

Bat Cave Volunteer Fire & Rescue Dept.

2024/25 Budget Summary

History of Department

Bat Cave Fire & Rescue was started in 1974 by a small group of concerned citizens who recognized the need for improved protection from fire and other emergencies. It began as an all-volunteer operation, and for the past 50 years has remained as such. It is, today, the only fire/rescue department in Henderson County that remains totally staffed with only volunteers.

Goals and Accomplishments

Since inception Bat Cave Fire & Rescue has provided cost effective and affordable fire and rescue response to the Bat Cave community. Beginning as a 9S rated operation equipped with a couple of essentially hand built fire trucks, we have matured into a fully staffed and equipped Class 4 rated department with one fire station and only \$30,000. debt for one truck. This has been accomplished by consistent conservative management, and many, many hours of dedicated volunteer training and toil. All done in a locale with topography that severely limits growth which has resulted in a slowly-declining tax base as unusable properties continue to enter various land conservancies, and an aging population of mostly retirees and part-time residents that is having significant effect on volunteer availability. And now, after almost 50 years, the Bat Cave Fire & Rescue has gone into an agreement with Gerton Fire Department to supplement their paid personnel to provide added response while our volunteers are working their regular jobs as well as adding our volunteers responding to Gerton to assist with their calls. The mutual sharing of responses has been beneficial to both departments in performance and cost and is working well.

Present and Future Needs

Personnel – The addition of subsidizing a paid firefighter position to Gerton roster costs \$50,000 per year and we plan on keeping our tax rate the same as last year to keep funding this.

Equipment – Bat Cave Fire & Rescue currently owns one fire station and eleven response vehicles, ranging in age from 1 to 61 years. We plan to replace our tanker that is 26 years old at a cost of \$500,000 in year 4 (with financing after our current loan is paid off) on engine 21-1, and keep the rest of our savings earmarked for contingency of unexpected truck replacement or repair. By utilizing grants with great success we have been able to double our purchasing power and we need some reserve money to assure that we have the matching funds. We have had great success with our air bottles replacement over the past years and are now implementing the same strategy for turnout gear and communication equipment.

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

Bat Cave Vol Fire and Rescue

2024-2025 REVENUES

	A	B	C	D	E
1	ITEM DESCRIPTION	2023-2024 BUDGET	YEAR-TO-DATE	2024-2025 BUDGET	INCREASE/DECREASE
2			29-Mar-24		
3	REVENUE				
4	PRESENT/REQUESTED TAX RATE				
5	ACTUAL HENDERSON COUNTY REVENUE RECEIVED				
6	Henderson County Ad Valorem Taxes	\$189,830.63	\$185,763.27	\$188,810.27	(\$1,020.36)
7	Donations	\$500.00	\$2,019.00	\$500.00	\$0.00
8	Fundraising	\$500.00	\$370.00	\$500.00	\$0.00
9	Grants	\$2,500.00	\$10,857.70	\$3,000.00	\$500.00
10	HazMat Charges				\$0.00
11	Interest Income				\$0.00
12	Miscellaneous				\$0.00
13	NC County Sales Tax Refund				\$0.00
14	NC Fuel Tax Refund				\$0.00
15	Other Income (City, Other Counties, Town)				\$0.00
16	Rental Income				\$0.00
17	Sales of Assets				\$0.00
18	Total Revenues	\$193,330.63	\$199,009.97	\$192,810.27	(\$520.36)
19					
20					
21	FOOTNOTES				

2024-2025 EXPENDITURES

	A	B	C	D	E
1	ITEM DESCRIPTION	2023-2024 BUDGET	YEAR-TO-DATE	2024-2025 BUDGET	INCREASE/DECREASE
2			<i>2/29/2024</i>		
3	EXPENDITURES				
4	Administrative Cost				
5	Annual Payment - Apparatus	\$13,024.65	\$13,024.65	\$13,024.65	\$0.00
6	Annual Payment - Building				\$0.00
7	Annual Payment - Other Equipment				\$0.00
8	Appreciation and Award Banquets				\$0.00
9	Bank Charges				\$0.00
10	Building Fund	\$1,800.00		\$1,800.00	\$0.00
11	Chaplain				\$0.00
12	Computer	\$1,500.00		\$1,500.00	\$0.00
13	Contingency Funds				\$0.00
14	Contract Labor (Part-Time Clerk)				\$0.00
15	County/State Tax				\$0.00
16	Discretionary Fund				\$0.00
17	Deposits/Down Payment				\$0.00
18	Dues/Subscriptions	\$3,000.00	\$2,069.89	\$3,000.00	\$0.00
19	Expendable Supplies				\$0.00
20	Flowers/Gifts	\$300.00	\$107.00	\$300.00	\$0.00
21	Food	\$3,000.00	\$3,003.56	\$5,000.00	\$2,000.00
22	Insurance - Building, Business Umbrella, Error	\$19,000.00	\$23,433.51	\$25,000.00	\$6,000.00
23	Legal and Professional Fees	\$8,000.00	\$7,400.00	\$8,000.00	\$0.00
24	Licenses and Permits				\$0.00
25	Miscellaneous	\$5,485.98	\$2,259.00	\$385.62	(\$5,100.36)
26	Office Supplies	\$1,000.00	\$467.02	\$1,000.00	\$0.00
27	Public Relations				\$0.00
28	Rent				\$0.00
29	<i>Tshirts to sell</i>		\$1,091.76		\$0.00
30	<i>(Optional Line Item)</i>				\$0.00
31	<i>(Optional Line Item)</i>				\$0.00
32	<i>(Optional Line Item)</i>				\$0.00
33	Total Administrative Cost	\$56,110.63	\$52,856.39	\$59,010.27	\$2,899.64

