



Green River Volunteer Fire and Rescue
Post Office Box 667
Zirconia, North Carolina 28790

April 1, 2023

Greetings Henderson County FRAC Committee!

Another year has passed by quickly and much has been accomplished at Green River. Since our department was founded in 1958, a lot of progress has happened. Our department has transitioned over from an all-volunteer staff to a combination department over the last few years. This year we completed Station 4 which is located on Pinnacle Mountain Rd., adjacent to the Pinnacle Falls development. This building process began before the pandemic and has endured many setbacks, but thankfully it is finally ours.

We have been very diligent in the oversight of our finances. At the time of this letter, we owe roughly \$170,000 on all loans. Currently we are at a 10% millage rate, which is among one of the lowest rates in the county. We are requesting to remain at this rate to meet the new county standard for the starting rate of pay for firefighters and to continue to provide the level of service that our citizens deserve. Our growth rate is 2.03% in our county district and .80% in our Flat Rock district. The average county growth rate is 2.44%. With our current growth rate being below average, the recovery of lost revenue by going revenue-neutral would take multiple years to recover and our staffing needs would take the greatest hit.

The plan for the increased revenue from the tax-revaluations is primarily going to hire 3 new firefighters, an administrative person and give pay raises for existing personnel. Our people, just as everyone else, have experienced a significant cost of living increases due to the current inflation rate. We strongly believe in taking care of our personnel because without them we would not have a department. By hiring new people and giving our current personnel raises, we are putting the increased revenues back into Henderson County's economy.

Our projected capital expenditures for FY23/24 are the purchase of a used fire engine for our new Station 4, 8 new airpacks to be placed on the engine and ordering 2 new tankers. Also, we plan in the next 4 years to begin the design phase of a major remodel and addition to our main station.

With that being said, we desire to provide the best care and service for our community. We hope that the committee can see this as well and are pleased with our department and our commitment to excellence!

2023 - 2024 REVENUES

	A	B	C	D	E
1	ITEM DESCRIPTION 2022-2023 BUDGET YEAR-TO-DATE 2023-2024 BUDGET INCREASE/DECREASE				
2	REVENUE	\$717,610.00		\$911,418.00	\$193,808.00
3	PRESENT/REQUESTED TAX RATE	10%		10%	
4	ACTUAL HENDERSON COUNTY REVENUE RECEIVED		\$714,544.91		
5	Donations		\$0.00		\$0.00
6	Grants		\$95,000.00		\$0.00
7	HazMat Charges		\$0.00		\$0.00
8	Interest Income		\$944.79		\$0.00
9	Miscellaneous		\$0.00		\$0.00
10	Village of Flat Rock	\$122,970.00	\$129,474.53	\$158,672.00	\$35,702.00
11	Sales of Assets		\$45,000.00		\$0.00
12	Total Revenues	\$840,580.00	\$984,964.23	\$1,070,090.00	\$229,510.00
13					
14					
15	FOOTNOTES				
16	Building Fund	\$700,000.00		\$200,000.00	
17	Contingency Fund	\$521,799.00		\$704,689.00	

2023 - 2024 EXPENDITURES

	A	B	C	D	E
1	ITEM DESCRIPTION	2022 - 2023 BUDGET	YEAR-TO-DATE	2023 - 2024 BUDGET	INCREASE/DECREASE
2	EXPENDITURES				
3	Annual Payment - Apparatus	\$75,000.00	\$39,217.50	\$75,000.00	\$0.00
4	Annual Payment - Building	\$0.00	\$0.00	\$0.00	\$0.00
5	Annual Payment - Other Equipment	\$0.00	\$0.00	\$0.00	\$0.00
6	Award Banquets/Firefighter Bucks Program	\$10,000.00	\$4,644.10	\$10,000.00	\$0.00
7	Bank Charges	\$100.00	\$1.50	\$100.00	\$0.00
8	Breathing Apparatus	\$10,000.00	\$24,018.75	\$10,000.00	\$0.00
9	Building Fund	\$0.00		\$0.00	\$0.00
10	Communications (radios, pagers, cell phone)	\$10,000.00	\$5,532.23	\$10,000.00	\$0.00
11	Computer	\$4,000.00	\$1,660.85	\$4,000.00	\$0.00
12	Contingency Funds	\$0.00		\$0.00	\$0.00
13	Dues/Subscriptions	\$5,000.00	\$8,601.04	\$5,000.00	\$0.00
14	EMT Supplies & Equipment	\$10,000.00	\$3,590.91	\$10,000.00	\$0.00
15	Firefighting Supplies & Equipment	\$40,000.00	\$19,856.77	\$40,000.00	\$0.00
16	Firefighting Equipment Maintenance	\$5,000.00	\$807.77	\$5,000.00	\$0.00
17	Flowers/Gifts	\$500.00	\$322.56	\$500.00	\$0.00
18	Food	\$5,000.00	\$4,725.62	\$5,000.00	\$0.00
19	Fuel	\$10,000.00	\$11,854.43	\$12,500.00	\$2,500.00
20	Hazardous Materials Supplies				\$0.00
21	Insurance - Building, Business Umbrella, Error Omission, Vehicle	\$30,000.00	\$32,813.00	\$33,000.00	\$3,000.00
22	Insurance - VFIS Accidental Death	\$4,000.00	\$3,361.92	\$4,000.00	\$0.00
23	Insurance - Provident Blanket Policy 3 year policy	\$10,000.00	\$8,113.00	\$0.00	(\$10,000.00)
24	Legal/Accounting/CPA Fees	\$25,000.00	\$21,000.00	\$25,000.00	\$0.00
25	Maintenance/Repair of Apparatus	\$55,000.00	\$52,039.89	\$55,000.00	\$0.00
26	Office Supplies	\$2,000.00	\$910.31	\$2,000.00	\$0.00
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2023 - 2024 EXPENDITURES

	A	B	C	D	E
38	PAYROLL:				
39	Fire Chief Salary	\$35,500.00	\$24,393.00	\$35,500.00	\$0.00
40	Captain's Base Salaries x3	\$112,500.00	\$71,359.20	\$116,500.00	\$4,000.00
41	Captain's Overtime Pay		\$48,654.00	\$67,500.00	\$67,500.00
42	Full-Time FF/Engineer Base Salary x1			\$33,000.00	\$33,000.00
43	Full-Time FF/Engineer Overtime Pay			\$19,000.00	\$19,000.00
44	Full-Time Firefighter Base Salaries x2			\$62,400.00	\$62,400.00
45	Full-Time Firefighter Overtime Pay			\$38,000.00	\$38,000.00
46	Part-Time Hourly Paid Staff	\$120,000.00	\$91,821.60	\$100,000.00	(\$20,000.00)
47	Part-Time Overtime Pay	\$60,000.00	\$21,255.00	\$18,000.00	(\$42,000.00)
48	Part-Time Financial/HR/Admin.			\$26,000.00	\$26,000.00
49	TOTAL PAYROLL	\$328,000.00	\$257,482.80	\$515,900.00	\$187,900.00
50	Employer 401K Contributions 7% Full-Time Staff	\$15,000.00	\$8,400.92	\$27,000.00	\$12,000.00
51	Employer 401K Contributions 4% Part-Time Staff	\$5,000.00	\$4,523.06	\$5,000.00	\$0.00
52	Employer's Payroll Taxes	\$25,000.00	\$19,697.43	\$40,000.00	\$15,000.00
53	(6.2 % Social Security, 1.45% Medicaid)				
54	BCBS Health Insurance	\$40,000.00	\$19,057.77	\$63,000.00	\$23,000.00
55	Dental Insurance		\$2,168.10	\$6,000.00	\$6,000.00
56	Vision Insurance		\$382.32	\$1,100.00	\$1,100.00
57	AFLAC Short-Term Disability	\$5,000.00	\$2,938.32	\$9,500.00	\$4,500.00
58	Life Insurance	\$2,000.00	\$864.00	\$3,800.00	\$1,800.00
59	Paid-Staff Christmas Bonuses	\$3,500.00	\$2,683.28	\$7,000.00	\$3,500.00
60	Holiday Pay (8 Holidays for 12 hours)			\$1,500.00	\$1,500.00
61	Volunteer Members Gas Reimbursment	\$10,000.00	\$5,460.55	\$10,000.00	\$0.00
62	TOTAL TAXES/BENEFITS/REIMBURSMENT	\$105,500.00	\$66,175.75	\$173,900.00	\$0.00
63					
64	Rescue Equipment	\$20,000.00	\$22,000.00	\$20,000.00	\$0.00
65	State Firemen's Pension Fund	\$1,500.00	\$1,080.00	\$1,500.00	\$0.00
66	Training	\$2,500.00	\$1,200.00	\$2,500.00	\$0.00
67	Turn Out Gear	\$20,000.00	\$0.00	\$20,000.00	\$0.00
68	Uniforms	\$3,500.00	\$934.56	\$5,000.00	\$1,500.00
69					
70					
71					
72					
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76					

2023 - 2024 EXPENDITURES

	A	B	C	D	E
77					
78	STATIONS:				
79	MAIN STATION				
80	Building Maint	\$5,000.00	\$2,300.00	\$5,000.00	\$0.00
81	DirectTV	\$650.00	\$1,413.00	\$2,000.00	\$1,350.00
82	Electric	\$3,500.00	\$3,960.00	\$3,500.00	\$0.00
83	Garbage	\$2,000.00	\$2,403.42	\$2,000.00	\$0.00
84	Grounds Upkeep	\$1,000.00	\$300.00	\$1,000.00	\$0.00
85	Propane	\$3,000.00	\$1,923.45	\$3,000.00	\$0.00
86	Station Supplies	\$1,000.00	\$800.00	\$1,000.00	\$0.00
87	Telephone/Internet	\$2,000.00	\$1,956.23	\$2,000.00	\$0.00
88	Water	\$500.00	\$536.75	\$500.00	\$0.00
89	STATION #2				
90	Building Maint	\$2,500.00	\$2,500.00	\$2,500.00	\$0.00
91	Electric	\$2,000.00	\$1,125.00	\$2,000.00	\$0.00
92	Grounds Upkeep	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00
93	Propane	\$1,500.00	\$1,376.70	\$1,500.00	\$0.00
94	Station Supplies	\$500.00	\$350.00	\$500.00	\$0.00
95	Telephone	\$1,000.00	\$385.20	\$1,000.00	\$0.00
96					
97	STATION #3				
98	Building Maint	\$2,500.00	\$2,234.78	\$2,500.00	\$0.00
99	DirectTV	\$650.00	\$1,413.00	\$2,000.00	\$1,350.00
100	Electric	\$2,500.00	\$1,546.00	\$2,500.00	\$0.00
101	Grounds Upkeep	\$2,000.00	\$500.00	\$2,000.00	\$0.00
102	Propane	\$1,500.00	\$1,102.95	\$1,500.00	\$0.00
103	Station Supplies	\$500.00	\$350.00	\$500.00	\$0.00
104	Telephone	\$500.00	\$402.19	\$500.00	\$0.00
105					
106	STATION #4				
107	Building Maint	\$1,000.00		\$1,000.00	\$0.00
108	Electric	\$1,500.00		\$1,500.00	\$0.00
109	Grounds Upkeep	\$500.00		\$500.00	\$0.00
110	Propane	\$1,500.00		\$1,500.00	\$0.00
111	Station Supplies	\$500.00		\$500.00	\$0.00
112	Water	\$500.00		\$500.00	\$0.00
113	Telephone	\$500.00		\$500.00	\$0.00
114					
115	TOTAL EXPENDITURES	\$834,900.00	\$621,823.93	\$1,064,900.00	\$230,000.00

2023 - 2024 TAX RATE WORKSHEET FOR

Green River Fire District (Henderson County)	AMOUNT
TOTAL DISTRICT TAX ASSESSMENT 2023-2024	\$941,653,921.00
Divided by 100	
TOTAL	\$9,416,539.21
Multiplied by requested tax rate	10.00%
TOTAL	\$941,653.92
*Multiplied by tax collection percentage (97%)	
TOTAL PROJECTED COLLECTION	\$913,404.30
Subtract Training Center Assessment	\$1,986.00
Add Projected Payments in Lieu of Taxes	
**TOTAL PROJECTED REVENUE	\$911,418.30
** Revenue is projected because it does not reflect tax discoveries, releases or refunds.	
* Collection percentage based on last complete year of collections.	

