

Saluda Fire and Rescue started in the late 19th century or early 20th century as a municipal fire department for the City of Saluda, and the exact date has conflicting stories. In 1985 Saluda Vol. Fire and Rescue purchased themselves from the city and became an incorporated fire department. Saluda Fire and Rescue now protects 52 square miles of first-due area and provides automatic aid response to Blue Ridge, Tryon, and Green River: along with Rapid Intervention response for every fire department in Polk County—first-due response to seven miles of Interstate 26 and automatic aid to another six miles. The department is funded through three different service contracts from Polk County, the City of Saluda, and the Raven Rock Fire District in Henderson County. In 2022 we responded to 982 calls for service, by far our busiest year.

The department received a class 4 rating from the NCRRS in 2020, improving from a split 5/6 rating. Saluda also prides itself in rescue capabilities with certifications from the NCAREMS as heavy Rescue, high-angle, swift water, surface water, agriculture/machine, wilderness, and medical provider. Added a part-time Fire Chief two years ago and recently added a part-time administrative assistant. We now staff one truck with two people for 24 hours, with a volunteer staffing program in the early stages of development and implementation. We also placed Squad 23 in service last summer, and this truck is a tremendous asset to our department, allowing our staff to handle most incidents out of one apparatus. Squad 23 is equipped with a full complement of fire suppression, vehicle extrication, wilderness, swift water, and medical equipment.

The primary needs of the department include improving pay to maintain and recruit employees, with the hope of staying competitive with other departments in the area, along with paying our firefighters what they deserve. We need to add one per shift, along with moving the

Chief position to full-time to help combat the department's increased call volume and needs. All but one of our volunteers responded to less than 3.5% of calls for 2022. We have added pay-per-call for volunteers and attempting other programs to help increase volunteer response. For the current budget, we are unable to add those without requesting even more significant increases. However, the budget we are presenting does include pay increases for our current employees, starting with a 10% increase this year and 5% raises for the next three years; this will also bring our starting pay up by identical amounts. Part-time pay would also increase to \$15 an hour. Our facilities are now 20 years old and in significant need of repair, our parking lot is in terrible shape, and the cost of repairs is extremely high. We are adding sleeping quarters and offices, preparing for future growth by updating and repairing the building. We are still obtaining bids and plan to refinance the facility to fund the project.

Future goals include adding staff, replacing an aging tanker, replacing Ladder 23 and Rescue 23 with a single apparatus, and obtaining land for additional stations. All while maintaining and updating our current equipment.

2022-2023 REVENUES

	A	B	C	D	E
1	ITEM DESCRIPTION	2022 - 2023 BUDGET	YEAR-TO-DATE	2023-2024 BUDGET	INCREASE/DECREASE
2	REVENUE				
3	PRESENT/REQUESTED TAX RATE	0.12 all		.12 (HC) .13 rest	
4					
5	Polk County Ad Valorem Taxes	\$256,104.90	\$245,787.25	\$281,250.25	\$25,145.35
6	City of Saluda Ad Valorem Taxes	\$130,825.17	\$106,214.12	\$134,640.73	\$3,815.56
7	Henderson County Ad Valorem Taxes	\$283,650.61	\$245,924.32	\$389,577.56	\$105,926.95
8	Donations	\$16,000.00	\$10,185.00	\$12,000.00	\$4,000.00
9	Fundraising	\$2,400.00	\$0.00	\$0.00	\$2,400.00
10	Grants	\$0.00	\$3,996.71	\$0.00	\$0.00
11	HazMat Charges	\$0.00	\$0.00	\$0.00	\$0.00
12	Interest Income	\$60.00	\$26.10	\$0.00	\$60.00
13	Miscellaneous	\$5,000.00	\$0.00	\$5,000.00	\$0.00
14	NC County Sales Tax Refund	\$1,560.00	\$5,434.00	\$1,560.00	\$0.00
15	NC Fuel Tax Refund	\$0.00	\$0.00	\$0.00	\$0.00
16	Rental Income	\$0.00	\$0.00	\$0.00	\$0.00
17	Sales of Assets	\$0.00	\$7,000.00	\$0.00	\$0.00
18	Total Revenues	\$695,600.68	\$624,567.50	\$824,028.54	\$128,427.86
19					
20					
21	FOOTNOTES				
22	Bonds, Certificates of Deposit, Stocks	\$0.00	\$0.00	\$0.00	\$0.00
23	Contingency Fund	\$12,000.00	\$0.00		\$12,000.00
24					
25	Total	\$707,600.68	\$624,567.50	\$824,028.54	\$116,427.86

2022-2023 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	\$74,570.56	\$109,919.48	\$74,570.56	\$0.00
4	Annual Payment - Building	\$48,268.00	\$24,133.74	\$75,000.00	\$26,732.00
5	Annual Payment - Other Equipment	\$0.00	\$0.00	\$0.00	\$0.00
6	Appreciation and Award Banquets	\$5,000.00	\$5,144.38	\$6,000.00	\$1,000.00
7	Bank Charges	\$240.00	\$0.00	\$240.00	\$0.00
8	Breathing Apparatus	\$360.00	\$0.00	\$360.00	\$0.00
9	Building Fund	\$0.00	\$0.00	\$0.00	\$0.00
10	Chaplain	\$0.00	\$0.00	\$0.00	\$0.00
11	Communications (radios, pagers, cell phone)	\$17,522.00	\$16,332.35	\$17,522.00	\$0.00
12	Computer	\$6,000.00	\$5,816.66	\$6,000.00	\$0.00
13	Contingency Funds	\$12,000.00	\$0.00	\$12,000.00	\$0.00
14	Contract Labor (Part-Time Clerk)	\$3,870.00	\$2,325.00	\$0.00	(\$3,870.00)
15	County/State Tax	\$300.00	\$2,416.92	\$300.00	\$0.00
16	Discretionary Fund	\$0.00	\$0.00	\$0.00	\$0.00
17	Deposits/Down Payment	\$0.00	\$0.00	\$0.00	\$0.00
18	Dues/Subscriptions	\$3,000.00	\$2,845.00	\$3,000.00	\$0.00
19	EMT Supplies & Equipment	\$3,000.00	\$3,023.35	\$4,000.00	\$1,000.00
20	Expendable Supplies	\$2,700.00	\$2,693.49	\$2,700.00	\$0.00
21	Firefighting Supplies & Equipment	\$3,000.00	\$12,961.69	\$4,500.00	\$1,500.00
22	Firefighting Equipment Maintenance	\$6,500.00	\$422.55	\$6,500.00	\$0.00
23	Flowers/Gifts	\$120.00	\$0.00	\$120.00	\$0.00
24	Food	\$1,400.00	\$1,271.80	\$1,500.00	\$100.00
25	Fuel	\$15,000.00	\$10,668.44	\$15,000.00	\$0.00
26	Hazardous Materials Supplies	\$0.00	\$140.00	\$0.00	\$0.00
27	Infection Control	\$0.00	\$0.00	\$0.00	\$0.00
28	Insurance - Building, Business Umbrella, Error Omission, Vehicle	\$30,000.00	\$35,183.00	\$36,000.00	\$6,000.00
29	ITEM DESCRIPTION	2022-2023 BUDGET	YEAR-TO-DATE	2022-2023 BUDGET	INCREASE/DECREASE
30	Insurance - Accident/Sickness	\$1,740.00	\$1,767.00	\$1,800.00	\$60.00
31	Insurance- Life	\$0.00	\$0.00	\$0.00	\$0.00
32	Professional Fees	\$18,074.16	\$13,550.00	\$18,074.16	\$0.00
33	Licenses and Permits	\$0.00	\$0.00	\$0.00	\$0.00
34	Maintenance/Repair of Apparatus	\$26,500.00	\$15,969.67	\$30,000.00	\$3,500.00
35	Miscellaneous	\$360.00	\$114.05	\$360.00	\$0.00
36	Office Supplies	\$2,550.00	\$4,886.09	\$3,000.00	\$450.00
37	PAYROLL:				

2022-2023 EXPENDITURES

	A	B	C	D	E
38	Gross Salaries	\$94,329.93	\$21,427.36	\$111,342.81	\$17,012.88
39	Gross Part-Time Pay	\$163,221.03	\$42,771.03	\$193,229.01	\$30,007.98
40	Gross Overtime Pay	\$57,975.00	\$20,043.60	\$69,570.00	\$11,595.00
41	Gross Holiday Pay	\$9,600.00	\$3,307.92	\$11,520.00	\$1,920.00
42	Employer's Payroll Taxes	\$16,000.00	\$7,038.28	\$19,200.00	\$3,200.00
43	(6.2 % Social Security, 1.45% Medicaid)				
44	Health Insurance (Include dental)	\$10,000.00	\$6,654.47	\$10,000.00	\$0.00
45	Employer's Retirement Contribution (401k match)	\$10,500.00	\$4,842.04	\$10,500.00	\$0.00
46	TOTAL PAYROLL				\$63,735.86
47					
48	Physical Fitness	\$0.00	\$1,330.11	\$1,000.00	\$1,000.00
49	Public Relations	\$4,000.00	\$1,814.86	\$2,500.00	(\$1,500.00)
50	Rehabilitation	\$0.00	\$0.00	\$0.00	\$0.00
51	Rent	\$0.00	\$0.00	\$0.00	\$0.00
52	Rescue Equipment	\$2,000.00	\$2,608.10	\$3,000.00	\$1,000.00
53	State Firemen's Pension Fund	\$2,400.00	\$960.00	\$2,400.00	\$0.00
54	Training	\$4,420.00	\$3,076.78	\$10,000.00	\$5,580.00
55	Turn Out Gear	\$15,000.00	\$454.16	\$24,000.00	\$9,000.00
56	Uniforms	\$6,000.00	\$2,083.64	\$6,000.00	\$0.00
57					
58	STATIONS:				
59	MAIN STATION				
60	Building Maint & Equipment	\$8,000.00	\$3,937.30	\$8,000.00	\$0.00
61	Cable	\$2,400.00	\$934.26	\$2,400.00	\$0.00
62	Electric	\$8,120.00	\$4,800.66	\$8,120.00	\$0.00
63	Garbage	\$960.00	\$1,077.12	\$1,300.00	\$340.00
64	Grounds Upkeep	\$1,800.00	\$1,000.00	\$1,800.00	\$0.00
65	Heating Fuel	\$4,200.00	\$5,093.08	\$5,000.00	\$800.00
66	Internet	\$2,500.00	\$959.92	\$2,500.00	\$0.00
67	Station Supplies	\$0.00	\$0.00	\$0.00	\$0.00
68	Telephone	\$2,100.00	\$1,364.70	\$2,100.00	\$0.00
69	Water	\$0.00	\$2,524.71	\$0.00	\$0.00
70					
71	STATION #2				
72	Building Maint				\$0.00
73	Cable				\$0.00
74	Electric				\$0.00
75	Garbage				\$0.00
76	Grounds Upkeep				\$0.00

2022-2023 EXPENDITURES

	A	B	C	D	E
77	Heating Fuel				\$0.00
78	Station Supplies				\$0.00
79	Telephone				\$0.00
80	Water				\$0.00
81					
82	STATION #3				
83	Building Maint				\$0.00
84	Cable				\$0.00
85	Electric				\$0.00
86	Garbage				\$0.00
87	Grounds Upkeep				\$0.00
88	Heating Fuel				\$0.00
89	Station Supplies				\$0.00
90	Telephone				\$0.00
91	Water				\$0.00
92					
93	STATION #4				
94	Building Maint				\$0.00
95	Cable				\$0.00
96	Electric				\$0.00
97	Garbage				\$0.00
98	Grounds Upkeep				\$0.00
99	Heating Fuel				\$0.00
100	Station Supplies				\$0.00
101	Telephone				\$0.00
102	Water				\$0.00
103					
104	TOTAL EXPENDITURES	\$707,600.68	\$411,688.76	\$824,028.54	\$116,427.86

SALUDA VOLUNTEER FIRE AND RESCUE, INC.

Budget vs. Actuals: FY_2022_2023

July 2022 - June 2023

	Jun 2023	Total	
	Budget	Actual	Budget
Income			
Contingency Fund	1,000.00	0.00	12,000.00
Contractual Agreements	55,881.73	658,436.84	670,580.68
Contributions Income	1,333.33	10,735.00	16,000.00
Fundraising	200.00	0.00	2,400.00
Grants		3,996.71	0.00
Interest Income	5.00	32.67	60.00
Miscellaneous Income	416.67	0.00	5,000.00
NC Sales Tax Refund	130.00	5,434.00	1,560.00
Sale of Assets		7,000.00	0.00
Total Income	\$ 58,966.73	\$ 685,635.22	\$ 707,600.68
Gross Profit	\$ 58,966.73	\$ 685,635.22	\$ 707,600.68
Expenses			
Apparatus/Truck Expense	9,672.54	150,161.45	116,070.56
Bank Service Charges		107.59	0.00
Building	6,529.01	48,311.92	78,348.00
Communication	1,293.50	16,332.35	15,522.00
Computer	500.03	7,247.94	6,000.00
Firefighter Equipment	2,071.67	15,067.27	24,860.00
Firefighter Equipment Maintenance		241.60	0.00
Insurance	3,478.33	45,654.89	41,740.00
Medical	250.00	3,151.23	3,000.00
Miscellaneous	2,239.98	21,769.90	26,880.00
NC Relief Fund Disbursements		5,000.00	0.00
Personnel	29,890.49	305,429.38	358,685.96
Program Expense	2,339.52	19,544.50	28,074.16
Rescue Equipment	333.33	3,921.45	4,000.00
Training	368.34	3,193.30	4,420.00
Total Expenses	\$ 58,966.74	\$ 645,134.77	\$ 707,600.68
Net Operating Income	-\$ 0.01	\$ 40,500.45	\$ 0.00
Net Income	-\$ 0.01	\$ 40,500.45	\$ 0.00

Tuesday, Apr 04, 2023 11:47:27 AM GMT-7 - Accrual Basis

SALUDA VOLUNTEER FIRE AND RESCUE, INC.

Profit and Loss

July 1, 2022 - April 4, 2023

	<u>Total</u>
Income	
Contractual Agreements	658,436.84
Contributions Income	10,735.00
Grants	3,996.71
Interest Income	32.67
NC Sales Tax Refund	5,434.00
Sale of Assets	7,000.00
Total Income	<u>\$ 685,635.22</u>
Gross Profit	<u>\$ 685,635.22</u>
Expenses	
Apparatus/Truck Expense	150,161.45
Bank Service Charges	107.59
Building	48,311.92
Communication	16,332.35
Computer	7,247.94
Firefighter Equipment	15,067.27
Firefighter Equipment Maintenance	241.60
Insurance	45,654.89
Medical	3,151.23
Miscellaneous	21,769.90
NC Relief Fund Disbursements	5,000.00
Personnel	305,429.38
Program Expense	19,544.50
Rescue Equipment	3,921.45
Training	3,193.30
Total Expenses	<u>\$ 645,134.77</u>
Net Operating Income	<u>\$ 40,500.45</u>
Net Income	<u>\$ 40,500.45</u>

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Station Phone(TDS)	171.10	175.00	171.10	175.00	171.10	175.00	169.51	175.00	169.39	175.00	170.51	175.00	171.05	175.00	170.94	175.00	443.96
Water	445.68		292.69		661.95		391.94		321.27				411.18		226.00		283.89
Total Utilities	\$ 1,931.12	\$ 1,689.93	\$ 1,984.66	\$ 1,690.01	\$ 1,789.51	\$ 1,690.01	\$ 1,767.22	\$ 1,690.01	\$ 2,416.54	\$ 1,690.01	\$ 1,165.99	\$ 1,690.01	\$ 2,621.43	\$ 1,690.01	\$ 2,410.29	\$ 1,690.01	\$ 1,830.75
Total Building	\$ 1,931.12	\$ 6,528.93	\$ 14,822.56	\$ 6,529.01	\$ 14,617.46	\$ 6,529.01	\$ 2,071.41	\$ 6,529.01	\$ 2,819.54	\$ 6,529.01	\$ 3,863.99	\$ 6,529.01	\$ 2,621.43	\$ 6,529.01	\$ 3,397.29	\$ 6,529.01	\$ 2,042.12
Communication																	
Equipment																	
Cell Phones	531.49				533.17		534.11								488.58		362.85
Total Equipment	\$ 531.49	\$ 0.00	\$ 0.00	\$ 0.00	\$ 533.17	\$ 0.00	\$ 534.11	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 488.58	\$ 0.00	\$ 362.85
Radio expenses	144.00	1,293.50	12,268.22	1,293.50	123.20	1,293.50	704.13	1,293.50		1,293.50		1,293.50	422.50	1,293.50	170.10	1,293.50	
Service Charges			50.00														
Total Communication	\$ 675.49	\$ 1,293.50	\$ 12,318.22	\$ 1,293.50	\$ 656.37	\$ 1,293.50	\$ 1,238.24	\$ 1,293.50	\$ 0.00	\$ 1,293.50	\$ 0.00	\$ 1,293.50	\$ 422.50	\$ 1,293.50	\$ 658.68	\$ 1,293.50	\$ 362.85
Computer																	
Computer Equipment		83.33		83.33		83.33		83.33		83.33		83.33		83.33		83.33	
Computer Repair/Service		83.33		83.33		83.33		83.33		83.33		83.33		83.33		83.33	
Software		333.33	4,180.20	333.33	0.00	333.33	789.46	333.33	396.00	333.33	451.00	333.33	447.40	333.33	606.88	333.33	377.00
Total Computer	\$ 0.00	\$ 499.99	\$ 4,180.20	\$ 499.99	\$ 0.00	\$ 499.99	\$ 789.46	\$ 499.99	\$ 396.00	\$ 499.99	\$ 451.00	\$ 499.99	\$ 447.40	\$ 499.99	\$ 606.88	\$ 499.99	\$ 377.00
Firefighter Equipment																	
Breathing Apparatus		30.00		30.00		30.00		30.00		30.00		30.00		30.00		30.00	
Firefighting Supplies		250.00	483.29	250.00	11,465.69	250.00	227.47	250.00		250.00		250.00		250.00	1,260.24	250.00	552.35
Hazardous Materials Supplies							140.00										
Maintenance		541.63		541.67		541.67	191.08	541.67		541.67		541.67		541.67		541.67	
Turn Out Gear		1,250.00		1,250.00		1,250.00		1,250.00	325.00	1,250.00	129.16	1,250.00		1,250.00		1,250.00	292.99
Total Firefighter Equipment	\$ 0.00	\$ 2,071.63	\$ 483.29	\$ 2,071.67	\$ 11,465.69	\$ 2,071.67	\$ 558.55	\$ 2,071.67	\$ 325.00	\$ 2,071.67	\$ 129.16	\$ 2,071.67	\$ 0.00	\$ 2,071.67	\$ 1,260.24	\$ 2,071.67	\$ 845.34
Firefighter Equipment Maintenance							231.47						10.13				
Insurance																	
Accident and Sickness		145.00		145.00		145.00		145.00		145.00		145.00		145.00	1,767.00	145.00	
Building/Business/Vehicle		2,500.00	35,183.00	2,500.00		2,500.00		2,500.00		2,500.00		2,500.00		2,500.00		2,500.00	
Employee Health Insurance	665.27	833.37	666.37	833.33	1,221.99	833.33	1,025.21	833.33	1,025.21	833.33	1,025.21	833.33	1,025.21	833.33	1,025.21	833.33	1,025.21
Total Insurance	\$ 665.27	\$ 3,478.37	\$ 35,849.37	\$ 3,478.33	\$ 1,221.99	\$ 3,478.33	\$ 1,025.21	\$ 3,478.33	\$ 1,025.21	\$ 3,478.33	\$ 1,025.21	\$ 3,478.33	\$ 1,025.21	\$ 3,478.33	\$ 2,792.21	\$ 3,478.33	\$ 1,025.21
Medical																	
EMT supplies and equipment		250.00	46.64	250.00	485.71	250.00	1,522.47	250.00	815.65	250.00	84.16	250.00	196.60	250.00		250.00	
Total Medical	\$ 0.00	\$ 250.00	\$ 46.64	\$ 250.00	\$ 485.71	\$ 250.00	\$ 1,522.47	\$ 250.00	\$ 815.65	\$ 250.00	\$ 84.16	\$ 250.00	\$ 196.60	\$ 250.00	\$ 0.00	\$ 250.00	\$ 0.00
Miscellaneous																	
Appreciation/Awards Banquets		416.66		416.66		416.66		416.66		416.66	5,144.38	416.66	619.33	416.66		416.66	
Contingency Funds (3%)		1,000.00		1,000.00		1,000.00		1,000.00		1,000.00		1,000.00		1,000.00		1,000.00	
County/State Tax	21.51	25.00	904.11	25.00	861.52	25.00	342.41	25.00	48.28	25.00	138.24	25.00	84.50	25.00	141.00	25.00	
Dues and Subscriptions		250.00		250.00		250.00	795.00	250.00	850.00	250.00	250.00	250.00	-60.00	250.00	1,136.99	250.00	2,936.99
Flowers/Gifts		10.00		10.00		10.00		10.00		10.00		10.00		10.00		10.00	
Food	260.50	116.66	-429.71	116.66	0.00	116.66	714.01	116.66	540.91	116.66	186.09	116.66	116.66	116.66	377.21	116.66	
Misc Charges		30.00	-172.24	30.00		30.00	58.19	30.00		30.00		30.00		30.00		30.00	
Supplies																	
Expendable & Cleaning	36.00	225.00	311.11	225.00	0.00	225.00	1,556.04	225.00		225.00	790.34	225.00	92.89	225.00	57.97	225.00	376.33
Office																	
Postage and Delivery					60.00		257.97		26.82		96.00		68.73		88.96		104.95
Printing and Reproduction	215.09	166.74	225.93	166.66	221.83	166.66	223.42	166.66	223.42	166.66	223.42	166.66	223.42	166.66	223.42	166.66	446.84
Total Office	\$ 215.09	\$ 166.74	\$ 225.93	\$ 166.66	\$ 281.83	\$ 166.66	\$ 481.39	\$ 166.66	\$ 360.15	\$ 166.66	\$ 319.42	\$ 166.66	\$ 302.02	\$ 166.66	\$ 312.38	\$ 166.66	\$ 551.79
Total Supplies	\$ 251.09	\$ 391.74	\$ 537.04	\$ 391.66	\$ 281.83	\$ 391.66	\$ 2,037.43	\$ 391.66	\$ 360.15	\$ 391.66	\$ 1,109.76	\$ 391.66	\$ 394.91	\$ 391.66	\$ 370.35	\$ 391.66	\$ 928.12