2024-2025 EXPENDITURES

	A	B	C	D	E
34		2023-2024 BUDGET	YEAR-TO-DATE	2024-2025 BUDGET	INCREASE/DECREASE
35	Operational Cost				
36	Breathing Apparatus	\$5,000.00	\$1,035.00	\$3,000.00	(\$2,000.00)
37	Communications (radios, pagers, cell phone)	\$7,500.00	\$9,676.25	\$7,500.00	\$0.00
38	EMT Supplies & Equipment	\$2,500.00	\$7,130.89	\$3,000.00	\$500.00
39	Firefighting Supplies & Equipment	\$10,000.00	\$3,392.11	\$10,000.00	\$0.00
40	Firefighting Equipment Maintenance	\$5,000.00	\$1,818.24	\$5,000.00	\$0.00
41	Fuel	\$5,000.00	\$1,931.84	\$5,000.00	\$0.00
42	Hazardous Materials Supplies				\$0.00
43	Infection Control				\$0.00
44	Maintenance/Repair of Apparatus	\$10,000.00	\$9,625.71	\$10,000.00	\$0.00
45	Physical Fitness				\$0.00
46	Rehabilitation				\$0.00
47	Rescue Equipment	\$4,000.00	\$47,440.45	\$4,000.00	\$0.00
48	Training	\$1,000.00	\$272.80	\$1,000.00	\$0.00
49	Turn Out Gear	\$14,000.00	\$20,974.04	\$13,100.00	(\$900.00)
50	Uniforms		\$3,515.15	\$1,000.00	\$1,000.00
51	<i>(Optional Line Item)</i>				\$0.00
52	<i>(Optional Line Item)</i>				\$0.00
53	<i>(Optional Line Item)</i>				\$0.00
54	Total Operational Cost	\$64,000.00	\$106,812.48	\$62,600.00	(\$1,400.00)
55	PERSONNEL COST				
56	Payroll				
57	Gross Full-Time Pay				\$0.00
58	Gross Part-Time Pay				\$0.00
59	Gross Overtime Pay				\$0.00
60	Gross Holiday Pay				\$0.00
61	Employer's Payroll Taxes (6.2% Soc. Sec. 1.45% Medicaid)				\$0.00
62	Bonus				\$0.00
63	Vol./FF Reimbursement/Stipend				\$0.00
64	<i>Gerton Supplement</i>	\$50,000.00	\$37,500.00	\$50,000.00	\$0.00
65	<i>(Optional Line Item)</i>				\$0.00
66	<i>(Optional Line Item)</i>				\$0.00
67	Total Payroll Cost	\$50,000.00	\$37,500.00	\$50,000.00	\$0.00
68	Benefits				
69	Employer's Retirement Contribution				\$0.00
70	Supplemental Retirement 401k/457				\$0.00
71	Health Insurance				\$0.00

2024-2025 EXPENDITURES

	A	B	C	D	E
72	Dental Insurance				\$0.00
73	Vision Insurance				\$0.00
74	Supplemental Insurance plans				\$0.00
75	State Firemen's Pension Fund	720		800	\$80.00
76	<i>(Optional Line Item)</i>				\$0.00
77	<i>(Optional Line Item)</i>				#VALUE!
78	<i>(Optional Line Item)</i>				\$0.00
79	<i>(Optional Line Item)</i>				\$0.00
80	Total Benefits Cost	\$720.00	\$0.00	\$800.00	\$80.00
81					
82	STATIONS:				
83	MAIN STATION				
84	Building Maint	3000			(\$3,000.00)
85	Cable	4000	2794.76	4000	\$0.00
86	Electric	3500	2746.77	3500	\$0.00
87	Garbage				\$0.00
88	Grounds Upkeep		6500		\$0.00
89	Heating Fuel	7000	3811.06	7000	\$0.00
90	Station Supplies	1000	500.1	1000	\$0.00
91	Telephone		628.44	900	\$900.00
92	Water				\$0.00
93	STATION #2				
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	STATION #3				
105	Building Maint				\$0.00
106	Cable				\$0.00
107	Electric				\$0.00
108	Garbage				\$0.00
109	Grounds Upkeep				\$0.00
110	Heating Fuel				\$0.00

2024-2025 EXPENDITURES

	A	B	C	D	E
111	Station Supplies				\$0.00
112	Telephone				\$0.00
113	Water				\$0.00
114					
115	STATION #4				
116	Building Maint				\$0.00
117	Cable				\$0.00
118	Electric				\$0.00
119	Garbage				\$0.00
120	Grounds Upkeep				\$0.00
121	Heating Fuel				\$0.00
122	Station Supplies				\$0.00
123	Telephone				\$0.00
124	Water				\$0.00
125					
126	Total Station Cost	\$18,500.00	\$16,981.13	\$16,400.00	(\$2,100.00)
127					
128	TOTAL EXPENDITURES	\$189,330.63	\$214,150.00	\$188,810.27	(\$520.36)

CURRENT ASSETS

28-Feb-24

Item Description	Current Balance
Bonds, Certificates of Deposit, Stock	
General Checking	\$237,943.12
Savings	\$245,315.03
Truck Fund	
Building Fund	
Future Needs	
Contingency Fund	
<hr/>	
Total assets	\$483,258.15

Notes:

2023/2024 TAX RATE WORKSHEET FOR

DESCRIPTION	AMOUNT
TOTAL DISTRICT TAX ASSESSMENT 2024-2025	\$162,208,138.00
Divided by 100	
TOTAL	\$1,622,081.38
Multiplied by requested tax rate	0.12
TOTAL	\$194,649.77
*Multiplied by tax collection percentage (97%)	
TOTAL	\$188,810.27
Subtract Training Center Assessment	
Add Projected Payments in Lieu of Taxes	
**TOTAL PROJECTED REVENUE	\$188,810.27
** Revenue is projected because it does not reflect tax discoveries, releases or refunds.	
* Collection percentage based on last complete year of collections.	

Tax value as of
3/11/24

161,902,570

1,619,026

194,283

188,455

272

188,183

We certify that the attached Financial Statement for

Bat Cave Vol. Fire and Rescue Department

is accurate to the best of our knowledge.

Robert H. Bunnell
Board President

Joyce S. Freeman 30 Mar 24
Board Treasurer

**FINANCIAL STATEMENT
(BALANCE SHEET)**

AS OF _____ **29-Feb-24 Source**

ASSETS

ASSETS:

Cash in Bank	483,258.15
Certificates of Deposit	0.00
Accounts Receivable-Taxes	0.00
Notes Receivable	0.00
Land	
Buildings	297,500.00
Leasehold Improvements	0.00
Furniture & Fixtures	10,813.28
Vehicles	975,000.00
Firefighting Equipment	214,272.74
Rescue Equipment	
Other Equipment	4,609.49
Transfers	0.00
Proceeds from Borrowing	

TOTAL ASSETS

\$1,985,453.66

LIABILITIES AND FUND EQUITY

LIABILITIES:

