

Edneyville Fire Rescue

Proposed Budget



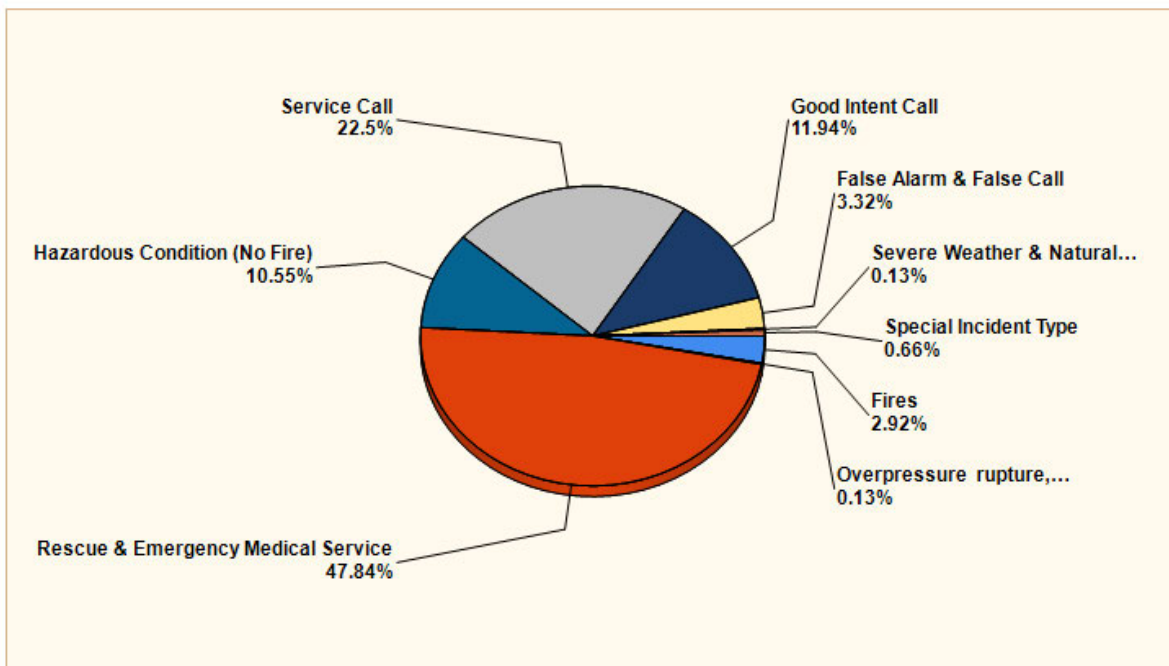
2024-2025

Edneyville Budget Summary 2024 – 2025

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

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

In 2023 we had 2019 request for services. 1507 (See chart for breakdown) of these calls were dispatched through the 911 center.



As you can see our call volume consist of less than 50% medical, this is the threshold area that we steadily remain at. We have seen an increase in service calls, this would include assist invalid calls, responding to this call type 201 times in 2023.

While this maybe early to look at something that is concerning for this current year is the overall increase in call volume. Historically Jan-Mar is our slowest time of year. When comparing our number of calls from the same time over last year we are at a 46% increase in call volume. If this percentage trend continues it would put our dispatched calls at over 2000 for this year. The issue then starts to become staff to handle this increase.

| Main Incident Types by Month for the Year 2024 | | | | |
|--|----------------|-----------------|--------------|--------------|
| Main Incident Type\Month Name | January | February | March | Total |
| False Alarm & False Call | 2 | 1 | 4 | 7 |
| Fire | 6 | 6 | 6 | 18 |
| Good Intent Call | 16 | 19 | 19 | 54 |
| Hazardous Condition (No Fire) | 15 | 23 | 12 | 50 |
| Rescue & Emergency Medical Service Incident | 68 | 62 | 67 | 197 |
| Service Call | 18 | 23 | 31 | 72 |
| Special Incident Type | | 2 | | 2 |
| Total | 125 | 136 | 139 | 400 |

| Main Incident Types by Month for the Year 2023 | | | | |
|--|----------------|-----------------|--------------|--------------|
| Main Incident Type\Month Name | January | February | March | Total |
| False Alarm & False Call | 1 | 4 | 1 | 6 |
| Fire | 4 | 3 | 5 | 12 |
| Good Intent Call | 14 | 11 | 12 | 37 |
| Hazardous Condition (No Fire) | 7 | 9 | 14 | 30 |
| Rescue & Emergency Medical Service Incident | 52 | 29 | 46 | 127 |
| Service Call | 21 | 19 | 17 | 57 |
| Special Incident Type | 2 | 1 | 1 | 4 |
| Total | 101 | 76 | 96 | 273 |

| | | | | |
|----------------------------|---------------|---------------|---------------|---------------|
| Increase / Decrease | 23.76% | 78.95% | 44.79% | 46.52% |
|----------------------------|---------------|---------------|---------------|---------------|

Accomplishments in current year

- Replaced all SCBA bottles and got a new breathing air compressor with monies received from the state.
- Ordered new brush truck that should be in service by end of April paid with cash.
- Hired additional full-time staff and went back to three shift rotation, increased pay and benefits for all employees.
- Retire debt on buildings 8 years early

Budget Highlights-

Financed Payments

This area will show roughly a \$76,000 decrease. This is coming from our current plans to retire the debt of our building. This is possible from some overages but mainly from additional monies from the state as well as a generous donation from a couple's estate within the community. We felt this was the best use of the money so that it could free up cash flow for other areas. You will see that our apparatus payment increased, this is not from a new loan just trying to increase the amount in an annual yearly apparatus account. This full amount will go towards our current apparatus loan (we only have one financed) with the hopes of retiring this debt early as well.

Building Maintenance-

With all three station there has been some increases to cover utilities and supplies, as these cost continue to rise. We are still working towards finish a project at our station 2 (Fruitland Rd). There is an increase in the main stations budget. The board felt it best to take some of the money that we had been paying annually to put into building maintenance on a perpetual basis. With this particular line item some of this maybe carried over from year to year to fund larger projects.

Personnel / Volunteer Benefits-

While it is proven hard to recruit and obtain volunteers we have not given up hope yet. So far what we call our "Volunteer Duty Program" has shown success. This increase more this year to better fund it. The principal is to have one volunteer committed to run calls each day, and as such they get a stipend for this. While we have not been able to staff this 100 percent of the time we are doing it just over 70% and with hopes of taking it to 80% needed to fund it appropriately. We are planning on doing the ultra sound scans this year with physicals and this is scheduled for June. Next year we are hoping to do the low dose CT scans for members as well to help better screen for cancer.

Looking Forward

Growth in our area continues, and looking at our district in particular there is large potential depending on what happens with the sewer proposal. With skyrocketing cost for equipment and apparatus, monies must be used wisely, thoughtfully and with planning ahead. We know that in the next couple of years it will be time to replace a 25 year old fire engine, this will be at a cost of roughly 1 million dollars, as this is the average cost of one now. This will require substantial payments to try and stay on a 5 to 7-year payoff plan, as right after we will be looking at another engine.