2023 - 2024 TAX RATE WORKSHEET FOR

Green River Fire District (Flat Rock)	AMOUNT
TOTAL DISTRICT TAX ASSESSMENT 2023 - 2024	\$163,580,266.00
Divided by 100	
TOTAL	\$1,635,802.66
Multiplied by requested tax rate	10.00%
TOTAL	\$163,580.27
*Multiplied by tax collection percentage (97%)	
TOTAL	\$158,672.86
Subtract Training Center Assessment	\$0.00
Add Projected Payments in Lieu of Taxes	
TOTAL PROJECTED REVENUE	\$158,672.86
** Revenue is projected because it does not reflect tax discoveries, releases or refunds.	
* Collection percentage based on last complete year of collections.	

Green River Vol. Fire Rescue

**FINANCIAL STATEMENT
(BALANCE SHEET)**

AS OF 3/30/23

ASSETS

ASSETS:

Cash in Bank	\$78,952.03
Certificates of Deposit	
Contingency Fund	\$700,023.98
Building Fund	\$200,000.00
Land	\$477,600.00
Buildings	\$1,103,400.00
Leasehold Improvements	
Furniture & Fixtures	\$25,000.00
Vehicles	\$2,200,000.00
Firefighting Equipment	\$1,000,000.00
Rescue Equipment	\$125,000.00
Other Equipment	
Transfers	
Proceeds from Borrowing	

TOTAL ASSETS

TOTAL ASSETS

\$5,909,976.01

\$5,909,976.01

LIABILITIES AND FUND EQUITY

LIABILITIES:

Accounts Payable	
Truck Loans	\$172,519.73
Accrued Interest Payable	
Accrued Payroll Payable	
Accrued Payroll Taxes	
Medicare Withholding Payable	
FICA Withholding Payable	
Federal Withholding Payable	
State Withholding Payable	
FUTA & SUI Payable	
Employee 401(k) Withholding	
Child Support Withholding	
Notes Payable	

TOTAL LIABILITIES

TOTAL LIABILITIES

\$172,519.73

\$172,519.73

FUND BALANCES

Fund Balance Unrestricted	
Designated Debt Service	
Excess Revenues/Expenditures	

TOTAL FUND BALANCES

\$0.00

TOTAL LIABILITIES & FUND EQUITY

\$172,519.73

Green River Vol. Fire Rescue

FINANCIAL STATEMENT
(STATEMENT OF REVENUES, TRANSFERS, PROCEEDS, AND EXPENDITURES)

REVENUES:

Henderson County Ad Valorem Taxes	\$714,544.91
Annual Fund Payment State of North Carolina	
Bonds, Certificates of Deposit, Stocks	
Contingency Fund	
Building Fund	
Fundraising	
Grants	\$95,000.00
HazMat Charges	
Interest Income	
Miscellaneous	
NC County Sales Tax Refund	
NC Fuel Tax Refund	
Village of Flat Rock	\$129,474.53
Rental Income	
Sales of Assets	\$45,000.00
Total Revenues	\$984,019.44

TRANSFERS

Transfers In	\$0.00
TOTAL TRANSFERS	\$0.00

PROCEEDS FROM BORROWING

Proceeds From Borrowing	\$0.00
TOTAL PROCEEDS	\$0.00
TOTAL REVENUES, ETC.	\$984,019.44

EXPENDITURES:

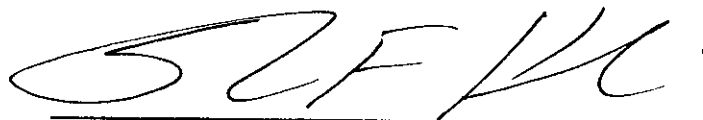
Annual Payment - Apparatus	\$39,217.50
Annual Payment - Building	
Annual Payment - Other Equipment	
Apparatus Purchases	\$170,000.00
Appreciation and Award Banquets	
Awards Banquest/Firefighter Bucks Program	\$4,644.10
Bank Charges	
Breathing Apparatus	\$24,018.75
Breathing Apparatus Loan Payment	
Building	
Building and Grounds Maintenance	\$8,834.78
Building Fund	
Cell phone	
Chaplain	
Communications (radios, pagers, cell phones)	\$5,532.23
Computer	\$1,660.85
Contingency Funds	
Contract Labor (Part-Time Clerk)	
County/State Tax	
Discretionary Fund	
Debt Payment	
Deposits/Down Payment	
Dues/Subscriptions	\$8,601.04
EMT Supplies & Rescue Equipment	\$3,590.91
Equipment Rental	
Flowers/Gifts	\$322.56
Food	\$4,725.62
Fuel	\$11,854.43
Fuel Tax Refund to Laurel Park	
Garbage	\$2,403.42

Green River Vol. Fire Rescue

Hazardous Materials Supplies	
Infection Control	
Insurance - Building, Business Umbrella, Error Omission, Vehicle	\$32,813.00
Insurance - Dental	\$2,168.10
Insurance - VFIS Accidental Death	\$3,361.92
Insurance - Health	\$20,150.64
Insurance - Providential Blanket Policy	\$0.00
Legal and Professional Fees	\$21,000.00
Licenses and Permits	
Maintenance of Firefighting Equipment (includes air system)	\$807.77
Maintenance/Repair of Fire Apparatus	\$52,039.89
Medical Education/Training	
Medical Equipment	
Miscellaneous	
Note Payments	
Office Supplies	\$910.31
PAYROLL:	
Salaries (Part-Time Chief)	\$24,393.00
FICA	\$17,651.20
401(k)	\$15,036.65
Full-Time Paid Staff	\$95,580.00
Pay-Per-Call (Volunteers)	\$5,460.55
Overtime Pay	\$18,940.00
Part-Time Paid Staff	\$91,821.60
Pension Fund	\$1,080.00
Postage/Shipping	
Protective Clothing	
Public Relations	
Rating Improvements	
Rehabilitation	
Rent	
Repair & Maintenance - Apparatus	
Repair & Maintenance - Building	
Repair & Maintenance - Other Equipment	
Training	\$1,200.00
MAIN STATION	
Building Maint	\$2,300.00
DirecTV	\$1,413.00
Electric	\$3,960.00
Propane	\$1,923.45
Station Supplies	\$800.00
Telephone	\$1,956.23
Water	\$536.75
STATION #2	
Building Maint	\$2,500.00
Electric	\$1,125.00
Propane	\$1,376.70
Station Supplies	\$350.00
Telephone	\$385.20
STATION #3	
Building Maint	\$2,234.78
DirecTV	\$1,413.00
Electric	\$1,546.00
Propane	\$1,102.95
Station Supplies	\$350.00
Telephone	\$402.19
TOTAL EXPENDITURES	\$715,496.07
TRANSFERS	\$0.00
EXCESS REVENUES/EXPENDITURES	\$268,523.37

We certify that the attached Financial Statement for
Green River Vol. Fire and Rescue Department Inc.
is accurate to the best of our knowledge.


Board President


Board Treasurer

FOR TAX YEAR 2021

GREEN RIVER VOLUNTEER FIRE & RESCUE

Four Seasons Accounting & Tax

306 White Street Ste B

Hendersonville, NC 28739

(828) 696-8528

Return of Organization Exempt From Income Tax

2021

Department of the Treasury
Internal Revenue Service

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

▶ Do not enter social security numbers on this form as it may be made public.

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

Open to Public Inspection

A For the 2021 calendar year, or tax year beginning **08-01**, 2021, and ending **07-31**, 2022

B Check if applicable:
 Address change
 Name change
 Initial return
 Final return/terminated
 Amended return
 Application pending

C Name of organization: **GREEN RIVER VOLUNTEER FIRE & RESCUE**
 Doing business as
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite
P O BOX 667
 City or town, state or province, country, and ZIP or foreign postal code
Zirconia, NC 28790

D Employer identification number
 [Redacted]

E Telephone number
(828) 696-8528

F Name and address of principal officer:

G Gross receipts
 \$ **934,793**

H(a) Is this a group return for subordinates? Yes No
H(b) Are all subordinates included? Yes No
 If "No," attach a list. See instructions.
H(c) Group exemption number ▶ _____

I Tax-exempt status: 501(c)(3) 501(c) () (insert no.) 4947(a)(1) or 527

J Website: ▶ www.greenriverfire.nwt

K Form of organization: Corporation Trust Association Other ▶ _____

L Year of formation: **1958** **M** State of legal domicile: **NC**

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: VOLUNTEER FIRE AND RESCUE DEPARTMENT PROVIDING FIRE-FIGHTING AND RESCUE RESPONSE SERVICES. FUNDS ARE RECEIVED FROM HENDERSON COUNTY AND SMALLER MUNICIPALITIES TO PROVIDE THESE EMERGENCY SERVICES.	
	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)
	4	Number of independent voting members of the governing body (Part VI, line 1b)
	5	Total number of individuals employed in calendar year 2021 (Part V, line 2a)
	6	Total number of volunteers (estimate if necessary)
	7a	Total unrelated business revenue from Part VIII, column (C), line 12
	7b	Net unrelated business taxable income from Form 990-T, Part I, line 11
Revenue	8 Contributions and grants (Part VIII, line 1h)	
	9 Program service revenue (Part VIII, line 2g)	
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	
	14 Benefits paid to or for members (Part IX, column (A), line 4)	
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	
	16a Professional fundraising fees (Part IX, column (A), line 11e)	
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 0	
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	
Net Assets or Fund Balances	19 Revenue less expenses. Subtract line 18 from line 12	
	20 Total assets (Part X, line 16)	
	21 Total liabilities (Part X, line 26)	
	22 Net assets or fund balances. Subtract line 21 from line 20	

Part II Signature Block

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

Sign Here

Dustin Nicholson
Signature of officer

Dustin Nicholson, CHIEF
Type or print name and title

Date

Paid Preparer Use Only

Print/Type preparer's name: **Kevin J Robinson** Preparer's signature: **Kevin J Robinson** Date: **01-04-2023** Check if self-employed PTIN: **P01042350**

Firm's name: **Four Seasons Accounting & Tax** Firm's EIN: _____
 Firm's address: **306 White Street Ste B Hendersonville NC 28739** Phone no.: **828-696-8528**

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

For Paperwork Reduction Act Notice, see the separate instructions.

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:
VOLUNTEER FIRE AND RESCUE DEPARTMENT PROVIDING FIRE-FIGHTING AND RESCUE RESPONSE SERVICES. FUNDS ARE RECEIVED FROM HENDERSON COUNTY AND SMALLER MUNICIPALITIES TO PROVIDE THESE EMERGENCY SERVICES.

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 \$ 610,956 including grants of \$ _____) (Revenue \$ _____)
VOLUNTEER FIRE AND RESCUE DEPARTMENT PROVIDING FIRE-FIGHTING AND RESCUE RESPONSE SERVICES. FUNDS ARE RECEIVED FROM HENDERSON COUNTY AND SMALLER MUNICIPALITIES TO PROVIDE THESE EMERGENCY SERVICES.

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

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

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

4e Total program service expenses **▶** 610,956

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

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, and Yes/No columns. Rows include questions 22 through 38 regarding grants, compensation, bond issues, and organizational structure.

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

Table with 3 columns: Question ID, Question Text, and Yes/No columns. Rows include questions 1a, 1b, and 1c regarding Form 1096, Form W-2G, and gaming winnings.

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

Table with columns for question number, question text, and Yes/No response. Includes questions 2a through 17 regarding employee reporting, tax returns, unrelated business income, foreign accounts, prohibited transactions, and charitable contributions.

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 in Schedule O. See instructions.