Accounts Payable	\$0.00
Due to Debt Service	\$0.00
Accrued Interest Payable	\$0.00
Accrued Payroll Payable	\$0.00
Accrued Payroll Taxes	\$0.00
Medicare Withholding Payable	\$0.00
FICA Withholding Payable	\$0.00
Federal Withholding Payable	\$0.00
State Withholding Payable	\$0.00
FUTA & SUI Payable	\$0.00
Employee 401(k) Withholding	\$0.00
Child Support Withholding	\$0.00
Notes Payable	

TOTAL LIABILITIES

\$0.00

FUND BALANCES

Fund Balance Unrestricted	\$22,545.68
Designated Debt Service	
Excess Revenues/Expenditures	

TOTAL FUND BALANCES

\$22,545.68

TOTAL LIABILITIES & FUND EQUITY

\$22,545.68

Bat Cave Vol Fire and Rescue

Main Station

Building Maint
Cable
Electric
Garbage
Grounds Upkeep
Heating Fuel
Station Supplies
Telephone
Water

Station #2

Building Maint
Cable \$2,794.76
Electric \$2,746.77
Garbage
Grounds Upkeep \$6,500.00
Heating Fuel \$3,811.06
Station Supplies \$500.10
Telephone \$628.44
Water

Station #3

Building Maint
Cable
Electric
Garbage
Grounds Upkeep
Heating Fuel
Station Supplies
Telephone
Water

Station #4

Building Maint
Cable
Electric
Garbage
Grounds Upkeep
Heating Fuel
Station Supplies
Telephone
Water

Total Stations \$16,981.13

TOTAL EXPENDITURES \$203,381.99

EXCESS REVENUES/EXPENDITURES -\$4,372.02

Source

REVENUES:	28-Feb-24
Henderson County Ad Valorem Taxes	\$185,763.27
Annual Fund Payment State of North Carolina	
Contingency Fund	
Donations	\$2,019.00
Fundraising	\$370.00
Grants	\$10,857.70
HazMat Charges	
Interest Income	
Miscellaneous	
NC County Sales Tax Refund	
NC Fuel Tax Refund	
Other Income (City, Other Counties, Town)	
Rental Income	
Sales of Assets	
Total Revenues	\$199,009.97

TRANSFERS	
Transfers In	
TOTAL TRANSFERS	\$0.00

PROCEEDS FROM BORROWING	
Proceeds From Borrowing	
TOTAL PROCEEDS	\$0.00

TOTAL REVENUES, ETC.	\$199,009.97
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EXPENDITURES:	
Administrative	
Annual Payment - Apparatus	\$13,024.65
Annual Payment - Building	
Annual Payment - Other Equipment	
Appreciation and Award Banquets	
Bank Charges	
Building Fund	
Chaplain	
Computer	
Contingency Funds	
Contract Labor (Part-Time Clerk)	
County/State Tax	
Discretionary Fund	
Deposits/Down Payment	
Dues/Subscriptions	\$2,069.89
Expendable Supplies	
Flowers/Gifts	\$107.00
Food	\$3,003.56
Insurance - Building, Business Umbrella, Error	
Omission, Vehicle	\$23,433.51
Legal and Professional Fees	\$7,400.00
Licenses and Permits	
Miscellaneous	\$2,259.00

Bat Cave Vol Fire and Rescue

Office Supplies		\$467.02
Public Relations		
Rent		
<i>(Optional Line Item)</i>		
<i>(Optional Line Item)</i>		
<i>(Optional Line Item)</i>		
<i>(Optional Line Item)</i>		
Total Administrative		\$51,764.63

Operational

Breathing Apparatus		\$1,035.00
Communications (radios, pagers, cell phone)	9676..25	
EMT Supplies & Equipment		\$7,130.89
Firefighting Supplies & Equipment		\$3,392.11
Firefighting Equipment Maintenance		\$1,818.24
Fuel		\$1,931.84
Hazardous Materials Supplies		
Infection Control		
Maintenance/Repair of Apparatus		\$9,625.71
Physical Fitness		
Rehabilitation		
Rescue Equipment		\$47,440.45
Training		\$272.80
Turn Out Gear		\$20,974.04
Uniforms		\$3,515.15
<i>(Optional Line Item)</i>		
<i>(Optional Line Item)</i>		
<i>(Optional Line Item)</i>		
Total Operational		\$97,136.23

Personnel Cost

Payroll

Gross Full-Time Pay		
Gross Part-Time Pay		
Gross Overtime Pay		
Gross Holiday Pay		
Employer's Payroll Taxes (6.2% Soc. Sec. 1.45% Medicaid)		
Bonus		
Vol./FF Reimbursement/Stipend		
<i>Gerton Fire and Rescue</i>		\$37,500.00
<i>(Optional Line Item)</i>		
<i>(Optional Line Item)</i>		
Total Payroll		\$37,500.00

Benefits

Employer's Retirement Contribution		
Supplemental Retirement 401k/457		
Health Insurance		
Dental Insurance		
Vision Insurance		
Supplemental Insurance plans		
State Firemen's Pension Fund		
<i>(Optional Line Item)</i>		
<i>(Optional Line Item)</i>		
<i>(Optional Line Item)</i>		
<i>(Optional Line Item)</i>		
Total Benefits		\$0.00

Stations

Bat Cave Vol Fire and Rescue

Main Station

Building Maint
Cable
Electric
Garbage
Grounds Upkeep
Heating Fuel
Station Supplies
Telephone
Water

Station #2

Building Maint
Cable \$2,794.76
Electric \$2,746.77
Garbage
Grounds Upkeep \$6,500.00
Heating Fuel \$3,811.06
Station Supplies \$500.10
Telephone \$628.44
Water

Station #3

Building Maint
Cable
Electric
Garbage
Grounds Upkeep
Heating Fuel
Station Supplies
Telephone
Water

Station #4

Building Maint
Cable
Electric
Garbage
Grounds Upkeep
Heating Fuel
Station Supplies
Telephone
Water

Total Stations \$16,981.13

TOTAL EXPENDITURES \$203,381.99

EXCESS REVENUES/EXPENDITURES -\$4,372.02

Return of Organization Exempt From Income Tax

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

2022

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

A For the **2022** calendar year, or tax year beginning **7/01**, 2022, and ending **6/30**, 2023

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 BAT CAVE VOLUNTEER FIRE DEPARTMENT INC PO BOX 11 BAT CAVE, NC 28710-0011	D Employer identification number [REDACTED]	E Telephone number 828-625-9313
F Name and address of principal officer: SAME AS C ABOVE		G Gross receipts \$ 197,535.	
I Tax-exempt status: <input type="checkbox"/> 501(c)(3) <input checked="" type="checkbox"/> 501(c) (4) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		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.	
J Website: N/A		H(c) Group exemption number	
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: 1974 M State of legal domicile: NC	

