	c						
	<b>d</b>	<b>All other revenue</b>					
<b>e</b>	<b>Total. Add lines 11a-11d</b>		<b>442</b>				
<b>12</b>	<b>Total revenue. See instructions</b>		<b>1,166,575</b>	<b>1,150,156</b>	<b>0</b>	<b>5,252</b>	

**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	126,166	76,907	49,259	
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	383,527	383,527		
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	22,885	18,194	4,691	
9	Other employee benefits	60,478	34,630	25,848	
10	Payroll taxes	40,795	37,027	3,768	
11	Fees for services (nonemployees):				
a	Management	2,400		2,400	
b	Legal				
c	Accounting	10,000		10,000	
d	Lobbying				
e	Professional fundraising services. See Part IV, line 17				
f	Investment management fees				
g	Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	4,681	4,681		
12	Advertising and promotion				
13	Office expenses				
14	Information technology	15,398	13,924	1,474	
15	Royalties				
16	Occupancy	21,065	19,367	1,698	
17	Travel				
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings				
20	Interest	16,356	16,356		
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	122,616	122,616		
23	Insurance	38,335	38,335		
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	Lease Expense	36,456	36,456		
b	Repairs & Maintenance	28,136	25,334	2,802	
c	Building and Grounds Expe	22,155	22,155		
d	Fuel	17,522	15,790	1,732	
e	All other expenses	82,306	71,303	11,003	
25	Total functional expenses. Add lines 1 through 24e	1,051,277	936,602	114,675	0
26	Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

**Part X Balance Sheet**

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	131,944	1	189,147
	2 Savings and temporary cash investments	704,903	2	735,066
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	32,959	4	26,453
	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	40,438	9	3,982
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 5,872,212		
	b Less: accumulated depreciation	10b 4,420,968	1,533,323	10c 1,451,244
	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	13,580	14	11,890
	15 Other assets. See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 33)	2,457,147	16	2,417,782	
Liabilities	17 Accounts payable and accrued expenses	21,607	17	22,138
	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	649,494	23	494,300
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	671,101	26	516,438
	Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.		
27 Net assets without donor restrictions		1,786,046	27	1,901,344
28 Net assets with donor restrictions			28	
Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.				
29 Capital stock or trust principal, or current funds			29	
30 Paid-in or capital surplus, or land, building, or equipment fund			30	
31 Retained earnings, endowment, accumulated income, or other funds		1,786,046	31	1,901,344
32 Total net assets or fund balances	2,457,147	32	2,417,782	
33 Total liabilities and net assets/fund balances		33		

**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	1,166,575
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,051,277
3	Revenue less expenses. Subtract line 2 from line 1	3	115,298
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	1,786,046
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	1,901,344

**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.	X	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
3b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		

**SCHEDULE A  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

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

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

**2021**

Open to Public  
Inspection

Name of the organization: **Edneyville Volunteer Fire and Rescue Department** Employer identification number: [REDACTED]

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

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

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

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
<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.")		5,969	5,851	8,858	11,167	31,845
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf	837,909	853,391	1,062,242	1,111,085	1,149,714	5,014,341
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	837,909	859,360	1,068,093	1,119,943	1,160,881	5,046,186
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						5,046,186

**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	837,909	859,360	1,068,093	1,119,943	1,160,881	5,046,186
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	1,594	1,566	8,086	6,447	5,252	22,945
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						5,069,131
12 Gross receipts from related activities, etc. (see instructions)					12	5,103,708

13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

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

14 Public support percentage for 2021 (line 6, column (f) divided by line 11, column (f))	14	99.55%
15 Public support percentage from 2020 Schedule A, Part II, line 14	15	99.60%

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

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

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

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

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



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

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

**Section A. Public Support**

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

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

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

15 Public support percentage for 2021 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2020 Schedule A, Part III, line 15	16	%

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

17 Investment income percentage for 2021 (line 10c, column (f), divided by line 13, column (f))	17	%
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
- b **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**

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



**Part IV Supporting Organizations (continued)**

- 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 last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?
- 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.
- 3** Parent of Supported Organizations. Answer lines 3a and 3b below.
  - a** Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No," provide details in Part VI.
  - b** Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.

	Yes	No
2a		
2b		
3a		
3b		



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

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

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	<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	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	<b>Minimum Asset Amount</b> (add line 7 to line 6)	8	

Section C - Distributable Amount		(A) Prior Year	(B) Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	

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

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

Section D - Distributions	Current Year
1 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			



**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.)

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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

Name of the organization

Edneyville Volunteer Fire and Rescue Department

Employer identification number

[Redacted]

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

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

Table with 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... Yes/No, 6 Did the organization inform all grantees... Yes/No.