Volunteer Uniforms		256.25		256.25	772.00	256.25	284.00	256.25	192.16	256.25	75.79	256.25		256.25	855.00	256.25	595.83																	
Total Uniforms	\$	0.00	\$	500.00	\$	62.00	\$	500.00	\$	772.00	\$	500.00	\$	454.79	\$	500.00	\$	713.77																
Total Program Expense	\$	0.00	\$	2,339.44	\$	3,187.00	\$	2,339.52	\$	3,897.00	\$	2,339.52	\$	3,569.65	\$	2,339.52	\$	2,360.77	\$	2,339.52	\$	434.08	\$	2,339.52	\$	168.23	\$	2,339.52	\$	4,915.00	\$	2,339.52	\$	1,012.77
Rescue Equipment																		1,313.35																
Rescue Equipment																																		
Non-Grant		333.37	2,440.00	333.33		333.33	168.10	333.33		333.33		333.33		333.33		333.33		333.33																
Total Rescue Equipment	\$	0.00	\$	333.37	\$	2,440.00	\$	333.33	\$	0.00	\$	333.33	\$	168.10	\$	333.33	\$	0.00	\$	333.33	\$	0.00	\$	333.33	\$	0.00	\$	333.33	\$	0.00	\$	333.33	\$	0.00
Total Rescue Equipment	\$	0.00	\$	333.37	\$	2,440.00	\$	333.33	\$	0.00	\$	333.33	\$	168.10	\$	333.33	\$	0.00	\$	333.33	\$	0.00	\$	333.33	\$	0.00	\$	333.33	\$	0.00	\$	333.33	\$	1,313.35
Training																																		
Local Registration Fees		25.00		25.00	0.00	25.00	68.00	25.00	800.00	25.00		25.00		25.00		25.00		25.00																
Manuals		10.00	98.00	10.00		10.00		10.00		10.00		10.00		10.00		10.00		10.00																
Physical Fitness											1,330.11																							
Supplies and Equipment		70.00	156.90	70.00		70.00	98.73	70.00	115.04	70.00		70.00		70.00		70.00		70.00																
Travel																																		
Fuel		50.00		50.00		50.00		50.00		50.00		50.00		50.00		50.00		50.00																
Lodging		75.00		75.00		75.00		75.00		75.00		75.00		75.00		75.00		75.00																
Meals		25.00		25.00		25.00		25.00		25.00		25.00		25.00		25.00		25.00																
Travel Registration Fees		113.26	205.00	113.34		113.34	205.00	113.34		113.34		113.34		113.34		113.34		113.34																
Total Travel	\$	0.00	\$	263.26	\$	205.00	\$	263.34	\$	0.00	\$	263.34	\$	205.00	\$	263.34	\$	0.00	\$	263.34	\$	0.00	\$	263.34	\$	0.00	\$	263.34	\$	0.00	\$	263.34	\$	0.00
Total Training	\$	0.00	\$	368.26	\$	459.90	\$	368.34	\$	0.00	\$	368.34	\$	371.73	\$	368.34	\$	915.04	\$	368.34	\$	1,330.11	\$	368.34	\$	0.00	\$	368.34	\$	0.00	\$	368.34	\$	116.52
Total Expenses	\$	49,213.70	\$	58,966.70	\$	125,055.08	\$	58,966.70	\$	74,129.06	\$	58,966.70	\$	51,160.90	\$	58,966.70	\$	63,107.45	\$	58,966.70	\$	85,225.70	\$	58,966.70	\$	95,984.17	\$	58,966.70	\$	48,706.13	\$	58,966.70	\$	44,826.05
Net Operating Income	-\$	38,092.04	\$	0.03	\$	47,393.86	\$	0.03	\$	34,167.26	\$	0.03	-\$	7,130.48	\$	0.03	-\$	42,482.72	\$	0.03	\$	44,997.00	\$	0.03	\$	3,908.90	\$	0.03	-\$	9,871.40	\$	0.03	\$	15,036.60
Net Income	-\$	38,092.04	\$	0.03	\$	47,393.86	\$	0.03	\$	34,167.26	\$	0.03	-\$	7,130.48	\$	0.03	-\$	42,482.72	\$	0.03	\$	44,997.00	\$	0.03	\$	3,908.90	\$	0.03	-\$	9,871.40	\$	0.03	\$	15,036.60

Tuesday, Apr 04, 2023 11:56:25 AM GMT-7 - Accrual Basis

2023	Apr 1-4, 2023		Total		
	Budget	Actual	Budget	Actual	Budget
1,000.00		1,000.00	0.00	10,000.00	
			0.00	0.00	
10,902.10		10,902.10	119,948.28	109,021.00	
23,637.55		23,637.55	287,877.89	236,375.50	
21,342.08		21,342.08	250,610.67	213,420.80	
\$ 55,881.73	\$ 0.00	\$ 55,881.73	\$ 658,436.84	\$ 558,817.30	
			0.00	0.00	
1,333.33	300.00	1,333.33	10,735.00	13,333.34	
\$ 1,333.33	\$ 300.00	\$ 1,333.33	\$ 10,735.00	\$ 13,333.34	
200.00		200.00	0.00	2,000.00	
			3,996.71	0.00	
5.00		5.00	32.67	50.00	
			0.00	0.00	
416.67		416.67	0.00	4,166.66	
\$ 416.67	\$ 0.00	\$ 416.67	\$ 0.00	\$ 4,166.66	
130.00		130.00	5,434.00	1,300.00	
			7,000.00	0.00	
\$ 58,966.73	\$ 300.00	\$ 58,966.73	\$ 685,635.22	\$ 589,667.30	
\$ 58,966.73	\$ 300.00	\$ 58,966.73	\$ 685,635.22	\$ 589,667.30	
			0.00	0.00	
6,214.21		6,214.21	111,625.38	62,142.14	
2,208.33	7,601.53	2,208.33	23,750.75	22,083.34	
1,250.00		1,250.00	14,785.32	12,500.00	
\$ 9,672.54	\$ 7,601.53	\$ 9,672.54	\$ 150,161.45	\$ 96,725.48	
			107.59	0.00	
			0.00	0.00	
4,022.34		4,022.34	24,133.74	40,223.32	
			3,957.90	0.00	
666.66		666.66	0.00	6,666.68	
\$ 666.66	\$ 0.00	\$ 666.66	\$ 3,957.90	\$ 6,666.68	
150.00	125.00	150.00	1,125.00	1,500.00	
			1,177.77	0.00	
			0.00	0.00	
200.00		200.00	1,543.08	2,000.00	
676.67		676.67	5,285.54	6,766.70	
80.00		80.00	1,397.74	800.00	
350.00		350.00	3,887.97	3,500.00	
208.34		208.34	959.92	2,083.32	

175.00		175.00	1,808.66	1,750.00
			3,034.60	0.00
\$ 1,690.01	\$ 0.00	\$ 1,690.01	\$ 17,917.51	\$ 16,900.02
\$ 6,529.01	\$ 125.00	\$ 6,529.01	\$ 48,311.92	\$ 65,290.02
			0.00	0.00
			0.00	0.00
			2,450.20	0.00
\$ 0.00	\$ 0.00	\$ 0.00	\$ 2,450.20	\$ 0.00
1,293.50		1,293.50	13,832.15	12,935.00
			50.00	0.00
\$ 1,293.50	\$ 0.00	\$ 1,293.50	\$ 16,332.35	\$ 12,935.00
			0.00	0.00
83.33		83.33	0.00	833.30
83.33		83.33	0.00	833.30
333.33		333.33	7,247.94	3,333.30
\$ 499.99	\$ 0.00	\$ 499.99	\$ 7,247.94	\$ 4,999.90
			0.00	0.00
30.00		30.00	0.00	300.00
250.00		250.00	13,989.04	2,500.00
			140.00	0.00
541.67		541.67	191.08	5,416.66
1,250.00		1,250.00	747.15	12,500.00
\$ 2,071.67	\$ 0.00	\$ 2,071.67	\$ 15,067.27	\$ 20,716.66
			241.60	0.00
			0.00	0.00
145.00		145.00	1,767.00	1,450.00
2,500.00		2,500.00	35,183.00	25,000.00
833.33		833.33	8,704.89	8,333.34
\$ 3,478.33	\$ 0.00	\$ 3,478.33	\$ 45,654.89	\$ 34,783.34
			0.00	0.00
250.00		250.00	3,151.23	2,500.00
\$ 250.00	\$ 0.00	\$ 250.00	\$ 3,151.23	\$ 2,500.00
			0.00	0.00
416.66		416.66	5,763.71	4,166.60
1,000.00		1,000.00	0.00	10,000.00
25.00		25.00	2,541.57	250.00
250.00		250.00	5,658.98	2,500.00
10.00		10.00	0.00	100.00
116.66		116.66	1,649.01	1,166.60
30.00		30.00	-114.05	300.00
			0.00	0.00
225.00		225.00	3,220.68	2,250.00
			379.59	0.00
			443.62	0.00
166.66		166.66	2,226.79	1,666.68
\$ 166.66	\$ 0.00	\$ 166.66	\$ 3,050.00	\$ 1,666.68
\$ 391.66	\$ 0.00	\$ 391.66	\$ 6,270.68	\$ 3,916.68

\$ 2,239.98	\$ 0.00	\$ 2,239.98	\$ 21,769.90	\$ 22,399.88
			5,000.00	0.00
			0.00	0.00
322.50		322.50	2,325.00	3,225.00
			0.00	0.00
875.00		875.00	4,842.04	8,750.00
20.00		20.00	0.00	200.00
183.00		183.00	0.00	1,830.00
1,000.33		1,000.33	6,697.53	10,003.30
150.00		150.00	340.75	1,500.00
7,860.83		7,860.83	21,427.36	78,608.27
800.00		800.00	3,307.92	8,000.00
4,831.25		4,831.25	20,043.60	48,312.50
13,647.58		13,647.58	42,771.03	136,475.87
\$ 29,367.99	\$ 0.00	\$ 29,367.99	\$ 99,430.23	\$ 293,679.94
			0.00	0.00
			8,803.39	0.00
			13,719.96	0.00
			53,495.86	0.00
			8,933.79	0.00
			36,329.29	0.00
			80,586.64	0.00
			845.22	0.00
\$ 0.00	\$ 0.00	\$ 0.00	\$ 202,714.15	\$ 0.00
200.00		200.00	960.00	2,000.00
\$ 29,890.49	\$ 0.00	\$ 29,890.49	\$ 305,429.38	\$ 298,904.94
			0.00	0.00
			2,000.00	0.00
1,506.18		1,506.18	5,300.00	15,061.80
			6,250.00	0.00
\$ 1,506.18	\$ 0.00	\$ 1,506.18	\$ 13,550.00	\$ 15,061.80
100.00		100.00	464.16	1,000.00
66.67		66.67	0.00	666.66
116.67		116.67	1,649.70	1,166.66
50.00		50.00	0.00	500.00
\$ 333.34	\$ 0.00	\$ 333.34	\$ 2,113.86	\$ 3,333.32
			0.00	0.00
18.75		18.75	0.00	187.50
18.75		18.75	0.00	187.50
18.75		18.75	0.00	187.50
37.50		37.50	411.31	375.00
18.75		18.75	0.00	187.50
18.75		18.75	0.00	187.50
37.50		37.50	314.01	375.00
37.50		37.50	380.54	375.00
18.75		18.75	0.00	187.50
18.75		18.75	0.00	187.50

256.25		256.25	2,774.78	2,562.50
\$ 500.00	\$ 0.00	\$ 500.00	\$ 3,880.64	\$ 5,000.00
\$ 2,339.52	\$ 0.00	\$ 2,339.52	\$ 19,544.50	\$ 23,395.12
			1,313.35	0.00
			0.00	0.00
333.33		333.33	2,608.10	3,333.34
\$ 333.33	\$ 0.00	\$ 333.33	\$ 2,608.10	\$ 3,333.34
\$ 333.33	\$ 0.00	\$ 333.33	\$ 3,921.45	\$ 3,333.34
			0.00	0.00
25.00		25.00	868.00	250.00
10.00		10.00	214.52	100.00
			1,330.11	0.00
70.00		70.00	370.67	700.00
			0.00	0.00
50.00		50.00	0.00	500.00
75.00		75.00	0.00	750.00
25.00		25.00	0.00	250.00
113.34		113.34	410.00	1,133.32
\$ 263.34	\$ 0.00	\$ 263.34	\$ 410.00	\$ 2,633.32
\$ 368.34	\$ 0.00	\$ 368.34	\$ 3,193.30	\$ 3,683.32
\$ 58,966.70	\$ 7,726.53	\$ 58,966.70	\$ 645,134.77	\$ 589,667.00
\$ 0.03	-\$ 7,426.53	\$ 0.03	\$ 40,500.45	\$ 0.30
\$ 0.03	-\$ 7,426.53	\$ 0.03	\$ 40,500.45	\$ 0.30

2022/2023 TAX RATE WORKSHEET FOR


DESCRIPTION	AMOUNT
TOTAL DISTRICT TAX ASSESSMENT 2022-2023	\$335,160,878.00
Divided by 100	
TOTAL	\$3,351,608.78
Multiplied by requested tax rate	0.12
TOTAL	\$402,193.05
*Multiplied by tax collection percentage (97%)	
TOTAL	\$390,127.26
Subtract Training Center Assessment	550
Add Projected Payments in Lieu of Taxes	
**TOTAL PROJECTED REVENUE	\$389,577.26

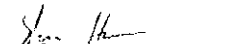
** Revenue is projected because it does not reflect tax discoveries, releases or refunds.

* Collection percentage based on last complete year of collections.

We certify that the attached Financial Statement for

We certify that the attached Financial Statement for
2012 Fire and Rescue Department
is accurate to the best of our knowledge.


Board President


Board Treasurer

Forms 990 / 990-EZ Return Summary

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

Saluda Volunteer Fire & Rescue, Inc

Net Asset / Fund Balance at Beginning of Year

649,075

Revenue

Contributions	<u>139,592</u>
Program service revenue	<u>647,396</u>
Investment income	<u>77</u>
Capital gain / loss	<u>11,820</u>
Fundraising / Gaming:	
Gross revenue	_____
Direct expenses	_____
Net income	_____
Other income	<u>17,095</u>
Total revenue	<u>815,980</u>

Expenses

Program services	<u>678,408</u>
Management and general	<u>27,967</u>
Fundraising	<u>2,519</u>
Total expenses	<u>708,894</u>
Excess / (deficit)	<u>107,086</u>

Changes

Net Asset / Fund Balance at End of Year

756,161

Reconciliation of Revenue

Total revenue per financial statements	<u>815,980</u>
Less:	
Unrealized gains	_____
Donated services	_____
Recoveries	_____
Other	_____
Plus:	
Investment expenses	_____
Other	_____
Total revenue per return	<u>815,980</u>

Reconciliation of Expenses

Total expenses per financial statements	<u>708,894</u>
Less:	
Donated services	_____
Prior year adjustments	_____
Losses	_____
Other	_____
Plus:	
Investment expenses	_____
Other	_____
Total expenses per return	<u>708,894</u>

Balance Sheet

	Beginning	Ending	Differences
Assets	<u>1,131,279</u>	<u>1,749,678</u>	
Liabilities	<u>482,204</u>	<u>993,517</u>	
Net assets	<u>649,075</u>	<u>756,161</u>	<u>107,086</u>

Miscellaneous Information

Amended return
 Return / extended due date 05/15/23
 Failure to file penalty _____

Form **8879-TE**

IRS e-file Signature Authorization for a Tax Exempt Entity

OMB No. 1545-0047

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

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.