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

Edneyville Fire

2024-2025 REVENUES

| | A | B | C | D | E |
|----|---|-------------------------|-----------------------|-------------------------|--------------------------|
| 1 | ITEM DESCRIPTION | 2023-2024 BUDGET | YEAR-TO-DATE | 2024-2025 BUDGET | INCREASE/DECREASE |
| 2 | | | 4/1/2024 | | |
| 3 | REVENUE | | | | |
| 4 | PRESENT/REQUESTED TAX RATE | | | | |
| 5 | ACTUAL HENDERSON COUNTY REVENUE RECEIVED | | | | |
| 6 | Henderson County Ad Valorem Taxes | \$1,539,792.00 | \$1,583,835.07 | \$1,614,672.45 | \$74,880.45 |
| 7 | Donations | \$0.00 | \$214,438.21 | \$3,000.00 | \$3,000.00 |
| 8 | Fundraising | | | | \$0.00 |
| 9 | Grants | \$0.00 | \$250,000.00 | | \$0.00 |
| 10 | HazMat Charges | | | | \$0.00 |
| 11 | Interest Income | \$0.00 | \$78.71 | | \$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) | \$6,019.00 | \$8,754.73 | \$7,000.00 | \$981.00 |
| 16 | Rental Income | | | | \$0.00 |
| 17 | Sales of Assets | | | | \$0.00 |
| 18 | Total Revenues | \$1,545,811.00 | \$2,057,106.72 | \$1,624,672.45 | \$78,861.45 |
| 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 | | | 4/1/2023 | | |
| 3 | EXPENDITURES | | | | |
| 4 | Administrative Cost | | | | |
| 5 | Annual Payment - Apparatus | \$65,000.00 | \$41,805.12 | \$75,000.00 | \$10,000.00 |
| 6 | Annual Payment - Building | \$86,000.00 | \$64,917.60 | \$0.00 | (\$86,000.00) |
| 7 | Annual Payment - Other Equipment | \$8,000.00 | \$8,000.00 | \$8,000.00 | \$0.00 |
| 8 | Appreciation and Award Banquets | \$10,400.00 | \$7,067.73 | \$13,800.00 | \$3,400.00 |
| 9 | Bank Charges | \$300.00 | \$0.00 | \$500.00 | \$200.00 |
| 10 | Building Fund | \$0.00 | | \$0.00 | \$0.00 |
| 11 | Chaplain | \$0.00 | | \$0.00 | \$0.00 |
| 12 | Computer | \$9,400.00 | \$3,861.33 | \$11,100.00 | \$1,700.00 |
| 13 | Contingency Funds | \$0.00 | | \$0.00 | \$0.00 |
| 14 | Contract Labor (Part-Time Clerk) | \$0.00 | | \$0.00 | \$0.00 |
| 15 | County/State Tax | \$0.00 | | \$0.00 | \$0.00 |
| 16 | Discretionary Fund | \$2,500.00 | \$250.00 | \$2,500.00 | \$0.00 |
| 17 | Deposits/Down Payment | \$0.00 | | \$0.00 | \$0.00 |
| 18 | Dues/Subscriptions | \$10,000.00 | \$6,553.00 | \$10,000.00 | \$0.00 |
| 19 | Expendable Supplies | | | | \$0.00 |
| 20 | Flowers/Gifts | \$1,000.00 | \$485.00 | \$1,500.00 | \$500.00 |
| 21 | Food | \$3,500.00 | \$2,627.00 | \$4,500.00 | \$1,000.00 |
| 22 | Insurance - Building, Business Umbrella, Error | \$42,600.00 | \$44,447.00 | \$47,100.00 | \$4,500.00 |
| 23 | Legal and Professional Fees | \$15,200.00 | \$9,700.00 | \$18,500.00 | \$3,300.00 |
| 24 | Licenses and Permits | | | | \$0.00 |
| 25 | Miscellaneous | | | | \$0.00 |
| 26 | Office Supplies | \$3,200.00 | \$1,678.00 | \$4,500.00 | \$1,300.00 |
| 27 | Public Relations | | | | \$0.00 |
| 28 | Rent | | | | \$0.00 |
| 29 | Fire Prevention Pub Education | \$11,000.00 | \$7,216.00 | \$12,000.00 | \$1,000.00 |
| 30 | Records Management Software | \$7,000.00 | \$7,388.00 | \$8,000.00 | \$1,000.00 |
| 31 | Website and App | \$450.00 | \$1,551.00 | \$7,500.00 | \$7,050.00 |
| 32 | Vaccinations | \$250.00 | \$0.00 | \$250.00 | \$0.00 |
| 33 | Total Administrative Cost | \$275,800.00 | \$207,546.78 | \$224,750.00 | (\$51,050.00) |

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 | \$4,290.00 | \$1,573.69 | \$4,290.00 | \$0.00 |
| 37 | Communications (radios, pagers, cell phone) | \$16,500.00 | \$13,328.00 | \$19,850.00 | \$3,350.00 |
| 38 | EMT Supplies & Equipment | \$7,250.00 | \$6,620.00 | \$9,250.00 | \$2,000.00 |
| 39 | Firefighting Supplies & Equipment | \$13,643.00 | \$879.30 | \$14,693.00 | \$1,050.00 |
| 40 | Firefighting Equipment Maintenance | \$3,150.00 | \$0.00 | \$3,150.00 | \$0.00 |
| 41 | Fuel | \$19,000.00 | \$14,762.00 | \$25,000.00 | \$6,000.00 |
| 42 | Hazardous Materials Supplies | \$2,110.00 | \$4,375.00 | \$2,110.00 | \$0.00 |
| 43 | Infection Control | | | | \$0.00 |
| 44 | Maintenance/Repair of Apparatus | \$39,640.00 | \$29,582.66 | \$47,500.00 | \$7,860.00 |
| 45 | Physical Fitness | | | | \$0.00 |
| 46 | Rehabilitation | \$2,100.00 | \$1,458.42 | \$2,100.00 | \$0.00 |
| 47 | Rescue Equipment | | | | \$0.00 |
| 48 | Training | \$17,150.00 | \$9,573.07 | \$20,500.00 | \$3,350.00 |
| 49 | Turn Out Gear | \$20,990.94 | \$17,991.01 | \$27,265.94 | \$6,275.00 |
| 50 | Uniforms | \$12,500.00 | \$6,195.00 | \$13,300.00 | \$800.00 |
| 51 | Water Point / Hydrant Maint | \$1,400.00 | \$0.00 | \$1,400.00 | \$0.00 |
| 52 | Annual Physicals / Ultra Sounds | \$15,500.00 | \$0.00 | \$20,150.00 | \$4,650.00 |
| 53 | (Optional Line Item) | | | | \$0.00 |
| 54 | Total Operational Cost | \$175,223.94 | \$106,338.15 | \$210,558.94 | \$35,335.00 |
| 55 | PERSONNEL COST | | | | |
| 56 | Payroll | | | | |
| 57 | Gross Full-Time Pay | \$587,900.00 | \$432,831.67 | \$598,336.00 | \$10,436.00 |
| 58 | Gross Part-Time Pay | \$90,000.00 | \$73,128.95 | \$93,440.00 | \$3,440.00 |
| 59 | Gross Overtime Pay | \$31,000.00 | \$16,678.61 | \$49,200.00 | \$18,200.00 |
| 60 | Gross Holiday Pay | | | | \$0.00 |
| 61 | Employer's Payroll Taxes (6.2% Soc. Sec. 1.45%) | \$58,672.00 | \$42,294.92 | \$61,518.08 | \$2,846.08 |
| 62 | Bonus | 24500 | 17563.46 | 28000 | \$3,500.00 |
| 63 | Vol./FF Reimbursement/Stipend | 36500 | 26945 | 41800 | \$5,300.00 |
| 64 | Unemployment Insurance | \$1,800.00 | \$1,316.07 | \$1,800.00 | \$0.00 |
| 65 | (Optional Line Item) | | | | \$0.00 |
| 66 | (Optional Line Item) | | | | \$0.00 |
| 67 | Total Payroll Cost | \$830,372.00 | \$610,758.68 | \$874,094.08 | \$43,722.08 |
| 68 | Benefits | | | | |
| 69 | Employer's Retirement Contribution | | | | \$0.00 |
| 70 | Supplemental Retirement 401k/457 | 70548 | 54779.03 | 75933.12 | \$5,385.12 |
| 71 | Health Insurance | 110400 | 68604.43 | 113040.24 | \$2,640.24 |

2024-2025 EXPENDITURES

| | A | B | C | D | E |
|-----|------------------------------|--------------|--------------|--------------|--------------|
| 72 | Dental Insurance | | | | \$0.00 |
| 73 | Vision Insurance | | | | \$0.00 |
| 74 | Supplemental Insurance plans | 16000 | 8528.62 | 16800 | \$800.00 |
| 75 | State Firemen's Pension Fund | | | | \$0.00 |
| 76 | (Optional Line Item) | | | | \$0.00 |
| 77 | (Optional Line Item) | | | | \$0.00 |
| 78 | (Optional Line Item) | | | | \$0.00 |
| 79 | (Optional Line Item) | | | | \$0.00 |
| 80 | Total Benefits Cost | \$196,948.00 | \$131,912.08 | \$205,773.36 | \$8,825.36 |
| 81 | | | | | |
| 82 | STATIONS: | | | | |
| 83 | MAIN STATION | | | | |
| 84 | Building Maint | 22500 | 12490.79 | 35500 | \$13,000.00 |
| 85 | Cable | 5316 | 4403.21 | 7200 | \$1,884.00 |
| 86 | Electric | 11400 | 7728.4 | 12500 | \$1,100.00 |
| 87 | Garbage | 3000 | 1622 | 3000 | \$0.00 |
| 88 | Grounds Upkeep | 3000 | 1470 | 4500 | \$1,500.00 |
| 89 | Heating Fuel | 5800 | 2114.62 | 6500 | \$700.00 |
| 90 | Station Supplies | 4200 | 3970.68 | 5500 | \$1,300.00 |
| 91 | Telephone | 2700 | 1190.18 | 2700 | \$0.00 |
| 92 | Water | \$1,000.00 | \$673.82 | \$1,000.00 | \$0.00 |
| 93 | STATION #2 | | | | |
| 94 | Building Maint | 18500 | 7735.31 | 16550 | (\$1,950.00) |
| 95 | Cable | 600 | 1037.1 | 1500 | \$900.00 |
| 96 | Electric | 3500 | 1996.2 | 5000 | \$1,500.00 |
| 97 | Garbage | | 480 | 1950 | \$1,950.00 |
| 98 | Grounds Upkeep | 2500 | 87.87 | 2500 | \$0.00 |
| 99 | Heating Fuel | 1500 | 667.9 | 2500 | \$1,000.00 |
| 100 | Station Supplies | 500 | 333.97 | 500 | \$0.00 |
| 101 | Telephone | | | | \$0.00 |
| 102 | Water | | | | \$0.00 |
| 103 | | | | | |
| 104 | STATION #3 | | | | |
| 105 | Building Maint | 3500 | 298.6 | 3500 | \$0.00 |
| 106 | Cable | 800 | 499.9 | 1200 | \$400.00 |
| 107 | Electric | 2600 | 1360.43 | 4500 | \$1,900.00 |
| 108 | Garbage | | | | \$0.00 |
| 109 | Grounds Upkeep | 1000 | 0 | 2000 | \$1,000.00 |
| 110 | Heating Fuel | 1800 | 1048.87 | 2500 | \$700.00 |