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

Section A. Governing Body and Management

Table with 5 columns: Question, Line Number, Yes, No. Rows include: 1a Enter the number of voting members... 1b Enter the number of voting members... 2 Did any officer, director, trustee, or key employee have a family relationship... 3 Did the organization delegate control over management duties... 4 Did the organization make any significant changes to its governing documents... 5 Did the organization become aware during the year of a significant diversion of the organization's assets... 6 Did the organization have members or stockholders... 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body... 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body... 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: 8a The governing body? 8b Each committee with authority to act on behalf of the governing body? 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O.

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

Table with 5 columns: Question, Line Number, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates? 10b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? 11b Describe in Schedule O the process, if any, used by the organization to review this Form 990. 12a Did the organization have a written conflict of interest policy? If "No," go to line 13. 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done. 13 Did the organization have a written whistleblower policy? 14 Did the organization have a written document retention and destruction policy? 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? 15a The organization's CEO, Executive Director, or top management official. 15b Other officers or key employees of the organization. If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions. 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? 16b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed.
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 [X] 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.
KEVIN ROBINSON (828) 696-8528, 140 4th Avenue West Ste 103, Hendersonville, NC 28792

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 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) KEITH PITTS BOARD MEMBER	3.00	X					0	0	0	
(2) LARRY MCCALL BOARD MEMBER	3.00	X					0	0	0	
(3) RICKY RUSSELL BOARD MEMBER	3.00	X					0	0	0	
(4) CODY GORDON BOARD MEMBER	3.00	X					0	0	0	
(5) BRIAN LINDSEY BOARD MEMBER	3.00	X					0	0	0	
(6) ZACK SPANGLER VICE CHAIRMAN OF BOARD	3.00	X		X			0	0	0	
(7) SHANNON HARDIN TREASURER	3.00	X		X			0	0	0	
(8) WARREN OSTEN BOARD SECRETARY	3.00	X		X			0	0	0	
(9) JEREMY HEATHERLY CHAIRMAN OF BOARD	3.00	X		X			0	0	0	
(10)										
(11)										
(12)										
(13)										
(14)										

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

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

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

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual	3	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	4	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	5	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

Part VIII Statement of Revenue

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

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e	933,068			
	f All other contributions, gifts, grants, and similar amounts not included above	1f	200			
	g Noncash contributions included in lines 1a-1f	1g \$				
	h Total. Add lines 1a-1f ▶		933,268			
Program Service Revenue	2a _____	Business Code				
	b _____					
	c _____					
	d _____					
	e _____					
	f All other program service revenue					
	g Total. Add lines 2a-2f ▶					
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts) ▶		1,525		1,525	
	4 Income from investment of tax-exempt bond proceeds ▶					
	5 Royalties ▶					
	6a Gross rents	(i) Real				
		(ii) Personal				
		6b Less: rental expenses	6b			
		6c Rental income or (loss)	6c			
	d Net rental income or (loss) ▶					
	7a Gross amount from sales of assets other than inventory	(i) Securities				
		(ii) Other				
		7b Less: cost or other basis and sales expenses	7b			
		7c Gain or (loss)	7c			
	d Net gain or (loss) ▶					
	8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	8a				
	b Less: direct expenses	8b				
c Net income or (loss) from fundraising events ▶						
9a Gross income from gaming activities. See Part IV, line 19	9a					
b Less: direct expenses	9b					
c Net income or (loss) from gaming activities ▶						
10a Gross sales of inventory, less returns and allowances	10a					
b Less: cost of goods sold	10b					
c Net income or (loss) from sales of inventory ▶						
Miscellaneous Revenue	11a _____	Business Code				
	b _____					
	c _____					
	d All other revenue					
	e Total. Add lines 11a-11d ▶					
12 Total revenue. See instructions ▶		934,793	0	0	1,525	

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				
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	263,788	263,788		
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9	Other employee benefits				
10	Payroll taxes				
11	Fees for services (nonemployees):				
a	Management				
b	Legal				
c	Accounting	25,100		25,100	
d	Lobbying				
e	Professional fundraising services. See Part IV, line 17				
f	Investment management fees				
g	Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)				
12	Advertising and promotion				
13	Office expenses	9,777		9,777	
14	Information technology				
15	Royalties				
16	Occupancy	145,921	145,921		
17	Travel				
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings				
20	Interest				
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	49,752	49,752		
23	Insurance	66,141	66,141		
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					
b					
c					
d					
e	All other expenses	85,354	85,354		
25	Total functional expenses. Add lines 1 through 24e	645,833	610,956	34,877	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)		(B)
		Beginning of year		End of year
Assets	1	Cash - non-interest-bearing		1
	2	Savings and temporary cash investments	1,313,873	2
	3	Pledges and grants receivable, net		3
	4	Accounts receivable, net		4
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6
	7	Notes and loans receivable, net		7
	8	Inventories for sale or use		8
	9	Prepaid expenses and deferred charges		9
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	4,124,202	
	b	Less: accumulated depreciation	2,201,417	10c
	11	Investments - publicly traded securities	1,416,515	11
	12	Investments - other securities. See Part IV, line 11		12
	13	Investments - program-related. See Part IV, line 11		13
	14	Intangible assets		14
	15	Other assets. See Part IV, line 11		15
16	Total assets. Add lines 1 through 15 (must equal line 33)	2,730,388	16	
Liabilities	17	Accounts payable and accrued expenses	551	17
	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	565,631	23
	24	Unsecured notes and loans payable to unrelated third parties		24
	25	Other liabilities (including federal income tax payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25
	26	Total liabilities. Add lines 17 through 25	566,182	26
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27	Net assets without donor restrictions		27
	28	Net assets with donor restrictions		28
	Organizations that do not follow FASB ASC 958, check here <input checked="" 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	2,164,206	31
	32	Total net assets or fund balances	2,164,206	32
33	Total liabilities and net assets/fund balances	2,730,388	33	

Part XI Reconciliation of Net Assets

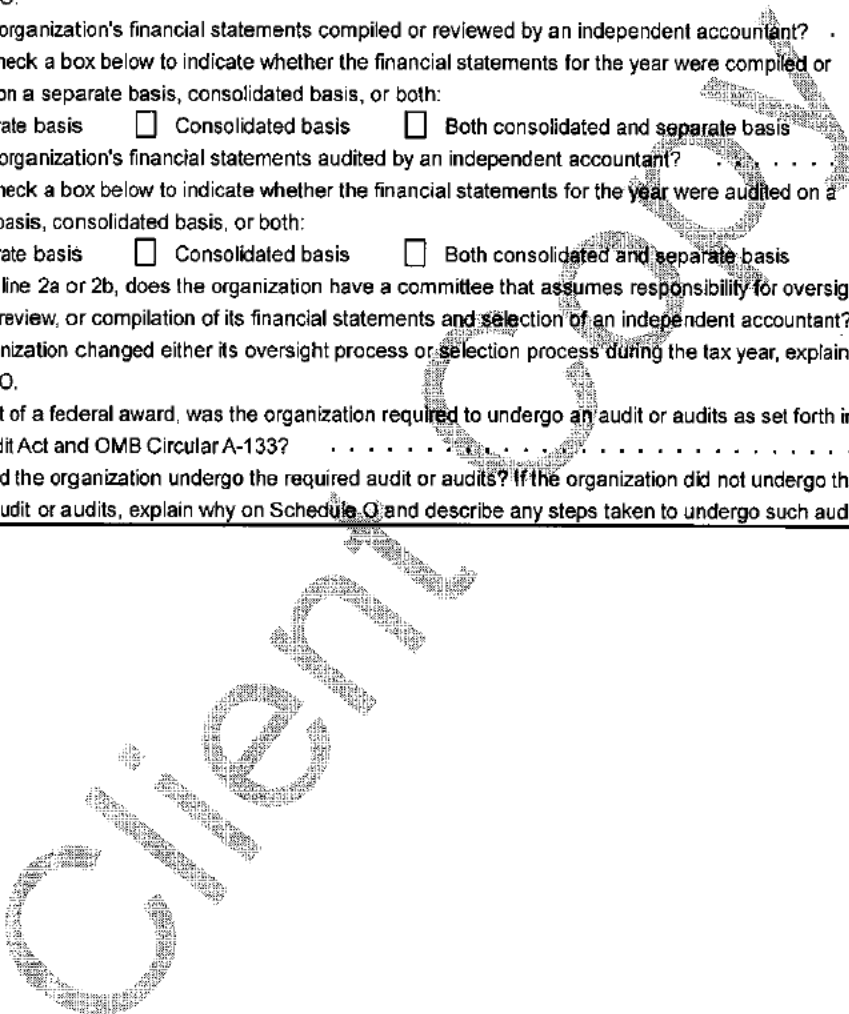
Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	934,793
2	Total expenses (must equal Part IX, column (A), line 25)	2	645,833
3	Revenue less expenses. Subtract line 2 from line 1	3	288,960
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	2,164,206
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	2,453,166

Part XII Financial Statements and Reporting

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

	Yes	No
1 Accounting method used to prepare the Form 990: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2a	x
b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2b	x
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	2c	
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?	3a	x
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b	



**SCHEDULE A
(Form 990)**

Public Charity Status and Public Support

OMB No. 1545-0047

2021

Department of the Treasury
Internal Revenue Service

Complete if the organization is a section 501(c)(3) organization or a section 4847(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ.

**Open to Public
Inspection**

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

Name of the organization

Employer identification number

GREEN RIVER VOLUNTEER FIRE & RESCUE

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 in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. You must complete Part IV, Sections A and B.
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). You must complete Part IV, Sections A and C.
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). You must complete Part IV, Sections A, D, and E.
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). You must complete Part IV, Sections A and D, and Part V.
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
- f Enter the number of supported organizations
- g Provide the following information about the supported organization(s).

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 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.")	17,832	5,123	11,234	764	200	35,153
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf	600,918	648,606	747,205	656,267	933,068	3,586,064
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	618,750	653,729	758,439	657,031	933,268	3,621,217
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						3,621,217

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	618,750	653,729	758,439	657,031	933,268	3,621,217
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	1,954	12,244	21,174	6,818	1,525	43,715
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						3,664,932
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶ <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2021 (line 6, column (f), divided by line 11, column (f))	14	98.81 %
15 Public support percentage from 2020 Schedule A, Part II, line 14	15	98.84 %
16a 33 1/3% support test - 2021. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶ <input checked="" type="checkbox"/>		
b 33 1/3% support test - 2020. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
17a 10%-facts-and-circumstances test - 2021. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
b 10%-facts-and-circumstances test - 2020. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ <input type="checkbox"/>		

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

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

Section A. Public Support

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

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 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(g)(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 10b below.		
b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		

Part IV Supporting Organizations (continued)

		Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?		
a	A person who directly or indirectly controls, either alone or together with persons described in lines 11b and 11c below, the governing body of a supported organization?	11a	
b	A family member of a person described in line 11a above?	11b	
c	A 35% controlled entity of a person described in 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI .	11c	

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

1	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a	<input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b	<input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c	<input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government 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.	2a	
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.	2b	
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 .	3a	
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.	3b	

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

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

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year.	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

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

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

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-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		

SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

2021

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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.

Name of the organization

Employer identification number

GREEN RIVER VOLUNTEER FIRE & RESCUE

[Redacted]

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

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

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

Part II Conservation Easements.

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

Table with 3 columns: Question number, Description, and Held at the End of the Tax Year. Includes questions 1-9 regarding conservation easements.

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

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

Table with 3 columns: Question number, Description, and Amount. Includes questions 1a-2 regarding collections of art and historical treasures.



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 programs
 - 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

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		93,853		93,853
b Buildings				
c Leasehold improvements		145,300	101,994	43,306
d Equipment		3,885,049	2,099,423	1,785,626
e Other				

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) 1,922,785

Part VII Investments - Other Securities.

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

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

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

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

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

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

Part XIII Supplemental Information.