2021

Name of filer Saluda Volunteer Fire & Rescue, Inc EIN or SSN [REDACTED]

Name and title of officer or person subject to tax Dean Dellinger
President

Part I Type of Return and Return Information

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

1a Form 990 check here	<input checked="" type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b	815,980
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 VI, 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, Form 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 Carl E. Shaw CPA PLLC to enter my PIN 55441 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 ▶ 05/01/23

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN. [REDACTED]
Do not enter all zeros

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

ERO's signature ▶ _____ Date ▶ 05/01/23

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

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

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

OMB No. 1545-0047

2021
Open to Public Inspection

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

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization <p style="text-align: center;">Saluda Volunteer Fire & Rescue, Inc</p>		D Employer identification number [REDACTED]	
	Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite <p>199 Walnut Street</p>		E Telephone number <p>828-749-9816</p>	
	City or town, state or province, country, and ZIP or foreign postal code <p>Saluda NC 28773-6772</p>		G Gross receipts \$ 815,980	
	F Name and address of principal officer: <p>Dean Dellinger 199 Walnut Street Saluda NC 28773-6772</p>		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions H(c) Group exemption number ▶	
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		J Website: ▶ N/A		
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶			L Year of formation: 1985	M State of legal domicile: NC

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: See Schedule O				
	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)			
Revenue	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			
			Prior Year	Current Year	
	8	Contributions and grants (Part VIII, line 1h)	45,689	139,592	
	9	Program service revenue (Part VIII, line 2g)	601,692	647,396	
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	8,151	11,897	
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	18,816	17,095	
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	674,348	815,980	
	Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		0
		14	Benefits paid to or for members (Part IX, column (A), line 4)		0
15		Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	317,410	380,327	
16a		Professional fundraising fees (Part IX, column (A), line 11e)		0	
16b		Total fundraising expenses (Part IX, column (D), line 25) ▶ 2,519			
17		Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	314,068	328,567	
18		Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	631,478	708,894	
19	Revenue less expenses. Subtract line 18 from line 12	42,870	107,086		
Net Assets or Fund Balances			Beginning of Current Year	End of Year	
	20	Total assets (Part X, line 16)	1,131,279	1,749,678	
	21	Total liabilities (Part X, line 26)	482,204	993,517	
22	Net assets or fund balances. Subtract line 21 from line 20	649,075	756,161		

Part II Signature Block

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

Sign Here	Signature of officer		Date
	Dean Dellinger Type or print name and title		President

Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if PTIN self-employed	PTIN
	Carl E. Shaw, CPA		05/01/23	<input checked="" type="checkbox"/>	P00013222
	Firm's name ▶ Carl E. Shaw CPA PLLC	Firm's EIN ▶ [REDACTED]		Phone no. 828-698-7725	
Firm's address ▶ 220 3rd Ave W Hendersonville, NC 28739					

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

See Schedule O

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 \$ **678,408** including grants of \$) (Revenue \$ **647,396**)

Fire protection and EMT services for the Saluda, North Carolina area including parts of Polk and Henderson Counties, North Carolina.

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

N/A

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

N/A

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

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

4e Total program service expenses ▶ **678,408**

For Review and Comment Only

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	<input checked="" type="checkbox"/>	
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	<input checked="" type="checkbox"/>	
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		<input checked="" type="checkbox"/>
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		<input checked="" type="checkbox"/>
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		<input checked="" type="checkbox"/>
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		<input checked="" type="checkbox"/>
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		<input checked="" type="checkbox"/>
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		<input checked="" type="checkbox"/>
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as 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		<input checked="" type="checkbox"/>
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		<input checked="" type="checkbox"/>
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 17? If "Yes," complete Schedule D, Part VI	<input checked="" type="checkbox"/>	
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		<input checked="" type="checkbox"/>
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		<input checked="" type="checkbox"/>
d Did the organization report an amount for other assets in Part X, line 16, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX		<input checked="" type="checkbox"/>
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X		<input checked="" type="checkbox"/>
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	<input checked="" type="checkbox"/>	
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	<input checked="" type="checkbox"/>	
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		<input checked="" type="checkbox"/>
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		<input checked="" type="checkbox"/>
14a Did the organization maintain an office, employees, or agents outside of the United States?		<input checked="" type="checkbox"/>
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		<input checked="" type="checkbox"/>
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		<input checked="" type="checkbox"/>
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		<input checked="" type="checkbox"/>
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		<input checked="" type="checkbox"/>
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		<input checked="" type="checkbox"/>
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		<input checked="" type="checkbox"/>
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		<input checked="" type="checkbox"/>
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		<input checked="" type="checkbox"/>

FOR REVIEW AND COMMENT ONLY

Part IV Checklist of Required Schedules (continued)

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

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

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

Yes No

2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	29		
	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. See instructions.	2b		X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a			X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O				
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a			X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a			X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c			
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a			X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b			
7	Organizations that may receive deductible contributions under section 170(c).				
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a			X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c			X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e			X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f			X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	7h			
8		8			
9	Sponsoring organizations maintaining donor advised funds.				
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a			
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b			
10	Section 501(c)(7) organizations. Enter:				
a	Initiation fees and capital contributions included on Part VII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	Section 501(c)(12) organizations. Enter:				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	Section 501(c)(29) qualified nonprofit health insurance issuers.				
a	Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a			X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b			
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	15			X
	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16			X
17	Section 501(c)(21) organizations. Did the trust, any disqualified person, or mine operator engage in activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17			

FOR REVIEW AND COMMENT ONLY

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

Section A. Governing Body and Management

	1a	1b	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year. If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.	16			
b Enter the number of voting members included on line 1a, above, who are independent		1		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?				X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?				X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?				X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?				X
6 Did the organization have members or stockholders?				X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?				X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?				X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a The governing body?			X	
b Each committee with authority to act on behalf of the governing body?			X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O.				X

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

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

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed **None**
- 18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain on Schedule O)
- 19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20 State the name, address, and telephone number of the person who possesses the organization's books and records **Zach Pace**
Saluda **199 Walnut Street**
NC 28773-6772 828-749-9816

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's **five current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former** directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations. See the instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Dean Dellinger President	5.00 0.00	X		X				0	0	0
(2) Tony Johnson Vice President	5.00 0.00	X		X				0	0	0
(3) Charles Griswold Treasurer	5.00 0.00	X		X				0	0	0
(4) Jennifer Dickenson Secretary	5.00 0.00	X		X				0	0	0
(5) Chris Beddingfield Board Member	5.00 0.00							0	0	0
(6) Nate Fields Board Member	5.00 0.00	X						0	0	0
(7) John Holscher Board Member	5.00 0.00	X						0	0	0
(8) Robert Dellinger Chief	20.00 0.00	X		X				21,256	0	0
(9) Zach Pace Deputy Chief	40.00 0.00	X		X				60,161	0	3,762
(10) Blake Sigmon Assistant Chief	20.00 0.00	X		X				15,779	0	0
Nick Edwards Captain	40.00 0.00	X		X				52,499	0	3,498

FOR REVIEW AND COMMENT ONLY

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(12) Dalton Putnam	20.00									
Captain	0.00	X		X				17,673	0	0
(13) Darryl Russell	20.00									
Lieutenant	0.00	X		X				25,871	0	1,811
(14) Vance Gordon	20.00									
Lieutenant	0.00	X		X				11,971	0	0
(15) Drew Foster	20.00									
Lieutenant	0.00	X		X				15,685	0	0
(16) Shane Hamilton	5.00									
Traffic Officer	0.00	X		X				0	0	0
1b Subtotal								220,895		9,071
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								220,895		9,071

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

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

Section B. Independent Contractors

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

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

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

0

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	101,567			
	f All other contributions, gifts, grants, and similar amounts not included above	1f	38,025			
	g Noncash contributions included in lines 1a-1f	1g \$				
	h Total. Add lines 1a-1f		139,592			
Program Service Revenue	2a City and County Contract Rev	Business Code 900099	647,396	647,396		
	b					
	c					
	d					
	e					
	f All other program service revenue					
	g Total. Add lines 2a-2f		647,396			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		7		77	
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6a Gross rents	(i) Real				
		(ii) Personal				
		6a				
	b Less: rental expenses	6b				
	c Rental inc. or (loss)	6c				
	d Net rental income or (loss)					
	7a Gross amount from sales of assets other than inventory	(i) Securities				
		(ii) Other		11,820		
		7a		11,820		
	b Less: cost or other basis and sales exps.	7b				
	c Gain or (loss)	7c		11,820		
d Net gain or (loss)		11,820	11,820			
8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	8a					
b Less: direct expenses						
c Net income or (loss) from fundraising events						
9a Gross income from gaming activities. See Part IV, line 19	9a					
b Less: direct expenses	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 Insurance Reimbursements	Business Code 900099	7,546	7,546		
	b Miscellaneous Income	900099	5,713	5,713		
	c NC Firemen's Relief Fund	900099	3,836	3,836		
	d All other revenue					
	e Total. Add lines 11a-11d		17,095			
12 Total revenue. See instructions		815,980	676,311	0	77	

FOR REVIEW AND COMMENT ONLY

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	231,831	231,831		
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	94,180	94,180		
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	10,037	10,037		
9 Other employee benefits	13,694	13,694		
10 Payroll taxes	30,585	30,585		
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	15,300	7,650	7,650	
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.)	650	650		
12 Advertising and promotion	1,236	1,236		
13 Office expenses	17,954		17,954	
14 Information technology	20,119	20,119		
15 Royalties				
16 Occupancy	31,357	31,357		
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	15,524	15,524		
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	91,863	91,863		
23 Insurance	33,218	33,218		
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 Apparatus Expense	55,062	55,062		
b Firefighting and Rescue S	27,169	27,169		
c Training	7,124	7,124		
d Dues and Subscriptions	4,479	4,479		
e All other expenses	7,512	2,630	2,363	2,519
25 Total functional expenses. Add lines 1 through 24e	708,894	678,408	27,967	2,519
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).				

FOR REVIEW AND COMMENT ONLY

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	58,120	1	42,690
	2 Savings and temporary cash investments	124,078	2	74,987
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	19,732	4	36,181
	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	50	9	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 3,792,300		
	b Less: accumulated depreciation	10b 2,196,480	10c 926,099	1,595,820
	11 Investments—publicly traded securities		11	
	12 Investments—other securities. See Part IV, line 11		12	
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 33)		1,131,279	16	1,749,678
Liabilities	17 Accounts payable and accrued expenses	21,897	17	47,040
	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	460,307	23	946,477
	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		482,204	26
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	649,075	27	756,161
	28 Net assets with donor restrictions		28	
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, endowment, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
32 Total net assets or fund balances		649,075	32	756,161
33 Total liabilities and net assets/fund balances		1,131,279	33	1,749,678

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	815,980
2	Total expenses (must equal Part IX, column (A), line 25)	2	708,89
3	Revenue less expenses. Subtract line 2 from line 1	3	107,08
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	649,075
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	756,161

Part XII Financial Statements and Reporting

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

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
2b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
2c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
3b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		

For Review and Comment Only

Federal Statements

FYE: 6/30/2022

Form 990 - Federal General Footnote

Description

Effective November 22, 2021, Saluda Volunteer Fire & Rescue, Inc. is exempt from federal income tax under Internal Revenue Code Section 501(c)(3). Prior to this date the Department was exempt under Section 501(c)(4). The Department is classified as a public charity under IRC Section 170(b)(1)(A)(vi).

For Review and Comment Only

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2021

Open to Public
Inspection

Name of the organization

Saluda Volunteer Fire & Rescue, Inc

Employer identification number

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

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

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

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(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.")					38,025	38,025
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf					647,396	647,396
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3					685,421	685,421
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						685,421

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					685,421	685,421
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources					77	77
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.)					17,095	17,095
11 Total support. Add lines 7 through 10						702,593
12 Gross receipts from related activities, etc. (see instructions)					12	664,491
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 checked="" 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	%
15 Public support percentage from 2020 Schedule A, Part II, line 14	15	%
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 type="checkbox"/>		
b 33 1/3% support test—2020. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
17a 10%-facts-and-circumstances test—2021. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b 10%-facts-and-circumstances test—2020. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions <input type="checkbox"/>		

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

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

Section A. Public Support

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

Section B. Total Support

Table with 6 columns: (a) 2017, (b) 2018, (c) 2019, (d) 2020, (e) 2021, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; 10c Add lines 10a and 10b; 11 Net income from unrelated business activities not included on line 10b; 12 Other income; 13 Total support.

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

Section C. Computation of Public Support Percentage

Table with 2 columns: Line number, Percentage. Row 15: Public support percentage for 2021 (line 8, column (f), divided by line 13, column (f)) 15 %; Row 16: Public support percentage from 2020 Schedule A, Part III, line 15 16 %

Section D. Computation of Investment Income Percentage

Table with 2 columns: Line number, Percentage. Row 17: Investment income percentage for 2021 (line 10c, column (f), divided by line 13, column (f)) 17 %; Row 18: Investment income percentage from 2020 Schedule A, Part III, line 17 18 %

19a 33 1/3% support tests—2021. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

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

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

	Yes	No
2		
3a		
3b		
3c		
4a		
4b		
4c		
5a		
5b		
5c		
6		
7		
8		
9a		
9b		
9c		
10a		
10b		

FOR REVIEW AND COMMENT ONLY

Part IV Supporting Organizations (continued)

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

	Yes	No
11a		
11b		
11c		

Section B. Type I Supporting Organizations

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

	Yes	No
1		
2		

Section C. Type II Supporting Organizations

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

	Yes	No
1		

Section D. All Type III Supporting Organizations

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

	Yes	No
1		
2		
3		

Section E. Type III Functionally Integrated Supporting Organizations

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

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

	Yes	No
2a		
2b		
3a		
3b		

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

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

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

For Review and Comment Only

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

Section D – Distributions			Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes		
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity		
3	Administrative expenses paid to accomplish exempt purposes of supported organizations		
4	Amounts paid to acquire exempt-use assets		
5	Qualified set-aside amounts (prior IRS approval required—provide details in Part VI)		
6	Other distributions (describe in Part VI). See instructions.		
7	Total annual distributions. Add lines 1 through 6.		
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.		
9	Distributable amount for 2021 from Section C, line 6		
10	Line 8 amount divided by line 9 amount		
Section E – Distribution Allocations (see instructions)			(iii) Distributable Amount for 2021
	(i) Excess Distributions	(ii) Underdistributions Pre-2021	
1	Distributable amount for 2021 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2021 (reasonable cause required—explain in Part VI). See instructions.		
3	Excess distributions carryover, if any, to 2021		
a	From 2016		
b	From 2017		
c	From 2018		
d	From 2019		
e	From 2020		
f	Total of lines 3a through 3e		
g	Applied to underdistributions of prior years		
h	Applied to 2021 distributable amount		
i	Carryover from 2016 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2021 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2021 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2021, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.		
6	Remaining underdistributions for 2021. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.		
7	Excess distributions carryover to 2022. Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2017		
b	Excess from 2018		
c	Excess from 2019		
d	Excess from 2020		
e	Excess from 2021		

For Review and Comment Only

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

Supporting Schedule - Unusual Grants

FEMA Grant \$ 101,567

Part II, Line 10 - Other Income Detail

Insurance Reimbursements \$ 7,546

Miscellaneous Income \$ 5,713

NC Firemen's Relief Fund \$ 3,836

For Review and Comment Only

**Schedule B
(Form 990)**

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

2021

Name of the organization

Employer identification number

Saluda Volunteer Fire & Rescue, Inc

Organization type (check one):

Filers of: Section:

Form 990 or 990-EZ

501(c)(3) (enter number) organization

4947(a)(1) nonexempt charitable trust not treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

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

Special Rules

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi) that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 14, or (ii) Form 990-EZ, line 1. Complete Parts I and II.

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

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

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

Name of organization Saluda Volunteer Fire & Rescue, Inc	Employer identification number [REDACTED]
--	--

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	U.S. Department of Homeland Security FEMA Financial Services Branch 500 C Street, S.W. Washington DC 20528-7000	\$ 101,567	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	Firehouse Subs Public Safety Foundation, Inc. 12735 Gran Bay Pkwy., Suite 150 Jacksonville FL 32258	\$ 21,905	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

For Review and Comment Only

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

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

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

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization

Employer identification number

Saluda Volunteer Fire & Rescue, Inc

[Redacted]

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

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

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 1 Total number at end of year, 2 Aggregate value of contributions to (during year), 3 Aggregate value of grants from (during year), 4 Aggregate value at end of year, 5 Did the organization inform all donors... Yes No, 6 Did the organization inform all grantees... Yes No.

Part II Conservation Easements.

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

Table with 2 columns: Description, Held at the End of the Tax Year. Rows include: 1 Purpose(s) of conservation easements, 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution, 3 Number of conservation easements modified, 4 Number of states where property subject to conservation easement is located, 5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? Yes No, 6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year, 7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year \$, 8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? Yes No, 9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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

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

Table with 2 columns: Description, Amount. Rows include: 1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items. b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items: (i) Revenue included on Form 990, Part VIII, line 1 \$, (ii) Assets included in Form 990, Part X \$, 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items: a Revenue included on Form 990, Part VIII, line 1 \$, b Assets included in Form 990, Part X \$.

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

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

Part IV Escrow and Custodial Arrangements.

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

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

Part V Endowment Funds.

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
1b Contributions					
Net investment earnings, gains, and losses					
1d Grants or scholarships					
1e Other expenditures for facilities and programs					
1f Administrative expenses					
1g 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		54,348		54,348
b Buildings		612,739	299,868	312,871
c Leasehold improvements				
d Equipment		3,125,213	1,896,612	1,228,601
Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				1,595,820

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.

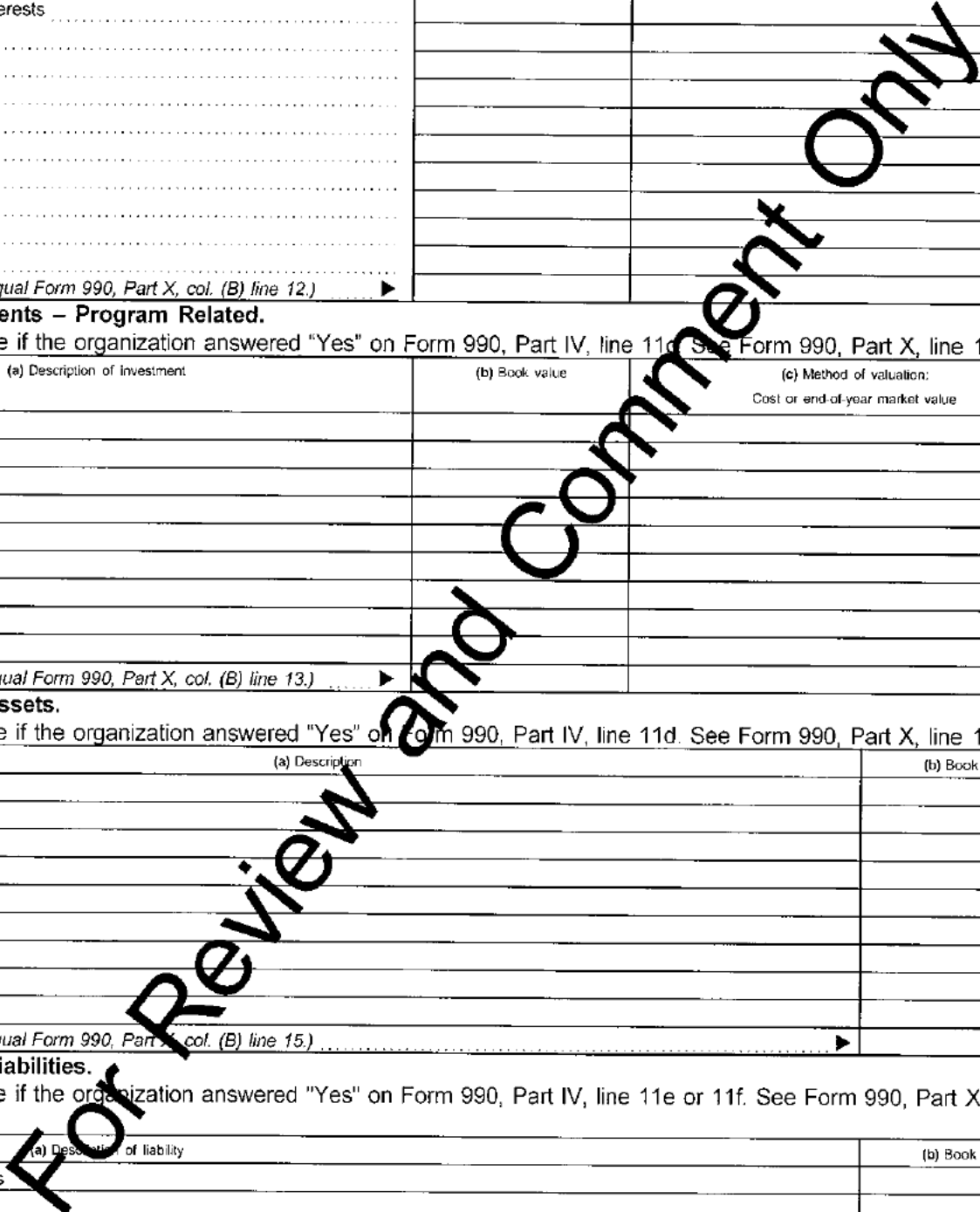
(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)	

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.