2024-2025 EXPENDITURES

| | A | B | C | D | E |
|-----|---------------------------|----------------|----------------|----------------|-------------|
| 111 | Station Supplies | 500 | 107.9 | 1000 | \$500.00 |
| 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 | \$96,216.00 | \$51,317.75 | \$123,600.00 | \$27,384.00 |
| 127 | | | | | |
| 128 | TOTAL EXPENDITURES | \$1,574,559.94 | \$1,107,873.44 | \$1,638,776.38 | \$64,216.44 |

Edneyville Fire

CURRENT ASSETS

AS OF 4/1/2024

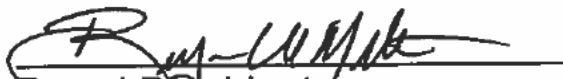
| Item Description | Current Balance |
|---------------------------------------|------------------------|
| Bonds, Certificates of Deposit, Stock | |
| General Checking | \$394,898.10 |
| Savings | \$1,104,759.31 |
| Truck Fund | \$96,814.59 |
| Building Fund | \$0.00 |
| Future Needs | |
| Contingency Fund | \$221,751.04 |
| <hr/> | |
| Total assets | \$1,818,223.04 |

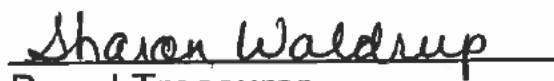
Notes:

2023/2024 TAX RATE WORKSHEET FOR

| DESCRIPTION | AMOUNT |
|---|-----------------------|
| TOTAL DISTRICT TAX ASSESSMENT 2024-2025 | |
| | \$1,447,487,625.00 |
| Divided by 100 | |
| TOTAL | \$14,474,876.25 |
| Multiplied by requested tax rate | 0.115 |
| TOTAL | \$1,664,610.77 |
| *Multiplied by tax collection percentage (97%) | |
| TOTAL | \$1,614,672.45 |
| Subtract Training Center Assessment | |
| Add Projected Payments in Lieu of Taxes | |
| **TOTAL PROJECTED REVENUE | \$1,614,672.45 |
| ** Revenue is projected because it does not reflect tax discoveries, releases or refunds. | |
| * Collection percentage based on last complete year of collections. | |
| | |
| | |

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


Board President


Board Treasurer

Form **990**

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

2022
Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

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

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

A For the 2022 calendar year, or tax year beginning 07/01/22, and ending 06/30/23

B Check if applicable:

Address change

Name change

Initial return

Final return/terminated

Amended return

Application pending

C Name of organization: **Edneyville Volunteer Fire and Rescue Department**

Doing business as: _____

Number and street (or P.O. box if mail is not delivered to street address): **1 Firehouse Road** Room/suite: **1**

City or town, state or province, country, and ZIP or foreign postal code: **Hendersonville NC 28792-8373**

D Employer identification number: [REDACTED]

G Gross receipts \$: **1,808,880**

F Name and address of principal officer:

Sharon Waldrup
1 Firehouse Road
Hendersonville NC 28792-8373

H(a) Is this a group return for subordinates? Yes No

H(b) Are all subordinates included? Yes No

If "No," attach a list. See instructions

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

J Website: **www.edneyvillefire.com** **H(c)** Group exemption number: _____

K Form of organization: Corporation Trust Association Other

L Year of formation: **1961** **M** State of legal domicile: **NC**

Part I Summary

| | | | | |
|------------------------------------|---|--|---|---------------------------------|
| Activities & Governance | 1 Briefly describe the organization's mission or most significant activities: See Schedule O | | | |
| | 2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets. | | | |
| | 3 | Number of voting members of the governing body (Part VI, line 1a) | 3 | 12 |
| | 4 | Number of independent voting members of the governing body (Part VI, line 1b) | 4 | 10 |
| | 5 | Total number of individuals employed in calendar year 2022 (Part V, line 2a) | 5 | 26 |
| | 6 | Total number of volunteers (estimate if necessary) | 6 | 50 |
| | 7a | Total unrelated business revenue from Part VIII, column (C), line 12 | 7a | 0 |
| | b Net unrelated business taxable income from Form 990-T, Part I, line 11 | 7b | 0 | |
| Revenue | 8 | Contributions and grants (Part VIII, line 1h) | Prior Year 11,167 | Current Year 505,879 |
| | 9 | Program service revenue (Part VIII, line 2g) | 1,149,714 | 1,172,358 |
| | 10 | Investment income (Part VIII, column (A), lines 3, 4, and 7d) | 5,252 | 100,014 |
| | 11 | Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) | 442 | 1,403 |
| | 12 | Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) | 1,166,575 | 1,779,654 |
| Expenses | 13 | Grants and similar amounts paid (Part IX, column (A), lines 1-3) | | 0 |
| | 14 | Benefits paid to or for members (Part IX, column (A), line 4) | | 0 |
| | 15 | Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) | 633,851 | 744,029 |
| | 16a | Professional fundraising fees (Part IX, column (A), line 11e) | | 0 |
| | b | Total fundraising expenses (Part IX, column (D), line 25) | 0 | |
| 17 | Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) | 417,426 | 488,022 | |
| 18 | Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) | 1,051,277 | 1,232,051 | |
| 19 | Revenue less expenses. Subtract line 18 from line 12 | 115,298 | 547,603 | |
| Net Assets or Fund Balances | 20 | Total assets (Part X, line 16) | Beginning of Current Year 2,417,782 | End of Year 3,152,511 |
| | 21 | Total liabilities (Part X, line 26) | 516,438 | 703,510 |
| | 22 | Net assets or fund balances. Subtract line 21 from line 20 | 1,901,344 | 2,449,001 |

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: **Sharon Waldrup** Date: _____
Secretary/Treasurer

Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name: **Carl E. Shaw, CPA** Preparer's signature: *Carl E. Shaw, CPA* Date: **04/02/24** Check if self-employed PTIN: **P00013222**

Firm's name: **Carl E. Shaw CPA PLLC** Firm's EIN: _____
Firm's address: **220 3rd Ave W Hendersonville, NC 28739** Phone no.: **828-698-7725**

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

See Schedule O

Public Inspection Copy

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

Yes No

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

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?

