

Budget Proposal for FY 24-25

Fletcher Fire and Rescue Department, Inc.

I. Mission Statement

Fletcher Fire and Rescue Department is a non-profit corporation committed to serving the needs of the citizens of the Fletcher Fire and Rescue district which includes the Town of Fletcher, a large portion of northern Henderson County.

The dedicated personnel of the Fletcher Fire and Rescue Department will consistently strive for excellence, efficiency, and courtesy in the provision of fire, rescue, and emergency medical services while protecting the lives and property of the citizens within the Fletcher Fire and Rescue District.

All members of Fletcher Fire and Rescue will endeavor to constantly improve the level of service offered to the citizens of the fire district through regular training and continuing education.

Fletcher Fire and Rescue Department has been proudly serving its community since 1953 and plans to continue with this tradition of excellence well into the future. The volunteer and career personnel, as well as the Board of Directors, are dedicated to this mission.

II. Fiscal Year 23-24 Accomplishments

- . Added E-draulics to Engine 3***
- . Installed exercise equipment at all stations.***
- . Added an additional Rit-pack.***
- . Replaced 2 desktop computers.***
- . Received Fema Grant for Fire Extinguisher Training prop.***
- .***
- .***

III. Fiscal Year 24-25 Goals

- Provide quality service while being mindful of taxpayer dollars.*
- Replace 2004 Tahoe*
- 30 Sets Turnout Gear*
- Replace Bunkroom Flooring Station 1*
- Roof Maintenance Station 1*
- IT Upgrade*
- Repair / Replace Fencing Station 3*
- Replace 1999 Suburban*

IV. Request 10.5 cents

For the budget year 24-25 the Board of Directors of the Fletcher Fire and Rescue Department request tax rate of 10.5 cents to ensure that the department will continue to provide and expand the services in which it provides to a rapidly growing and changing community. As you know northern Henderson County is one of the fastest growing areas in Western North Carolina. Along with this growth comes an influx of people, and businesses, and certainly the need for more services. To meet these needs safely and effectively the Department must continue to add personnel, update equipment, and provide a wider range of services. As you review this budget, please be assured that the Board of Directors made careful considerations on all aspects of this budget to ensure efficiency for the department and the taxpayer and to provide stability in the future. The Board of Directors would like to thank you for your consideration in this matter and reassure you that we will continue to strive for efficiency when it comes to taxpayer dollars.

The potential negative impact of not receiving the requested rate would see experienced personnel continue to leave and go to other dept's and severely limit the Departments ability to safely and efficiently manage the growth our district is experiencing. This would diminish the services offered to the citizens of the Fletcher Fire District and Henderson County and possibly enhance loss of life and property.

V. Line- Item Budget (see attached)

VI. Tax Rate Work Sheet (see attached)

VII. Conclusion

The members of the Fletcher Fire and Rescue Department are proud of its long-standing tradition and respect in the community. The upcoming year will bring new challenges, many of which will require tough decisions. As President I am confident that our board can meet these challenges and making the decisions which affect the citizens of the Fletcher Fire District and Henderson County.

Again, we sincerely appreciate the understanding and concern that the Henderson County Board of Commissioners and Town of Fletcher have shown in providing emergency services to the community in the most efficient, effective, and safe manner.