Part I Summary

1	Briefly describe the organization's mission or most significant activities: <u>TO PROVIDE SUPERIOR FIREFIGHTING AND EMERGENCY SERVICES TO THE RESIDENTS WITHIN THE BAT CAVE FIRE DISTRICT AND MUTUAL AIDE THROUGHOUT HENDERSON COUNTY AS NEEDED.</u>		
2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
3	Number of voting members of the governing body (Part VI, line 1a).....	3	6
4	Number of independent voting members of the governing body (Part VI, line 1b).....	4	6
5	Total number of individuals employed in calendar year 2022 (Part V, line 2a).....	5	0
6	Total number of volunteers (estimate if necessary).....	6	0
7a	Total unrelated business revenue from Part VIII, column (C), line 12.....	7a	0.
b	Net unrelated business taxable income from Form 990-T, Part I, line 11.....	7b	0.
8	Contributions and grants (Part VIII, line 1h).....	Prior Year	Current Year
9	Program service revenue (Part VIII, line 2g).....	10,129.	52,800.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d).....	132,613.	138,946.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e).....	108.	103.
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12).....	-8,984.	5,686.
13	Grants and similar amounts paid (Part IX, column (A), lines 1-3).....	133,866.	197,535.
14	Benefits paid to or for members (Part IX, column (A), line 4).....		
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10).....		600.
16a	Professional fundraising fees (Part IX, column (A), line 11e).....		
b	Total fundraising expenses (Part IX, column (D), line 25).....		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e).....	125,750.	110,499.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25).....	125,750.	111,099.
19	Revenue less expenses. Subtract line 18 from line 12.....	8,116.	86,436.
20	Total assets (Part X, line 16).....	Beginning of Current Year	End of Year
21	Total liabilities (Part X, line 26).....	760,880.	837,153.
22	Net assets or fund balances. Subtract line 21 from line 20.....	57,211.	47,049.
		703,669.	790,104.

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 STEVE FREEMAN	Date CHIEF	
Paid Preparer Use Only	Print/preparer's name WAYNE J. PARRIS, CPA	Preparer's signature <i>Wayne J. Parris CPA</i>	Date 12-7-23
	Firm's name WAYNE J. PARRIS, CPA	Firm's EIN [REDACTED]	Check <input checked="" type="checkbox"/> if self-employed PTIN P01202486
	Firm's address 21 HYDE PARK PL ARDEN, NC 28704	Phone no. (828) 687-8824	

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

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

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

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

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

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

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

4a (Code:) (Expenses \$ 98,902. including grants of \$) (Revenue \$)

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

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

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

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

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

4e Total program service expenses 98,902.

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III.</i>		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? <i>If "Yes," complete Schedule J.</i>		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? <i>If a "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a.</i>		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?.....		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?.....		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?.....		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I.</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? <i>If "Yes," complete Schedule L, Part I.</i>		X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II.</i>		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? <i>If "Yes," complete Schedule L, Part III.</i>		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? <i>If "Yes," complete Schedule L, Part IV.</i>		X
b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV.</i>		X
c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV.</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M.</i>		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M.</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I.</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II.</i>		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? <i>If "Yes," complete Schedule R, Part I.</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1.</i>		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?.....		X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2.</i>		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2.</i>		
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? <i>If "Yes," complete Schedule R, Part VI.</i>		X
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O.	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

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

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

		Yes	No
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 0		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?.....	2b	
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.....	3b	
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	
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	
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	
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?.....	7f	
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?.....	7h	
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?.....	8	
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?.....	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 VIII, 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?..... 13a		
Note: See the instructions for additional information the organization must report on Schedule O.			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans..... 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?..... 15		X
If "Yes," see the instructions and file Form 4720, Schedule N.			
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?..... 16		X
If "Yes," complete Form 4720, Schedule O.			
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953?..... 17		
If "Yes," complete Form 6069.			

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

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year. If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
1b	Enter the number of voting members included on line 1a, above, who are independent.		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?	X	
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	X	
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? SEE SCH O	X	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	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?		
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. SEE SCHEDULE O		
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?		
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done.		
13	Did the organization have a written whistleblower policy?	X	
14	Did the organization have a written document retention and destruction policy?		X
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a	The organization's CEO, Executive Director, or top management official.		X
b	Other officers or key employees of the organization.		X
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed NONE
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain on Schedule O)
- 19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year. SEE SCHEDULE O
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records.
JOYCE FREEMAN PO BOX 11 BAT CAVE NC 28710 828-625-9313

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

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

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

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 the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) STEVE FREEMAN CHIEF	1 0	X		X				0.	0.	0.
(2) RICHARD BARNWELL CHIEF	1 0	X						0.	0.	0.
(3) KENNY HARRILL MEMBER	1 0	X						0.	0.	0.
(4) JOYCE FREEMAN SEC/TREAS	0 0	X						0.	0.	0.
(5) JACKEY MORGAN MEMBER	1 0	X						0.	0.	0.
(6) RON SOBIN MEMBER	1 0	X						0.	0.	0.
(7)										
(8)										
(9)										
(10)										
(11)										
(12)										
(13)										
(14)										

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

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

1b Subtotal	0.	0.	0.
c Total from continuation sheets to Part VII, Section A	0.	0.	0.
d Total (add lines 1b and 1c)	0.	0.	0.