Yes No

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

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

4a (Code:) (Expenses \$ **1,116,113** including grants of \$) (Revenue \$ **1,172,358**)

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

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

N/A

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

N/A

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

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

4e Total program service expenses **1,116,113**

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

| | | 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 "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> | | X |
| 37 | Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <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 | 26 | | | |
| b | If at least one is reported on line 2a, did the organization file all required federal employment tax returns? | 2b | | <input checked="" type="checkbox"/> | | |
| 3a | Did the organization have unrelated business gross income of \$1,000 or more during the year? | 3a | | | <input checked="" type="checkbox"/> | |
| 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 | | | <input checked="" type="checkbox"/> | |
| 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 | | | <input checked="" type="checkbox"/> | |
| b | Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? | 5b | | | <input checked="" type="checkbox"/> | |
| 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 | | | <input checked="" type="checkbox"/> | |
| 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 | | | <input checked="" type="checkbox"/> | |
| 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 | | | <input checked="" type="checkbox"/> | |
| 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 | | | <input checked="" type="checkbox"/> | |
| f | Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? | 7f | | | <input checked="" type="checkbox"/> | |
| 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? Note: See the instructions for additional information the organization must report on Schedule O. | 13a | | | | |
| b | Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans | 13b | | | | |
| c | Enter the amount of reserves on hand | 13c | | | | |
| 14a | Did the organization receive any payments for indoor tanning services during the tax year? | 14a | | | <input checked="" type="checkbox"/> | |
| b | If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O | 14b | | | | |
| 15 | Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N. | 15 | | | <input checked="" type="checkbox"/> | |
| 16 | Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O. | 16 | | | <input checked="" type="checkbox"/> | |
| 17 | Section 501(c)(21) organizations. Did the trust, 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? If "Yes," complete Form 6069. | 17 | | | | |

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 | 1a | 12 |
| | If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O. | | |
| b | Enter the number of voting members included on line 1a, above, who are independent | 1b | 10 |
| 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? | 2 | 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? | 3 | X |
| 4 | Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? | 4 | X |
| 5 | Did the organization become aware during the year of a significant diversion of the organization's assets? | 5 | X |
| 6 | Did the organization have members or stockholders? | 6 | 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? | 7a | 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? | 7b | X |
| 8 | Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: | | |
| a | The governing body? | 8a | X |
| b | Each committee with authority to act on behalf of the governing body? | 8b | 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 | 9 | 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? | 10a | X |
| b | If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? | 10b | |
| 11a | Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? | 11a | X |
| b | Describe on Schedule O the process, if any, used by the organization to review this Form 990. | | |
| 12a | Did the organization have a written conflict of interest policy? If "No," go to line 13 | 12a | X |
| b | Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? | 12b | X |
| c | Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done | 12c | X |
| 13 | Did the organization have a written whistleblower policy? | 13 | X |
| 14 | Did the organization have a written document retention and destruction policy? | 14 | 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 | 15a | X |
| b | Other officers or key employees of the organization | 15b | 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? | 16a | 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? | 16b | |

Section C. Disclosure

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

Sharon Waldrup
Hendersonville

1 Firehouse Road

NC 28792-8373 828-685-7311

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
 - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, 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) Bryan Melton President | 1.00 0.00 | X | | X | | | | 0 | 0 | 0 |
| (2) Lowell Griffin Vice President | 1.00 0.00 | X | | X | | | | 0 | 0 | 0 |
| (3) Sharon Waldrup Secretary/Treasurer | 34.00 0.00 | X | | X | | | | ██████████ | 0 | 0 |
| (4) Danny Sherrill Director | 1.00 0.00 | X | | | | | | 0 | 0 | 0 |
| (5) Trevor Lance Director | 1.00 0.00 | X | | | | | | ██████████ | 0 | 0 |
| (6) Kevin Waldrup Director | 1.00 0.00 | X | | | | | | 0 | 0 | 0 |
| (7) Bobby Garrett Director | 1.00 0.00 | X | | | | | | 0 | 0 | 0 |
| (8) Fred Klumpp Director | 1.00 0.00 | X | | | | | | 0 | 0 | 0 |
| (9) Brandon Swain Director | 1.00 0.00 | X | | | | | | 0 | 0 | 0 |
| (10) Johnny Ward Director | 1.00 0.00 | X | | | | | | 0 | 0 | 0 |
| (11) Robert Griffin Director/Chief | 40.00 0.00 | X | | | | | | ██████████ | 0 | 0 |

Part VIII Statement of Revenue

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

| | | (A) Total revenue | (B) Related or exempt function revenue | (C) Unrelated business revenue | (D) Revenue excluded from tax under sections 512-514 | |
|--|---|--|--|--------------------------------------|---|--|
| Contributions, Gifts, Grants and Other Similar Amounts | 1a Federated campaigns | 1a | | | | |
| | b Membership dues | 1b | | | | |
| | c Fundraising events | 1c | | | | |
| | d Related organizations | 1d | | | | |
| | e Government grants (contributions) | 1e | 505,474 | | | |
| | f All other contributions, gifts, grants, and similar amounts not included above | 1f | 405 | | | |
| | g Noncash contributions included in lines 1a-1f | 1g | \$ | | | |
| | h Total. Add lines 1a-1f | | 505,879 | | | |
| | Program Service Revenue | 2a Henderson County | Business Code 900099 | 1,163,896 | 1,163,896 | |
| b Polk County | | 900099 | 5,819 | 5,819 | | |
| c Rutherford County | | 900099 | 2,643 | 2,643 | | |
| d | | | | | | |
| e | | | | | | |
| f All other program service revenue | | | | | | |
| g Total. Add lines 2a-2f | | | 1,172,358 | | | |
| Other Revenue | 3 Investment income (including dividends, interest, and other similar amounts) | | 14,240 | | 14,240 | |
| | 4 Income from investment of tax-exempt bond proceeds | | | | | |
| | 5 Royalties | | | | | |
| | 6a Gross rents | (i) Real | | | | |
| | | (ii) Personal | | | | |
| | | 6a | | | | |
| | b Less: rental expenses | 6b | | | | |
| | c Rental inc. or (loss) | 6c | | | | |
| | d Net rental income or (loss) | | | | | |
| | 7a Gross amount from sales of assets other than inventory | (i) Securities | | | | |
| | | (ii) Other | | 115,000 | | |
| | | 7a | | | | |
| | | b Less: cost or other basis and sales exps. | 7b | | 29,226 | |
| | c Gain or (loss) | 7c | | 85,774 | | |
| d Net gain or (loss) | | 85,774 | 85,774 | | | |
| 8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18 | 8a | | | | | |
| | b Less: direct expenses | 8b | | | | |
| | c Net income or (loss) from fundraising events | | | | | |
| 9a Gross income from gaming activities. See Part IV, line 19 | 9a | | | | | |
| | b Less: direct expenses | 9b | | | | |
| | c Net income or (loss) from gaming activities | | | | | |
| 10a Gross sales of inventory, less returns and allowances | 10a | | | | | |
| | b Less: cost of goods sold | 10b | | | | |
| | c Net income or (loss) from sales of inventory | | | | | |
| Miscellaneous Revenue | 11a Miscellaneous Income | Business Code 900099 | 1,403 | 1,403 | | |
| | b | | | | | |
| | c | | | | | |
| | d All other revenue | | | | | |
| | e Total. Add lines 11a-11d | | 1,403 | | | |
| 12 Total revenue. See instructions | | 1,779,654 | 1,259,535 | 0 | 14,240 | |

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 | 115,639 | 72,479 | 43,160 | |
| 6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) | | | | |
| 7 Other salaries and wages | 492,457 | 492,457 | | |
| 8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) | 23,785 | 18,837 | 4,948 | |
| 9 Other employee benefits | 66,925 | 37,044 | 29,881 | |
| 10 Payroll taxes | 45,223 | 41,455 | 3,768 | |
| 11 Fees for services (nonemployees): | | | | |
| a Management | 2,400 | | 2,400 | |
| b Legal | | | | |
| c Accounting | 10,300 | | 10,300 | |
| 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 | 18,431 | 15,778 | 2,653 | |
| 15 Royalties | | | | |
| 16 Occupancy | 23,472 | 21,691 | 1,781 | |
| 17 Travel | | | | |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials | | | | |
| 19 Conferences, conventions, and meetings | | | | |
| 20 Interest | 18,448 | 18,448 | | |
| 21 Payments to affiliates | | | | |
| 22 Depreciation, depletion, and amortization | 140,864 | 139,488 | 1,376 | |
| 23 Insurance | 39,279 | 39,279 | | |
| 24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.) | | | | |
| a Lease Expense | 44,417 | 44,417 | | |
| b Building and Grounds Expense | 41,312 | 41,312 | | |
| c Firefighting Equipment & | 32,405 | 32,405 | | |
| d Repairs & Maintenance | 30,217 | 27,029 | 3,188 | |
| e All other expenses | 86,477 | 73,994 | 12,483 | |
| 25 Total functional expenses. Add lines 1 through 24e | 1,232,051 | 1,116,113 | 115,938 | 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 | 189,147 | 1 | 655,495 |
| | 2 | Savings and temporary cash investments | 735,066 | 2 | 786,493 |
| | 3 | Pledges and grants receivable, net | | 3 | |
| | 4 | Accounts receivable, net | 26,453 | 4 | 3,998 |
| | 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 | 3,982 | 9 | |
| | 10a | Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D | 10a 6,070,315 | | |
| | b | Less: accumulated depreciation | 10b 4,373,992 | 10c 1,696,323 | |
| | 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 | 11,890 | 14 | 10,202 |
| | 15 | Other assets. See Part IV, line 11 | | 15 | |
| 16 | Total assets. Add lines 1 through 15 (must equal line 33) | 2,417,782 | 16 | 3,152,511 | |
| Liabilities | 17 | Accounts payable and accrued expenses | 22,138 | 17 | 23,342 |
| | 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 | 494,300 | 23 | 680,168 |
| | 24 | Unsecured notes and loans payable to unrelated third parties | | 24 | |
| | 25 | Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D | | 25 | |
| | 26 | Total liabilities. Add lines 17 through 25 | 516,438 | 26 | 703,510 |
| Net Assets or Fund Balances | Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33. | | | | |
| | 27 | Net assets without donor restrictions | 1,901,344 | 27 | 2,449,001 |
| | 28 | Net assets with donor restrictions | | 28 | |
| | Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33. | | | | |
| | 29 | Capital stock or trust principal, or current funds | | 29 | |
| | 30 | Paid-in or capital surplus, or land, building, or equipment fund | | 30 | |
| | 31 | Retained earnings, endowment, accumulated income, or other funds | | 31 | |
| 32 | Total net assets or fund balances | 1,901,344 | 32 | 2,449,001 | |
| 33 | Total liabilities and net assets/fund balances | 2,417,782 | 33 | 3,152,511 | |