William M. Wilson, Board President

Fletcher Fire Rescue

2024-2025 REVENUES

	A	B	C	D	E
1	ITEM DESCRIPTION	2023-2024 BUDGET	YEAR-TO-DATE	2024-2025 BUDGET	INCREASE/DECREASE
2			2/29/2024		
3	REVENUE				
4	PRESENT/REQUESTED TAX RATE				
5	ACTUAL HENDERSON COUNTY REVENUE RECEIVED				
6	Henderson County Ad Valorem Taxes	\$1,602,741.00	\$1,673,370.90	\$1,673,370.90	\$70,629.90
7	Donations	\$2,000.00	\$2,448.00		(\$2,000.00)
8	Fundraising				\$0.00
9	Grants	\$27,526.74	\$28,177.74		(\$27,526.74)
10	HazMat Charges				\$0.00
11	Interest Income	\$49,485.00	\$98,873.20	\$140,474.06	\$90,989.06
12	Miscellaneous	\$52,527.90	\$28,727.54	\$16,516.50	(\$36,011.40)
13	NC County Sales Tax Refund				\$0.00
14	NC Fuel Tax Refund				\$0.00
15	Other Income (City, Other Counties, Town)	\$1,808,257.00	\$1,136,549.23	\$1,839,018.48	\$30,761.48
16	Rental Income				\$0.00
17	Sales of Assets		\$1,000.00		\$0.00
18	Total Revenues	\$3,542,537.64	\$2,969,146.61	\$3,669,379.94	\$126,842.30
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			2/29/2024		
3	EXPENDITURES				
4	Administrative Cost				
5	Annual Payment - Apparatus	\$195,356.00	\$195,356.00	\$195,356.00	\$0.00
6	Annual Payment - Building				\$0.00
7	Annual Payment - Other Equipment				\$0.00
8	Appreciation and Award Banquets	\$7,000.00	\$1,301.85	\$7,000.00	\$0.00
9	Bank Charges	\$175.00	\$157.55	\$175.00	\$0.00
10	Building Fund				\$0.00
11	Chaplain				\$0.00
12	Computer	\$43,595.00	\$20,870.38	\$43,715.00	\$120.00
13	Contingency Funds				\$0.00
14	Contract Labor (Part-Time Clerk)	\$35,600.00	\$25,200.00	\$40,000.00	\$4,400.00
15	County/State Tax	\$7,325.00	\$11,011.14	\$16,516.72	\$9,191.72
16	Discretionary Fund	\$4,500.00	\$1,020.99	\$4,500.00	\$0.00
17	Deposits/Down Payment				\$0.00
18	Dues/Subscriptions	\$10,726.00	\$6,628.00	\$10,726.00	\$0.00
19	Expendable Supplies				\$0.00
20	Flowers/Gifts	\$750.00	\$225.90	\$750.00	\$0.00
21	Food	\$2,000.00	\$520.62	\$2,000.00	\$0.00
22	Insurance - Building, Business Umbrella, Error	\$68,904.00	\$45,622.00	\$68,904.00	\$0.00
23	Legal and Professional Fees	\$23,800.00	\$22,387.50	\$15,000.00	(\$8,800.00)
24	Licenses and Permits				\$0.00
25	Miscellaneous	\$900.00	\$805.90	\$900.00	\$0.00
26	Office Supplies	\$3,420.00	\$3,383.72	\$5,750.00	\$2,330.00
27	Public Relations	\$6,033.00	\$3,235.81	\$6,033.00	\$0.00
28	Rent				\$0.00
29	<i>(Optional Line Item)</i>				\$0.00
30	Depreciation	\$336,751.00	\$111,045.63	\$346,750.74	\$9,999.74
31	Intrest Exspence	\$33,974.00	\$38,027.24	\$38,027.24	\$4,053.24
32	<i>(Optional Line Item)</i>				\$0.00
33	Total Administrative Cost	\$780,809.00	\$486,800.23	\$802,103.70	\$21,294.70

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	\$9,340.00	\$6,128.01	\$12,250.00	\$2,910.00
37	Communications (radios, pagers, cell phone)	\$21,662.00	\$4,032.78	\$24,450.00	\$2,788.00
38	EMT Supplies & Equipment	\$14,325.00	\$1,957.43	\$15,000.00	\$675.00
39	Firefighting Supplies & Equipment	\$35,391.74	\$36,293.67	\$14,225.00	(\$21,166.74)
40	Firefighting Equipment Maintenance	\$2,500.00	\$231.30	\$2,500.00	\$0.00
41	Fuel	\$43,000.00	\$23,908.18	\$43,000.00	\$0.00
42	Hazardous Materials Supplies	\$3,100.00	\$68.99	\$3,100.00	\$0.00
43	Infection Control				\$0.00
44	Maintenance/Repair of Apparatus	\$87,480.00	\$77,758.15	\$94,460.00	\$6,980.00
45	Physical Fitness				\$0.00
46	Rehabilitation				\$0.00
47	Rescue Equipment	\$26,447.00	\$17,758.11	\$15,000.00	(\$11,447.00)
48	Training	\$20,500.00	\$8,016.46	\$17,500.00	(\$3,000.00)
49	Turn Out Gear	\$10,000.00	\$7,574.90	\$29,877.00	\$19,877.00
50	Uniforms	\$25,395.00	\$5,780.45	\$16,822.00	(\$8,573.00)
51	<i>(Optional Line Item)</i>				\$0.00
52	<i>(Optional Line Item)</i>				\$0.00
53	<i>(Optional Line Item)</i>				\$0.00
54	Total Operational Cost	\$299,140.74	\$189,508.43	\$288,184.00	(\$10,956.74)
55	PERSONNEL COST				
56	Payroll				
57	Gross Full-Time Pay	\$2,076,455.00	\$1,153,980.38	\$2,550,658.20	\$474,203.20
58	Gross Part-Time Pay				\$0.00
59	Gross Overtime Pay				\$0.00
60	Gross Holiday Pay				\$0.00
61	Employer's Payroll Taxes (6.2% Soc. Sec. 1.45%)	\$161,907.00	\$88,178.18	\$195,521.22	\$33,614.22
62	Bonus				\$0.00
63	Vol./FF Reimbursement/Stipend	3500	3816	3500	\$0.00
64	<i>(Optional Line Item)</i>				\$0.00
65	<i>(Optional Line Item)</i>				\$0.00
66	<i>(Optional Line Item)</i>				\$0.00
67	Total Payroll Cost	\$2,241,862.00	\$1,245,974.56	\$2,749,679.42	\$507,817.42
68	Benefits				
69	Employer's Retirement Contribution				\$0.00
70	Supplemental Retirement 401k/457	96988	52963.93	108417.05	\$11,429.05
71	Health Insurance	207664	112325.07	212470.48	\$4,806.48