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

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

Section B. Independent Contractors

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

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

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

Part VIII Statement of Revenue

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants, and Other Similar Amounts	1a	Federated campaigns					
	1b	Membership dues					
	1c	Fundraising events					
	1d	Related organizations					
	1e	Government grants (contributions)	51,150.				
	1f	All other contributions, gifts, grants, and similar amounts not included above	1,650.				
	1g	Noncash contributions included in lines 1a-1f					
	h	Total. Add lines 1a-1f		52,800.			
Program Service Revenue	2a	<u>HENDERSON COUNTY</u>	138,946.	138,946.			
	b						
	c						
	d						
	e						
	f	All other program service revenue					
	g	Total. Add lines 2a-2f		138,946.			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)	103.	103.			
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
	6a	Gross rents	(i) Real				
			(ii) Personal				
	6b	Less: rental expenses					
	6c	Rental income or (loss)					
	d	Net rental income or (loss)					
	7a	Gross amount from sales of assets other than inventory	(i) Securities				
			(ii) Other				
	7b	Less: cost or other basis and sales expenses					
	7c	Gain or (loss)					
	d	Net gain or (loss)					
8a	Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18						
8b	Less: direct expenses						
c	Net income or (loss) from fundraising events						
9a	Gross income from gaming activities. See Part IV, line 19						
9b	Less: direct expenses						
c	Net income or (loss) from gaming activities						
10a	Gross sales of inventory, less: returns and allowances						
10b	Less: cost of goods sold						
c	Net income or (loss) from sales of inventory						
Miscellaneous Revenue	11a	<u>MISCELLANEOUS</u>	4,888.	4,888.			
	b	<u>RELIEF FUND SUPPLEMENT</u>	798.	798.			
	c						
	d	All other revenue					
	e	Total. Add lines 11a-11d		5,686.			
12	Total revenue. See instructions		197,535.	144,735.	0.	0.	

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21.				
2 Grants and other assistance to domestic individuals. See Part IV, line 22.				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.				
4 Benefits paid to or for members.				
5 Compensation of current officers, directors, trustees, and key employees.	0.	0.	0.	0.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).	0.	0.	0.	0.
7 Other salaries and wages.				
8 Pension plan accruals and contributions (include section 401(k) and 403(a) employer contributions).	600.		600.	
9 Other employee benefits.				
10 Payroll taxes.				
11 Fees for services (nonemployees):				
a Management.				
b Legal.				
c Accounting.	7,596.		7,596.	
d Lobbying.				
e Professional fundraising services. See Part IV, line 17.				
f Investment management fees.				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)				
12 Advertising and promotion.				
13 Office expenses.				
14 Information technology.				
15 Royalties.				
16 Occupancy.	23,278.	19,701.	3,577.	
17 Travel.				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials.				
19 Conferences, conventions, and meetings.				
20 Interest.	2,862.	2,862.		
21 Payments to affiliates.				
22 Depreciation, depletion, and amortization.	27,065.	27,065.		
23 Insurance.	18,190.	18,190.		
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a <u>VEHICLE MAINTENANCE</u>	11,924.	11,924.		
b <u>UNIFORMS</u>	4,697.	4,697.		
c <u>VEHICLE FUEL</u>	3,337.	3,337.		
d <u>FOOD/DRINKS</u>	3,086.	3,086.		
e All other expenses.	8,464.	8,040.	424.	
25 Total functional expenses. Add lines 1 through 24e.	111,099.	98,902.	12,197.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year	
Assets	1	Cash — non-interest-bearing	185,861.	1	268,495.
	2	Savings and temporary cash investments	345,272.	2	245,266.
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net	1,388.	4	2,881.
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges		9	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 1,621,412.		
	b	Less: accumulated depreciation	10b 1,300,901.	228,359.	10c 320,511.
	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)	760,880.	16	837,153.	
Liabilities	17	Accounts payable and accrued expenses	2,285.	17	1,879.
	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	54,926.	23	45,169.
	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	1.	
26	Total liabilities. Add lines 17 through 25	57,211.	26	47,049.	
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here and complete lines 27, 28, 32, and 33. <input checked="" type="checkbox"/>				
	27	Net assets without donor restrictions	682,784.	27	768,412.
	28	Net assets with donor restrictions	20,885.	28	21,692.
	Organizations that do not follow FASB ASC 958, check here and complete lines 29 through 33. <input type="checkbox"/>				
	29	Capital stock or trust principal, or current funds		29	
	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
	31	Retained earnings, endowment, accumulated income, or other funds		31	
	32	Total net assets or fund balances.	703,669.	32	790,104.
33	Total liabilities and net assets/fund balances	760,880.	33	837,153.	



Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	197,535.
2	Total expenses (must equal Part IX, column (A), line 25)	2	111,099.
3	Revenue less expenses. Subtract line 2 from line 1	3	86,436.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	703,669.
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) SEE SCHEDULE O	9	-1.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	790,104.

Part XII Financial Statements and Reporting

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

		Yes	No
1	Accounting method used to prepare the Form 990: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other		
If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		X
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:			
<input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis			
2b	Were the organization's financial statements audited by an independent accountant?	X	
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:			
<input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis			
2c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	X	
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		X
3b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		

**SCHEDULE D
(Form 990)**

Department of the Treasury
Internal Revenue Service
Name of the organization

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

2022

**Open to Public
Inspection**

Employer identification number

BAT CAVE VOLUNTEER FIRE DEPARTMENT INC

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

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

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

Part II Conservation Easements.

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

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

<input type="checkbox"/> Preservation of land for public use (for example, recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

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

	Held at the End of the Tax Year
a Total number of conservation easements	2 a
b Total acreage restricted by conservation easements	2 b
c Number of conservation easements on a certified historic structure included in (a)	2 c
d Number of conservation easements included in (c) acquired after July 25, 2006 and not on a historic structure listed in the National Register	2 d

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

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

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

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

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year _____

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment _____ %
 - b Permanent endowment _____ %
 - c Term endowment _____ %
- The percentages on lines 2a, 2b, and 2c should equal 100%.

- 3 a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|--|--------|----|
| (i) Unrelated organizations | 3a(i) | |
| (ii) Related organizations | 3a(ii) | |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? | 3b | |

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment. Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1 a Land		51,500.		51,500.
b Buildings		246,000.		246,000.
c Leasehold improvements				
d Equipment		1,313,099.		1,313,099.
e Other		10,813.	1,300,901.	-1,290,088.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				320,511.

Part VII Investments – Other Securities.

N/A

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

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

Part VIII Investments – Program Related.

N/A

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

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

Part IX Other Assets.

N/A

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

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

Part X Other Liabilities.

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) ROUNDING	1.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. (Column (b) must equal Form 990, Part X, column (B) line 25.)	1.

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

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return. N/A

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

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

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

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

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

Part XIII Supplemental Information.