(a) Description of liability	(b) Book value
1. (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	815,980
	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	815,980
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	815,980

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	708,894
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	708,894
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 15.)		5	708,894

Part XIII Supplemental Information.

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

Part X - FIN 48 Footnote

The Company is a tax-exempt organization described in Section 501(c)(3) of the Internal Revenue Code. As such, it is not subject to federal or state income taxes.

While the Company is exempt from income tax under the Internal Revenue Code, it would be subject to tax on income unrelated to its exempt purpose, unless that income is otherwise excluded by the Code. The Company has processes in place to ensure the maintenance of its tax-exempt status; to identify and report unrelated income; to determine its filing and tax obligations in jurisdictions for which it has nexus; and to identify and evaluate other matters that may be considered tax positions. The Company

Part XIII Supplemental Information (continued)

has determined that there are no material uncertain tax positions that require recognition or disclosure in the financial statements.

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

For Review and Comment Only

SCHEDULE L (Form 990)

Department of the Treasury Internal Revenue Service

Transactions With Interested Persons

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.

Attach to Form 990 or Form 990-EZ.

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

2021

Open To Public Inspection

Name of the organization

Saluda Volunteer Fire & Rescue, Inc

Employer identification number

[Redacted]

Part I Excess Benefit Transactions (section 501(c)(3), section 501(c)(4), and section 501(c)(29) organizations only). Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

Table with 4 columns: (a) Name of disqualified person, (b) Relationship between disqualified person and organization, (c) Description of transaction, (d) Corrected? (Yes/No). Rows 1-6.

2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958 \$
3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization \$

Part II Loans to and/or From Interested Persons.

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a or Form 990, Part IV, line 28; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22.

Table with 9 columns: (a) Name of interested person, (b) Relationship with organization, (c) Purpose of loan, (d) Loan to or from the org? (To/From), (e) Original principal amount, (f) Balance due, (g) In default? (Yes/No), (h) Approved by board or committee? (Yes/No), (i) Written agreement? (Yes/No). Rows 1-10 and Total.

Part III Grants or Assistance Benefiting Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

Table with 5 columns: (a) Name of interested person, (b) Relationship between interested person and the organization, (c) Amount of assistance, (d) Type of assistance, (e) Purpose of assistance. Rows 1-10.

Part IV Business Transactions Involving Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of org. revenues	
				Yes	No
(1) Zach Pace	Deputy Chief	900	See Part V		X
(2) Dean Dellinger	Board President	235	See Part V		X
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					

Part V Supplemental Information.

Provide additional information for responses to questions on Schedule L (see instructions).

Schedule L, Part V - Additional Information

Mr. Pace's company provides ground maintenance to the Department.

Mr. Dellinger's company provides electrical repair and maintenance services to the Department.

For Review and Comment Only

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

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

OMB No. 1545-0047

2021

Open to Public
Inspection

Name of the organization

Saluda Volunteer Fire & Rescue, Inc

Employer identification number



Form 990 - Organization's Mission

The mission of the organization is the preservation of lives and property from loss, injury or damage from fire, accident, weather, disasters either natural or man-made, acts of God or any peril or danger. The mission further includes the improvement of the quality of life in the community.

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

The 990 is reviewed and approved by the organization's treasurer prior to its filing with the Internal Revenue Service.

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

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

Form 990, Part VI, Line 9 - Governing Documents Disclosure Explanation

The organization makes its governing documents and financial statements available to the public upon written request.

For Review and Comment Only

Form **4562**

Depreciation and Amortization
(Including Information on Listed Property)

OMB No. 1545-0172

2021

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.

Attachment Sequence No. **179**

Name(s) shown on return

Saluda Volunteer Fire & Rescue, Inc

Identifying number

Business or activity to which this form relates

Indirect Depreciation

Part I Election To Expense Certain Property Under Section 179

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

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

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

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

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	86,43

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

17	MACRS deductions for assets placed in service in tax years beginning before 2021	17	5,426
18	If you are electing to group any assets placed in service during the tax year into more general asset accounts, check here		

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

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

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

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

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	91,863
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Federal Asset Report

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Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	PerConv Meth	Prior	Current	
Prior MACRS:										
1	Heatmaster Cooker	4/01/04	1,819			1,819	7 HY 200DB	1,819	0	
2	Bunk Beds (3)	1/05/05	2,175			2,175	7 HY 200DB	2,175	0	
3	Generator - 2005 Capital Lease	2/01/05	19,655			19,655	7 HY 200DB	19,655	0	
4	Security System	4/01/03	5,726			5,726	7 HY 200DB	5,726	0	
5	Recliners	10/01/03	1,150			1,150	5 HY 200DB	1,064	0	
6	Couch	10/01/03	809			809	5 HY 200DB	749	0	
7	Curios Cabinet	10/01/03	838			838	7 HY 200DB	838	0	
8	Ice Machine	6/01/04	2,250			2,250	7 HY 200DB	2,250	0	
9	Computer Cytech	6/01/03	1,000			1,000	5 HY 200DB	1,000	0	
10	Computer - Cytech	6/01/03	1,000			1,000	5 HY 200DB	1,000	0	
11	Computer - Dell	5/01/05	900			900	5 HY 200DB	900	0	
12	Computer - Dell	5/01/05	900			900	5 HY 200DB	900	0	
13	Dell - Computer	5/01/05	900			900	5 HY 200DB	900	0	
14	TV	10/01/03	718			718	5 HY 200DB	718	0	
15	Refrigerator	5/01/03	879			879	7 HY 200DB	879	0	
16	Stove	5/01/03	615			615	7 HY 200DB	615	0	
17	Stove	5/01/03	615			615	7 HY 200DB	615	0	
18	Dishwasher	5/01/03	450			450	7 HY 200DB	450	0	
19	Monitor IV	2/01/04	608			608	5 HY 200DB	608	0	
20	Monitor IV	2/01/04	608			608	5 HY 200DB	608	0	
21	Monitor IV	2/01/04	608			608	5 HY 200DB	608	0	
22	Monitor IV	2/01/04	608			608	5 HY 200DB	608	0	
34	S-23 1989 Ford F-350	6/30/04	16,000			16,000	10 HY 200DB	16,000	0	
	Sold/Scrapped: 7/19/21									
37	6 Curtain Nozzles	6/30/00	3,000			3,000	7 HY 200DB	3,000	0	
38	16 - 1 1/2 Combination Nozzles	6/30/00	10,800			10,800	7 HY 200DB	10,800	0	
39	8 - 2/12 Combination Nozzles	6/30/00	5,600			5,600	7 HY 200DB	5,600	0	
40	2 - 1 Combination Nozzles	6/30/00	1,100			1,100	7 HY 200DB	1,100	0	
41	Piercing Nozzle	6/30/00	500			500	7 HY 200DB	500	0	
	2 - Master Streams	6/30/00	5,000			5,000	7 HY 200DB	5,000	0	
	20 - Scott Airpaks	6/30/98	50,000			50,000	7 HY 200DB	50,000	0	
44	4 - Defibrillators	6/30/00	6,000			6,000	7 HY 200DB	6,000	0	
45	Generator	6/30/04	5,000			5,000	7 HY 200DB	5,000	0	
46	Generator	6/03/94	3,000			3,000	7 HY 200DB	3,000	0	
47	Winch	6/30/04	1,560			1,560	7 HY 200DB	1,560	0	
48	2 - Winches	6/30/04	4,200			4,200	7 HY 200DB	4,200	0	
49	Halmatro Power Unit	6/30/97	30,000			30,000	7 HY 200DB	30,000	0	
50	Hearst Rescue Tools	6/30/90	15,000			15,000	7 HY 200DB	15,000	0	
51	Air Compressor	6/30/07	1,200			1,200	7 HY 200DB	1,200	0	
52	8 - Sets of Dive Gear	6/30/00	16,000			16,000	7 HY 200DB	16,000	0	
53	2 - Sets of Swift Water Gear	6/30/00	1,600			1,600	7 HY 200DB	1,600	0	
54	3 - Sets of Swift Water Gear	6/30/03	1,500			1,500	7 HY 200DB	1,500	0	
55	50 - Sets of Bunker Gear	6/30/00	100,000			100,000	7 HY 200DB	100,000	0	
56	30 - Set Forestry Gear	6/30/98	90,000			90,000	7 HY 200DB	90,000	0	
57	Washer - 2005 Capital Lease	1/01/05	3,500			3,500	7 HY 200DB	3,500	0	
58	Dryer - 2005 Capital Lease	1/01/05	3,500			3,500	7 HY 200DB	3,500	0	
59	Air System - 2005 Capital Lease	1/01/05	28,648			28,648	7 HY 200DB	28,648	0	
60	Caseade System - 2005 Capital Lease	1/01/05	2,500			2,500	5 HY 200DB	2,500	0	
61	Winch	2/02/05	1,569			1,569	7 HY 200DB	1,569	0	
63	Emergency Apparatus	1/26/05	2,197			2,197	7 HY 200DB	2,197	0	
65	GMAC	4/12/05	19,222			19,222	10 HY 200DB	19,222	0	
66	Dive Gear	9/17/05	2,956			2,956	7 HY 200DB	2,956	0	
67	Communication Equipment	2/09/05	4,515			4,515	7 HY 200DB	4,515	0	
68	Communication Pagers	5/24/05	1,146			1,146	7 HY 200DB	1,146	0	
69	Air Packs	6/28/05	5,398			5,398	7 HY 200DB	5,398	0	
70	Port Fire Hose Tester	6/14/05	1,556			1,556	7 HY 200DB	1,556	0	
71	Sign	4/11/05	675			675	7 HY 200DB	675	0	
72	Turn Out Gear	9/30/05	2,308			2,308	7 HY 200DB	2,308	0	
77	3 Minitor V Pagers & Accessories	11/07/07	2,298			2,298	7 HY 200DB	2,298	0	
82	New Building Sign	6/30/07	6,645			6,645	15 HY 150DB	6,403	242	
83	Diving Gear	2/02/07	2,543			2,543	7 HY 200DB	2,543	0	
84	Sonar Scanner	11/14/07	1,249			1,249	7 HY 200DB	1,249	0	
85	Turn Out Gear	2/25/07	5,577			5,577	7 HY 200DB	5,577	0	
	Turn Out Gear	3/27/07	2,295			2,295	7 HY 200DB	2,295	0	
	Medical Equipment for Ambulance	6/01/07	3,927			3,927	5 HY 200DB	3,927	0	
88	AED for Ambulance	7/09/07	1,692			1,692	5 HY 200DB	1,692	0	
89	2 Two Way Radios	6/30/07	1,256			1,256	7 HY 200DB	1,256	0	
90	2 Minitor V Pagers	11/25/07	1,097			1,097	7 HY 200DB	1,097	0	

Federal Asset Report

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Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	Per Conv Meth	Prior	Current
91	3 Minitor V Pagers	7/12/07	1,646			1,646	7 HY 200DB	1,646	0
142	Radio Equipment	5/13/11	27,899			27,899	7 MQ 200DB	27,899	0
172	Used Rescue Truck	2/28/14	118,455			118,455	25 HY S/L	118,455	4,738
173	Minitor 6 Pagers - 2	3/26/14	1,238			1,238	5 HY 200DB	1,238	0
174	2 Inspiro One 2020 Computers	12/30/13	1,276			1,276	5 IY 200DB	1,276	0
175	Turn Out Gear Racks/Lockers	8/30/13	5,466			5,466	10 IY 200DB	4,352	446
176	CMC Mule 11 Littler Wheel with Handles	4/28/14	1,521			1,521	7 IY 200DB	1,521	0
177	Rescue Equipment - Wetshoes, Rigging, Raj	8/05/13	6,777			6,777	7 IY 200DB	6,777	0
178	Water Rescue Equipment , including Drysuit	1/23/14	21,875			21,875	7 IY 200DB	21,875	0
			706,313			706,313		621,102	5,426
Other Depreciation:									
23	Monitor V (10)	9/01/05	5,500			5,500	MO S/L	5,500	0
24	Old Building	9/01/02	259,250			259,250	9 MO S/L	122,893	6,648
25	New Building	9/01/02	295,000			295,000	35 MO S/L	139,842	7,564
26	Land	9/01/02	45,750			45,750	8 -- Land	0	0
28	E-226 1999 Freightliner	6/30/99	198,000			198,000	25 MO S/L	174,240	7,920
30	E-221 2003 Freightliner	6/30/03	159,679			159,679	25 MO S/L	114,967	6,387
31	T-224 1994 Freightliner	6/30/94	105,000			105,000	25 MO S/L	105,000	0
62	Bathroom, labor, materials and wiring	5/16/06	1,898			1,898	10 MO S/L	1,898	0
64	1980 American La France Engine - E-5	11/13/07	6,500			6,500	15 MO S/L	5,920	433
74	Transfer Tanker	5/22/06	535			535	5 MO S/L	535	0
75	2 Dry Suits	5/08/06	2,215			2,215	7 MO S/L	2,215	0
76	10 SCBA Cylinders and Valve Assemblies	4/01/06	6,055			6,055	7 MO S/L	6,055	0
78	Office Safe	8/25/06	911			911	10 MO S/L	911	0
79	Polaris Ranger	2/14/07	12,277			12,277	10 MO S/L	12,277	0
81	Trailer for Ranger 23	3/06/07	795			795	10 MO S/L	795	0
92	Cell Phone Amplifier for Building	6/20/08	1,850			1,850	7 MO S/L	1,850	0
93	4 Minitor V Pagers	3/25/08	2,056			2,056	7 MO S/L	2,056	0
94	PPV Fan & Deck Gun for E-5	2/25/08	500			500	7 MO S/L	500	0
95	8 SCBA's	1/16/08	4,000			4,000	7 MO S/L	4,000	0
96	Air Bottle for RIT Bag	1/21/08	1,475			1,475	7 MO S/L	1,475	0
97	2 Thermal Imaging Cameras and RIT Pack	1/30/08	21,034			21,034	7 MO S/L	21,034	0
98	RIT Tarp	3/18/08	552			552	7 MO S/L	552	0
99	Turnout Gear	2/08/08	11,926			11,926	7 MO S/L	11,926	0
100	Turnout Gear	2/21/08	24,057			24,057	7 MO S/L	24,057	0
101	Turnout Gear	3/18/08	48,506			48,506	7 MO S/L	48,506	0
102	Cairns New Yorker Leather Helmet	4/23/08	503			503	7 MO S/L	503	0
103	Cairns Sam Houston Helmet	5/06/08	560			560	7 MO S/L	560	0
104	Rescue Equipment - 2007 Rescue Grant	2/22/08	1,403			1,403	7 MO S/L	1,403	0
105	High Angle Equipment	5/06/08	4,219			4,219	7 MO S/L	4,219	0
106	1 Holmatro Ram & 5 Airbags	6/20/08	9,852			9,852	7 MO S/L	9,852	0
107	8 Boots, 8 Gloves, 8 Helmets	6/20/08	3,199			3,199	7 MO S/L	3,199	0
108	1 Airgun & K-14 Saw	6/20/08	3,745			3,745	7 MO S/L	3,745	0
109	1 Radio & Accessories	6/30/08	2,761			2,761	7 MO S/L	2,761	0
110	8 Sets RT Gear	6/30/08	10,860			10,860	7 MO S/L	10,860	0
112	TK-7189	9/16/08	520			520	7 MO S/L	520	0
113	5 Minitor V Pagers	12/04/08	2,570			2,570	7 MO S/L	2,570	0
114	TK-2180, battery, charger, antenna, etc	1/14/09	845			845	7 MO S/L	845	0
115	Base station, buzzard, bedroom light activat	4/08/09	1,271			1,271	7 MO S/L	1,271	0
116	New radio for paid personnel	5/28/09	780			780	7 MO S/L	780	0
117	New Office Computer	9/16/08	1,006			1,006	7 MO S/L	1,006	0
118	Wildland Packs	10/12/08	630			630	7 MO S/L	630	0
119	3 Hose Burst Jackets and 4 RIT nozzles	7/03/08	3,779			3,779	7 MO S/L	3,779	0
120	Quick Vent Saw	7/09/08	1,400			1,400	7 MO S/L	1,400	0
121	4 Nozzles	10/02/08	1,575			1,575	7 MO S/L	1,575	0
122	26 Airpacks,Bottles, Mask, Voice Amplifier	1/14/09	136,500			136,500	7 MO S/L	136,500	0
123	New Light Tower in S-23	4/01/10	18,910			18,910	10 MO S/L	18,910	0
124	Air pack tracker and charger	12/20/08	1,200			1,200	7 MO S/L	1,200	0
125	Furniture	4/01/10	5,445			5,445	7 MO S/L	5,445	0
126	Forestry Gear	7/09/09	1,191			1,191	7 MO S/L	1,191	0
127	RT Gear, Rope Bags, Hammesses	2/10/09	3,710			3,710	7 MO S/L	3,710	0
128	Rescue gear, Belts, Helmets, Gloves	3/31/09	5,739			5,739	7 MO S/L	5,739	0
129	Rescue Equipment	4/06/09	1,187			1,187	7 MO S/L	1,187	0
130	35 ft. Ladder	2/22/10	1,158			1,158	7 MO S/L	1,158	0
131	Personal Escape Rope	6/19/10	1,407			1,407	7 MO S/L	1,407	0
133	Firefighting Equipment	6/22/10	4,268			4,268	7 MO S/L	4,268	0
134	Firefighting Equipment	6/22/10	49,401			49,401	7 MO S/L	49,401	0
135	3 Helmets	11/30/09	1,514			1,514	7 MO S/L	1,514	0