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

**SCHEDULE O
(Form 990)**

Supplemental Information to Form 990 or 990-EZ

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

OMB No. 1545-0047

2021

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 990 or Form 990-EZ.
▶ Go to www.irs.gov/Form990 for the latest information.

Name of the organization

GREEN RIVER VOLUNTEER FIRE & RESCUE

Employer identification number

01. Member election for additional members (Part VI, line 7a)

BOARD MEMBERS AND OFFICERS ARE ELECTED ANNUALLY

02. Governing body decisions (Part VI, line 7b)

ALL DECISIONS ARE APPROVED BY MEMBERS

03. Form 990 governing body review (Part VI, line 11)

THE 990 TAX RETURN IS PROVIDED TO THE BOARD OF DIRECTORS FOR REVIEW BEFORE FILING

04. Governing documents, etc, available to public (Part VI, line 19)

GOVERNING DOCUMENTS ARE PROVIDED TO THE GENERAL PUBLIC UPON REQUEST

05. List of other expenses (Part IX, line 24e)

BANK CHARGES - 30

DONATIONS/GIFTS - 12488

FIREMEN MEALS - 7024

MEDICAL EXPENSE - 2041

OPERATION EXPENSES - 35168

SUPPLIES - 24251

OTHER EXPENSE - 4352

Depreciation and Amortization (Including Information on Listed Property)

Department of the Treasury Internal Revenue Service (99)

Attach to your tax return.

Go to www.irs.gov/Form4562 for instructions and the latest information.

Name(s) shown on return: GREEN RIVER VOLUNTEER FIRE & RES; Business or activity to which this form relates: FORM 990 - 1; Identifying number: [redacted]

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.

Table with 13 rows for Section 179 election. Line 1: Maximum amount; Line 2: Total cost; Line 3: Threshold cost; Line 4: Reduction in limitation; Line 5: Dollar limitation; Line 6-7: Description and cost of property; Line 8: Total elected cost; Line 9: Tentative deduction; Line 10: Carryover of disallowed deduction; Line 11: Business income limitation; Line 12: Section 179 expense deduction; Line 13: Carryover of disallowed deduction to 2022.

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.)

Table with 3 rows for Special Depreciation Allowance. Line 14: Special depreciation allowance; Line 15: Property subject to section 168(f)(1) election; Line 16: Other depreciation (including ACRS) with value 27,690.

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

Section A

Table with 2 rows for Section A. Line 17: MACRS deductions for assets placed in service in tax years beginning before 2021 with value 22,062; Line 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

Table with 7 columns: (a) Classification of property, (b) Month and year placed in service, (c) Basis for depreciation, (d) Recovery period, (e) Convention, (f) Method, (g) Depreciation deduction. Rows include 3-year, 5-year, 7-year, 10-year, 15-year, 20-year, 25-year, Residential rental property, and Nonresidential real property.

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

Table with 7 columns: (a) Class life, (b) Month and year placed in service, (c) Basis for depreciation, (d) Recovery period, (e) Convention, (f) Method, (g) Depreciation deduction. Rows include 12-year, 30-year, and 40-year class lives.

Part IV Summary (See instructions.)

Table with 3 rows for Summary. Line 21: Listed property; Line 22: Total with value 49,752; Line 23: For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs.

Application for Automatic Extension of Time To File an Exempt Organization Return

▶ **File a separate application for each return.**
▶ **Go to www.irs.gov/Form8868 for the latest information.**

Electronic filing (e-file). You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Type or print	Name of exempt organization or other filer, see instructions. GREEN RIVER VOLUNTEER FIRE & RESCUE	Taxpayer identification number (TIN) [REDACTED]
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. P O BOX 667	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. Zirconia NC 28790	

Enter the Return Code for the return that this application is for (file a separate application for each return) 0 1

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12
Form 990-T (corporation)	07		

• The books are in the care of ▶ **KEVIN ROBINSON, 140 4th Avenue West Ste 103 Hendersonvi NC 28792**

Telephone No. ▶ **828-696-8528**

FAX No. ▶ _____

• If the organization does not have an office or place of business in the United States, check this box ▶

• If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____ . If this is for the whole group, check this box ▶ . If it is for part of the group, check this box ▶ and attach a list with the names and TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until 06-15, 20 23, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

- ▶ calendar year 20 ____ or
- ▶ tax year beginning 09-01, 20 21, and ending 07-31, 20 22

2 If the tax year entered in line 1 is for less than 12 months, check reason: Initial return Final return

Change in accounting period

3a If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.		3a	\$
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.		3b	\$
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.		3c	\$

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form **8879-TE**

IRS e-file Signature Authorization for a Tax Exempt Entity

OMB No. 1545-0047

For calendar year 2021, or fiscal year beginning **08-01**, 2021, and ending **07-31**, 2022

2021

Department of the Treasury
Internal Revenue Service

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

▶ **Go to www.irs.gov/Form8879TE for the latest information.**

Name of filer

EIN or SSN

GREEN RIVER VOLUNTEER FIRE & RESCUE

Name and title of officer or person subject to tax

Dustin Nicholson, CHIEF

Part I Type of Return and Return Information

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

1a	Form 990 check here ▶	<input checked="" type="checkbox"/>	b	Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b	<u>934,793</u>
2a	Form 990-EZ check here . . ▶	<input type="checkbox"/>	b	Total revenue, if any (Form 990-EZ, line 9)	2b	
3a	Form 1120-POL check here .▶	<input type="checkbox"/>	b	Total tax (Form 1120-POL, line 22)	3b	
4a	Form 990-PF check here . .▶	<input type="checkbox"/>	b	Tax based on investment income (Form 990-PF, Part V, line 5)	4b	
5a	Form 8868 check here . . .▶	<input type="checkbox"/>	b	Balance due (Form 8868, line 3c)	5b	
6a	Form 990-T check here . . .▶	<input type="checkbox"/>	b	Total tax (Form 990-T, Part III, line 4)	6b	
7a	Form 4720 check here . . .▶	<input type="checkbox"/>	b	Total tax (Form 4720, Part III, line 1)	7b	
8a	Form 5227 check here . . .▶	<input type="checkbox"/>	b	FMV of assets at end of tax year (Form 5227, Item D)	8b	
9a	Form 5330 check here . . .▶	<input type="checkbox"/>	b	Tax due (Form 5330, Part II, line 19)	9b	
10a	Form 8038-CP check here . .▶	<input type="checkbox"/>	b	Amount of credit payment requested (Form 8038-CP, Part III, line 22) . . .	10b	

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

Under penalties of perjury, I declare that I am an officer of the above entity or I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the

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

PIN: check one box only

I authorize Four Seasons Accounting & T to enter my PIN 06460 as my signature
ERO firm name Enter five numbers, but do not enter all zeros

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

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

Signature of officer or person subject to tax ▶

Date ▶ 01-04-2022

Part III Certification and Authentication

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

Don't enter all zeros

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

ERO's signature ▶

Date ▶ 01-04-2023

**ERO Must Retain This Form - See Instructions
Don't Submit This Form to the IRS Unless Requested To Do So**

For Privacy Act and Paperwork Reduction Act Notice, see the Instructions.

Form 8879-TE (2021)

EEA

* Item is included in UBIA
for Section 199A calculations.
See "UBIA" in lower right corner.

Depreciation Detail Listing

Program Services

2021

PAGE 1

(This page is not filed with the return. It is for your records only.)

Name(s) as shown on return

Social security number/EIN

GREEN RIVER VOLUNTEER FIRE & RESCUE

No.	Description	Date	Cost	Basis Adjustment	Business percentage	Section 179	Bonus depreciation	Depreciable Basis	Life	Method	Rate	Prior Depreciation	Current Depreciation	Accumulated Depreciation	AMT Current
1	BUILDING - STATION 3	02012014	939,935		100.00			939,935	39	SL MM	2.564	179,753	24,101	203,854	24,101
2	TANKER	04012014	233,570		100.00			233,570	6		0	233,570		233,570	
3	2000 AMERICAN LA FRAN	04152000	299,717	17,781	100.00			281,936	5		0	279,736		279,736	
4	1990 AMERICAN EAGLE E	06011990	118,000		100.00			118,000	5		0	118,000		118,000	
5	2004 E-ONE TRADITION	01012004	191,717		100.00			191,717	5		0	191,717		191,717	
6	2002 E-ONE TRADITION	06012002	199,931		100.00			199,931	5		0	193,266		193,266	
7	2003 E-ONE TRADITION	09012003	174,405		100.00			174,405	5		0	174,405		174,405	
8	2001 FORD 1 TON BRUSE	09012000	27,606		100.00			27,606	5		0	27,606		27,606	
9	2001 CHEVROLET SUBURE	09012000	29,500		100.00			29,500	5		0	29,500		29,500	
10	1997 FORD 1 TON SERVI	06011997	24,700		100.00			24,700	5		0	24,700		24,700	
11	1991 MARION NON WALK	04152004	30,000		100.00			30,000	5		0	30,000		30,000	
12	2006 CAROLINA SKIFF 2	06012005	32,165		100.00			32,165	5		0	32,165		32,165	
13	LEASEHOLD IMPROVEMENT	09302004	6,500		100.00			6,500	15		0	5,783		5,783	
14	LEASEHOLD IMPROVEMENT	05152007	25,808		100.00			25,808	15	150 DB MQ	5.17	22,587	1,334	23,921	1,334
15	RADIOS	05202007	2,212		100.00			2,212	5		0	2,212		2,212	
16	BLOWER	11132006	600		100.00			600	7		0	567		567	
17	PRESSURE WASHER	03192007	2,030		100.00			2,030	7		0	1,910		1,910	
18	NEW RADIOS	08242007	1,646		100.00			1,646	7		0	1,496		1,496	
19	AIR PACKS	12042007	3,600		100.00			3,600	7		0	3,252		3,252	
20	AIR PACKS	12042007	3,200		100.00			3,200	7		0	2,891		2,891	
21	TURN OUT GEAR	12302007	19,691		100.00			19,691	7		0	17,750		17,750	
22	GLOVES	12302007	524		100.00			524	7		0	472		472	
23	RANGER	01042008	8,894		100.00			8,894	5		0	8,894		8,894	
24	TURN OUT GEAR	02222008	7,654		100.00			7,654	7		0	6,871		6,871	
25	FIRE EQUIPMENT	02222008	1,863		100.00			1,863	7		0	1,672		1,672	
26	RADIOS	02222008	1,646		100.00			1,646	7		0	1,477		1,477	
27	EQUIPMENT	03072008	3,347		100.00			3,347	7		0	3,004		3,004	
28	TRAILER FOR RANGER	03032008	1,100		100.00			1,100	7		0	987		987	
29	EQUIPMENT	03072008	1,857		100.00			1,857	7		0	1,667		1,667	
30	EQUIPMENT	03222008	926		100.00			926	7		0	829		829	

* Item is included in UBIA
for Section 199A calculations.

See "UBIA" in lower right corner.