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

SCHEDULE O
(Form 990)

Supplemental Information to Form 990 or 990-EZ

OMB No. 1545-0047

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

2022

Department of the Treasury
Internal Revenue Service

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

**Open to Public
Inspection**

Name of the organization

Employer identification number

BAT CAVE VOLUNTEER FIRE DEPARTMENT INC

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

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

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

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

IMMEDIATELY AVAILABLE FOR INSPECTION BY PUBLIC UPON REQUEST

FORM 990, PART XI, LINE 9
OTHER CHANGES IN NET ASSETS OR FUND BALANCES

ROUNDING.....	\$	-1.
	TOTAL \$	<u>-1.</u>

BAT CAVE VOLUNTEER FIRE DEPARTMENT INC

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

	PROGRAM SERVICES TOTAL	FORM 990	SOURCE
TOTAL EXPENSES	98,902.	98,902.	PART IX, LINE 25, COL. B
GRANTS	0.	0.	PART IX, LINES 1-3, COL. B
REVENUE	0.	138,946.	PART VIII, LINE 2, COL. A

FORM 990, PART IX, LINE 24E
OTHER EXPENSES

	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT & GENERAL	(D) FUNDRAISING
COMMUNICATIONS	1,566.	1,566.		
CONTRACT SERVICES	1,695.	1,695.		
DUES/SUBSCRIPTIONS	1,994.	1,994.		
FLOWERS AND GIFTS	400.	400.		
MEDICAL SUPPLIES AND EQUIPMENT	786.	786.		
OPERATIONAL SUPPLIES	791.	791.		
POSTAGE AND SHIPPING	74.		74.	
PRINTING AND PUBLICATIONS	260.		260.	
TELEPHONE	898.	808.	90.	
TOTAL	\$ 8,464.	\$ 8,040.	\$ 424.	\$ 0.

BAT CAVE VOLUNTEER FIRE DEPARTMENT INC

	2022	2021	DIFF
REVENUE			
CONTRIBUTIONS AND GRANTS.....	52,800	10,129	42,671
PROGRAM SERVICE REVENUE.....	138,946	132,613	6,333
INVESTMENT INCOME.....	103	108	-5
OTHER REVENUE.....	5,686	-8,984	14,670
TOTAL REVENUE.....	197,535	133,866	63,669
EXPENSES			
SALARIES, OTHER COMPEN., EMP. BENEFITS...	600	0	600
OTHER EXPENSES.....	110,499	125,750	-15,251
TOTAL EXPENSES.....	111,099	125,750	-14,651
NET ASSETS OR FUND BALANCES			
REVENUE LESS EXPENSES.....	86,436	8,116	78,320
TOTAL ASSETS AT END OF YEAR.....	837,153	760,880	76,273
TOTAL LIABILITIES AT END OF YEAR.....	47,049	57,211	-10,162
NET ASSETS/FUND BALANCES AT END OF YEAR.	790,104	703,669	86,435

BAT CAVE VOLUNTEER FIRE DEPARTMENT INC



FORMS NEEDED FOR THIS RETURN

FEDERAL: 990, SCH D, SCH O, 8868

CARRYOVERS TO 2023

NONE

BAT CAVE VOLUNTEER FIRE DEPARTMENT INC

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

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

NO SIGNATURE IS REQUIRED WITH FORM 8868.

EVEN RETURN

NO PAYMENT IS REQUIRED.

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

WITHIN SEVERAL HOURS, ACCESS THE PROGRAM AND GET YOUR FIRST ACKNOWLEDGEMENT (ACK) THAT THE PROGRAM HAS RECEIVED YOUR TRANSMISSION FILE.

ACCESS THE PROGRAM AGAIN AFTER 24 AND THEN 48 HOURS TO RECEIVE YOUR FEDERAL ACKS.

BAT CAVE

VOLUNTEER FIRE & RESCUE DEPARTMENT, INC.

Independent Auditor's Report

on the

Financial Statements

for the years ended June 30, 2023 and 2022

WAYNE J. PARRIS, CPA
CERTIFIED PUBLIC ACCOUNTANT

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STREET ADDRESS: 21 HYDE PARK PLACE, ARDEN, NC 28704

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BAT CAVE

VOLUNTEER FIRE & RESCUE DEPARTMENT, INC.

Independent Auditor's Report

on the

Financial Statements

for the years ended June 30, 2023 and 2022

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

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Statements of Functional Expenses	4
Statements of Cash Flows	5
Notes to Financial Statements	6

WAYNE J. PARRIS, CPA

CERTIFIED PUBLIC ACCOUNTANT

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INDEPENDENT AUDITOR'S REPORT

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

Opinion

We have audited the accompanying financial statements of Bat Cave Volunteer Fire & Rescue Department, Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2023 and 2022, 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 our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Bat Cave Volunteer Fire & Rescue Department, Inc. as of June 30, 2023 and 2022, 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

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

Our 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 our 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, we:

- 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 Bat Cave Volunteer Fire & Rescue Department, Inc.'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 our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Bat Cave Volunteer Fire & Rescue Department's ability to continue as a going concern for a reasonable period of time.

We are 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 we identified during the audit.

Wayne J. Parris, CPA

Wayne J. Parris, CPA

Arden, North Carolina

December 7, 2023

BAT CAVE VOLUNTEER FIRE & RESCUE DEPARTMENT, INC.
STATEMENTS OF FINANCIAL POSITION
June 30, 2023 and 2022

ASSETS	<u>6-30-2023</u>	<u>6-30-2022</u>
CURRENT ASSETS		
Cash and cash equivalents	\$ 492,068.81	\$ 510,247.66
Taxes receivable	2,880.76	1,388.00
Cash restricted for relief fund	21,692.24	20,884.72
TOTAL CURRENT ASSETS	<u>\$ 516,641.81</u>	<u>\$ 532,520.38</u>
FIXED ASSETS		
Property and equipment	\$ 1,621,412.41	\$ 1,502,195.51
Less: Accumulated depreciation	<u>(1,300,901.34)</u>	<u>(1,273,836.32)</u>
TOTAL FIXED ASSETS	<u>\$ 320,511.07</u>	<u>\$ 228,359.19</u>
TOTAL ASSETS	<u>\$ 837,152.88</u>	<u>\$ 760,879.57</u>
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accrued expenses payable	\$ 1,879.32	\$ 2,285.09
Current portion of long-term debt	10,336.23	9,755.76
TOTAL CURRENT LIABILITIES	<u>\$ 12,215.55</u>	<u>\$ 12,040.85</u>
LONG-TERM LIABILITIES		
Long-term debt	\$ 34,832.92	\$ 45,169.96
TOTAL LONG-TERM LIABILITIES	<u>\$ 34,832.92</u>	<u>\$ 45,169.96</u>
TOTAL LIABILITIES	<u>\$ 47,048.47</u>	<u>\$ 57,210.81</u>
NET ASSETS		
Without donor restrictions	\$ 768,412.17	\$ 682,784.04
With donor restrictions	21,692.24	20,884.72
TOTAL NET ASSETS	<u>\$ 790,104.41</u>	<u>\$ 703,668.76</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 837,152.88</u>	<u>\$ 760,879.57</u>

See accompanying notes.