Federal Asset Report

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Asset	Description	Date In Service	Cost	Bus %	Sec 179	Bonus	Basis for Depr	Per Conv Meth	Prior	Current
136	Structural Gloves	2/22/10	1,156				1,156	7 MO S/L	1,156	0
137	2 AED's, lithium batteries and pads	1/18/10	1,708				1,708	7 MO S/L	1,708	0
138	Dive Gear	4/01/10	4,870				4,870	7 MO S/L	4,870	0
139	2 New Suits, Dive Equipment	6/28/10	6,000				6,000	7 MO S/L	6,000	0
140	Rescue Randy	6/19/10	1,121				1,121	7 MO S/L	1,121	0
141	TV, Wall Mount for Day Room	1/28/11	1,255				1,255	7 MO S/L	1,255	0
143	Attack line hose	8/18/10	2,892				2,892	7 MO S/L	2,892	0
144	8 Nozzles for DOI Inspection	1/12/11	3,499				3,499	7 MO S/L	3,499	0
145	3' Piercing Nozzle, Portable deck deluge, otl	1/12/11	4,125				4,125	7 MO S/L	4,125	0
146	Vent Saw	2/07/11	1,820				1,820	7 MO S/L	1,820	0
147	K12 Rescue Saw	3/24/11	1,192				1,192	7 MO S/L	1,192	0
148	Gas Monitor	7/14/10	1,568				1,568	7 MO S/L	1,568	0
149	AED for the Engine	6/16/11	1,561				1,561	7 MO S/L	1,561	0
150	Generator for dive trailer	3/08/11	2,205				2,205	7 MO S/L	2,205	0
151	Exothermic cutting torch, rescue kit	4/21/11	1,074				1,074	7 MO S/L	1,074	0
152	Res-Q-Jack Steel	4/21/11	5,710				5,710	7 MO S/L	5,710	0
153	Holmatro RIT Equipment	6/20/11	54,014				54,014	7 MO S/L	54,014	0
154	Building Upgrade	12/15/11	18,666				18,666	40 MO S/L	4,473	467
155	Radio Equip - Repeater site next to motel	2/23/12	1,322				1,322	7 MO S/L	1,322	0
156	2 IPads	4/09/12	1,345				1,345	7 MO S/L	1,345	0
157	Deck Gun & Nozzle for New Truck	6/13/12	2,884				2,884	7 MO S/L	2,884	0
158	PPV Fan	6/13/12	1,313				1,313	7 MO S/L	1,313	0
159	10 Cairns Helmets	3/23/12	2,047				2,047	7 MO S/L	2,047	0
160	Turnout Gear - Nick Edwards	5/09/12	1,547				1,547	7 MO S/L	1,547	0
161	1 Zoll AED	4/19/12	1,560				1,560	7 MO S/L	1,560	0
162	Washer & Dryer	10/14/11	1,158				1,158	7 MO S/L	1,158	0
163	Building Renovation/Upgrade	12/05/11	21,980				21,980	40 MO S/L	5,269	549
164	2012 E-One Pumper Truck	9/28/12	339,442				339,442	25 MO S/L	118,806	13,578
165	Weatherstripping and 5 door closures	12/10/12	2,000				2,000	40 MO S/L	429	50
166	Patch Parking Lot	6/15/13	2,500				2,500	10 MO S/L	2,021	250
167	2 Minitor Vs	9/17/12	1,234				1,234	5 MO S/L	1,234	0
168	Turnout Gear Zach Pace	7/22/12	1,473				1,473	5 MO S/L	1,473	0
169	Turnout Gear Robert Dellinger	11/13/12	2,038				2,038	5 MO S/L	2,038	0
170	Truck 23 Ford F350	11/13/12	43,594				43,594	10 MO S/L	37,780	4,359
171	Base station system	4/17/13	5,866				5,866	5 MO S/L	5,866	0
179	2004 Ford F30 Super Duty SuperCab	8/26/14	2,980				2,980	5 MO S/L	2,980	0
180	200 Gal Defender Skid Unit	11/03/14	4,496				4,496	5 MO S/L	4,496	0
181	Repeater	6/10/15	3,150				3,150	5 MO S/L	3,150	0
182	Cyl & Valv Assy 4500 PSI (12)	3/27/15	10,478				10,478	5 MO S/L	10,478	0
183	Turnout Gear 10 Coats and Pants	4/30/15	23,218				23,218	5 MO S/L	23,218	0
184	Turnout Gear D Ward	5/14/15	2,331				2,331	5 MO S/L	2,331	0
186	Trade In Value of 02 Suburban Now Asset #	6/20/16	6,000				6,000	5 MO S/L	6,000	0
187	Weight Rack	7/05/16	2,671				2,671	5 MO S/L	2,671	0
188	Turnout Gear	8/18/16	6,019				6,019	5 MO S/L	5,919	100
189	Radios	4/27/17	9,022				9,022	5 MO S/L	7,969	1,053
190	Camper Cover	2/28/17	2,292				2,292	5 MO S/L	1,948	344
191	2 VHF Radios	2/13/18	1,865				1,865	5 MO S/L	1,275	373
192	5 Viper Radios	2/26/18	9,065				9,065	5 MO S/L	6,043	1,813
193	Turnout Gear	1/20/17	6,085				6,085	5 MO S/L	4,361	1,217
195	Lockers	5/13/19	3,521				3,521	10 MO S/L	763	352
196	2 Thermal Imaging Cameras	5/13/19	1,624				1,624	5 MO S/L	704	325
197	2 Globe Jackets, 2 Globe Pants	11/26/18	4,160				4,160	5 MO S/L	2,149	832
198	Globe Jacket, Globe Pant	10/25/18	2,080				2,080	5 MO S/L	1,109	416
199	VHF Radios	7/09/18	1,652				1,652	5 MO S/L	991	331
200	VHF Radio	6/27/19	1,036				1,036	5 MO S/L	414	207
202	Drysuits	6/27/19	8,078				8,078	5 MO S/L	3,231	1,616
203	Used Ladder Truck	7/01/18	64,304				64,304	15 MO S/L	12,861	4,287
204	3 ipads and accessories	8/13/18	1,693				1,693	5 MO S/L	987	339
205	3 Pagers	5/22/19	1,485				1,485	5 MO S/L	619	297
206	Heat Pump	2/03/20	3,279				3,279	15 MO S/L	310	218
207	Water Heater	3/17/20	1,520				1,520	10 MO S/L	190	152
208	Viper for Engine 23	4/08/20	2,614				2,614	5 MO S/L	654	522
209	Viper for Truck 23	4/08/20	2,519				2,519	5 MO S/L	630	503
210	Thermal Camera Kit	5/31/20	1,415				1,415	5 MO S/L	307	283
211	Turnout Gear	10/14/19	19,160				19,160	5 MO S/L	6,706	3,832
212	Chest Compression System	3/17/20	5,034				5,034	5 MO S/L	1,259	1,006
213	Defibrillator	3/20/20	1,500				1,500	5 MO S/L	375	300
214	Topper for Truck 23 - T23	6/10/21	3,628				3,628	5 MO S/L	60	726
215	Laptop	8/26/20	2,642				2,642	3 MO S/L	734	881
216	Brush Truck 23 - B23	6/16/21	51,768				51,768	10 MO S/L	0	5,177
217	Partial Payment on Tahoe	6/30/21	5,000				5,000	10 MO S/L	0	500

Federal Asset Report

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FYE: 6/30/2022

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	Per Conv Meth	Prior	Current
218	New Radio Chammel	1/19/21	9,620			9,620	5 MO S/L	800	1,924
219	2 VHF Radios	1/19/21	2,259			2,259	5 MO S/L	188	452
220	Pumper Loan Costs	2/26/21	1,523			1,523	0 -- Memo		0
221	VHF Radio	11/12/20	1,450			1,450	5 MO S/L	93	290
222	Tahoe	1/28/22	5,000			5,000	10 MO S/L	0	208
223	2022 Honda Pioneer 1000	6/27/22	22,827			22,827	10 MO S/L	0	0
224	Parking Lot Engineering	10/04/21	8,598			8,598	0 -- Memo	0	0
225	Wrapping for Brush Truck 23-B23	7/14/21	1,548			1,548	10 MO S/L	0	155
226	Mechanical Siren for R23	10/11/21	1,708			1,708	5 MO S/L	0	256
227	Viper Radio	1/10/22	4,447			4,447	5 MO S/L	0	445
228	Turnout Gear	11/01/21	12,937			12,937	5 MO S/L	0	1,725
229	Turnout Gear	5/10/22	2,940			2,940	5 MO S/L	0	98
230	E-One Pumper Truck 2022	4/29/22	701,579			701,579	25 MO S/L	0	4,677
	Total Other Depreciation		<u>3,101,988</u>			<u>3,101,988</u>		<u>1,499,522</u>	<u>86,437</u>
	Total ACRS and Other Depreciation		<u>3,101,988</u>			<u>3,101,988</u>		<u>1,499,522</u>	<u>86,437</u>
	Grand Totals		3,808,301			3,808,301		2,120,624	91,863
	Less: Dispositions and Transfers		16,000			16,000		16,000	0
	Less: Start-up/Org Expense		0			0		0	0
	Net Grand Totals		<u>3,792,301</u>			<u>3,792,301</u>		<u>2,104,624</u>	<u>91,863</u>

For Review and Comment Only

NC Asset Report

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FYE: 6/30/2022

Asset	Description	Date In Service	Cost	Basis for Depr	NC Prior	NC Current	Federal Current	Difference Fed - NC
Prior MACRS:								
1	Heatmaster Cooker	4/01/04	1,819	1,819	1,819	0	0	0
2	Bunk Beds (3)	1/05/05	2,175	2,175	2,175	0	0	0
3	Generator - 2005 Capital Lease	2/01/05	19,655	19,655	19,655	0	0	0
4	Security System	4/01/03	5,726	5,726	5,726	0	0	0
5	Recliners	10/01/03	1,150	1,150	1,150	0	0	0
6	Couch	10/01/03	809	809	809	0	0	0
7	Curios Cabinet	10/01/03	838	838	838	0	0	0
8	Ice Machine	6/01/04	2,250	2,250	2,250	0	0	0
9	Computer Cytech	6/01/03	1,000	1,000	1,000	0	0	0
10	Computer - Cytech	6/01/03	1,000	1,000	1,000	0	0	0
11	Computer - Dell	5/01/05	900	900	900	0	0	0
12	Computer - Dell	5/01/05	900	900	900	0	0	0
13	Dell - Computer	5/01/05	900	900	900	0	0	0
14	TV	10/01/03	718	718	718	0	0	0
15	Refrigerator	5/01/03	879	879	879	0	0	0
16	Stove	5/01/03	615	615	615	0	0	0
17	Stove	5/01/03	615	615	615	0	0	0
18	Dishwasher	5/01/03	450	450	450	0	0	0
19	Monitor IV	2/01/04	608	608	608	0	0	0
20	Monitor IV	2/01/04	608	608	608	0	0	0
21	Monitor IV	2/01/04	608	608	608	0	0	0
22	Monitor IV	2/01/04	608	608	608	0	0	0
34	S-23 1989 Ford F-350	6/30/04	16,000	16,000	16,000	0	0	0
	Sold/Scrapped: 7/19/21							
37	6 Curtain Nozzles	6/30/00	3,000	3,000	3,000	0	0	0
38	16 - 1 1/2 Combination Nozzles	6/30/00	10,800	10,800	10,800	0	0	0
39	8 - 2/12 Combination Nozzles	6/30/00	5,600	5,600	5,600	0	0	0
40	2 - 1 Combination Nozzles	6/30/00	1,100	1,100	1,100	0	0	0
41	Piercing Nozzle	6/30/00	500	500	500	0	0	0
	2 - Master Streams	6/30/00	5,000	5,000	5,000	0	0	0
	20 - Scott Airpacks	6/30/98	50,000	50,000	50,000	0	0	0
44	4 - Defibrillators	6/30/00	6,000	6,000	6,000	0	0	0
45	Generator	6/30/04	5,000	5,000	5,000	0	0	0
46	Generator	6/03/94	3,000	3,000	3,000	0	0	0
47	Winch	6/30/04	1,560	1,560	1,560	0	0	0
48	2 - Winches	6/30/04	4,200	4,200	4,200	0	0	0
49	Halmatro Power Unit	6/30/97	30,000	30,000	30,000	0	0	0
50	Hearst Rescue Tools	6/30/90	15,000	15,000	15,000	0	0	0
51	Air Compressor	6/30/01	1,200	1,200	1,200	0	0	0
52	8 - Sets of Dive Gear	6/30/01	16,000	16,000	16,000	0	0	0
53	2 - Sets of Swift Water Gear	6/30/03	1,600	1,600	1,600	0	0	0
54	3 - Sets of Swift Water Gear	6/30/03	1,500	1,500	1,500	0	0	0
55	50 - Sets of Bunker Gear	6/30/03	100,000	100,000	100,000	0	0	0
56	30 - Set Forestry Gear	6/30/98	90,000	90,000	90,000	0	0	0
57	Washer - 2005 Capital Lease	1/01/05	3,500	3,500	3,500	0	0	0
58	Dryer - 2005 Capital Lease	1/01/05	3,500	3,500	3,500	0	0	0
59	Air System - 2005 Capital Lease	1/01/05	28,648	28,648	28,648	0	0	0
60	Cascade System - 2005 Capital Lease	1/01/05	2,500	2,500	2,500	0	0	0
61	Winch	2/02/05	1,569	1,569	1,569	0	0	0
63	Emergency Apparatus	1/26/05	2,197	2,197	2,197	0	0	0
65	GMAC	4/12/05	19,222	19,222	19,222	0	0	0
66	Dive Gear	9/17/05	2,956	2,956	2,956	0	0	0
67	Communication Equipment	2/09/05	4,515	4,515	4,515	0	0	0
68	Communication Pagers	5/24/05	1,146	1,146	1,146	0	0	0
69	Air Packs	6/28/05	5,398	5,398	5,398	0	0	0
70	Port Fire Hose Tester	6/14/05	1,556	1,556	1,556	0	0	0
71	Sign	4/11/05	675	675	675	0	0	0
72	Turn Out Gear	9/30/05	2,308	2,308	2,308	0	0	0
77	3 Minitor V Pagers & Accessories	11/07/07	2,298	2,298	2,298	0	0	0
82	New Building Sign	6/30/07	6,645	6,645	6,449	196	242	46
83	Diving Gear	2/02/07	2,543	2,543	2,543	0	0	0
84	Sonar Scanner	11/14/07	1,249	1,249	1,249	0	0	0
85	Turn Out Gear	2/25/07	5,577	5,577	5,577	0	0	0
	Turn Out Gear	3/27/07	2,295	2,295	2,295	0	0	0
	Medical Equipment for Ambulance	6/01/07	3,927	3,927	3,927	0	0	0
88	AED for Ambulance	7/09/07	1,692	1,692	1,692	0	0	0
89	2 Two Way Radios	6/30/07	1,256	1,256	1,256	0	0	0
90	2 Minitor V Pagers	11/25/07	1,097	1,097	1,097	0	0	0

For Review and Comment Only

NC Asset Report

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FYE: 6/30/2022

Asset	Description	Date In Service	Cost	Basis for Depr	NC Prior	NC Current	Federal Current	Difference Fed - NC
91	3 Minitor V Pagers	7/12/07	1,646	1,646	1,646	0	0	0
142	Radio Equipment	5/13/11	27,899	27,899	27,899	0	0	0
172	Used Rescue Truck	2/28/14	118,455	118,455	34,944	4,738	4,738	0
173	Minitor 6 Pagers - 2	3/26/14	1,238	1,238	1,238	0	0	0
174	2 Inspiro One 2020 Computers	12/30/13	1,276	1,276	1,276	0	0	0
175	Turn Out Gear Racks/Lockers	8/30/13	5,466	5,466	4,570	359	116	87
176	CMC Mule 11 Littler Wheel with Handles	4/28/14	1,521	1,521	1,521	0	0	0
177	Rescue Equipment - Wetshoes, Rigging, Ra	8/05/13	6,777	6,777	6,777	0	0	0
178	Water Rescue Equipment , including Drysuit	1/23/14	21,875	21,875	21,875	0	0	0
			<u>706,313</u>	<u>706,313</u>	<u>621,710</u>	<u>5,293</u>	<u>5,426</u>	<u>133</u>

Other Depreciation:

23	Monitor V (10)	9/01/05	5,500	5,500	5,500	0	0	0
24	Old Building	9/01/02	259,250	259,250	125,193	618	6,648	0
25	New Building	9/01/02	295,000	295,000	142,457	0	7,564	0
26	Land	9/01/02	45,750	45,750	0	0	0	0
28	E-226 1999 Freightliner	6/30/99	198,000	198,000	174,240	7,920	7,920	0
30	E-221 2003 Freightliner	6/30/03	159,679	159,679	114,969	6,387	6,387	0
31	T-224 1994 Freightliner	6/30/94	105,000	105,000	105,000	0	0	0
62	Bathroom, labor, materials and wiring	5/16/06	1,898	1,898	1,898	0	0	0
64	1980 American La France Engine - E-5	11/13/07	6,500	6,500	5,922	434	433	-1
74	Transfer Tanker	5/22/06	535	535	535	0	0	0
75	2 Dry Suits	5/08/06	2,215	2,215	2,215	0	0	0
76	10 SCBA Cylinders and Valve Assemblies	4/01/06	6,055	6,055	6,055	0	0	0
78	Office Safe	8/25/06	911	911	911	0	0	0
79	Polaris Ranger	2/14/07	12,277	12,277	12,277	0	0	0
81	Trailer for Ranger 23	3/06/07	795	795	795	0	0	0
92	Cell Phone Amplifier for Building	6/20/08	1,850	1,850	1,850	0	0	0
93	4 Minitor V Pagers	3/25/08	2,056	2,056	2,056	0	0	0
94	PPV Fan & Deck Gun for E-5	2/25/08	500	500	500	0	0	0
95	8 SCBA's	1/16/08	4,000	4,000	4,000	0	0	0
96	Air Bottle for RIT Bag	1/21/08	1,475	1,475	1,475	0	0	0
97	2 Thermal Imaging Cameras and RIT Pack	1/30/08	21,034	21,034	21,034	0	0	0
98	RIT Tarp	3/18/08	552	552	552	0	0	0
99	Turnout Gear	2/08/08	11,926	11,926	11,926	0	0	0
100	Turnout Gear	2/21/08	24,057	24,057	24,057	0	0	0
101	Turnout Gear	3/18/08	48,506	48,506	48,506	0	0	0
102	Cairns New Yorker Leather Helmet	4/23/08	503	503	503	0	0	0
103	Cairns Sam Houston Helmet	5/06/08	560	560	560	0	0	0
104	Rescue Equipment - 2007 Rescue Grant	2/22/08	1,403	1,403	1,403	0	0	0
105	High Angle Equipment	5/06/08	4,219	4,219	4,219	0	0	0
106	1 Holmatro Ram & 5 Airbags	6/20/08	9,852	9,852	9,852	0	0	0
107	8 Boots, 8 Gloves, 8 Helmets	6/20/08	3,199	3,199	3,199	0	0	0
108	1 Airgun & K-14 Saw	6/20/08	3,745	3,745	3,745	0	0	0
109	1 Radio & Accessories	6/20/08	2,761	2,761	2,761	0	0	0
110	8 Sets RT Gear	6/20/08	10,860	10,860	10,860	0	0	0
112	TK-7189	9/16/08	520	520	520	0	0	0
113	5 Minitor V Pagers	12/04/08	2,570	2,570	2,570	0	0	0
114	TK-2180, battery, charger, antenna, etc	1/14/09	845	845	845	0	0	0
115	Base station, buzzard, bedroom light activat	4/08/09	1,271	1,271	1,271	0	0	0
116	New radio for paid personnel	5/28/09	780	780	780	0	0	0
117	New Office Computer	9/16/08	1,006	1,006	1,006	0	0	0
118	Wildland Packs	10/12/08	630	630	630	0	0	0
119	3 Hose Burst Jackets and 4 RT Nozzles	7/03/08	3,779	3,779	3,779	0	0	0
120	Quick Vent Saw	7/09/08	1,400	1,400	1,400	0	0	0
121	4 Nozzles	10/02/08	1,575	1,575	1,575	0	0	0
122	26 Airpacks,Bottles, Mask, Voice Amplifier	1/14/09	136,500	136,500	136,500	0	0	0
123	New Light Tower in S-23	4/01/10	18,910	18,910	18,910	0	0	0
124	Air pack tracker and charger	12/20/08	1,200	1,200	1,200	0	0	0
125	Furniture	4/01/10	5,445	5,445	5,445	0	0	0
126	Forestry Gear	7/09/09	1,191	1,191	1,191	0	0	0
127	RT Gear, Rope Bags, Harnesses	2/10/09	3,710	3,710	3,710	0	0	0
128	Rescue gear, Belts, Helmets, Gloves	3/31/09	5,739	5,739	5,739	0	0	0
129	Rescue Equipment	4/06/09	1,187	1,187	1,187	0	0	0
130	35 ft. Ladder	2/22/10	1,158	1,158	1,158	0	0	0
131	Personal Escape Rope	6/19/10	1,407	1,407	1,407	0	0	0
133	Firefighting Equipment	6/22/10	4,268	4,268	4,268	0	0	0
134	Firefighting Equipment	6/22/10	49,401	49,401	49,401	0	0	0
135	3 Helmets	11/30/09	1,514	1,514	1,514	0	0	0