Depreciation Detail Listing

Program Services

2021

PAGE 2

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Name(s) as shown on return

Social security number/EIN

GREEN RIVER VOLUNTEER FIRE & RESCUE

No.	Description	Date	Cost	Basis Adjustment	Business percentage	Section 179	Bonus depreciation	Depreciable Basis	Life	Method	Rate	Prior Depreciation	Current Depreciation	Accumulated Depreciation	AMT Current
31	LIGHTS	04182008	615		100.00			615	7		0	549		549	
32	TV -FOR EDUCATION	04282008	2,425		100.00			2,425	7		0	2,168		2,168	
33	GENERATOR	04282008	14,181		100.00			14,181	7		0	12,677		12,677	
34	RESCUE LIFE NET	05202008	435		100.00			435	7		0	388		388	
35	RADIO FOR RANGER	05202008	677		100.00			677	7		0	604		604	
36	LED RED LIGHT BAR	06212008	615		100.00			615	7		0	547		547	
37	AIR COMPRESSOR	07062008	2,706		100.00			2,706	7		0	2,409		2,409	
38	EQUIPMENT	07252008	1,814		100.00			1,814	7		0	1,612		1,612	
39	LEASEHOLD IMPROVEMENT	01162008	718		100.00			718	15	150 DB HY	5.91	602	42	644	42
40	LEASEHOLD IMPROVEMENT	02132008	3,988		100.00			3,988	15	150 DB HY	5.91	3,360	236	3,596	236
41	LEASEHOLD IMPROVEMENT	03172008	5,120		100.00			5,120	15	150 DB HY	5.91	4,281	303	4,584	303
42	LEASEHOLD IMPROVEMENT	03222008	2,595		100.00			2,595	15	150 DB HY	5.91	2,168	153	2,321	153
43	LEASEHOLD IMPROVEMENT	03222008	3,255		100.00			3,255	15	150 DB HY	5.91	2,719	192	2,911	192
44	LEASEHOLD IMPROVEMENT	05092008	4,958		100.00			4,958	15	150 DB HY	5.91	4,130	293	4,423	293
45	LEASEHOLD IMPROVEMENT	06212008	5,000		100.00			5,000	15	150 DB HY	5.91	4,129	295	4,424	296
46	LEASEHOLD IMPROVEMENT	07252008	7,094		100.00			7,094	15	150 DB HY	5.91	5,838	419	6,257	419
47	TURN OUT GEAR	02012009	26,850		100.00			26,850	7		0	26,850		26,850	
48	PHONE SYSTEM	02012009	7,257		100.00			7,257	7		0	7,257		7,257	
49	RADIOS	02012009	7,013		100.00			7,013	7		0	7,013		7,013	
50	DIVE EQUIPMENT	02012009	10,084		100.00			10,084	7		0	10,084		10,084	
51	FURNITURE	02012009	10,207		100.00			10,207	7		0	10,207		10,207	
52	FIRE EQUIPMENT	02012009	22,223		100.00			22,223	7		0	22,223		22,223	
53	LIGHT TOWERS	02012009	16,640		100.00			16,640	7		0	16,640		16,640	
54	COMPUTERS	02012009	7,007		100.00			7,007	5		0	6,805		6,805	
55	AWNING	11102008	2,400		100.00			2,400	7		0	2,400		2,400	
56	ALL STAR FENCE	12042008	1,900		100.00			1,900	15	150 DB HY	5.9	1,900		1,900	
57	PAVEMENT	07122009	2,500		100.00			2,500	7		0	2,500		2,500	
58	LEASEHOLD IMPROVEMENT	02012009	11,221		100.00			11,221	15	150 DB HY	5.9	11,221		11,221	
59	ROPES	08312009	505		100.00			505	12	150 DB HY	5.91	358	30	388	18
60	NEW RADIOS	08312009	1,263		100.00			1,263	12	150 DB HY	5.91	897	75	972	46

* Item is included in UBIA
for Section 199A calculations.
See "UBIA" in lower right corner.

Depreciation Detail Listing

Program Services

2021

PAGE 3

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Name(s) as shown on return

Social security number/EIN

GREEN RIVER VOLUNTEER FIRE & RESCUE

No.	Description	Date	Cost	Basis Adjustment	Business percentage	Section 179	Bonus depreciation	Depreciable Basis	Life	Method	Rate	Prior Depreciation	Current Depreciation	Accumulated Depreciation	AMT Current
61	FIREMAN TURN OUT GEAR	08312009	3,159		100.00			3,159	12	150 DB HY	5.91	2,236	187	2,423	115
62	1996 SPARTAN SMEAL RE	10062009	125,000		100.00			125,000	6		0	95,229		95,229	
63	NEW RADIO FOR RESCUE	10262009	592		100.00			592	12	150 DB HY	5.91	420	35	455	22
64	LADDER FOR NEW RESCUE	11132009	4,289		100.00			4,289	12	150 DB HY	5.91	3,036	253	3,289	157
65	WHEEL SIMULATORS	11222009	492		100.00			492	12	150 DB HY	5.91	349	29	378	18
66	TOOL BOXES FOR NEW RE	11192009	1,050		100.00			1,050	12	150 DB HY	5.91	743	62	805	38
67	STRETCHER STRAPS	11302009	677		100.00			677	12	150 DB HY	5.91	480	40	520	25
68	CUTTERS AND JACKS	11302009	22,118		100.00			22,118	12	150 DB HY	5.91	15,663	1,307	16,970	807
69	7 NEW RADIOS	11302009	4,262		100.00			4,262	12	150 DB HY	5.91	3,017	252	3,269	156
70	AXES, HANDLELOKS, HOO	11302009	4,374		100.00			4,374	12	150 DB HY	5.91	3,098	259	3,357	160
71	HAND TOOLS FOR RESCUE	12072009	504		100.00			504	12	150 DB HY	5.91	358	30	388	18
72	HOSES	12162009	1,000		100.00			1,000	12	150 DB HY	5.91	708	59	767	37
73	TURN OUT GEAR	12292009	3,458		100.00			3,458	12	150 DB HY	5.91	2,448	204	2,652	126
74	RADIOS	12292009	984		100.00			984	12	150 DB HY	5.91	696	58	754	36
75	STRETCHER AND STRAPS	12292009	1,051		100.00			1,051	12	150 DB HY	5.91	743	62	805	39
76	EXTRACTION TOOLS FOR	12292009	1,028		100.00			1,028	12	150 DB HY	5.91	730	61	791	37
77	RADIOS	01252010	1,218		100.00			1,218	12	150 DB HY	5.91	863	72	935	44
78	MES- SPANNER WRENCHES	01252010	2,170		100.00			2,170	12	150 DB HY	5.91	1,536	128	1,664	79
79	GENERATORS	01252010	3,655		100.00			3,655	12	150 DB HY	5.91	2,590	216	2,806	133
80	MEDICAL EQUIPMENT FOR	02182010	1,741		100.00			1,741	12	150 DB HY	5.91	1,234	103	1,337	63
81	RADIOS	02192010	2,069		100.00			2,069	12	150 DB HY	5.91	1,464	122	1,586	76
82	CUTTER, ATTACK LIGHT,	02252010	4,781		100.00			4,781	12	150 DB HY	5.91	3,387	283	3,670	174
83	FIRE HOSES	03232010	1,500		100.00			1,500	12	150 DB HY	5.91	1,061	89	1,150	55
84	CHAIRS FOR RESCUE TRU	03302010	715		100.00			715	12	150 DB HY	5.91	506	42	548	26
85	SAFE	04082010	1,183		100.00			1,183	12	150 DB HY	5.91	839	70	909	43
86	GARAGE DOOR OPENER	04172010	890		100.00			890	12	150 DB HY	5.91	633	53	686	32
87	SHELTERS	04272010	1,174		100.00			1,174	12	150 DB HY	5.91	830	69	899	43
88	UNDERWATER CAMERA FOR	06142010	3,420		100.00			3,420	12	150 DB HY	5.91	2,423	202	2,625	125
89	FIRE HOSES AND SHIELD	06262010	1,027		100.00			1,027	12	150 DB HY	5.91	730	61	791	37
90	DEFIBRALATOR	07272010	1,803		100.00			1,803	12	150 DB HY	5.91	1,276	107	1,383	66

* Item is included in UBIA
for Section 199A calculations.
See "UBIA" in lower right corner.

Depreciation Detail Listing

Program Services

2021

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Name(s) as shown on return

Social security number/EIN

GREEN RIVER VOLUNTEER FIRE & RESCUE

No.	Description	Date	Cost	Basis Adjustment	Business percentage	Section 179	Bonus depreciation	Depreciable Basis	Life	Method	Rate	Prior Depreciation	Current Depreciation	Accumulated Depreciation	AMT Current
91	GUTTERS- MAIN STATION	08252009	2,450		100.00			2,450	40	SL MM	2.5	641	61	702	61
92	ELECTRICAL SIGN OUT	09302009	240		100.00			240	12	150 DB HY	5.91	169	14	183	9
93	GARAGE DOORS	05202010	4,050		100.00			4,050	40	SL MM	2.5	1,061	101	1,162	101
94	RADIO EQUIPMENT	08282010	1,448		100.00			1,448	7		0	992		992	
95	RADIO EQUIPMENT	10272010	1,212		100.00			1,212	7		0	829		829	
96	DIVE TEAM EQUIPMENT	11242010	689		100.00			689	7		0	464		464	
97	RADIO EQUIPMENT	12302010	772		100.00			772	7		0	519		519	
98	FIRE SHELTERS AND HAR	12302010	1,199		100.00			1,199	7		0	807		807	
99	GAS MONITOR	02282011	2,879		100.00			2,879	7		0	1,914		1,914	
100	SECURITY CAMERAS- MA	04192011	1,800		100.00			1,800	7		0	1,196		1,196	
101	WILDFIRE GEAR	04262011	1,187		100.00			1,187	7		0	789		789	
102	KITCHEN EQUIPMENT	06022011	314		100.00			314	7		0	205		205	
103	NEW LOCKS- MAIN STATI	06022011	2,350		100.00			2,350	7		0	1,539		1,539	
104	LEASEHOLD IMPROVEMENT	01032011	1,653		100.00			1,653	15	150 DB MQ	5.9	994	98	1,092	98
105	SECURITY SYSTEM	04012011	4,020		100.00			4,020	7		0	2,672		2,672	
106	FIREMAN TURN OUT GEAR	06072011	96,000		100.00			96,000	7		0	62,877		62,877	
107	FIREMAN TURN OUT GEAR	06302011	44,660		100.00			44,660	7		0	29,251		29,251	
108	RADIO EQUIPMENT	11272010	9,802		100.00			9,802	7		0	6,609		6,609	
109	RESCUE EQUIPMENT	02082011	318		100.00			318	7		0	212		212	
110	1983 E-ONE TANKER FIR	08011983	26,303		100.00			26,303	5		0	26,303		26,303	
111	SOFTWARE	08312009	3,320		100.00			3,320	3		0	3,320		3,320	
112	ACS FIREHOUSE SOFTWARE	09202010	625		100.00			625	3		0	608		608	
113	COMPRESSOR	10242011	21,166		100.00			21,166	7		0	20,411		20,411	
114	SOFTWARE	08302011	625		100.00			625	3		0	625		625	
115	RADIO EQUIPMENT	07132010	2,468		100.00			2,468	5		0	1,029		1,029	
116	NEW ROOF	07192012	7,745		100.00			7,745	15	SL HY	6.667	4,128	516	4,644	516
117	PAVING	10182011	23,600		100.00			23,600	15	SL HY	6.667	13,764	1,573	15,337	1,573
118	LAND- STATION 1	12182013	20,374	20,374	100.00			0	0		0				
119	IMPROVEMENT	09262010	4,967		100.00			4,967	15	SL MQ	6.667	2,593	331	2,924	331
120	EQUIPMENT	09262012	2,367		100.00			2,367	7		0	2,310		2,310	

* Item is included in UBIA
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See "UBIA" in lower right corner.