(2)

BAT CAVE VOLUNTEER FIRE & RESCUE DEPARTMENT, INC.
STATEMENTS OF ACTIVITIES
For the Years Ended June 30, 2023 and 2022

	6-30-2023	6-30-2022
CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS:		
Revenues and gains		
Henderson County	\$ 138,945.64	\$ 132,612.62
Donations	1,649.79	1,681.61
Grants	51,150.00	8,446.86
Interest income	93.41	103.56
Land returned to donor	(0.00)	(10,000.00)
Miscellaneous income	4,888.05	225.00
TOTAL REVENUES AND GAINS WITHOUT DONOR RESTRICTIONS	\$ 196,726.89	\$ 133,069.65
NET ASSETS RELEASED FROM RESTRICTIONS		
Restrictions satisfied by payments	\$ 0.00	\$ 0.00
TOTAL NET ASSETS RELEASED FROM RESTRICTIONS	\$ 0.00	\$ 0.00
TOTAL REVENUES, GAINS, AND OTHER SUPPORT WITHOUT DONOR RESTRICTIONS	\$ 196,726.89	\$ 133,069.65
Expenses		
Program Services	\$ 98,901.89	\$ 112,709.75
Supporting Services	12,196.87	13,039.13
Fund-raising	0.00	0.00
TOTAL EXPENSES	\$ 111,098.76	\$ 125,748.88
INCREASE (DECREASE) IN NET ASSETS WITHOUT DONOR RESTRICTIONS	\$ 85,628.13	\$ 7,320.77
CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS		
Relief Fund supplement	\$ 797.61	\$ 790.72
Interest income on relief fund	9.91	4.14
Net assets released from restrictions	(0.00)	(0.00)
INCREASE (DECREASE) IN NET ASSETS WITH DONOR RESTRICTIONS	\$ 807.52	\$ 794.86
INCREASE (DECREASE) IN NET ASSETS	\$ 86,435.65	\$ 8,115.63
NET ASSETS AT BEGINNING OF YEAR	703,668.76	695,553.13
NET ASSETS AT END OF YEAR	\$ 790,104.41	\$ 703,668.76

See accompanying notes.

(3)

BAT CAVE VOLUNTEER FIRE & RESCUE DEPARTMENT, INC.
STATEMENTS OF FUNCTIONAL EXPENSES
For the Years Ended June 30, 2023 and 2022

	6-30-2023				6-30-2022			
	Program		Supporting Services		Program		Supporting Services	
	Services	Management			Services	Management		
	Fire & Rescue	and General	Fund-raising	Total	Fire & Rescue	and General	Fund-raising	Total
Apparatus tools	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 359.96	\$ 0.00	\$ 0.00	\$ 359.96
Auxiliary expenses	0.00	0.00	0.00	0.00	0.00	2,880.78	0.00	2,880.78
Buildings and grounds	8,521.01	946.78	0.00	9,467.79	11,914.25	1,323.81	0.00	13,238.06
Communications	1,566.00	0.00	0.00	1,566.00	730.35	0.00	0.00	730.35
Contract services	1,695.00	0.00	0.00	1,695.00	1,740.89	0.00	0.00	1,740.89
Depreciation	27,065.02	0.00	0.00	27,065.02	26,121.13	0.00	0.00	26,121.13
Dues and subscriptions	1,993.98	0.00	0.00	1,993.98	457.46	0.00	0.00	457.46
Flowers and gifts	400.00	0.00	0.00	400.00	516.68	0.00	0.00	516.68
Food	3,085.51	0.00	0.00	3,085.51	374.52	0.00	0.00	374.52
Insurance	18,190.00	0.00	0.00	18,190.00	17,321.00	0.00	0.00	17,321.00
Interest expense	2,862.31	0.00	0.00	2,862.31	2,149.54	0.00	0.00	2,149.54
Medical equipment and supplies	785.55	0.00	0.00	785.55	744.39	0.00	0.00	744.39
Operational supplies	790.97	0.00	0.00	790.97	70.50	0.00	0.00	70.50
Pension fund contributions	0.00	600.00	0.00	600.00	0.00	0.00	0.00	0.00
Postage and stamps	0.00	74.00	0.00	74.00	0.00	64.00	0.00	64.00
Printing and copying	0.00	260.10	0.00	260.10	0.00	595.50	0.00	595.50
Professional fees	0.00	7,596.00	0.00	7,596.00	0.00	6,300.00	0.00	6,300.00
Training and schools	0.00	0.00	0.00	0.00	70.00	0.00	0.00	70.00
Uniforms	4,697.19	0.00	0.00	4,697.19	2,921.74	0.00	0.00	2,921.74
Utilities								
Electricity	2,501.14	277.90	0.00	2,779.04	3,047.55	338.62	0.00	3,386.17
Internet	4,024.14	447.13	0.00	4,471.27	821.03	91.23	0.00	912.26
Propane	4,654.51	517.17	0.00	5,171.68	3,037.65	337.52	0.00	3,375.17
Phone	807.91	89.77	0.00	897.68	941.37	104.60	0.00	1,045.97
Vision	0.00	1,388.02	0.00	1,388.02	0.00	1,003.07	0.00	1,003.07
Vehicles								
Fuel	3,337.37	0.00	0.00	3,337.37	2,728.52	0.00	0.00	2,728.52
Maintenance and safety equipment	11,924.28	0.00	0.00	11,924.28	36,641.22	0.00	0.00	36,641.22
Total Expenses	<u>\$ 98,901.89</u>	<u>\$ 12,196.87</u>	<u>\$ 0.00</u>	<u>\$ 111,098.76</u>	<u>\$ 112,709.75</u>	<u>\$ 13,039.13</u>	<u>\$ 0.00</u>	<u>\$ 125,748.88</u>

See accompanying notes.