NC Asset Report

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FYE: 6/30/2022

Asset	Description	Date In Service	Cost	Basis for Depr	NC Prior	NC Current	Federal Current	Difference Fed - NC
136	Structural Gloves	2/22/10	1,156	1,156	1,156	0	0	0
137	2 AED's, lithium batteries and pads	1/18/10	1,708	1,708	1,708	0	0	0
138	Dive Gear	4/01/10	4,870	4,870	4,870	0	0	0
139	2 New Suits, Dive Equipment	6/28/10	6,000	6,000	6,000	0	0	0
140	Rescue Randy	6/19/10	1,121	1,121	1,121	0	0	0
141	TV, Wall Mount for Day Room	1/28/11	1,255	1,255	1,255	0	0	0
143	Attack line hose	8/18/10	2,892	2,892	2,892	0	0	0
144	8 Nozzles for DOI Inspection	1/12/11	3,499	3,499	3,499	0	0	0
145	3' Piercing Nozzle, Portable deck deluge, oil	1/12/11	4,125	4,125	4,125	0	0	0
146	Vent Saw	2/07/11	1,820	1,820	1,820	0	0	0
147	K12 Rescue Saw	3/24/11	1,192	1,192	1,192	0	0	0
148	Gas Monitor	7/14/10	1,568	1,568	1,568	0	0	0
149	AED for the Engine	6/16/11	1,561	1,561	1,561	0	0	0
150	Generator for dive trailer	3/08/11	2,205	2,205	2,205	0	0	0
151	Exothermic cutting torch, rescue kit	4/21/11	1,074	1,074	1,074	0	0	0
152	Res-Q-Jack Steel	4/21/11	5,710	5,710	5,710	0	0	0
153	Holmatro RIT Equipment	6/20/11	54,014	54,014	54,014	0	0	0
154	Building Upgrade	12/15/11	18,666	18,666	4,472	467	467	0
155	Radio Equip - Repeater site next to motel	2/23/12	1,322	1,322	1,322	0	0	0
156	2 IPads	4/09/12	1,345	1,345	1,345	0	0	0
157	Deck Gun & Nozzle for New Truck	6/13/12	2,884	2,884	2,884	0	0	0
158	PPV Fan	6/13/12	1,313	1,313	1,313	0	0	0
159	10 Cairns Helmets	3/23/12	2,047	2,047	2,047	0	0	0
160	Turnout Gear - Nick Edwards	5/09/12	1,547	1,547	1,547	0	0	0
161	1 Zoll AED	4/19/12	1,560	1,560	1,560	0	0	0
162	Washer & Dryer	10/14/11	1,158	1,158	1,158	0	0	0
163	Building Renovation/Upgrade	12/05/11	21,980	21,980	5,266	550	549	-1
164	2012 E-One Pumper Truck	9/28/12	339,442	339,442	118,805	13,577	13,578	1
165	Weatherstripping and 5 door closures	12/10/12	2,000	2,000	429	50	50	0
166	Patch Parking Lot	6/15/13	2,500	2,500	2,021	250	250	0
167	2 Minitor Vs	9/17/12	1,234	1,234	1,234	0	0	0
168	Turnout Gear Zach Pace	7/22/12	1,473	1,473	1,473	0	0	0
169	Turnout Gear Robert Dellinger	11/13/12	2,038	2,038	2,038	0	0	0
170	Truck 23 Ford F350	11/13/12	43,594	43,594	37,781	4,360	4,359	-1
171	Base station system	4/17/13	5,866	5,866	5,866	0	0	0
179	2004 Ford F30 Super Duty SuperCab	8/26/14	2,980	2,980	2,980	0	0	0
180	200 Gal Defender Skid Unit	11/03/14	4,496	4,496	4,496	0	0	0
181	Repeater	6/10/15	3,150	3,150	3,150	0	0	0
182	Cyl & Valv Assy 4500 PSI (12)	3/27/15	10,478	10,478	10,478	0	0	0
183	Turnout Gear 10 Coats and Pants	4/30/15	23,218	23,218	23,218	0	0	0
184	Turnout Gear D Ward	5/14/15	2,331	2,331	2,331	0	0	0
186	Trade In Value of 02 Suburban Now Asset #	6/20/0	6,000	6,000	6,000	0	0	0
187	Weight Rack	7/05/16	2,671	2,671	2,671	0	0	0
188	Turnout Gear	8/1/16	6,019	6,019	5,919	100	100	0
189	Radios	4/27/17	9,022	9,022	7,969	1,053	1,053	0
190	Camper Cover	2/28/17	2,292	2,292	1,948	344	344	0
191	2 VHF Radios	2/13/18	1,865	1,865	1,275	373	373	0
192	5 Viper Radios	2/6/18	9,065	9,065	6,043	1,813	1,813	0
193	Turnout Gear	11/20/17	6,085	6,085	4,361	1,217	1,217	0
195	Lockers	5/13/19	3,521	3,521	763	352	352	0
196	2 Thermal Imaging Cameras	5/13/19	1,624	1,624	704	325	325	0
197	2 Globe Jackets, 2 Globe Pants	11/26/18	4,160	4,160	2,149	832	832	0
198	Globe Jacket, Globe Pant	10/25/18	2,080	2,080	1,109	416	416	0
199	VHF Radios	7/09/18	1,652	1,652	991	331	331	0
200	VHF Radio	6/27/19	1,036	1,036	414	207	207	0
202	Drysuits	6/27/19	8,078	8,078	3,231	1,616	1,616	0
203	Used Ladder Truck	7/01/18	64,304	64,304	12,861	4,287	4,287	0
204	3 ipads and accessories	8/13/18	1,693	1,693	987	339	339	0
205	3 Pagers	5/22/19	1,485	1,485	619	297	297	0
206	Heat Pump	2/03/20	3,279	3,279	310	218	218	0
207	Water Heater	3/17/20	1,520	1,520	190	152	152	0
208	Viper for Engine 23	4/08/20	2,614	2,614	654	522	522	0
209	Viper for Truck 23	4/08/20	2,519	2,519	630	503	503	0
210	Thermal Camera Kit	5/31/20	1,415	1,415	307	283	283	0
211	Turnout Gear	10/14/19	19,160	19,160	6,706	3,832	3,832	0
212	Chest Compression System	3/17/20	5,034	5,034	1,259	1,006	1,006	0
213	Defibrillator	3/20/20	1,500	1,500	375	300	300	0
214	Topper for Truck 23 - 123	6/10/21	3,628	3,628	60	726	726	0
215	Laptop	8/26/20	2,642	2,642	734	881	881	0
216	Brush Truck 23 - B23	6/16/21	51,768	51,768	0	5,177	5,177	0
217	Partial Payment on Tahoe	6/30/21	5,000	5,000	0	500	500	0

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FYE: 6/30/2022

Asset	Description	Date In Service	Cost	Basis for Depr	NC Prior	NC Current	Federal Current	Difference Fed - NC
218	New Radio Channel	1/19/21	9,620	9,620	802	1,924	1,924	0
219	2 VHF Radios	1/19/21	2,259	2,259	188	452	452	0
220	Pumper Loan Costs	2/26/21	1,523	1,523	0	0	0	0
221	VHF Radio	11/12/20	1,450	1,450	193	290	290	0
222	Tahoe	1/28/22	5,000	5,000	0	208	208	0
223	2022 Honda Pioneer 1000	6/27/22	22,827	22,827	0	0	0	0
224	Parking Lot Engineering	10/04/21	8,598	8,598	0	0	0	0
225	Wrapping for Brush Truck 23-B23	7/14/21	1,548	1,548	0	155	155	0
226	Mechanical Siren for R23	10/11/21	1,708	1,708	0	256	256	0
227	Viper Radio	1/10/22	4,447	4,447	0	445	445	0
228	Turnout Gear	11/01/21	12,937	12,937	0	1,725	1,725	0
229	Turnout Gear	5/10/22	2,940	2,940	0	98	98	0
230	E-One Pumper Truck 2022	4/29/22	701,579	701,579	0	4,677	4,677	0
Total Other Depreciation			3,101,988	3,101,988	1,504,437	86,437	86,437	-2
Total ACRS and Other Depreciation			3,101,988	3,101,988	1,504,437	86,437	86,437	-2
Grand Totals			3,808,301	3,808,301	2,126,147	91,732	91,863	131
Less: Dispositions			16,000	16,000	16,000	0	0	0
Less: Start-up/Org Expense			0	0	0	0	0	0
Net Grand Totals			3,792,301	3,792,301	2,110,147	91,732	91,863	131

For Review and Comment Only

Depreciation Adjustment Report

All Business Activities

FYE: 6/30/2022

<u>Form</u>	<u>Unit</u>	<u>Asset</u>	<u>Description</u>	<u>Tax</u>	<u>AMT</u>	<u>AMT Adjustments/ Preferences</u>
There are no assets that meet the criteria of this report						

For Review and Comment Only

Future Depreciation Report FYE: 6/30/23

FYE: 6/30/2022

Form 990, Page 1

Asset	Description	Date In Service	Cost	Tax	AMT
Prior MACRS:					
1	Heatmaster Cooker	4/01/04	1,819	0	0
2	Bunk Beds (3)	1/05/05	2,175	0	0
3	Generator - 2005 Capital Lease	2/01/05	19,655	0	0
4	Security System	4/01/03	5,726	0	0
5	Recliners	10/01/03	1,150	0	0
6	Couch	10/01/03	809	0	0
7	Curios Cabinet	10/01/03	838	0	0
8	Ice Machine	6/01/04	2,250	0	0
9	Computer Cytech	6/01/03	1,000	0	0
10	Computer - Cytech	6/01/03	1,000	0	0
11	Computer - Dell	5/01/05	900	0	0
12	Computer - Dell	5/01/05	900	0	0
13	Dell - Computer	5/01/05	900	0	0
14	TV	10/01/03	718	0	0
15	Refrigerator	5/01/03	879	0	0
16	Stove	5/01/03	615	0	0
17	Stove	5/01/03	615	0	0
18	Dishwasher	5/01/03	450	0	0
19	Monitor IV	2/01/04	608	0	0
20	Monitor IV	2/01/04	608	0	0
21	Monitor IV	2/01/04	608	0	0
22	Monitor IV	2/01/04	608	0	0
37	6 Curtain Nozzles	6/30/00	3,000	0	0
38	16 - 1 1/2 Combination Nozzles	6/30/00	10,800	0	0
39	8 - 2/12 Combination Nozzles	6/30/00	5,600	0	0
40	2 - 1 Combination Nozzles	6/30/00	100	0	0
41	Piercing Nozzle	6/30/00	500	0	0
42	2 - Master Streams	6/30/00	5,000	0	0
43	20 - Scott Airpacks	6/30/98	20,000	0	0
44	4 - Defibrillators	6/30/00	6,000	0	0
45	Generator	6/30/04	5,000	0	0
46	Generator	6/03/94	3,000	0	0
47	Winch	6/30/04	1,560	0	0
48	2 - Winches	6/30/04	4,200	0	0
49	Halmatro Power Unit	6/30/97	30,000	0	0
50	Hearst Rescue Tools	6/30/00	15,000	0	0
51	Air Compressor	6/30/00	1,200	0	0
52	8 - Sets of Dive Gear	6/30/03	16,000	0	0
53	2 - Sets of Swift Water Gear	6/30/03	1,600	0	0
54	3 - Sets of Swift Water Gear	6/30/03	1,500	0	0
55	50 - Sets of Bunker Gear	6/30/98	100,000	0	0
56	30 - Set Forestry Gear	6/30/98	90,000	0	0
57	Washer - 2005 Capital Lease	1/01/05	3,500	0	0
58	Dryer - 2005 Capital Lease	1/01/05	3,500	0	0
59	Air System - 2005 Capital Lease	1/01/05	28,648	0	0
60	Cascade System - 2005 Capital Lease	1/01/05	2,500	0	0
61	Winch	2/02/05	1,569	0	0
63	Emergency Apparatus	1/26/05	2,197	0	0
65	GMAC	4/12/05	19,222	0	0
66	Dive Gear	9/17/05	2,956	0	0
67	Communication Equipment	2/09/05	4,515	0	0
68	Communication Pagers	5/24/05	1,146	0	0
69	Air Paeks	6/28/05	5,398	0	0
70	Port Fire Hose Tester	6/14/05	1,556	0	0
71	Sign	4/11/05	675	0	0
72	Turn Out Gear	9/30/05	2,308	0	0
77	3 Minitor V Pagers & Accessories	11/07/07	2,298	0	0
82	New Building Sign	6/30/07	6,645	0	0
83	Diving Gear	2/02/07	2,543	0	0
84	Sonar Scanner	11/14/07	1,249	0	0
85	Turn Out Gear	2/25/07	5,577	0	0
86	Turn Out Gear	3/27/07	2,295	0	0
87	Medical Equipment for Ambulance	6/01/07	3,927	0	0
88	AED for Ambulance	7/09/07	1,692	0	0
89	2 Two Way Radios	6/30/07	1,256	0	0
90	2 Minitor V Pagers	11/25/07	1,097	0	0
91	3 Minitor V Pagers	7/12/07	1,646	0	0

For Review and Comment Only

Future Depreciation Report FYE: 6/30/23

FYE: 6/30/2022

Form 990, Page 1

Asset	Description	Date In Service	Cost	Tax	AMT
142	Radio Equipment	5/13/11	27,899	0	0
172	Used Rescue Truck	2/28/14	118,455	4,738	0
173	Minitor 6 Pagers - 2	3/26/14	1,238	0	0
174	2 Inspiro One 2020 Computers	12/30/13	1,276	0	0
175	Turn Out Gear Racks/Lockers	8/30/13	5,466	445	0
176	CMC Mule 11 Little Wheel with Handles	4/28/14	1,521	0	0
177	Rescue Equipment - Weishoes, Rigging, Rapid R	8/05/13	6,777	0	0
178	Water Rescue Equipment , including Drysuits,	1/23/14	21,875	0	0
			<u>690,313</u>	<u>5,183</u>	<u>0</u>

Other Depreciation:

23	Monitor V (10)	9/01/05	5,500	0	0
24	Old Building	9/01/02	259,250	6,647	0
25	New Building	9/01/02	295,000	7,564	0
26	Land	9/01/02	45,750	0	0
28	E-226 1999 Freightliner	6/30/99	198,000	7,920	0
30	E-221 2003 Freightliner	6/30/03	159,679	6,387	0
31	T-224 1994 Freightliner	6/30/94	105,000	0	0
62	Bathroom, labor, materials and wiring	5/16/06	1,898	0	0
64	1980 American La France Engine - F-5	11/13/07	6,500	147	0
74	Transfer Tanker	5/22/06	535	0	0
75	2 Dry Suits	5/08/06	2,215	0	0
76	10 SCBA Cylinders and Valve Assemblies	4/01/06	6,055	0	0
78	Office Safe	8/25/06	91	0	0
79	Polaris Ranger	2/14/07	12,277	0	0
81	Trailer for Ranger 23	3/06/07	795	0	0
92	Cell Phone Amplifier for Building	6/20/08	850	0	0
93	4 Minitor V Pagers	3/25/08	2,000	0	0
94	PPV Fan & Deck Gun for E-5	2/25/08	500	0	0
	8 SCBA's	1/16/08	1,000	0	0
	Air Bottle for RIT Bag	1/21/08	1,475	0	0
97	2 Thermal Imaging Cameras and RIT Pack	1/30/08	21,034	0	0
98	RIT Tarp	3/18/08	552	0	0
99	Turnout Gear	2/08/08	11,926	0	0
100	Turnout Gear	2/21/08	24,057	0	0
101	Turnout Gear	3/18/08	48,506	0	0
102	Cairns New Yorker Leather Helmet	4/25/08	503	0	0
103	Cairns Sam Houston Helmet	5/08/08	560	0	0
104	Rescue Equipment - 2007 Rescue Grant	2/22/08	1,403	0	0
105	High Angle Equipment	4/01/08	4,219	0	0
106	1 Holmatro Ram & 5 Airbags	6/20/08	9,852	0	0
107	8 Boots, 8 Gloves, 8 Helmets	6/20/08	3,199	0	0
108	1 Airgun & K-14 Saw	6/20/08	3,745	0	0
109	1 Radio & Accessories	6/30/08	2,761	0	0
110	8 Sets RT Gear	6/30/08	10,860	0	0
112	TK-7189	9/16/08	520	0	0
113	5 Minitor V Pagers	12/04/08	2,570	0	0
114	TK-2180, battery, charger, antenna, etc	1/14/09	845	0	0
115	Base station, buzzard, bedroom light activati	4/08/09	1,271	0	0
116	New radio for paid personnel	5/28/09	780	0	0
117	New Office Computer	9/16/08	1,006	0	0
118	Wildland Packs	10/12/08	630	0	0
119	3 Hose Burst Jacket and 1 TIT Nozzles	7/03/08	3,779	0	0
120	Quick Vent Saw	7/09/08	1,400	0	0
121	4 Nozzles	10/02/08	1,575	0	0
122	26 Airpacks,Bottles, Masks,Voice Amplifiers &	1/14/09	136,500	0	0
123	New Light Tower in S-23	4/01/10	18,910	0	0
124	Air pack tracker and charger	12/20/08	1,200	0	0
125	Furniture	4/01/10	5,445	0	0
126	Forestry Gear	7/09/09	1,191	0	0
127	RT Gear, Rope Bags, Harnesses	2/10/09	3,710	0	0
128	Rescue gear, Belts, Helmets, Gloves	3/31/09	5,739	0	0
129	Rescue Equipment	4/06/09	1,187	0	0
	35 ft. Ladder	2/22/10	1,158	0	0
	Personal Escape Rope	6/19/10	1,407	0	0
133	Firefighting Equipment	6/22/10	4,268	0	0
134	Firefighting Equipment	6/22/10	49,401	0	0
135	3 Helmets	11/30/09	1,514	0	0