Depreciation Detail Listing

Program Services

2021

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Name(s) as shown on return

Social security number/EIN

GREEN RIVER VOLUNTEER FIRE & RESCUE

No.	Description	Date	Cost	Basis Adjustment	Business percentage	Section 179	Bonus depreciation	Depreciable Basis	Life	Method	Rate	Prior Depreciation	Current Depreciation	Accumulated Depreciation	AMT Current
121	EQUIPMENT	11112012	200		100.00			200	7		0	195		195	
122	EQUIPMENT- PAGERS (4)	12202012	2,468		100.00			2,468	7		0	2,324		2,324	
123	EQUIPMENT	05292013	3,085		100.00			3,085	7		0	2,719		2,719	
124	EQUIPMENT	06282013	216		100.00			216	7		0	189		189	
125	RADIO (2)	07312013	3,163		100.00			3,163	7		0	2,712		2,712	
126	RADIOS	04252014	4,541		100.00			4,541	7		0	4,541		4,541	
127	RADIOS	05302014	1,777		100.00			1,777	7		0	1,777		1,777	
128	RADIOS	07292014	3,598		100.00			3,598	7		0	3,598		3,598	
129	AIR PACKS	11242013	22,610		100.00			22,610	7		0	22,610		22,610	
130	AIR PACKS	02262014	6,839		100.00			6,839	7		0	6,839		6,839	
131	TURN OUT GEAR	11242013	1,310		100.00			1,310	7		0	1,309		1,309	
132	TURN OUT GEAR	12312013	16,210		100.00			16,210	7		0	16,210		16,210	
133	TURN OUT GEAR	01062014	16,210		100.00			16,210	7		0	16,210		16,210	
134	APPLIANCES	10242013	4,692		100.00			4,692	7		0	4,690		4,690	
135	NEW TRUCK	03312017	241,339		100.00			241,339	5	200 DB HY	5.76	227,437	13,901	241,338	13,901
136	IMPROVEMENTS	09302017	17,539		100.00			17,539	15	SL HY	6.667	4,092	1,169	5,261	1,169
Totals			3,415,394					3,377,238				2,428,884	49,752	2,478,636	47,979

Land Amount
Net Depreciable Cost 3,415,394

CY 179 and CY Bonus
TOTAL CY Depr including 179/bonus 49,752

ST ADJ:

Next Year's Depreciation Worksheet

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2021

Name(s) as shown on return

Tax ID Number

GREEN RIVER VOLUNTEER FIRE & RESCUE

Form	Multi-Form	Description	Date	Basis	Method	Life	Deduction
PRG	1	BUILDING - STATION 3	02-01-2014	939,935	SL	39	24,101
PRG	1	TANKER	04-01-2014	233,570	ADS	6	
PRG	1	2000 AMERICAN LA FRANCE	04-15-2000	281,936	M	5	
PRG	1	1990 AMERICAN EAGLE PUMP	06-01-1990	118,000	M	5	
PRG	1	2004 E-ONE TRADITION PUM	01-01-2004	191,717	M	5	
PRG	1	2002 E-ONE TRADITION PUM	06-01-2002	199,931	M	5	
PRG	1	2003 E-ONE TRADITION PUM	09-01-2003	174,405	M	5	
PRG	1	2001 FORD 1 TON BRUSH TR	09-01-2000	27,606	M	5	
PRG	1	2001 CHEVROLET SUBURBAN	09-01-2000	29,500	M	5	
PRG	1	1997 FORD 1 TON SERVICE	06-01-1997	24,700	M	5	
PRG	1	1991 MARION NON WALK RES	04-15-2004	30,000	M	5	
PRG	1	2006 CAROLINA SKIFF 27FT	06-01-2005	32,165	M	5	
PRG	1	LEASEHOLD IMPROVEMENTS	09-30-2004	6,500	M	15	
PRG	1	LEASEHOLD IMPROVEMENTS	05-15-2007	25,808	M	15	
PRG	1	RADIOS	05-20-2007	2,212	M	5	
PRG	1	BLOWER	11-13-2006	600	M	7	
PRG	1	PRESSURE WASHER	03-19-2007	2,030	M	7	
PRG	1	NEW RADIOS	08-24-2007	1,646	M	7	
PRG	1	AIR PACKS	12-04-2007	3,600	M	7	
PRG	1	AIR PACKS	12-04-2007	3,200	M	7	
PRG	1	TURN OUT GEAR	12-30-2007	19,691	M	7	
PRG	1	GLOVES	12-30-2007	524	M	7	
PRG	1	RANGER	01-04-2008	8,894	M	5	
PRG	1	TURN OUT GEAR	02-22-2008	7,654	M	7	
PRG	1	FIRE EQUIPMENT	02-22-2008	1,863	M	7	
PRG	1	RADIOS	02-22-2008	1,646	M	7	
PRG	1	EQUIPMENT	03-07-2008	3,347	M	7	
PRG	1	TRAILER FOR RANGER	03-03-2008	1,100	M	7	
PRG	1	EQUIPMENT	03-07-2008	1,857	M	7	
PRG	1	EQUIPMENT	03-22-2008	926	M	7	
PRG	1	LIGHTS	04-18-2008	615	M	7	
PRG	1	TV -FOR EDUCATION	04-28-2008	2,425	M	7	
PRG	1	GENERATOR	04-28-2008	14,181	M	7	
PRG	1	RESCUE LIFE NET	05-20-2008	435	M	7	
PRG	1	RADIO FOR RANGER	05-20-2008	677	M	7	
PRG	1	LED RED LIGHT BAR	06-21-2008	615	M	7	
PRG	1	AIR COMPRESSOR	07-06-2008	2,706	M	7	
PRG	1	EQUIPMENT	07-25-2008	1,814	M	7	
PRG	1	LEASEHOLD IMPROVEMENTS	01-16-2008	718	M	15	21
PRG	1	LEASEHOLD IMPROVEMENTS	02-13-2008	3,988	M	15	118
PRG	1	LEASEHOLD IMPROVEMENTS	03-17-2008	5,120	M	15	151
PRG	1	LEASEHOLD IMPROVEMENTS	03-22-2008	2,595	M	15	77
PRG	1	LEASEHOLD IMPROVEMENTS	03-22-2008	3,255	M	15	96
PRG	1	LEASEHOLD IMPROVEMENTS	05-09-2008	4,958	M	15	146
PRG	1	LEASEHOLD IMPROVEMENTS	06-21-2008	5,000	M	15	147
PRG	1	LEASEHOLD IMPROVEMENTS	07-25-2008	7,094	M	15	209
PRG	1	TURN OUT GEAR	02-01-2009	26,850	M	7	
PRG	1	PHONE SYSTEM	02-01-2009	7,257	M	7	
PRG	1	RADIOS	02-01-2009	7,013	M	7	
PRG	1	DIVE EQUIPMENT	02-01-2009	10,084	M	7	
PRG	1	FURNITURE	02-01-2009	10,207	M	7	
PRG	1	FIRE EQUIPMENT	02-01-2009	22,223	M	7	

Next Year's Depreciation Worksheet

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2021

Name(s) as shown on return

Tax ID Number

GREEN RIVER VOLUNTEER FIRE & RESCUE

Form	Multi-Form	Description	Date	Basis	Method	Life	Deduction
PRG	1	LIGHT TOWERS	02-01-2009	16,640	M	7	
PRG	1	COMPUTERS	02-01-2009	7,007	M	5	
PRG	1	AWNING	11-10-2008	2,400	M	7	
PRG	1	ALL STAR FENCE	12-04-2008	1,900	M	15	
PRG	1	PAVEMENT	07-12-2009	2,500	M	7	
PRG	1	LEASEHOLD IMPROVEMENTS	02-01-2009	11,221	M	15	
PRG	1	ROPES	08-31-2009	505	M	12	30
PRG	1	NEW RADIOS	08-31-2009	1,263	M	12	75
PRG	1	FIREMAN TURN OUT GEAR	08-31-2009	3,159	M	12	186
PRG	1	1996 SPARTAN SMEAL RESCU	10-06-2009	125,000	M	6	
PRG	1	NEW RADIO FOR RESCUE TRU	10-26-2009	592	M	12	35
PRG	1	LADDER FOR NEW RESCUE TR	11-13-2009	4,289	M	12	253
PRG	1	WHEEL SIMULATORS	11-22-2009	492	M	12	29
PRG	1	TOOL BOXES FOR NEW RESCU	11-19-2009	1,050	M	12	62
PRG	1	STRETCHER STRAPS	11-30-2009	677	M	12	40
PRG	1	CUTTERS AND JACKS	11-30-2009	22,118	M	12	1,305
PRG	1	7 NEW RADIOS	11-30-2009	4,262	M	12	251
PRG	1	AXES, HANDLELOKS, HOOKNA	11-30-2009	4,374	M	12	258
PRG	1	HAND TOOLS FOR RESCUE 13	12-07-2009	504	M	12	30
PRG	1	HOSES	12-16-2009	1,000	M	12	59
PRG	1	TURN OUT GEAR	12-29-2009	3,458	M	12	204
PRG	1	RADIOS	12-29-2009	984	M	12	58
PRG	1	STRETCHER AND STRAPS FOR	12-29-2009	1,051	M	12	62
PRG	1	EXTRACTION TOOLS FOR NEW	12-29-2009	1,028	M	12	61
PRG	1	RADIOS	01-25-2010	1,218	M	12	72
PRG	1	MES- SPANNER WRENCHES, H	01-25-2010	2,170	M	12	128
PRG	1	GENERATORS	01-25-2010	3,655	M	12	216
PRG	1	MEDICAL EQUIPMENT FOR RE	02-18-2010	1,741	M	12	103
PRG	1	RADIOS	02-19-2010	2,069	M	12	122
PRG	1	CUTTER, ATTACK LIGHT, CY	02-25-2010	4,781	M	12	282
PRG	1	FIRE HOSES	03-23-2010	1,500	M	12	88
PRG	1	CHAIRS FOR RESCUE TRUCK	03-30-2010	715	M	12	42
PRG	1	SAFE	04-08-2010	1,183	M	12	70
PRG	1	GARAGE DOOR OPENER	04-17-2010	890	M	12	53
PRG	1	SHELTERS	04-27-2010	1,174	M	12	69
PRG	1	UNDERWATER CAMERA FOR BO	06-14-2010	3,420	M	12	202
PRG	1	FIRE HOSES AND SHIELDS	06-26-2010	1,027	M	12	61
PRG	1	DEFIBRALATOR	07-27-2010	1,803	M	12	106
PRG	1	GUTTERS- MAIN STATION	08-25-2009	2,450	M	40	61
PRG	1	ELECTRICAL SIGN OUT FRON	09-30-2009	240	M	12	14
PRG	1	GARAGE DOORS	05-20-2010	4,050	M	40	101
PRG	1	RADIO EQUIPMENT	08-28-2010	1,448	M	7	
PRG	1	RADIO EQUIPMENT	10-27-2010	1,212	M	7	
PRG	1	DIVE TEAM EQUIPMENT	11-24-2010	689	M	7	
PRG	1	RADIO EQUIPMENT	12-30-2010	772	M	7	
PRG	1	FIRE SHELTERS AND HARNES	12-30-2010	1,199	M	7	
PRG	1	GAS MONITOR	02-28-2011	2,879	M	7	
PRG	1	SECURITY CAMERAS- MAIN S	04-19-2011	1,800	M	7	
PRG	1	WILDFIRE GEAR	04-26-2011	1,187	M	7	
PRG	1	KITCHEN EQUIPMENT	06-02-2011	314	M	7	
PRG	1	NEW LOCKS- MAIN STATION	06-02-2011	2,350	M	7	
PRG	1	LEASEHOLD IMPROVEMENTS	01-03-2011	1,653	M	15	98