BAT CAVE VOLUNTEER FIRE & RESCUE DEPARTMENT, INC.
STATEMENTS OF CASH FLOWS
For the Years Ended June 30, 2023 and 2022

	6-30-2023	6-30-2022
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from governments	\$ 137,452.88	\$ 133,943.38
Cash received from contributors	1,649.79	1,681.61
Interest received	103.32	107.70
Cash received from other revenue sources	56,835.66	9,462.58
Cash paid to employees and suppliers	(81,577.20)	(97,861.19)
Interest paid	(2,862.31)	(2,149.54)
NET CASH PROVIDED BY OPERATING ACTIVITIES	\$ 111,602.14	\$ 45,184.54
CASH FLOWS FROM INVESTING ACTIVITIES		
Payments for property and equipment	\$(119,216.90)	\$(17,349.86)
NET CASH USED BY INVESTING ACTIVITIES	\$(119,216.90)	\$(17,349.86)
CASH FLOWS FROM FINANCING ACTIVITIES		
Payments to Hometrust Bank	\$(9,756.56)	\$(9,208.66)
NET CASH PROVIDED BY FINANCING ACTIVITIES	\$(9,756.56)	\$(9,208.66)
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	\$(17,371.32)	\$ 18,626.02
BEGINNING CASH AND CASH EQUIVALENTS	531,132.38	512,506.36
ENDING CASH AND CASH EQUIVALENTS	\$ 513,761.06	\$ 531,132.38
 Reconciliation of Change in Net Assets to Net Cash Provided (Used) by Operating Activities		
Change in net assets	\$ 86,435.65	\$ 8,115.63
Adjustments to reconcile change in net assets to net cash used by operating activities		
Noncash revenues and expenses		
Depreciation	27,065.02	26,121.13
Land returned to donor	0.00	10,000.00
Changes in current assets and liabilities		
(Increase) Decrease in taxes receivable	(1,492.76)	1,330.76
Increase (Decrease) in accrued expenses payable	(405.77)	(382.98)
Net cash provided by operations	\$ 111,602.14	\$ 45,184.54

See accompanying notes.

(5)

BAT CAVE VOLUNTEER FIRE & RESCUE DEPARTMENT, INC.
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023 and 2022

NOTE A-NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES

Organization and Nature of Activities

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

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

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

Cash and Cash Equivalents

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

Promises to Give

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

BAT CAVE VOLUNTEER FIRE & RESCUE DEPARTMENT, INC.
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023 and 2022

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

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

Property and Equipment

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

Contributed Services

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

Contributions

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

Income Tax Status

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

BAT CAVE VOLUNTEER FIRE & RESCUE DEPARTMENT, INC.
 NOTES TO THE FINANCIAL STATEMENTS
 June 30, 2023 and 2022

Estimates

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

NOTE B-RESTRICTIONS ON NET ASSETS

Net assets with donor restrictions

All of the restrictions on net assets at June 30, 2023 and 2022 are related to the Firemen's Local Relief Fund. The North Carolina Law requires the Relief Fund Monies may be used ONLY for the purpose of caring for firemen who are hurt in the line of duty or their dependents. These monies may be spent for no other purpose unless approval is received for the North Carolina Firemen's Association, Secretary's Office, or the North Carolina Legislature. Net assets with donor restrictions on net assets for the Firemen's Local Relief Fund as of June 30, 2023 and 2022 amounts to \$21,692.24 and \$20,884.72, respectively.

NOTE C-LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

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

	<u>6-30-2023</u>	<u>6-30-2022</u>
Financial assets at year-end	\$ 516,641.81	\$ 532,520.38
Less those unavailable for general expenditures within one year, due to:		
Donor-restricted for relief fund	<u>21,692.24</u>	<u>20,884.72</u>
Financial assets available to meet cash needs for general expenditure within one year	<u>\$ 494,949.57</u>	<u>\$ 511,635.66</u>

NOTE D-TAXES RECEIVABLE

Taxes receivable represents amounts collected on behalf of the Bat Cave Fire District by Henderson County but not remitted to the Fire Department as of June 30, 2023 and 2022. The dollars shown represent amounts which could be quantified by the Henderson County Tax Offices. It is recognized that uncollected fire district taxes exist in Henderson County,

BAT CAVE VOLUNTEER FIRE & RESCUE DEPARTMENT, INC.
 NOTES TO THE FINANCIAL STATEMENTS
 June 30, 2023 and 2022

but none could be quantified by the County's tax office. As of June 30, 2023 and 2022, there are property taxes receivable from Henderson County of \$2,880.76 and \$1,388.00, respectively.

NOTE E-PROPERTY AND EQUIPMENT

Property and equipment consist of the following:

	Beginning	Additions	Disposals	Ending
Land and buildings	\$ 297,500.00	\$ 0.00	\$ 0.00	\$ 297,500.00
Furniture and fixtures	10,813.28	0.00	0.00	10,813.28
Firefighting and rescue equipment	214,272.74	19,108.90	0.00	233,381.64
Office equipment	4,609.49	0.00	0.00	4,609.49
Vehicles	975,000.00	100,108.00	0.00	1,075,108.00
Total property and equipment	\$ 1,502,195.51	\$ 119,216.90	\$ 0.00	\$ 1,621,412.41
Accumulated depreciation	(1,273,836.32)	(27,065.02)	0.00	(1,300,901.34)
Net property and equipment	\$ 228,359.19	\$ 92,151.88	\$ 0.00	\$ 320,511.07

NOTE F-LONG TERM NOTES

Notes Payable

On October 30, 2006 the Fire Department obtained a loan from HomeTrust Bank in the amount of \$200,000.00. The loan is to be repaid in twenty-one annual principal and interest payments. The first payment of \$50,000.00 was due at inception on October 30, 2006, and the remaining twenty of \$13,024.65 each subsequent year. The interest rate on the principal outstanding is 5.95%. The loan proceeds were used to purchase an Emergency-One fire apparatus mounted on a 2006 4WD International chassis, which also serves as collateral on the loan. The loan balance as of June 30, 2023 is \$45,169.15.

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

6-30-2024	\$ 10,336.23
6-30-2025	\$ 10,951.24
6-30-2026	\$ 11,602.84
6-30-2027	\$ 12,278.84

NOTE G-RISK MANAGEMENT

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

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

BAT CAVE VOLUNTEER FIRE & RESCUE DEPARTMENT, INC.
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023 and 2022

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

NOTE H-ECONOMIC DEPENDENCE

Approximately 71% of total revenues of the general fund for the year ended June 30, 2023 came from special fire district ad valorem taxes levied by Henderson County.

NOTE I-EVALUATION OF SUBSEQUENT EVENTS

The Department has evaluated subsequent events through December 7, 2023, the date which the financial statements were available to be issued.