Part XI Reconciliation of Net Assets

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

| | | | |
|----|--|----|-----------|
| 1 | Total revenue (must equal Part VIII, column (A), line 12) | 1 | 1,779,654 |
| 2 | Total expenses (must equal Part IX, column (A), line 25) | 2 | 1,232,051 |
| 3 | Revenue less expenses. Subtract line 2 from line 1 | 3 | 547,603 |
| 4 | Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A)) | 4 | 1,901,344 |
| 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 | 54 |
| 9 | Other changes in net assets or fund balances (explain on Schedule O) | 9 | |
| 10 | Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B)) | 10 | 2,449,001 |

Part XII Financial Statements and Reporting

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

| | | Yes | No |
|----|---|-----|----|
| 1 | Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O. | | |
| 2a | Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis | | X |
| 2b | Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis | | X |
| 2c | If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O. | | |
| 3a | As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the 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 A
(Form 990)

Public Charity Status and Public Support

OMB No. 1545-0047

2022

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

Attach to Form 990 or Form 990-EZ.

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

Name of the organization

Edneyville Volunteer Fire and Rescue Department

Number

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

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

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

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

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Table with 7 columns: (a) 2018, (b) 2019, (c) 2020, (d) 2021, (e) 2022, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Tax revenues levied for the organization's benefit; 3 The value of services or facilities furnished by a governmental unit; 4 Total. Add lines 1 through 3; 5 The portion of total contributions by each person; 6 Public support. Subtract line 5 from line 4.

Section B. Total Support

Table with 7 columns: (a) 2018, (b) 2019, (c) 2020, (d) 2021, (e) 2022, (f) Total. Rows include: 7 Amounts from line 4; 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 9 Net income from unrelated business activities; 10 Other income. Do not include gain or loss from the sale of capital assets; 11 Total support. Add lines 7 through 10.

12 Gross receipts from related activities, etc. (see instructions) 12 5,420,826
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

Section C. Computation of Public Support Percentage

14 Public support percentage for 2022 (line 6, column (f) divided by line 11, column (f)) 14 99.25%
15 Public support percentage from 2021 Schedule A, Part II, line 14 15 99.55%
16a 33 1/3% support test—2022. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization [X]
b 33 1/3% support test—2021. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization
17a 10%-facts-and-circumstances test—2022. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization
b 10%-facts-and-circumstances test—2021. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions

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

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

Section A. Public Support

Table with 7 columns: (a) 2018, (b) 2019, (c) 2020, (d) 2021, (e) 2022, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions, merchandise sold or services performed; 3 Gross receipts from activities that are not an unrelated trade or business under section 513; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 7c Add lines 7a and 7b; 8 Public support.

Section B. Total Support

Table with 7 columns: (a) 2018, (b) 2019, (c) 2020, (d) 2021, (e) 2022, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; 10c Add lines 10a and 10b; 11 Net income from unrelated business activities not included on line 10b; 12 Other income. Do not include gain or loss from the sale of capital assets; 13 Total support; 14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here.

Section C. Computation of Public Support Percentage

Table with 3 columns: Description, Value, Percentage. Row 15: Public support percentage for 2022 (line 8, column (f), divided by line 13, column (f)) = 15 %; Row 16: Public support percentage from 2021 Schedule A, Part III, line 15 = 16 %.

Section D. Computation of Investment Income Percentage

Table with 3 columns: Description, Value, Percentage. Row 17: Investment income percentage for 2022 (line 10c, column (f), divided by line 13, column (f)) = 17 %; Row 18: Investment income percentage from 2021 Schedule A, Part III, line 17 = 18 %.

- 19a 33 1/3% support tests—2022. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization.
b 33 1/3% support tests—2021. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization.
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions.

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

| | | |
|---|--|--|
| 1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions). | | |
| a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below. | | |
| b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below. | | |
| c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions). | | |
| 2 Activities Test. Answer lines 2a and 2b below. | | |
| a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i> | | |
| b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i> | | |
| 3 Parent of Supported Organizations. Answer lines 3a and 3b below. | | |
| a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>If "Yes" or "No," provide details in Part VI.</i> | | |
| b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i> | | |
| 2a | | |
| 2b | | |
| 3a | | |
| 3b | | |

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

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

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

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

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

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

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

| Section D – Distributions | Current Year |
|--|--------------|
| 1 Amounts paid to supported organizations to accomplish exempt purposes | 1 |
| 2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity | 2 |
| 3 Administrative expenses paid to accomplish exempt purposes of supported organizations | 3 |
| 4 Amounts paid to acquire exempt-use assets | 4 |
| 5 Qualified set-aside amounts (prior IRS approval required—provide details in Part VI) | 5 |
| 6 Other distributions (describe in Part VI). See instructions. | 6 |
| 7 Total annual distributions. Add lines 1 through 6. | 7 |
| 8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions. | 8 |
| 9 Distributable amount for 2022 from Section C, line 6 | 9 |
| 10 Line 8 amount divided by line 9 amount | 10 |

| Section E – Distribution Allocations (see instructions) | (i) Excess Distributions | (ii) Underdistributions Pre-2022 | (iii) Distributable Amount for 2022 |
|---|-----------------------------|--|---|
| 1 Distributable amount for 2022 from Section C, line 6 | | | |
| 2 Underdistributions, if any, for years prior to 2022 (reasonable cause required—explain in Part VI). See instructions. | | | |
| 3 Excess distributions carryover, if any, to 2022 | | | |
| a From 2017 | | | |
| b From 2018 | | | |
| c From 2019 | | | |
| d From 2020 | | | |
| e From 2021 | | | |
| f Total of lines 3a through 3e | | | |
| g Applied to underdistributions of prior years | | | |
| h Applied to 2022 distributable amount | | | |
| i Carryover from 2017 not applied (see instructions) | | | |
| j Remainder. Subtract lines 3g, 3h, and 3i from line 3f. | | | |
| 4 Distributions for 2022 from Section D, line 7: \$ | | | |
| a Applied to underdistributions of prior years | | | |
| b Applied to 2022 distributable amount | | | |
| c Remainder. Subtract lines 4a and 4b from line 4. | | | |
| 5 Remaining underdistributions for years prior to 2022, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions. | | | |
| 6 Remaining underdistributions for 2022. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions. | | | |
| 7 Excess distributions carryover to 2023. Add lines 3j and 4c. | | | |
| 8 Breakdown of line 7: | | | |
| a Excess from 2018 | | | |
| b Excess from 2019 | | | |
| c Excess from 2020 | | | |
| d Excess from 2021 | | | |
| e Excess from 2022 | | | |

Part VI

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

Public Inspection Copy

Schedule B (Form 990)

Schedule of Contributors

OMB No. 1545-0047

2022

Department of the Treasury Internal Revenue Service

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

Name of the organization

Edneyville Volunteer Fire and Rescue Department

Employer identification number



Organization type (check one):

- Filers of: Section: Form 990 or 990-EZ [X] 501(c)(3) (enter number) organization [] 4947(a)(1) nonexempt charitable trust not treated as a private foundation [] 527 political organization Form 990-PF [] 501(c)(3) exempt private foundation [] 4947(a)(1) nonexempt charitable trust treated as a private foundation [] 501(c)(3) taxable private foundation

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

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

General Rule

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

Special Rules

- [X] For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II. [] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III. [] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions exclusively for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an exclusively religious, charitable, etc., purpose. Don't complete any of the parts unless the General Rule applies to this organization because it received nonexclusively religious, charitable, etc., contributions totaling \$5,000 or more during the year \$

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

Name of organization

Edneyville Volunteer Fire

Employer identification number

[REDACTED]

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

| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
|------------|-----------------------------------|----------------------------|---|
| 1 | | \$ 500,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| | | \$ | Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| | | \$ | Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| | | \$ | Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| | | \$ | Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| | | \$ | Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| | | \$ | Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

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

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

OMB No. 1545-0047

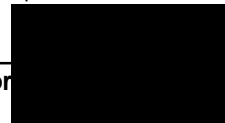
2022

Open to Public Inspection

Name of the organization

Edneyville Volunteer Fire and Rescue Department

Employer identification number



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

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, aggregate value of grants, aggregate value at end of year, and questions about donor advisement.