Next Year's Depreciation Worksheet

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2021

Name(s) as shown on return

Tax ID Number

GREEN RIVER VOLUNTEER FIRE & RESCUE

Form	Multi-Form	Description	Date	Basis	Method	Life	Deduction	
PRG	1	SECURITY SYSTEM	04-01-2011	4,020	M	7		
PRG	1	FIREMAN TURN OUT GEAR	06-07-2011	96,000	M	7		
PRG	1	FIREMAN TURN OUT GEAR	06-30-2011	44,660	M	7		
PRG	1	RADIO EQUIPMENT	11-27-2010	9,802	M	7		
PRG	1	RESCUE EQUIPMENT	02-08-2011	318	M	7		
PRG	1	1983 E-ONE TANKER FIRE A	08-01-1983	26,303	SL	5		
PRG	1	SOFTWARE	08-31-2009	3,320	SL	3		
PRG	1	ACS FIREHOUSE SOFTWARE	09-20-2010	625	SL	3	17	
PRG	1	COMPRESSOR	10-24-2011	21,166	SL	7	755	
PRG	1	SOFTWARE	08-30-2011	625	SL	3		
PRG	1	RADIO EQUIPMENT	07-13-2010	2,468	SL	5	494	
PRG	1	NEW ROOF	07-19-2012	7,745	SL	15	516	
PRG	1	PAVING	10-18-2011	23,600	SL	15	1,573	
PRG	1	LAND- STATION 1	12-18-2013		NDA	0		
PRG	1	IMPROVEMENT	09-26-2010	4,967	SL	15	331	
PRG	1	EQUIPMENT	09-26-2012	2,367	SL	7	57	
PRG	1	EQUIPMENT	11-11-2012	200	SL	7	5	
PRG	1	EQUIPMENT- PAGERS (4)	12-20-2012	2,468	SL	7	144	
PRG	1	EQUIPMENT	05-29-2013	3,085	SL	7	366	
PRG	1	EQUIPMENT	06-28-2013	216	SL	7	27	
PRG	1	RADIO (2)	07-31-2013	3,163	SL	7	451	
PRG	1	RADIOS	04-25-2014	4,541	SL	7		
PRG	1	RADIOS	05-30-2014	1,777	SL	7		
PRG	1	RADIOS	07-29-2014	3,598	SL	7		
PRG	1	AIR PACKS	11-24-2013	22,610	SL	7		
PRG	1	AIR PACKS	02-26-2014	6,839	SL	7		
PRG	1	TURN OUT GEAR	11-24-2013	1,310	SL	7		
PRG	1	TURN OUT GEAR	12-31-2013	16,210	SL	7		
PRG	1	TURN OUT GEAR	01-06-2014	16,210	SL	7		
PRG	1	APPLIANCES	10-24-2013	4,692	SL	7		
PRG	1	NEW TRUCK	03-31-2017	241,339	M	5		
PRG	1	IMPROVEMENTS	09-30-2017	17,539	SL	15	1,169	
TOTAL								35,857

Client

Four Seasons Accounting & Tax

306 White Street Ste B
Hendersonville, NC 28739
fsakjr@dnet.net
Phone: (828)696-8528 | Fax: (828)696-3718

January 04, 2023

GREEN RIVER VOLUNTEER FIRE & RESCUE
P O BOX 667
Zirconia, NC 28790

GREEN RIVER VOLUNTEER FIRE & RESCUE:

Enclosed is the 2021 federal return for a tax-exempt organization, prepared for GREEN RIVER VOLUNTEER FIRE & RESCUE from the information provided. The return will be e-filed with the IRS once we receive a signed Form 8879-TE, IRS e-file Signature Authorization for an Exempt Organization.

The federal return reflects neither a refund nor a balance due.

Thank you for the opportunity to be of service. For further assistance with the organization's tax return needs, contact our office at (828)696-8528.

Sincerely,

Kevin J Robinson
Four Seasons Accounting & Tax

Four Seasons Accounting & Tax

306 White Street Ste B
Hendersonville, NC 28739
fsakjr@dnet.net
Phone: (828)696-8528 | Fax: (828)696-3718

January 04, 2023

GREEN RIVER VOLUNTEER FIRE & RESCUE
P O BOX 667
Zirconia, NC 28790

Your privacy is important to us. Read the following privacy policy.

We collect nonpublic personal information about you from various sources, including:

- * Interviews regarding your tax situation
- * Applications, organizers, or other documents that supply such information as your name, address, telephone number, Social Security Number, number of dependents, income, and other tax-related data
- * Tax-related documents you provide that are required for processing tax returns, such as Forms W-2, 1099R, 1099-INT and 1099-DIV, and stock transactions

We do not disclose any nonpublic personal information about our clients or former clients to anyone, except as requested by our clients or as required by law.

We restrict access to personal information concerning you, except to our employees who need such information in order to provide products or services to you. We maintain physical, electronic, and procedural safeguards that comply with federal regulations to guard your personal information.

If you have any questions about our privacy policy, contact our office at (828)696-8528.

Sincerely,

Kevin J Robinson
Four Seasons Accounting & Tax

**Acknowledgement and General Information for
Entities That File Returns Electronically**

2021

Name(s) as shown on return

GREEN RIVER VOLUNTEER FIRE & RESCUE

Employer Identification Number

[REDACTED]

Entity address

P O BOX 667

Zirconia, NC 28790

Thank you for participating in IRS e-file.

1. 2021 8868-01 income tax return for Federal was filed electronically.
The electronic filing services were provided by Four Seasons Accounting & Tax

2. 8868-01 income tax return was accepted on 12-15-2022 using a Personal Identification Number (PIN) as an electronic signature. The entity entered a PIN or authorized the Electronic Return Originator (ERO) to enter or generate a PIN signature.
The submission ID assigned to this return is 5679482022349s01hb5n

**PLEASE DO NOT SEND A PAPER COPY OF ENTITY'S RETURN TO THE
IRS. IF YOU DO, IT WILL DELAY THE PROCESSING OF THE RETURN.**

Client Copy

GREEN RIVER

VOLUNTEER FIRE DEPARTMENT & RESCUE, INC.

Independent Auditor's Report

on the

Financial Statements

for the years ended June 30, 2022 and 2021

WAYNE J. PARRIS, CPA

CERTIFIED PUBLIC ACCOUNTANT

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

OFFICE AND RESIDENCE TELEPHONE: (828) 687-8824

e-mail: wparriscpa@hotmail.com

GREEN RIVER

VOLUNTEER FIRE DEPARTMENT & RESCUE, INC.

Independent Auditor's Report

on the

Financial Statements

for the years ended June 30, 2022 and 2021

GREEN RIVER VOLUNTEER FIRE DEPARTMENT & RESCUE, INC.
Zirconia, North Carolina

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WAYNE J. PARRIS, CPA

CERTIFIED PUBLIC ACCOUNTANT

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HOME/OFFICE: (828) 687-8824 CELLULAR: (828) 778-8824
e-mail: wparriscpa@hotmail.com

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Green River Volunteer Fire Department & Rescue, Inc.

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

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

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

Wayne J. Parris, CPA

Wayne J. Parris, CPA

Arden, North Carolina
December 14, 2022

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

ASSETS	<u>6-30-2022</u>	<u>6-30-2021</u>
CURRENT ASSETS		
Cash and cash equivalents	\$ 1,163,982.56	\$ 1,463,367.62
Taxes receivable	8,748.47	7,468.05
Cash restricted for relief fund	62,198.18	55,815.61
TOTAL CURRENT ASSETS	<u>\$ 1,234,929.21</u>	<u>\$ 1,526,651.28</u>
FIXED ASSETS		
Property and equipment	\$ 3,936,364.36	\$ 3,757,088.56
Less: Accumulated depreciation	<u>(2,754,221.94)</u>	<u>(2,965,522.14)</u>
TOTAL FIXED ASSETS	<u>\$ 1,182,142.42</u>	<u>\$ 791,566.42</u>
TOTAL ASSETS	<u><u>\$ 2,417,071.63</u></u>	<u><u>\$ 2,318,217.70</u></u>
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accrued expenses payable	\$ 4,936.13	\$ 5,810.32
Current portion of long-term debt	46,100.35	44,565.36
TOTAL CURRENT LIABILITIES	<u>\$ 51,036.48</u>	<u>\$ 50,375.68</u>
LONG-TERM LIABILITIES		
Long-term debt	\$ 160,859.55	\$ 206,910.69
TOTAL LONG-TERM LIABILITIES	<u>\$ 160,859.55</u>	<u>\$ 206,910.69</u>
TOTAL LIABILITIES	<u>\$ 211,896.03</u>	<u>\$ 257,286.37</u>
NET ASSETS		
Without donor restrictions	\$ 2,142,977.42	\$ 2,005,115.72
With donor restrictions	62,198.18	55,815.61
TOTAL NET ASSETS	<u>\$ 2,205,175.60</u>	<u>\$ 2,060,931.33</u>
TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 2,417,071.63</u></u>	<u><u>\$ 2,318,217.70</u></u>

See accompanying notes.

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

	<u>6-30-2022</u>	<u>6-30-2021</u>
CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS:		
Revenues and gains		
Henderson County	\$ 651,081.66	\$ 654,841.11
Village of Flat Rock	115,626.79	115,643.59
Donations	6,056.16	764.00
Grants	10,000.00	0.00
Interest income	1,721.62	6,660.58
Miscellaneous income	13,351.87	3,085.58
Sale of assets	35,000.00	0.00
TOTAL REVENUES AND GAINS WITHOUT DONOR RESTRICTIONS	<u>\$ 832,838.10</u>	<u>\$ 780,994.86</u>
NET ASSETS RELEASED FROM RESTRICTIONS		
Restrictions satisfied by payments	<u>\$ 0.00</u>	<u>\$ 0.00</u>
TOTAL NET ASSETS RELEASED FROM RESTRICTIONS	<u>\$ 0.00</u>	<u>\$ 0.00</u>
TOTAL REVENUES, GAINS, AND OTHER SUPPORT WITHOUT DONOR RESTRICTIONS	<u>\$ 832,838.10</u>	<u>\$ 780,994.86</u>
Expenses		
Program Services	\$ 637,835.48	\$ 602,291.10
Supporting Services	57,340.92	59,553.80
Fundraising	0.00	0.00
TOTAL EXPENSES	<u>\$ 695,176.40</u>	<u>\$ 661,844.90</u>
INCREASE (DECREASE) IN NET ASSETS WITHOUT DONOR RESTRICTIONS	<u>\$ 137,661.70</u>	<u>\$ 119,149.96</u>
CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS		
Relief Fund supplement	\$ 5,173.90	\$ 4,368.68
Interest income on relief fund	1,408.67	2,408.46
Net assets released from restrictions	(0.00)	(0.00)
INCREASE (DECREASE) IN NET ASSETS WITH DONOR RESTRICTIONS	<u>\$ 6,582.57</u>	<u>\$ 6,777.14</u>
INCREASE (DECREASE) IN NET ASSETS	<u>\$ 144,244.27</u>	<u>\$ 125,927.10</u>
NET ASSETS AT BEGINNING OF YEAR	<u>2,060,931.33</u>	<u>1,935,004.23</u>
NET ASSETS AT END OF YEAR	<u><u>\$ 2,205,175.60</u></u>	<u><u>\$ 2,060,931.33</u></u>

See accompanying notes.