For Review and Comment Only

Future Depreciation Report FYE: 6/30/23

FYE: 6/30/2022

Form 990, Page 1

Asset	Description	Date In Service	Cost	Tax	AMT
136	Structural Gloves	2/22/10	1,156	0	0
137	2 AED's, lithium batteries and pads	1/18/10	1,708	0	0
138	Dive Gear	4/01/10	4,870	0	0
139	2 New Suits, Dive Equipment	6/28/10	6,000	0	0
140	Rescue Randy	6/19/10	1,121	0	0
141	TV, Wall Mount for Day Room	1/28/11	1,255	0	0
143	Attack line hose	8/18/10	2,892	0	0
144	8 Nozzles for DOI Inspection	1/12/11	3,499	0	0
145	3' Piercing Nozzle, Portable deck deluge, oth	1/12/11	4,125	0	0
146	Vent Saw	2/07/11	1,820	0	0
147	K12 Rescue Saw	3/24/11	1,192	0	0
148	Gas Monitor	7/14/10	1,568	0	0
149	AED for the Engine	6/16/11	1,561	0	0
150	Generator for dive trailer	3/08/11	2,205	0	0
151	Exothermic cutting torch, rescue kit	4/21/11	1,074	0	0
152	Res-Q-Jack Steel	4/21/11	5,710	0	0
153	Holmatro RIT Equipment	6/20/11	54,014	0	0
154	Building Upgrade	12/15/11	18,666	467	0
155	Radio Equip - Repeater site next to motel	2/23/12	1,322	0	0
156	2 IPads	4/09/12	1,345	0	0
157	Deck Gun & Nozzle for New Truck	6/13/12	2,884	0	0
158	PPV Fan	6/13/12	1,313	0	0
159	10 Cairns Helmets	3/23/12	2,047	0	0
160	Turnout Gear - Nick Edwards	5/09/12	1,547	0	0
161	1 Zoll AED	4/19/12	1,560	0	0
162	Washer & Dryer	10/14/11	1,155	0	0
163	Building Renovation/Upgrade	12/05/11	21,980	550	0
164	2012 E-One Pumper Truck	9/28/12	339,442	13,578	0
165	Weatherstripping and 5 door closures	12/10/12	2,000	50	0
166	Patch Parking Lot	6/15/13	2,000	229	0
167	2 Minitor Vs	9/17/12	1,235	0	0
168	Turnout Gear Zach Pace	7/22/12	1,125	0	0
169	Turnout Gear Robert Dellinger	11/13/12	2,038	0	0
170	Truck 23 Ford F350	11/13/12	43,594	1,455	0
171	Base station system	4/17/13	5,866	0	0
179	2004 Ford F30 Super Duty SuperCab	8/26/14	2,980	0	0
180	200 Gal Defender Skid Unit	11/03/14	4,496	0	0
181	Repeater	6/10/15	3,150	0	0
182	Cyl & Valv Assy 4500 PSI (12)	3/2/15	10,478	0	0
183	Turnout Gear 10 Coats and Pants	4/20/15	23,218	0	0
184	Turnout Gear D Ward	7/24/15	2,331	0	0
186	Trade In Value of 02 Suburban Now Asset #179	7/3/02	6,000	0	0
187	Weight Rack	7/29/16	2,671	0	0
188	Turnout Gear	8/12/16	6,019	0	0
189	Radios	1/27/17	9,022	0	0
190	Camper Cover	3/28/17	2,292	0	0
191	2 VHF Radios	2/13/18	1,865	217	0
192	5 Viper Radios	2/26/18	9,065	1,209	0
193	Turnout Gear	11/20/17	6,085	507	0
195	Lockers	5/13/19	3,521	352	0
196	2 Thermal Imaging Cameras	5/13/19	1,624	325	0
197	2 Globe Jackets, 2 Globe Pant	11/26/18	4,160	832	0
198	Globe Jacket, Globe Pant	10/25/18	2,080	416	0
199	VHF Radios	7/09/18	1,652	330	0
200	VHF Radio	6/27/19	1,036	208	0
202	Drysuits	6/27/19	8,078	1,615	0
203	Used Ladder Truck	7/01/18	64,304	4,287	0
204	3 ipads and accessories	8/13/18	1,693	339	0
205	3 Pagers	5/22/19	1,485	297	0
206	Heat Pump	2/03/20	3,279	219	0
207	Water Heater	3/17/20	1,520	152	0
208	Viper for Engine 23	4/08/20	2,614	523	0
209	Viper for Truck 23	4/08/20	2,519	504	0
210	Thermal Camera Kit	5/31/20	1,415	283	0
211	Turnout Gear	10/14/19	19,160	3,832	0
212	Chest Compression System	3/17/20	5,034	1,007	0
213	Defibrillator	3/20/20	1,500	300	0
214	Topper for Truck 23 - T23	6/10/21	3,628	726	0
215	Laptop	8/26/20	2,642	880	0
216	Brush Truck 23 - B23	6/16/21	51,768	5,177	0
217	Partial Payment on Tahoe	6/30/21	5,000	500	0

For Review and Comment Only

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

FYE: 6/30/2022

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<u>Asset</u>	<u>Description</u>	<u>Date In Service</u>	<u>Cost</u>	<u>Tax</u>	<u>AMT</u>
218	New Radio Channel	1/19/21	9,620	1,924	0
219	2 VHF Radios	1/19/21	2,259	452	0
220	Pumper Loan Costs	2/26/21	1,523	0	0
221	VHF Radio	11/12/20	1,450	290	0
222	Tahoe	1/28/22	5,000	500	0
223	2022 Honda Pioneer 1000	6/27/22	22,827	2,283	0
224	Parking Lot Engineering	10/04/21	8,598	0	0
225	Wrapping for Brush Truck 23-B23	7/14/21	1,548	155	0
226	Mechanical Siren for R23	10/11/21	1,708	342	0
227	Viper Radio	1/10/22	4,447	889	0
228	Turnout Gear	11/01/21	12,937	2,587	0
229	Turnout Gear	5/10/22	2,940	588	0
230	E-One Pumper Truck 2022	4/29/22	701,579	28,063	0
	Total Other Depreciation		<u>3,101,988</u>	<u>108,104</u>	
	Total ACRS and Other Depreciation		<u>3,101,988</u>	<u>108,104</u>	0
	Grand Totals		<u>3,792,301</u>	<u>113,287</u>	0

For Review and Comment Only

NC Future Depreciation Report

FYE: 6/30/23

FYE: 6/30/2022

Form 990, Page 1

Asset	Description	Date In Service	Cost	NC
Prior MACRS:				
1	Heatmaster Cooker	4/01/04	1,819	0
2	Bunk Beds (3)	1/05/05	2,175	0
3	Generator - 2005 Capital Lease	2/01/05	19,655	0
4	Security System	4/01/03	5,726	0
5	Recliners	10/01/03	1,150	0
6	Couch	10/01/03	809	0
7	Curios Cabinet	10/01/03	838	0
8	Ice Machine	6/01/04	2,250	0
9	Computer Cytech	6/01/03	1,000	0
10	Computer - Cytech	6/01/03	1,000	0
11	Computer - Dell	5/01/05	900	0
12	Computer - Dell	5/01/05	900	0
13	Dell - Computer	5/01/05	900	0
14	TV	10/01/03	718	0
15	Refrigerator	5/01/03	879	0
16	Stove	5/01/03	615	0
17	Stove	5/01/03	615	0
18	Dishwasher	5/01/03	450	0
19	Monitor IV	2/01/04	608	0
20	Monitor IV	2/01/04	608	0
21	Monitor IV	2/01/04	608	0
22	Monitor IV	2/01/04	608	0
37	6 Curtain Nozzles	6/30/00	3,000	0
38	16 - 1 1/2 Combination Nozzles	6/30/00	10,800	0
39	8 - 2/12 Combination Nozzles	6/30/00	5,600	0
40	2 - 1 Combination Nozzles	6/30/00	1,000	0
41	Piercing Nozzle	6/30/00	500	0
42	2 - Master Streams	6/30/00	000	0
43	20 - Scott Airpacks	6/30/98	0,000	0
44	4 - Defibrillators	6/30/00	6,000	0
45	Generator	6/30/04	5,000	0
46	Generator	6/03/94	3,000	0
47	Winch	6/30/04	1,560	0
48	2 - Winches	6/30/04	4,200	0
49	Halmatro Power Unit	6/30/04	30,000	0
50	Hearst Rescue Tools	6/30/00	15,000	0
51	Air Compressor	6/30/00	1,200	0
52	8 - Sets of Dive Gear	6/30/03	16,000	0
53	2 - Sets of Swift Water Gear	6/30/03	1,600	0
54	3 - Sets of Swift Water Gear	6/30/03	1,500	0
55	50 - Sets of Bunker Gear	6/30/98	100,000	0
56	30 - Set Forestry Gear	6/30/98	90,000	0
57	Washer - 2005 Capital Lease	1/01/05	3,500	0
58	Dryer - 2005 Capital Lease	1/01/05	3,500	0
59	Air System - 2005 Capital Lease	1/01/05	28,648	0
60	Cascade System - 2005 Capital Lease	1/01/05	2,500	0
61	Winch	2/02/05	1,569	0
63	Emergency Apparatus	1/26/05	2,197	0
65	GMAC	4/12/05	19,222	0
66	Dive Gear	9/17/05	2,956	0
67	Communication Equipment	2/09/05	4,515	0
68	Communication Pagers	5/24/05	1,146	0
69	Air Packs	6/28/05	5,398	0
70	Port Fire Hose Tests	6/14/05	1,556	0
71	Sign	4/11/05	675	0
72	Turn Out Gear	9/30/05	2,308	0
77	3 Minitor V Pagers & Accessories	11/07/07	2,298	0
82	New Building Sign	6/30/07	6,645	0
83	Diving Gear	2/02/07	2,543	0
84	Sonar Scanner	11/14/07	1,249	0
85	Turn Out Gear	2/25/07	5,577	0
86	Turn Out Gear	3/27/07	2,295	0
87	Medical Equipment for Ambulance	6/01/07	3,927	0
88	AED for Ambulance	7/09/07	1,692	0
89	2 Two Way Radios	6/30/07	1,256	0
90	2 Minitor V Pagers	11/25/07	1,097	0
91	3 Minitor V Pagers	7/12/07	1,646	0

For Review and Comment Only

NC Future Depreciation Report

FYE: 6/30/23

FYE: 6/30/2022

Form 990, Page 1

Asset	Description	Date In Service	Cost	NC
142	Radio Equipment	5/13/11	27,899	0
172	Used Rescue Truck	2/28/14	118,455	4,739
173	Minitor 6 Pagers - 2	3/26/14	1,238	0
174	2 Inspiro One 2020 Computers	12/30/13	1,276	0
175	Turn Out Gear Racks/Lockers	8/30/13	5,466	358
176	CMC Mule 11 Little Wheel with Handles	4/28/14	1,521	0
177	Rescue Equipment - Wetshoes, Rigging, Rapid R	8/05/13	6,777	0
178	Water Rescue Equipment , including Drysuits,	1/23/14	21,875	0
			690,313	5,097

Other Depreciation:

23	Monitor V (10)	9/01/05	5,500	0
24	Old Building	9/01/02	259,250	6,647
25	New Building	9/01/02	295,000	7,564
26	Land	9/01/02	45,750	0
28	E-226 1999 Freightliner	6/30/99	198,000	7,920
30	E-221 2003 Freightliner	6/30/03	159,679	6,387
31	T-224 1994 Freightliner	6/30/94	105,000	0
62	Bathroom, labor, materials and wiring	5/16/06	1,898	0
64	1980 American La France Engine - E-5	11/13/07	6,500	144
74	Transfer Tanker	5/22/06	535	0
75	2 Dry Suits	5/08/06	2,215	0
76	10 SCBA Cylinders and Valve Assemblies	4/01/06	6,055	0
78	Office Safe	8/25/06	91	0
79	Polaris Ranger	2/14/07	12,277	0
81	Trailer for Ranger 23	3/06/07	795	0
92	Cell Phone Amplifier for Building	6/20/08	850	0
93	4 Minitor V Pagers	3/25/08	2,025	0
94	PPV Fan & Deck Gun for E-5	2/25/08	50	0
	8 SCBA's	1/16/08	1,000	0
	Air Bottle for RIT Bag	1/21/08	1,475	0
97	2 Thermal Imaging Cameras and RIT Pack	1/30/08	21,034	0
98	RIT Tarp	3/18/08	552	0
99	Turnout Gear	2/08/08	11,926	0
100	Turnout Gear	2/21/08	24,057	0
101	Turnout Gear	3/18/08	48,506	0
102	Cairns New Yorker Leather Helmet	4/23/08	503	0
103	Cairns Sam Houston Helmet	5/6/08	560	0
104	Rescue Equipment - 2007 Rescue Grant	2/27/08	1,403	0
105	High Angle Equipment	5/0/08	4,219	0
106	1 Holmatro Ram & 5 Airbags	6/20/08	9,852	0
107	8 Boots, 8 Gloves, 8 Helmets	6/20/08	3,199	0
108	1 Airgun & K-14 Saw	6/20/08	3,745	0
109	1 Radio & Accessories	6/30/08	2,761	0
110	8 Sets RT Gear	6/30/08	10,860	0
112	TK-7189	9/16/08	520	0
113	5 Minitor V Pagers	12/04/08	2,570	0
114	TK-2180, battery, charger, antenna, etc.	1/14/09	845	0
115	Base station, buzzard, bedroom light activati	4/08/09	1,271	0
116	New radio for paid personnel	5/28/09	780	0
117	New Office Computer	9/16/08	1,006	0
118	Wildland Packs	10/12/08	630	0
119	3 Hose Burst Jacket and 1 TH Nozzles	7/03/08	3,779	0
120	Quick Vent Saw	7/09/08	1,400	0
121	4 Nozzles	10/02/08	1,575	0
122	26 Airpacks,Bottles, Masks,Voice Amplifiers &	1/14/09	136,500	0
123	New Light Tower in S-23	4/01/10	18,910	0
124	Air pack tracker and charger	12/20/08	1,200	0
125	Furniture	4/01/10	5,445	0
126	Forestry Gear	7/09/09	1,191	0
127	RT Gear, Rope Bags, Harnesses	2/10/09	3,710	0
128	Rescue gear, Belts, Helmets, Gloves	3/31/09	5,739	0
129	Rescue Equipment	4/06/09	1,187	0
	35 ft. Ladder	2/22/10	1,158	0
	Personal Escape Rope	6/19/10	1,407	0
133	Firefighting Equipment	6/22/10	4,268	0
134	Firefighting Equipment	6/22/10	49,401	0
135	3 Helmets	11/30/09	1,514	0

FOR REVIEW AND COMMENT ONLY

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

FYE: 6/30/2022

Form 990, Page 1

Asset	Description	Date In Service	Cost	NC
136	Structural Gloves	2/22/10	1,156	0
137	2 AED's, lithium batteries and pads	1/18/10	1,708	0
138	Dive Gear	4/01/10	4,870	0
139	2 New Suits, Dive Equipment	6/28/10	6,000	0
140	Rescue Randy	6/19/10	1,121	0
141	TV, Wall Mount for Day Room	1/28/11	1,255	0
143	Attack line hose	8/18/10	2,892	0
144	8 Nozzles for DOI Inspection	1/12/11	3,499	0
145	3' Piercing Nozzle, Portable deck deluge, oth	1/12/11	4,125	0
146	Vent Saw	2/07/11	1,820	0
147	K12 Rescue Saw	3/24/11	1,192	0
148	Gas Monitor	7/14/10	1,568	0
149	AID for the Engine	6/16/11	1,561	0
150	Generator for dive trailer	3/08/11	2,205	0
151	Exothermic cutting torch, rescue kit	4/21/11	1,074	0
152	Res-Q-Jack Steel	4/21/11	5,710	0
153	Holmatro RIT Equipment	6/20/11	54,014	0
154	Building Upgrade	12/15/11	18,666	466
155	Radio Equip - Repeater site next to motel	2/23/12	1,322	0
156	2 IPads	4/09/12	1,345	0
157	Deck Gun & Nozzle for New Truck	6/13/12	2,884	0
158	PPV Fan	6/13/12	1,313	0
159	10 Cairns Helmets	3/23/12	2,047	0
160	Turnout Gear - Nick Edwards	5/09/12	1,547	0
161	1 Zoll AED	4/19/12	1,560	0
162	Washer & Dryer	10/14/11	1,155	0
163	Building Renovation/Upgrade	12/05/11	21,980	549
164	2012 E-One Pumper Truck	9/28/12	339,442	13,578
165	Weatherstripping and 5 door closures	12/10/12	2,000	50
166	Patch Parking Lot	6/15/13	2,500	229
167	2 Minitor Vs	9/17/12	1,230	0
168	Turnout Gear Zach Pace	7/22/12	1,545	0
169	Turnout Gear Robert Dellinger	11/13/12	1,038	0
170	Truck 23 Ford F350	11/13/12	43,594	1,453
171	Base station system	4/17/13	5,866	0
179	2004 Ford F30 Super Duty SuperCab	8/26/14	2,980	0
180	200 Gal Defender Skid Unit	11/03/14	4,496	0
181	Repeater	6/10/15	3,150	0
182	Cyl & Valv Assy 4500 PSI (12)	3/2/15	10,478	0
183	Turnout Gear 10 Coats and Pants	4/20/15	23,218	0
184	Turnout Gear D Ward	7/14/15	2,331	0
186	Trade In Value of 02 Suburban Now Asset #179	6/3/02	6,000	0
187	Weight Rack	7/23/16	2,671	0
188	Turnout Gear	8/12/16	6,019	0
189	Radios	1/27/17	9,022	0
190	Camper Cover	3/28/17	2,292	0
191	2 VHF Radios	2/13/18	1,865	217
192	5 Viper Radios	2/26/18	9,065	1,209
193	Turnout Gear	11/20/17	6,085	507
195	Lockers	5/13/19	3,521	352
196	2 Thermal Imaging Cameras	5/13/19	1,624	325
197	2 Globe Jackets, 2 Globe Pant	11/26/18	4,160	832
198	Globe Jacket, Globe Pant	10/25/18	2,080	416
199	VHF Radios	7/09/18	1,652	330
200	VHF Radio	6/27/19	1,036	208
202	Drysuits	6/27/19	8,078	1,615
203	Used Ladder Truck	7/01/18	64,304	4,287
204	3 ipads and accessories	8/13/18	1,693	339
205	3 Pagers	5/22/19	1,485	297
206	Heat Pump	2/03/20	3,279	219
207	Water Heater	3/17/20	1,520	152
208	Viper for Engine 23	4/08/20	2,614	523
209	Viper for Truck 23	4/08/20	2,519	504
210	Thermal Camera Kit	5/31/20	1,415	283
211	Turnout Gear	10/14/19	19,160	3,832
212	Chest Compression System	3/17/20	5,034	1,007
213	Defibrillator	3/20/20	1,500	300
214	Fopper for Truck 23 - T23	6/10/21	3,628	726
215	Laptop	8/26/20	2,642	880
216	Brush Truck 23 - B23	6/16/21	51,768	5,177
217	Partial Payment on Tahoe	6/30/21	5,000	500

For Review and Comment Only

NC Future Depreciation Report

FYE: 6/30/23

FYE: 6/30/2022

Form 990, Page 1

<u>Asset</u>	<u>Description</u>	<u>Date In Service</u>	<u>Cost</u>	<u>NC</u>
218	New Radio Channel	1/19/21	9,620	1,924
219	2 VHF Radios	1/19/21	2,259	452
220	Pumper Loan Costs	2/26/21	1,523	0
221	VHF Radio	11/12/20	1,450	290
222	Tahoe	1/28/22	5,000	500
223	2022 Honda Pioneer 1000	6/27/22	22,827	2,283
224	Parking Lot Engineering	10/04/21	8,598	0
225	Wrapping for Brush Truck 23-B23	7/14/21	1,548	155
226	Mechanical Siren for R23	10/11/21	1,708	342
227	Viper Radio	1/10/22	4,447	889
228	Turnout Gear	11/01/21	12,937	2,587
229	Turnout Gear	5/10/22	2,940	588
230	E-One Pumper Truck 2022	4/29/22	701,579	28,063
	Total Other Depreciation		<u>3,101,988</u>	<u>108,097</u>
	Total ACRS and Other Depreciation		<u>3,101,988</u>	<u>108,097</u>
	Grand Totals		<u>3,792,301</u>	<u>113,104</u>