Part II Conservation Easements.

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

Table with 2 columns: Description, Held at the End of the Tax Year. Rows include purpose(s) of conservation easements, total number of easements, total acreage, and various monitoring and reporting questions.

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

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

Table with 2 columns: Description, Amount. Rows include questions about reporting art and historical treasures, and revenue/assets included on Form 990.

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

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

Part IV Escrow and Custodial Arrangements.

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

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

Part V Endowment Funds.

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

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

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment %
 - b Permanent endowment %
 - c Term endowment %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|-----------------------------|--------|----|
| (i) Unrelated organizations | 3a(i) | |
| (ii) Related organizations | 3a(ii) | |
- b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? Yes No
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

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

| Description of property | (a) Cost or other basis (investment) | (b) Cost or other basis (other) | (c) Accumulated depreciation | (d) Book value |
|--|--------------------------------------|---------------------------------|------------------------------|------------------|
| 1a Land | | 94,500 | | 94,500 |
| b Buildings | | 1,475,745 | 862,678 | 613,067 |
| c Leasehold improvements | | | | |
| d Equipment | | 4,500,070 | 3,511,314 | 988,756 |
| e Other | | | | |
| Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) | | | | 1,696,323 |

Part VII Investments – Other Securities.

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

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

Part VIII Investments – Program Related.

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

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

Part IX Other Assets.

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

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

Part X Other Liabilities.

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

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

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

Part XIII Supplemental Information *(continued)*

Public Inspection Copy

**SCHEDULE O
(Form 990)**

Supplemental Information to Form 990 or 990-EZ

OMB No. 1545-0047

2022

Department of the Treasury
Internal Revenue Service

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

Attach to Form 990 or Form 990-EZ.

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

Open to Public
spec^{tion}
number

Name of the organization **Edneyville Volunteer Fire
and Rescue Department**

Form 990 - Organization's Mission

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

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

| | |
|-----------------------|-----------------------|
| Robert Griffin | Lowell Griffin |
| Chief | Vice-Preside |
| Brothers | |

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

Management and the Board receive a copy of the Form 990, review and approve
it prior to its electronic filing with the IRS.

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

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

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

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

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

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990) 2022

Name of the organization

Employer identification number

Edneyville Volunteer Fire

[REDACTED]

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

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

These documents are available for public inspection upon written request.

Form 990, Part XI, Line 9 - Other Changes in Net Assets Explanation

Book / Tax Depreciation Difference \$ 3,220

Form **4562**

Depreciation and Amortization
(Including Information on Listed Property)

OMB No. 1545-0172

2022

Department of the Treasury
Internal Revenue Service

Attach to your tax return.

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

Attachment Sequence No. **179**

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

Identifying number

Business or activity to which this form relates

Indirect Depreciation

Part I Election To Expense Certain Property Under Section 179

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

| | | | |
|----|---|------------------------------|------------------|
| 1 | Maximum amount (see instructions) | 1 | 1,080,000 |
| 2 | Total cost of section 179 property placed in service (see instructions) | 2 | |
| 3 | Threshold cost of section 179 property before reduction in limitation (see instructions) | 3 | 2,700,000 |
| 4 | Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- | 4 | |
| 5 | Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions | 5 | |
| 6 | (a) Description of property | (b) Cost (business use only) | (c) Elected cost |
| 7 | Listed property. Enter the amount from line 29 | 7 | |
| 8 | Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 | 8 | |
| 9 | Tentative deduction. Enter the smaller of line 5 or line 8 | 9 | |
| 10 | Carryover of disallowed deduction from line 13 of your 2021 Form 4562 | 10 | |
| 11 | Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions | 11 | |
| 12 | Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11 | 12 | |
| 13 | Carryover of disallowed deduction to 2023. Add lines 9 and 10, less line 12 | 13 | |

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

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

| | | | |
|----|--|----|---------|
| 14 | Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions | 14 | |
| 15 | Property subject to section 168(f)(1) election | 15 | |
| 16 | Other depreciation (including ACRS) | 16 | 137,476 |

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

Section A

| | | | |
|----|---|----|---|
| 17 | MACRS deductions for assets placed in service in tax years beginning before 2022 | 17 | 0 |
| 18 | If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here | | |

Section B—Assets Placed in Service During 2022 Tax Year Using the General Depreciation System

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

Section C—Assets Placed in Service During 2022 Tax Year Using the Alternative Depreciation System

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

Part IV Summary (See instructions.)

| | | | |
|----|---|----|---------|
| 21 | Listed property. Enter amount from line 28 | 21 | |
| 22 | Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions | 22 | 137,476 |
| 23 | For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs | 23 | |

For Paperwork Reduction Act Notice, see separate instructions.

Edneyville Volunteer Fire

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

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

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

24a Do you have evidence to support the business/investment use claimed? 24b If "Yes," is the evidence written? 25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions 26 Property used more than 50% in a qualified business use: 27 Property used 50% or less in a qualified business use: 28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 29 Add amounts in column (i), line 26. Enter here and on line 7, page 1

Section B—Information on Use of Vehicles

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

30 Total business/investment miles driven during the year (don't include commuting miles) 31 Total commuting miles driven during the year 32 Total other personal (noncommuting) miles driven 33 Total miles driven during the year. Add lines 30 through 32 34 Was the vehicle available for personal use during off-duty hours? 35 Was the vehicle used primarily by a more than 5% owner or related person? 36 Is another vehicle available for personal use?

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

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

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? 38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners 39 Do you treat all use of vehicles by employees as personal use? 40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received? 41 Do you meet the requirements concerning qualified automobile demonstration use? See instructions

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

Part VI Amortization

42 Amortization of costs that begins during your 2022 tax year (see instructions): 43 Amortization of costs that began before your 2022 tax year 44 Total. Add amounts in column (f). See the instructions for where to report

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

Financial Statements

Years Ended June 30, 2023 and 2022

Edneyville Volunteer Fire and Rescue Department, Inc.

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Years Ended June 30, 2023 and 2022

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Carl E. Shaw, CPA, PLLC
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Hendersonville, North Carolina 28739 www.cshawcpa.com

Accountant's Report

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

I have compiled the accompanying statement of financial position of Edneyville Volunteer Fire and Rescue Department, Inc. as of June 30, 2023, and the related statements of activities, functional expenses and cash flows for the year then ended. I have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America.

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 designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

My responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

The 2022 financial statements were audited by me, and I expressed an unmodified opinion on them in my report dated December 22, 2022, but I have not performed any auditing procedures since that date.