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

	6-30-2022				6-30-2021			
	Program Services		Supporting Services		Program Services		Supporting Services	
	Fire & Rescue	Management and General	Fund-raising	Total	Fire & Rescue	Management and General	Fund-raising	Total
Compensation and related expenses								
Salaries and wages	\$ 229,070.22	\$ 0.00	\$ 0.00	\$ 229,070.22	\$ 215,771.05	\$ 0.00	\$ 0.00	\$ 215,771.05
Payroll taxes	18,894.56	0.00	0.00	18,894.56	16,970.42	0.00	0.00	16,970.42
Retirement contributions	13,077.99	0.00	0.00	13,077.99	11,118.32	0.00	0.00	11,118.32
Compensation and related expenses	\$ 261,042.77	\$ 0.00	\$ 0.00	\$ 261,042.77	\$ 243,859.79	\$ 0.00	\$ 0.00	\$ 243,859.79
Bank Charges	0.00	45.00	0.00	45.00	0.00	228.00	0.00	228.00
Buildings and grounds repairs	36,113.70	1,900.72	0.00	38,014.42	41,328.37	2,175.18	0.00	43,503.55
Building and grounds supplies	5,718.49	300.97	0.00	6,019.46	8,922.88	469.63	0.00	9,392.51
Contract services	0.00	0.00	0.00	0.00	735.00	0.00	0.00	735.00
Depreciation	88,416.80	0.00	0.00	88,416.80	91,291.33	0.00	0.00	91,291.33
Dues and subscriptions	0.00	6,281.74	0.00	6,281.74	0.00	7,409.00	0.00	7,409.00
Firefighter's fund	0.00	12,452.85	0.00	12,452.85	0.00	14,398.38	0.00	14,398.38
Firefighting expenses	24,049.42	0.00	0.00	24,049.42	6,802.33	0.00	0.00	6,802.33
Food for firefighters	6,000.88	0.00	0.00	6,000.88	2,313.76	0.00	0.00	2,313.76
Insurance	63,042.38	0.00	0.00	63,042.38	69,526.66	0.00	0.00	69,526.66
Interest expense	8,163.19	0.00	0.00	8,163.19	9,574.47	0.00	0.00	9,574.47
Legal and professional fees	0.00	23,094.50	0.00	23,094.50	0.00	14,800.00	0.00	14,800.00
Miscellaneous	19,144.72	0.00	0.00	19,144.72	6,626.84	0.00	0.00	6,626.84
Office supplies and expenses	0.00	9,776.86	0.00	9,776.86	0.00	16,546.05	0.00	16,546.05
Postage and stamps	0.00	342.18	0.00	342.18	0.00	304.95	0.00	304.95
Training and education	45.00	0.00	0.00	45.00	15.00	0.00	0.00	15.00
Travel	0.00	0.00	0.00	0.00	42.98	0.00	0.00	42.98
Utilities								
Electricity	7,250.56	805.62	0.00	8,056.18	6,050.80	672.31	0.00	6,723.11
Propane	4,399.70	488.86	0.00	4,888.56	5,866.06	651.78	0.00	6,517.84
Telephone	10,532.06	1,170.23	0.00	11,702.29	10,284.37	1,142.71	0.00	11,427.08
Television	3,640.02	404.45	0.00	4,044.47	3,282.61	364.73	0.00	3,647.34
Waste removal	1,866.35	207.37	0.00	2,073.72	1,581.77	175.75	0.00	1,757.52
Water	626.08	69.57	0.00	695.65	1,937.97	215.33	0.00	2,153.30
Vehicles								
Equipment repairs and maintenance	72,396.96	0.00	0.00	72,396.96	83,132.19	0.00	0.00	83,132.19
Fuel	25,386.40	0.00	0.00	25,386.40	9,115.92	0.00	0.00	9,115.92
Total Expenses	\$ 637,835.48	\$ 57,340.92	\$ 0.00	\$ 695,176.40	\$ 602,291.10	\$ 59,553.80	\$ 0.00	\$ 661,844.90

See accompanying notes.

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

	6-30-2022	6-30-2021
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from governments	\$ 765,428.03	\$ 770,816.09
Cash received from contributors	6,056.16	764.00
Interest received	3,130.29	9,069.04
Cash received from other revenue sources	63,525.77	7,454.26
Cash paid to employees and suppliers	(599,470.60)	(571,137.95)
Interest paid	(8,163.19)	(9,574.47)
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>\$ 230,506.46</u>	<u>\$ 207,390.97</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Payments for property and equipment	\$(129,906.81)	\$(48,400.00)
Construction in progress	(349,085.99)	(47,604.53)
NET CASH USED BY INVESTING ACTIVITIES	<u>\$(478,992.80)</u>	<u>\$(96,004.53)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Payments to First Citizens Bank	\$(44,516.15)	\$(43,157.81)
NET CASH PROVIDED BY FINANCING ACTIVITIES	<u>\$(44,516.15)</u>	<u>\$(43,157.81)</u>
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	<u>\$(293,002.49)</u>	<u>\$ 68,228.63</u>
BEGINNING CASH AND CASH EQUIVALENTS	<u>1,519,183.23</u>	<u>1,450,954.60</u>
ENDING CASH AND CASH EQUIVALENTS	<u>\$ 1,226,180.74</u>	<u>\$ 1,519,183.23</u>
 Reconciliation of Change in Net Assets to Net Cash Provided (Used) by Operating Activities		
Change in net assets	\$ 144,244.27	\$ 125,927.10
Adjustments to reconcile change in net assets to net cash used by operating activities		
Noncash revenues and expenses		
Depreciation	88,416.80	91,291.33
Changes in current assets and liabilities		
(Increase) Decrease in taxes receivable	(1,280.42)	331.39
Increase (Decrease) in accrued expenses payable	(874.19)	(10,158.85)
Net cash provided by operations	<u>\$ 230,506.46</u>	<u>\$ 207,390.97</u>

See accompanying notes.

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

NOTE A-NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES

Organization

Green River Fire & Rescue was incorporated in October of 1958 after the tragic loss of two brothers that perished when their home caught on fire. At that time there was only three other fire departments in Henderson County. The community watched as workers from the Green River Textile Mill tried to reach the children with handle tools, but the fire was too far advanced. Fire Engines responded from Hendersonville and Valley Hill to the scene, but their response was much too late to save the children. That tragic event identified the need for fire protection in the Green River Community and the citizens began the task of establishing the Green River Vol. Fire Department. The first Fire Engine was delivered by rail car to Hendersonville and was stored behind the General Store until the Fire Station could be built.

Green River was established and built by the citizens and remained an all-volunteer department until 2017 when the needs of the community for emergency response was more than the volunteers alone could handle. At that point the department hired its first employees which where all part-time working one employee per 24 hr. shift. These employees along with the volunteer staff filled the needs within the community for emergency services. Since 2017 we have added full time staff, along with part-time to work on average 2 people per 24hr. shift 365 days a year to help protect our community. We average over 500 calls for service per year.

Apparatus

1. 5 Class A Pumpers
2. 1 Super Tanker
3. 2 1500 Gallon Tankers
4. 2 Rescue Truck
5. 1 Service Truck
6. 1 Command Vehicle
7. 1 Brush Truck
8. 1 Tac Truck
9. 1 Polaris Ranger

All but 2 of the apparatus are paid for and as of June 30, 2021, we owe \$206,959.90 on the loans.

Stations

The Department occupies three stations located throughout our 49.2 square mile district. A fourth station is under construction, slated for a Spring of 2023 completion. All of the stations are paid in full, including the station under construction.

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

All of our gear is up to current standards, and we are working to have everything with an expiration date on a replacement schedule that reduce massive cost all at one time.

Nature of Activities

Green River Volunteer Fire Department & Rescue, Inc. (the Department) is a non-profit organization located in Zirconia, North Carolina. The Department was incorporated in the State of North Carolina in 1958, and provides fire protection, rescue, and first responder services to the citizens of the Green River service district located in Henderson County, North Carolina.

Basis of Accounting

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

FASB Accounting Standards Codification

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

Financial Statements Presentation

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

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

Net Assets Without Donor Restrictions

Net assets that are nor subject to donor-imposed restrictions are those assets whose use is not limited or restricted by donors. The generally arise as a result of exchange transaction, contributions without restrictions, or contributions with restrictions whose restrictions have expired due to time and/or purpose requirements being met. These net assets may be used at the discretion of the Department's management and the Board of Directors.

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

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

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

Net Assets With Donor Restrictions

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

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

As of June 30, 2022 and 2021, the Department held no assets with donor restrictions that must be held in perpetuity.

Use of Estimates

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

Fair Value Measurements and Disclosures

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

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

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

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

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Department considers all unrestricted highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents. Cash equivalents are carried at cost, which approximates fair value.

Promises to Give

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

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

Property and Equipment

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

Contributed Services

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

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

Functional Allocation of Expenses

The costs for providing various programs and other activities have been summarized on a functional basis in the Statement of Activities and in the Statement of Functional Expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefitted. These expenses are allocated based on amounts applicable to programs and supporting services as determined by management.

Contributions

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

Income Tax Status

The Department is a not-for-profit organization exempt from federal and state income taxes under Section 501(c)(3) of the Internal Revenue Code and related state law and classified by the Internal Revenue Service as other than a private foundation. Accordingly, the financial statements do not reflect a provision or liability for federal or state income taxes. The Department has determined that it does not have any material unrecognized tax benefits or obligations as of June 30, 2022 and 2021.

NOTE B-RESTRICTIONS ON NET ASSETS

Net assets with donor restrictions

All of the restrictions on net assets at June 30, 2022 and 2021 are related to the Firemen's Local Relief Fund. The North Carolina Law requires the Relief Fund Monies may be used ONLY for the purpose of caring for firemen who are hurt in the line of duty or their dependents. These monies may be spent for no other purpose unless approval is received for the North Carolina Firemen's Association, Secretary's Office, or the North Carolina Legislature. Net assets with donor restrictions on net assets for the Firemen's Local Relief Fund as of June 30, 2022 and 2021 amounts to \$62,198.18 and \$55,815.61, respectively.

NOTE C-LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

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

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

	6-30-2022	6-30-2021
Financial assets at year-end	\$ 1,234,929.21	\$ 1,526,651.28
Less those unavailable for general expenditures within one year, due to:		
Donor-restricted for relief fund	62,198.18	55,815.61
Financial assets available to meet cash needs for general expenditure within one year	\$ 1,172,731.03	\$ 1,470,835.67

NOTE D-TAXES RECEIVABLE

Taxes receivable represents amounts collected on behalf of the Green River Fire District by Henderson County but not remitted to the Fire Department as of June 30, 2022 and 2021. The dollars shown represent amounts which could be quantified by the Henderson County Tax Offices. It is recognized that uncollected fire district taxes exist in Henderson County, but none could be quantified by the County's tax office. As of June 30, 2022 and 2021, there are property taxes receivable from Henderson County of \$8,748.47 and \$7,468.05, respectively.

NOTE E-PROPERTY AND EQUIPMENT

Property and equipment consist of the following:

	Beginning	Additions	Disposals	Ending
Land and buildings	\$ 1,075,324.03	\$ 0.00	\$ 0.00	\$ 1,075,324.03
Construction in progress	47,604.53	349,085.99	0.00	396,690.52
Firefighting and rescue equipment	763,302.00	4,906.81	0.00	768,208.81
Vehicles	1,870,858.00	125,000.00	299,717.00	1,696,141.00
Total property and equipment	\$ 3,757,088.56	\$ 478,992.80	\$ 299,717.00	\$ 3,936,364.36
Accumulated depreciation	(2,965,522.14)	(88,416.80)	(299,717.00)	(2,754,221.94)
Net property and equipment	\$ 791,566.42	\$ 390,576.00	\$ 0.00	\$ 1,182,142.42

NOTE F-LONG TERM NOTES

Mortgage Payable

On October 4, 2013 the Fire Department obtained a loan from Macon Bank in the amount of \$233,570.00. The loan is to be repaid in one hundred forty-four monthly principal and interest payments. The first payment of \$2,023.13 was due on February 1, 2014 and the remaining one hundred forty-three of \$2,023.13 each subsequent month. The interest rate on the principal

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

outstanding is 3.75%. The loan proceeds were used for sole purpose of purchasing a 2014 Water Master Tanker with a Freightliner Chassis DD13 Engine and all accessories and equipment attached to the Fire Truck. The loan is now held by First Citizens Bank & Trust and has a principle balance of \$81,192.64 on June 30, 2022

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

6-30-2023	\$	21,562.69
6-30-2024	\$	22,392.26
6-30-2025	\$	23,263.32
6-30-2026	\$	13,974.37

Notes Payable

On March 31, 2017 the Fire Department obtained a loan from Entegra Bank in the amount of \$241,338.95. The loan is to be repaid in one hundred twenty monthly principal and interest payments. The first payment of \$2,334.37 was due on May 1, 2017 and the remaining one hundred nineteen 2,334.37 each subsequent month. The interest rate on the principal outstanding is 2.99%. The loan proceeds were used for sole purpose of purchasing a 2017 Ford F-550 E-One Mini Pumper Fire Truck and all accessories and equipment attached to the Fire Truck. The loan is now held by First Citizens Bank & Trust and has a principle balance of \$125,767.26 on June 30, 2022

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

6-30-2023	\$	24,537.66
6-30-2024	\$	25,284.88
6-30-2025	\$	26,069.19
6-30-2026	\$	26,870.59
6-30-2027	\$	23,004.94

NOTE G-RISK MANAGEMENT

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

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

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

NOTE H-ECONOMIC DEPENDENCE

Approximately 78% of total revenues of the general fund for the year ended June 30, 2022 came from special fire district ad valorem taxes levied by Henderson County.

NOTE I-EVALUATION OF SUBSEQUENT EVENTS

The Department has evaluated subsequent events through December 14, 2022, the date which the financial statements were available to be issued.