Part II Conservation Easements.

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

Form for Part II Conservation Easements. Includes questions 1-9 regarding purpose, monitoring, and expenses. Includes a table for 'Held at the End of the Tax Year' with rows 2a-2d.

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

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

Form for Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Includes questions 1a-1b and 2a-2b regarding reporting requirements and amounts.

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

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

**Part IV Escrow and Custodial Arrangements.**

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

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

**Part V Endowment Funds.**

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

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

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment  %
  - b Permanent endowment  %
  - c Term endowment  %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- |  | 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		94,500		94,500
b Buildings		1,475,745	821,500	654,245
c Leasehold improvements				
d Equipment		4,301,967	3,599,468	702,499
e Other				
<b>Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)</b>				<b>1,451,244</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)		
(9)		
<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)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.)	

**Part X Other Liabilities.**

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

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

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

Schedule D (Form 990) 2021 **Edneyville Volunteer Fire**

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

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

1	Total revenue, gains, and other support per audited financial statements		1	1,166,575
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a		
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d	2e		
3	Subtract line 2e from line 1		3	1,166,575
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c		
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		5	1,166,575

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

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

1	Total expenses and losses per audited financial statements		1	1,051,277
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d	2e		
3	Subtract line 2e from line 1		3	1,051,277
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c		
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)		5	1,051,277

**Part XIII Supplemental Information.**

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

**Part X - FIN 48 Footnote**

The Department has implemented the accounting requirements associated with uncertainty in income taxes using the provisions of FASB ASC 740. As of year-end, the Department had no uncertain tax positions that qualify for either recognition or disclosure in the financial statements.

Additionally, the Department had no interest and penalties related to income taxes. Tax years ended June 30, 2020 through June 30, 2022 are open for examination by taxing authorities.



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**SCHEDULE O  
(Form 990)**Department of the Treasury  
Internal Revenue Service**Supplemental Information to Form 990 or 990-EZ**Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

**2021****Open to Public  
Inspection**Name of the organization **Edneyville Volunteer Fire  
and Rescue Department**Employer identification number  
[REDACTED]**Form 990 - Organization's Mission**

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

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

Robert Griffin

Lowell Griffin

Chief

Vice-Preside

**Brothers**

**Form 990, Part VI, Line 11b - Organization's Process to Review Form 990**  
Management and the Board receive a copy of the Form 990, review and approve it prior to its electronic filing with the IRS.

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

Each year all board members are asked to disclose any interests that could give rise to conflict.

**Form 990, Part VI, Line 15a - Compensation Process for Top Official**

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

**Form 990, Part VI, Line 15b - Compensation Process for Officers**

Schedule O (Form 990) 2021

Name of the organization

Employer identification number

Edneyville Volunteer Fire



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

Form 990, Part VI, Line 19 - Governing Documents Disclosure Explanation  
These documents are available for public inspection upon written request.

Form **4562**

**Depreciation and Amortization**  
(Including Information on Listed Property)  
▶ Attach to your tax return.

OMB No. 1545-0172

**2021**

Attachment Sequence No. **179**

Department of the Treasury  
Internal Revenue Service (99)

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

Name(s) shown on return **Edneyville Volunteer Fire and Rescue Department**

Identifying number

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 5. 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	120,933

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

**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2021	17	0
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	
			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				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	120,933
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.

# Edneyville Volunteer Fire

Form 4562 (2021)

## Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

### Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed?		Yes	No	24b If "Yes," is the evidence written?				Yes	No
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost	
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions ..... 25									
26 Property used more than 50% in a qualified business use:									
		%							
		%							
27 Property used 50% or less in a qualified business use:									
		%				S/L-			
		%				S/L-			
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 ..... 28								29	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1 .....									

### Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
30 Total business/investment miles driven during the year (don't include commuting miles) .....												
31 Total commuting miles driven during the year .....												
32 Total other personal (noncommuting) miles driven .....												
33 Total miles driven during the year. Add lines 30 through 32 .....												
34 Was the vehicle available for personal use during off-duty hours? .....												
35 Was the vehicle used primarily by a more than 5% owner or related person? .....												
36 Is another vehicle available for personal use? .....												

### Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who aren't more than 5% owners or related persons. See instructions.

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? .....		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners .....		
39 Do you treat all use of vehicles by employees as personal use? .....		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received? .....		
41 Do you meet the requirements concerning qualified automobile demonstration use? See instructions .....		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

## Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2021 tax year (see instructions):					
43 Amortization of costs that began before your 2021 tax year .....				43	1,688
44 Total. Add amounts in column (f). See the instructions for where to report .....				44	1,688