April 30, 2024

Carl E. Shaw, CPA, PLLC

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

| | Assets | Compiled 2023 | Audited 2022 |
|--|---------------|----------------------------|----------------------------|
| | | <u> </u> | <u> </u> |
| Current Assets | | | |
| Cash and Cash Equivalents | | \$ 1,013,380 | \$ 924,213 |
| Taxes Receivable | | 3,998 | 26,453 |
| Prepaid Lease | | - | 3,982 |
| Restricted Cash - State Grant Funds | | 428,553 | - |
| | | <u> </u> | <u> </u> |
| Total Current Assets | | 1,445,931 | 954,648 |
| Noncurrent Assets | | | |
| Property, Plant, and Equipment | | | |
| Vehicles | | 3,055,582 | 2,869,572 |
| Buildings | | 1,475,745 | 1,475,745 |
| Equipment and Furnishings | | 1,444,487 | 1,432,395 |
| Land | | 94,500 | 94,500 |
| | | <u> </u> | <u> </u> |
| | | 6,070,314 | 5,872,212 |
| Less: Accumulated Depreciation | | 4,372,303 | 4,420,970 |
| | | <u> </u> | <u> </u> |
| Total Property, Plant and Equipment, Net | | 1,698,011 | 1,451,242 |
| | | <u> </u> | <u> </u> |
| Total Assets | | <u><u>\$ 3,143,942</u></u> | <u><u>\$ 2,405,890</u></u> |

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

Liabilities and Net Assets

| | <u>Compiled 2023</u> | <u>Audited 2022</u> |
|---|----------------------------|----------------------------|
| Current Liabilities | | |
| Accrued Expenses | \$ 23,341 | \$ 22,138 |
| Notes Payable, Current Portion | <u>121,831</u> | <u>64,465</u> |
| Total Current Liabilities | <u>145,172</u> | <u>86,603</u> |
| Long-term Debt | | |
| Notes Payable, Exclusive of Current Portion | <u>548,136</u> | <u>417,944</u> |
| Total Liabilities | <u>693,308</u> | <u>504,547</u> |
| Net Assets | | |
| With Donor Restriction | 428,553 | - |
| Without Donor Restriction | <u>2,022,081</u> | <u>1,901,343</u> |
| Total Net Assets | <u>2,450,634</u> | <u>1,901,343</u> |
| Total Liabilities and Net Assets | <u><u>\$ 3,143,942</u></u> | <u><u>\$ 2,405,890</u></u> |

Edneyville Volunteer Fire and Rescue Department, Inc.
Statement of Activities
Year Ended June 30, 2023

| | <u>Without Donor Restrictions</u> | <u>With Donor Restrictions</u> | <u>Compiled Total</u> |
|---|---------------------------------------|------------------------------------|----------------------------|
| Revenues and Grants | | | |
| Henderson County | \$ 1,163,896 | \$ - | \$ 1,163,896 |
| State Grants | 5,474 | 500,000 | 505,474 |
| Polk County | 5,819 | - | 5,819 |
| Rutherford County | 2,643 | - | 2,643 |
| Other Income | 1,807 | - | 1,807 |
| Satisfaction of Usage/Time Restrictions | 71,447 | (71,447) | - |
| Total Revenues and Grants | <u>1,251,086</u> | <u>428,553</u> | <u>1,679,639</u> |
| Expenses | | | |
| Program Services | 1,113,712 | - | 1,113,712 |
| Administrative | 116,650 | - | 116,650 |
| Total Expenses | <u>1,230,362</u> | <u>-</u> | <u>1,230,362</u> |
| Nonoperating Activities | | | |
| Gain/Loss on Sale of Assets | 85,774 | - | 85,774 |
| Interest Income | 14,240 | - | 14,240 |
| Total Nonoperating Activities | <u>100,014</u> | <u>-</u> | <u>100,014</u> |
| Change in Net Assets | 120,738 | 428,553 | 549,291 |
| Net Assets | | | |
| Beginning of Year | <u>1,901,343</u> | <u>-</u> | <u>1,901,343</u> |
| End of Year | <u><u>\$ 2,022,081</u></u> | <u><u>\$ 428,553</u></u> | <u><u>\$ 2,450,634</u></u> |

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

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

| Revenues and Grants | <u>Audited</u> |
|--------------------------------|----------------------------|
| Henderson County | \$ 1,142,605 |
| State Grants | 5,532 |
| Polk County | 4,324 |
| Rutherford County | 2,785 |
| Other Income | 6,077 |
| Total Revenues and Grants | <u>1,161,323</u> |
| Expenses | |
| Program Services | 935,393 |
| Administrative | 115,884 |
| Total Expenses | <u>1,051,277</u> |
| Nonoperating Activities | |
| Gain/Loss on Sale of Assets | - |
| Interest Income | 5,252 |
| Total Nonoperating Activities | <u>5,252</u> |
| Change in Net Assets | 115,298 |
| Net Assets | |
| Beginning of Year | <u>1,786,045</u> |
| End of Year | <u><u>\$ 1,901,343</u></u> |

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

Edneyville Volunteer Fire and Rescue Department, Inc.
Statement of Functional Expenses
Year Ended June 30, 2023

| | Program Services | Administrative | Total |
|-------------------------------------|-----------------------------|-----------------------|---------------------|
| Compensation and Related Expenses: | | | |
| Salaries and wages | \$ 564,935 | \$ 43,161 | \$ 608,096 |
| Health and dental insurance | 36,334 | 30,590 | 66,924 |
| Payroll taxes | 41,455 | 3,768 | 45,223 |
| Retirement contributions | 18,837 | 4,949 | 23,786 |
| Volunteer compensation | 8,961 | - | 8,961 |
| Subtotal | <u>670,522</u> | <u>82,468</u> | <u>752,990</u> |
| Depreciation | 136,107 | 1,376 | 137,483 |
| Lease Expense | 44,418 | - | 44,418 |
| Small equipment and maintenance | 41,312 | - | 41,312 |
| Insurance | 39,279 | - | 39,279 |
| Firefighting equipment and supplies | 32,405 | - | 32,405 |
| Vehicle maintenance | 27,029 | - | 27,029 |
| Utilities | 21,692 | 1,803 | 23,495 |
| Vehicle fuel | 18,812 | 2,079 | 20,891 |
| Interest | 20,137 | - | 20,137 |
| Training and education | 17,643 | - | 17,643 |
| Information Technology | 15,778 | - | 15,778 |
| Professional fees | - | 12,700 | 12,700 |
| Public relations | 11,648 | - | 11,648 |
| Rescue equipment and supplies | 4,755 | 2,854 | 7,609 |
| Office Supplies | - | 7,444 | 7,444 |
| Dues and subscriptions | 5,664 | - | 5,664 |
| Physicals | 3,315 | - | 3,315 |
| Copier maintenance | - | 3,166 | 3,166 |
| Uniforms | 2,937 | - | 2,937 |
| Communications | - | 2,653 | 2,653 |
| Expendable supplies | 259 | - | 259 |
| Bank Charges | - | 107 | 107 |
| Total expenses | <u>\$ 1,113,712</u> | <u>\$ 116,650</u> | <u>\$ 1,230,362</u> |

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

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

| | Program Services | Administrative | Total |
|-------------------------------------|-----------------------------|-----------------------|---------------------|
| Compensation and Related Expenses: | | | |
| Salaries and wages | \$ 460,434 | \$ 49,259 | \$ 509,693 |
| Health and dental insurance | 34,630 | 25,848 | 60,478 |
| Payroll taxes | 37,027 | 3,768 | 40,795 |
| Retirement contributions | 18,194 | 4,691 | 22,885 |
| Volunteer compensation | 7,951 | - | 7,951 |
| Subtotal | <u>558,236</u> | <u>83,566</u> | <u>641,802</u> |
| Depreciation | 121,407 | 1,209 | 122,616 |
| Lease Expense | 38,335 | - | 38,335 |
| Firefighting equipment and supplies | 36,456 | - | 36,456 |
| Insurance | 25,334 | - | 25,334 |
| Utilities | 22,155 | - | 22,155 |
| Vehicle maintenance | 19,366 | 1,719 | 21,085 |
| Small equipment and maintenance | 15,790 | 1,732 | 17,522 |
| Interest | 16,356 | - | 16,356 |
| Training and education | 16,212 | - | 16,212 |
| Information Technology | 15,305 | - | 15,305 |
| Professional fees | 13,924 | - | 13,924 |
| Public relations | - | 12,400 | 12,400 |
| Rescue equipment and supplies | 11,489 | - | 11,489 |
| Vehicle fuel | 6,529 | 3,354 | 9,883 |
| Dues and subscriptions | - | 7,443 | 7,443 |
| Office Supplies | 5,184 | - | 5,184 |
| Uniforms | 4,681 | - | 4,681 |
| Physicals | 3,831 | - | 3,831 |
| Communications | 3,579 | - | 3,579 |
| Copier maintenance | - | 2,781 | 2,781 |
| Contract labor | - | 1,474 | 1,474 |
| Chief's Discretionary Fund | 700 | - | 700 |
| Expendable Supplies | 524 | - | 524 |
| Bank Charges | - | 206 | 206 |
| Total expenses | <u>\$ 935,393</u> | <u>\$ 115,884</u> | <u>\$ 1,051,277</u> |