For Review and Comment Only

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

Name

Taxpayer Identification Number

Saluda Volunteer Fire & Rescue, Inc

		2020	2021	Differences
Revenue	1. Contributions, gifts, grants	45,689	38,025	-7,664
	2. Membership dues and assessments			
	3. Government contributions and grants		101,567	101,567
	4. Program service revenue	601,692	647,296	45,704
	5. Investment income	45	77	32
	6. Proceeds from tax exempt bonds			
	7. Net gain or (loss) from sale of assets other than inventory	8,106	41,820	3,714
	8. Net income or (loss) from fundraising events			
	9. Net income or (loss) from gaming			
	10. Net gain or (loss) on sales of inventory			
	11. Other revenue	18,816	17,095	-1,721
	12. Total revenue. Add lines 1 through 11	674,348	815,980	141,632
Expenses	13. Grants and similar amounts paid			
	14. Benefits paid to or for members			
	15. Compensation of officers, directors, trustees, etc.	186,158	231,831	45,703
	16. Salaries, other compensation, and employee benefits	131,282	148,496	17,214
	17. Professional fundraising fees			
	18. Other professional fees	14,610	15,950	1,340
	19. Occupancy, rent, utilities, and maintenance	28,640	31,357	2,717
	20. Depreciation and Depletion	82,045	91,863	10,818
	21. Other expenses	189,773	189,397	-376
	22. Total expenses. Add lines 13 through 21	631,478	708,894	77,416
	23. Excess or (Deficit). Subtract line 22 from line 12	42,870	107,086	64,216
Other Information	24. Total exempt revenue	674,348	815,980	141,632
	25. Total unrelated revenue			
	26. Total excludable revenue	628,659	676,388	47,729
	27. Total assets	1,131,279	1,749,678	618,399
	28. Total liabilities	482,204	993,517	511,313
	29. Retained earnings	649,075	756,161	107,086
	30. Number of voting members of governing body	16	16	
31. Number of independent voting members of governing body	7	7		
32. Number of employees	26	29		
33. Number of volunteers	24	22		

Form **990**

Tax Return History

2021

Name

Saluda Volunteer Fire & Rescue, Inc

Employer Identification Number

	2017	2018	2019	2020	2021	2022
Contributions, gifts, grants	23,267	18,813	9,492	45,689	189,592	
Membership dues						
Program service revenue	437,880	500,958	592,272	601,692	647,396	
Capital gain or loss		800	777	8,106	11,820	
Investment income	55	67	67	45	77	
Fundraising revenue (income/loss)		-1,700				
Gaming revenue (income/loss)						
Other revenue	40,759	38,030	11,653	18,816	17,095	
Total revenue	501,961	556,968	614,261	674,348	815,980	
Grants and similar amounts paid						
Benefits paid to or for members						
Compensation of officers, etc.	133,199	116,669	196,782	186,128	231,831	
Other compensation	72,636	103,747	100,371	131,282	148,496	
Professional fees	5,450	5,626	6,875	14,610	15,950	
Occupancy costs	32,458	39,438	40,539	28,640	31,357	
Depreciation and depletion	95,681	88,058	86,054	81,045	91,863	
Other expenses	149,621	185,979	181,132	189,773	189,397	
Total expenses	489,045	539,517	611,753	631,478	708,894	
Excess or (Deficit)	12,916	17,451	2,508	42,870	107,086	
Total exempt revenue	501,961	556,968	614,261	674,348	815,980	
Total unrelated revenue						
Total excludable revenue	478,694	539,855	604,769	628,659	676,388	
Total Assets	1,218,142	1,200,874	1,162,291	1,131,279	1,749,678	
Total Liabilities	631,896	597,177	556,086	482,204	993,517	
Net Fund Balances	586,246	603,697	606,205	649,075	756,161	

Federal Statements

FYE: 6/30/2022

Taxable Interest on Investments

<u>Description</u>	<u>Amount</u>	<u>Unrelated Business</u>	<u>Exclusion Code</u>	<u>Postal Code</u>	<u>Acquired after 6/30/75</u>	<u>US Obs (\$ or %)</u>
Interest Income	\$ 77			1		
Total	\$ 77					

For Review and Comment Only

Federal Statements

FYE: 6/30/2022

Form 990, Part IX, Line 11g - Other Fees for Service (Non-employee)

Description	Total Expenses	Program Service	Management General	Fund Raising
Total	\$ 650	\$ 650	\$ 0	\$ 0

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

Description	Total Expenses	Program Service	Management & General	Fund Raising
Contract Labor	\$ 2,565	\$ 2,565		
Fundraising Expenses	2,519			2,519
Penalties	2,363		2,363	
Miscellaneous	65	65		
Total	\$ 7,512	\$ 2,630	\$ 2,363	\$ 2,519

For Review and Comment Only

Federal Statements

FYE: 6/30/2022

Schedule A, Part II - Unusual Grants

Name	Date	Amount	Description
Department of Homeland Security	7/29/21	\$ 101,567	FEMA Grant
Total		<u>\$ 101,567</u>	

Schedule A, Part II, Line 1(e)

Description	Amount
Other Contributions	\$ 101,567
Firehouse Subs Grant	16,120
Less: Unusual Grants	21,905
Total	<u>\$ 38,025</u>

Schedule A, Part II, Line 9(e)

Description	Amount
Interest Income	\$ 77
Less: Deductions	-1,000
Total	<u>\$ -923</u>

For Review and Comment Only

Federal Statements

FYE: 6/30/2022

Schedule A, Part II, Line 12 - Current year

<u>Description</u>	<u>Amount</u>
City and County Contract Rev	\$ 647,396
Miscellaneous Income	5,713
Insurance Reimbursements	7,546
NC Firemen's Relief Fund	3,836
Miscellaneous Fundraising	
Total	<u>\$ 664,491</u>

For Review and Comment Only

SALUDA VOLUNTEER FIRE & RESCUE, INC.

Financial Statements

June 30, 2022 and 2021

For Review and Approval

Saluda Volunteer Fire & Rescue, Inc.
Table of Contents
June 30, 2022 and 2021

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For Review and Approval

Independent Auditor's Report

Board of Directors
Saluda Volunteer Fire & Rescue, Inc.
Saluda, North Carolina

Opinion

I have audited the accompanying financial statements of Saluda Volunteer Fire & 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.

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

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

May __, 2023

Saluda Volunteer Fire & Rescue, Inc.
Statements of Financial Position
June 30

Assets

	2022	2021
Current Assets		
Cash	\$ 117,677	\$ 182,198
Accounts and Grants Receivable	15,555	6,516
Sales Tax Refunds Receivable	20,626	13,216
Prepaid Expenses	-	3,250
Total Current Assets	153,858	205,180
Property, Plant and Equipment		
Apparatus	2,458,815	1,742,152
Buildings	612,739	612,739
Turnout Gear	405,227	389,350
Office Furniture and Equipment	201,900	197,454
Dive Equipment	59,271	59,271
Land	54,348	45,750
Total	3,792,300	3,046,716
Less: Accumulated Depreciation	2,196,480	2,120,617
Total Property, Plant and Equipment - Net	1,595,820	926,099
Total Assets	\$ 1,749,678	\$ 1,131,279

For Review and Approval

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

Liabilities and Net Assets

	<u>2022</u>	<u>2021</u>
Current Liabilities		
Accounts Payable & Accrued Expenses	\$ 47,046	\$ 21,903
Current Portion of Long-term Debt	<u>117,288</u>	<u>101,772</u>
Total Current Liabilities	264,334	123,675
Long-term Debt		
Exclusive of Current Maturities	<u>829,189</u>	<u>358,535</u>
Total Liabilities	<u>993,523</u>	<u>482,210</u>
Net Assets		
Without Donor Restrictions	<u>756,155</u>	<u>649,069</u>
Total Liabilities and Net Assets	<u><u>\$ 1,749,678</u></u>	<u><u>\$ 1,131,279</u></u>

For Review and Approval

Saluda Volunteer Fire & Rescue, Inc.
Statements of Activities and Changes in Net Assets
Years Ended June 30

	<u>2022</u>	<u>2021</u>
Revenues		
Contributions from County and City Governments	\$ 647,396	\$ 601,692
Grants	123,472	-
Reimbursed Expenses	7,546	10,621
Donations	6,120	45,689
Total Revenues	<u>794,534</u>	<u>658,002</u>
Operating Expenses		
Program Expenses	678,408	604,497
Management & General	27,967	22,967
Fundraising Expenses	2,519	4,015
Total Operating Expenses	<u>708,894</u>	<u>631,479</u>
Change in Net Assets from Operations	<u>85,640</u>	<u>26,523</u>
Nonoperating Activities		
Other Income	9,549	8,195
Gain of Disposal of Fixed Assets	11,820	8,106
Interest Income	77	45
Total Nonoperating Activities	<u>21,446</u>	<u>16,346</u>
Change in Net Assets	107,086	42,869
Net Assets - Without Donor Restrictions		
Beginning of Year	<u>649,069</u>	<u>606,200</u>
End of Year	<u>\$ 756,155</u>	<u>\$ 649,069</u>

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

Saluda Volunteer Fire & Rescue, Inc.
Statement of Functional Expenses
Year Ended June 30, 2022

	<u>Program</u>	<u>Management and General</u>	<u>Fund Raising</u>	<u>Total</u>
Personnel	\$ 380,327	\$ -	\$ -	\$ 380,327
Depreciation	91,863	-	-	91,863
Apparatus	55,062	-	-	55,062
Insurance	33,218	-	-	33,218
Occupancy	31,357	-	-	31,357
Firefighting and Rescue				
Equipment/Supplies	27,169	-	-	27,169
Information Technology	20,119	-	-	20,119
Office Expenses	-	17,954	-	17,954
Professional Fees	8,300	7,650	-	15,950
Interest	15,524	-	-	15,524
Training	7,124	-	-	7,124
Dues and Subscriptions	4,479	-	-	4,479
Contract Labor	2,565	-	-	2,565
Fund Raising Expenses	-	-	2,519	2,519
Penalties	-	2,363	-	2,363
Public Relations	1,236	-	-	1,236
Miscellaneous	65	-	-	65
Total Operating Expenses	\$ 678,408	\$ 27,967	\$ 2,519	\$ 708,894

FOR REVIEW AND APPROVAL

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

Saluda Volunteer Fire & Rescue, Inc.
Statement of Functional Expenses
Year Ended June 30, 2021

	<u>Program</u>	<u>Management and General</u>	<u>Fund Raising</u>	<u>Total</u>
Personnel	\$ 317,411	\$ -	\$ -	\$ 317,411
Depreciation	81,045	-	-	81,045
Apparatus	43,591	-	-	43,591
Firefighting and Rescue				
Equipment/Supplies	37,809	-	-	37,809
Insurance	29,420	-	-	29,420
Occupancy	28,640	-	-	28,640
Information Technology	23,667	-	-	23,667
Interest	17,186	-	-	17,186
Professional Fees	9,035	5,575	-	14,610
Office Expenses	-	12,809	-	12,809
Dues and Subscriptions	6,869	-	-	6,869
Penalties	-	4,583	-	4,583
Fund Raising Expenses	-	-	4,015	4,015
Training	3,536	-	-	3,536
Contract Labor	200	-	-	3,200
Public Relations	2,830	-	-	2,830
Miscellaneous	258	-	-	258
Total Operating Expenses	\$ 604,497	\$ 22,967	\$ 4,015	\$ 631,479

FOR REVIEW AND APPROVAL

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

Saluda Volunteer Fire & Rescue, Inc.
Statements of Cash Flows
Years Ended June 30

	<u>2022</u>	<u>2021</u>
Cash Flows from Operating Activities		
Change in Net Assets	\$ 107,086	\$ 42,869
Adjustments to Reconcile Changes in Net Assets to Net Assets Provided by Operating Activities		
Depreciation	71,863	81,045
Gain on Sale of Equipment	(11,820)	(8,106)
Changes in Operating Assets and Liabilities:		
Accounts Receivable	(9,039)	(1,556)
Sales Tax Refunds Receivable	(7,410)	(2,306)
Prepaid Expenses	3,250	-
Accounts Payable and Accrued Expenses	14,499	(42,035)
Net Cash Provided by Operating Activities	<u>188,429</u>	<u>69,911</u>
Cash Flows from Investing Activities		
Proceeds from the Sale of Equipment	11,820	8,106
Capital Expenditures	(198,211)	(34,184)
Net Cash (Used) by Investing Activities	<u>(186,391)</u>	<u>(26,078)</u>
Cash Flows from Financing Activities		
Proceeds from the Issuance of Long-term Debt	35,213	13,023
Principal Payments on Long-term Debt	(101,772)	(88,574)
Net Cash Provided (Used) by Financing Activities	<u>(66,559)</u>	<u>(75,551)</u>
Net Change in Cash	(64,521)	(31,718)
Cash - Beginning of Year	<u>182,198</u>	<u>213,916</u>
Cash - End of Year	<u>\$ 117,677</u>	<u>\$ 182,198</u>

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

Saluda Volunteer Fire & Rescue, Inc.
Notes to Financial Statements
June 30, 2022 and 2021

Note 1 – Summary of Significant Accounting Policies:

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

The Company provides volunteer fire protection services in the North Carolina counties of Polk and Henderson. The Company was incorporated on February 15, 1985, pursuant to the laws of the State of North Carolina. The Company is a tax-exempt organization that is described in Section 501(c)(3) of the Internal Revenue Code.

Financial Statement Presentation

The financial statements of the Company have been prepared in accordance with U.S. generally accepted accounting principles ("U.S. GAAP") which require the Company to report information regarding its financial position and activities according to two classes of net assets: without donor restrictions, and with donor restrictions. However, the Company has only net assets without donor restrictions.

In its statement of activities, the Company includes in its definition of operations all revenues and expenses that are an integral part of its program and supporting activities. Interest income, other income and expense items are recognized as nonoperating activities.

Estimates

The preparation of financial statements in conformity with 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 and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reported period. Actual results could differ from those estimates.

Cash and Cash Equivalents

The Company considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents.

Accounts Receivable

Substantially all the Company’s revenues are derived from contractual fees received from Polk and Henderson Counties and from the City of Saluda. Accounts receivable and related revenues are recognized as services are provided. No interest is charged on receivables.

The Company considers accounts receivable to be fully collectible; accordingly, no allowance for doubtful accounts is required. If amounts become uncollectible, they will be charged to operations when that determination is made.

Property, Plant and Equipment

Property, plant and equipment are carried at cost for properties purchased or constructed and market value at date of gift for donated properties. Depreciation is provided by charges to operations using the straight-line method of depreciation designed to amortize the cost of the assets over their estimated useful lives. Major renewals and improvements are charged to the property accounts while replacements, maintenance and repairs which do not improve or extend the life of the assets are expensed currently.

The estimated useful lives of property, plant and equipment for purposes of computing depreciation are as follows:

Buildings	40 years
Apparatus	7-25 years
Turnout gear	5 years
Dive equipment	7 years
Office furniture and equipment	7 years

Contributed Services

Several volunteers donate their time to the Company’s operations and program services. During the years presented, the value of contributed services meeting the requirements for recognition in the financial statements was not material and has not been recorded.

Allocation of Expenses

The Company allocates its expenses on a functional basis between its program and support services. Expenses that can be identified specifically with program or support services are allocated directly according to their nature and expenditure classification. Other expenses, such as professional fees, that are common to both functions are allocated between support or program services basis on evaluations of the related benefits. Allocation methods include the use of time and effort models.

Comparative Statements

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

Income Taxes

The Company is a tax-exempt organization described in Section 501(c)(3) of the Internal Revenue Code. As such, it is not subject to federal or state income taxes.

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

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

Subsequent Events

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

Note 2 – Availability and Liquidity:

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

Financial assets at year end:	2022	2021
Cash	\$ 117,677	\$ 182,198
Accounts and Grants Receivable	15,555	6,516
Sales Tax Refund Receivable	20,626	13,216
Financial assets available to meet general expenditures over the next twelve months	<u>\$ 153,858</u>	<u>\$ 201,930</u>

Note 3 – Concentration of Credit Risk:

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

Note 4 – Retirement Plans:

a. Firefighter’s and Rescue Squad Workers’ Pension Fund

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

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

Current and Prior Year Funding. The Company used unrestricted funds to pay a total of \$1,200 and \$1,440 for eligible department members in the North Carolina Firefighter’s and Rescue Squad Workers’ Pension Fund for years ended June 30, 2022 and 2021, respectively.

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

Plan Description. The Company has adopted the plan for the benefit of its eligible employees. Employees are eligible to make elective deferrals and receive matching contributions from the Company when they have reached the age of 21 and completed 1,000 hours of service.

Funding Policy. The Company matches a discretionary amount and percentage of employee contributions.

Current and Prior Year Funding. Matching contributions made for the years ended June 30, 2022 and 2021 were \$8,837 and \$8,104, respectively.

Note 5 – Long-term Debt:

The Company is obligated under the following notes payable at the respective statement of financial position dates:

	June 30	
	2022	2021
Note payable to local bank - fifteen monthly interest only payments due on outstanding balance beginning March of 2021. Followed by annual principal and interest payments of \$58,269 beginning January 2023 until January 2034. This note has an interest rate of 2.89% and is collateralized by a fire vehicle.	\$ 587,943	\$ -
Note payable to local bank - quarterly principal and interest payments of \$12,067 that began in September of 2017, with an interest rate of 3.5%. This note is collateralized by a building, land and fixtures.	297,883	334,943
Note payable to local bank - four monthly interest payments that began in March of 2021, followed by monthly principal and interest payments of \$856 that began in July of 2021. This note has an interest rate of 2.75% and is collateralized by a fire vehicle.	38,680	47,717
Note payable to local bank - quarterly principal and interest payments of \$11,106 that began in June of 2017, with an interest rate of 2.875%. This note is collateralized by a fire vehicle.	21,971	64,997
Note payable to local bank - monthly principal and interest payments of \$1,074 that began in July of 2018 with an interest rate of 3.5%. This note was collateralized by a fire vehicle and was paid off in June of 2022.	-	12,650
Total	946,477	460,307
Less: Current Portion	117,288	101,772
Exclusive of Current Portion	<u>\$ 829,189</u>	<u>\$ 358,535</u>

Future principal payments that are required are summarized below:

Years Ending June 30	Estimated Principal Payments
2023	\$ 117,288
2024	91,936
2025	94,844
2026	97,791
2027	90,574
Thereafter	454,044
	<u>\$ 946,477</u>

Note 6 – Supplemental Cash Flows Disclosures:

Interest expense paid in cash during the years ended June 30, 2022 and 2021 was \$15,524 and \$17,186, respectively.

Loan proceeds of \$552,729 were paid directly from the bank to the supplier of a new vehicle to the Company.

Capital expenditures included in accounts payable on June 30, 2022 and 2021 totaled \$10,644 and \$9,011, respectively.

For Review and Approval