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

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

| | <u>Compiled 2023</u> | <u>Audited 2022</u> |
|---|----------------------------|--------------------------|
| Cash Flows from Operating Activities | | |
| Change in Net Assets | \$ 549,291 | \$ 115,298 |
| Adjustments to Reconcile Change in Net Assets to Net Assets Provided by Operating Activities | | |
| Depreciation and Amortization | 137,483 | 122,616 |
| Gain on Sale of Assets | (85,774) | - |
| Less: State Grant for Purchase of Apparatus | (500,000) | - |
| Changes in Assets and Liabilities: | | |
| Taxes Receivable | 22,455 | 6,506 |
| Prepaid Lease | 3,982 | 36,456 |
| Accrued Expenses | 1,203 | 532 |
| Net Cash Provided by Operating Activities | <u>128,640</u> | <u>281,408</u> |
| Cash Flows from Investing Activities | | |
| State Grant for Purchase of Apparatus | 500,000 | - |
| Proceeds from Sale of Equipment | 89,274 | - |
| Purchase of Property, Plant and Equipment | <u>(387,752)</u> | <u>(38,848)</u> |
| Net Cash Flows Used by Investing Activities | <u>201,522</u> | <u>(38,848)</u> |
| Cash Flows from Financing Activities | | |
| Proceeds from Long-term Financing | 290,000 | - |
| Payments on Notes Payable | <u>(102,442)</u> | <u>(155,194)</u> |
| Net Cash Flows Provided (Used) by Financing Activities | <u>187,558</u> | <u>(155,194)</u> |
| Change in Cash and Cash Equivalents | 517,720 | 87,366 |
| Cash and Cash Equivalents - Beginning of Year | <u>924,213</u> | <u>836,847</u> |
| Cash and Cash Equivalents - End of Year | <u><u>\$ 1,441,933</u></u> | <u><u>\$ 924,213</u></u> |

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

Edneyville Volunteer Fire and Rescue Department, Inc.
Notes to the Financial Statements
June 30, 2023 and 2022

Note 1 – Organization and Summary of Significant Accounting Policies:

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

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

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

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

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

The Department is required to report information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions. As of June 30, 2023, the Department has net assets with and without donor restrictions.

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

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

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

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

During the years ended June 30, 2023 and 2022, the value of contributed services meeting the requirements for recognition in the financial statements was not material and has not been recorded. In addition, many individuals volunteer their time and perform a variety of tasks that assist the Department, but these services do not meet the criteria for recognition as contributed services.

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

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

Additionally, the Department had no interest and penalties related to income taxes. Tax years ended June 30, 2021 through June 30, 2023 are open for examination by taxing authorities.

Certain accounts in the 2022 financial statements have been reclassified for comparative purposes to conform to the presentation in the June 30, 2023 financial statements.

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

Note 2 – Availability and Liquidity:

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

| | <u>2023</u> | <u>2022</u> |
|--|-------------------|-------------------|
| Cash | \$ 1,013,380 | \$ 924,213 |
| Taxes Receivable | 3,998 | 26,453 |
| Prepaid Lease | - | 3,982 |
| Restricted Cash | 428,553 | - |
| Total Financial Assets | <u>1,017,378</u> | <u>950,666</u> |
| Less: Amounts not available to be used within one year: | | |
| Net Assets with Donor Restrictions | 428,553 | - |
| Less: Net Assets with Purpose Restrictions to be met in less than a year | (428,553) | - |
| Restrictions Established by the Board: | | |
| Future Retirement of Eligible Employees | 73,778 | 73,778 |
| Future Purchase of Apparatus | 96,724 | 67,009 |
| Amounts not available to meet general expenditures over the next twelve months | <u>170,502</u> | <u>140,787</u> |
| Financial assets available to meet general expenditures over the next twelve months | <u>\$ 846,876</u> | <u>\$ 809,879</u> |

Note 3 – Supplemental Cash Flow Disclosures:

Interest expense paid in cash totaled \$20,137 and \$16,356 for the years ended June 30, 2023 and 2022, respectively.

Note 4 – Taxes Receivable:

Taxes Receivable consists of the following as of June 30:

| | <u>2023</u> | <u>2022</u> |
|------------------------|-----------------|------------------|
| Henderson County | \$ - | \$ 22,455 |
| NC Sales and Use Taxes | 3,998 | 3,998 |
| | <u>\$ 3,998</u> | <u>\$ 26,453</u> |

Note 5 – Pension Plan and Postemployment Obligations:

a. Firefighters’ and Rescue Squad Workers’ Pension Fund

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

Benefits Provided. FRSWPF provides retirement and survivor benefits. The present retirement benefit is \$170 per month. Plan members are eligible to receive the monthly benefit at age 55 with 20 years of creditable service as a firefighter or rescue squad worker and have terminated duties as a firefighter or rescue squad worker. Eligible beneficiaries of members who die before beginning to receive the benefit will receive the amount paid by the member and contributions paid on the member’s behalf into the plan. Eligible beneficiaries of members who die after beginning to receive benefits will be paid the amount the member contributed minus the benefits collected.

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

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

Funding. The Department used unrestricted funds to pay a total of \$980 and \$1,050 for eligible department members in the North Carolina Firefighters’ and Rescue Squad Workers’ Pension Fund for the years ended June 30, 2023 and 2022, respectively.

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

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

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

Funding. The Department used unrestricted funds to pay a total of \$22,806 and \$21,835 for eligible department members into the Plan for the years ended June 30, 2023 and 2022, respectively.

Note 6 – Concentration of Credit Risk:

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

Note 7 – Notes Payable:

Building Loan

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

Pumper Loan

In November 2022, the Department borrowed \$290,000 from a local bank to purchase a used pumper truck. The loan bears interest at an annual rate of 3.1%. Monthly principal and interest payments of \$5,226 are required. This loan is scheduled to mature in 2027.

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

| <u>Interest Rate</u> | <u>Terms</u> | <u>Collateral</u> | <u>2023</u> | <u>2022</u> |
|---------------------------------------|--------------|-------------------|-------------------|-------------------|
| 2.89% | \$6,492/mo | Building | \$ 411,468 | \$ 482,409 |
| 3.10% | \$5,226/mo | Pumper | 258,499 | - |
| | | | <u>669,967</u> | <u>482,409</u> |
| Less: Current Maturities | | | <u>121,831</u> | <u>64,465</u> |
| Total Exclusive of Current Maturities | | | <u>\$ 548,136</u> | <u>\$ 417,944</u> |

Future principal payments that are required are summarized below:

| <u>Years Ending June 30</u> | <u>Estimated Principal Payments</u> |
|-----------------------------|---|
| 2024 | \$ 121,831 |
| 2025 | 125,519 |
| 2026 | 129,319 |
| 2027 | 133,233 |
| 2028 | 105,803 |
| Thereafter | <u>54,263</u> |
| Total | <u><u>\$ 669,967</u></u> |

Note 8 – State Grant Revenues:

During the fiscal year ended June 30, 2023, the Department received a \$500,000 grant from the North Carolina Office of State Budget and Management. This grant is to be used to purchase apparatus for the Department.

This apparatus had not been purchased as of June 30, 2023. The unspent portion of the grant proceeds is reflected as restricted cash on the Statement of Financial Position. As the donor has prescribed the grant’s purpose, a portion of the net assets is also reflected as restricted.

Note 9 – Operating Leases:

For the years presented, the Department entered into twelve-month operating lease agreements with Enterprise FM Trust to lease three new trucks each year.

Lease expense for the fiscal year ended June 30, 2023 and 2022 equaled \$44,418 and \$36,456, respectively.

Note 10 – Risk Management:

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

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

Note 11 – Economic Dependence:

Approximately 69% and 98% of total revenues for the years ended June 30, 2023 and 2022, respectively were derived from fire district property taxes levied by Henderson County. The contract with Henderson County continues to be in effect from year to year until either the Department or the County gives to the other written notice of intention to terminate the contract. The County provides workers' compensation insurance for the active members of the Department from funds other than fire district levies.

Note 12 – Net Assets:

Net asset with donor restrictions as of June 30, 2023 and 2022 are as follows:

| | <u>2023</u> | <u>2022</u> |
|----------------------|-------------|-------------|
| Purpose Restrictions | \$ 428,553 | \$ - |

Net assets without donor restrictions as of June 30, 2023 and 2022 are as follows:

| | <u>2023</u> | <u>2022</u> |
|--|---------------------|---------------------|
| Investment in Property & Equipment, Net of Related Debt | \$ 1,028,044 | \$ 968,833 |
| Designated: | | |
| Future Retirement for Eligible Employees | 73,778 | 73,778 |
| Future Purchase of Apparatus | 96,724 | 67,009 |
| Total Designated | 170,502 | 140,787 |
| Undesignated | 823,535 | 791,723 |
| Total | <u>\$ 2,022,081</u> | <u>\$ 1,901,343</u> |