2024-2025 EXPENDITURES

	A	B	C	D	E
72	Dental Insurance				\$0.00
73	Vision Insurance				\$0.00
74	Supplemental Insurance plans				\$0.00
75	State Firemen's Pension Fund				\$0.00
76	Payroll Exspence	5525	2180.02	5525	\$0.00
77	(Optional Line Item)				\$0.00
78	(Optional Line Item)				\$0.00
79	(Optional Line Item)				\$0.00
80	Total Benefits Cost	\$310,177.00	\$167,469.02	\$326,412.53	\$16,235.53
81					
82	STATIONS:				
83	MAIN STATION				
84	Building Maint	10415	5090.93	11575	\$1,160.00
85	Cable	1570	1475.13	2300	\$730.00
86	Electric	8980	6234.08	12400	\$3,420.00
87	Garbage	5400	4003.06	5950	\$550.00
88	Grounds Upkeep	7000	7000	6840	(\$160.00)
89	Heating Fuel	4450	2203.02	3775	(\$675.00)
90	Station Supplies	5026	2563.91	5116	\$90.00
91	Telephone	6643	4256.73	6643	\$0.00
92	Water	\$1,975.00	\$1,187.49	\$2,075.00	\$100.00
93	STATION #2				
94	Building Maint	6305	3926.63	6185	(\$120.00)
95	Cable	875	509.44	875	\$0.00
96	Electric	4380	2218.09	4380	\$0.00
97	Garbage	3500	2898.67	4300	\$800.00
98	Grounds Upkeep				\$0.00
99	Heating Fuel	3745	1749.84	3745.13	\$0.13
100	Station Supplies				\$0.00
101	Telephone	1095	741.5	1150	\$55.00
102	Water				\$0.00
103					
104	STATION #3				
105	Building Maint	7330	1469.42	8390	\$1,060.00
106	Cable	10200	987.34	720	(\$9,480.00)
107	Electric	4500	2503.25	4500	\$0.00
108	Garbage	1130	324	1130	\$0.00
109	Grounds Upkeep				\$0.00
110	Heating Fuel	4550	4523.99	6786	\$2,236.00

2024-2025 EXPENDITURES

	A	B	C	D	E
111	Station Supplies				\$0.00
112	Telephone	1100	741.5	1150	\$50.00
113	Water	970	667.34	1000	\$30.00
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	\$101,139.00	\$57,275.36	\$100,985.13	(\$153.87)
127					
128	TOTAL EXPENDITURES	\$3,733,127.74	\$2,147,027.60	\$4,267,364.78	\$534,237.04

CURRENT ASSETS**AS OF**

Item Description	Current Balance
Bonds, Certificates of Deposit, Stock	\$2,452,131.30
General Checking	\$297,246.14
Savings	
Truck Fund	\$700,000.00
Building Fund	
Future Needs	
Contingency Fund	\$498,691.50
<hr/>	
Total assets	\$3,948,068.94

Notes:

2023/2024 TAX RATE WORKSHEET FOR

DESCRIPTION	AMOUNT
TOTAL DISTRICT TAX ASSESSMENT 2024-2025	\$1,647,251,741.00
Divided by 100	
TOTAL	\$16,472,517.41
Multiplied by requested tax rate	0.105
TOTAL	\$1,729,614.33
*Multiplied by tax collection percentage (97%)	
TOTAL	\$1,677,725.90
Subtract Training Center Assessment	4,355
Add Projected Payments in Lieu of Taxes	
**TOTAL PROJECTED REVENUE	\$1,673,370.90
** Revenue is projected because it does not reflect tax discoveries, releases or refunds.	
* Collection percentage based on last complete year of collections.	

**Fletcher Fire And Rescue Department, Inc.
Fletcher Fire District (C40) Town of Fletcher**

DESCRIPTION	AMOUNT
FLETCHER FIRE DISTRICT (FO5)	
PROJECTED VALUE AS OF 3/11/2024	\$ 1,837,518,283.00
Divided by 100	
TOTAL	\$ 18,375,182.83
Multiplied by requested tax rate	0.100
TOTAL	\$ 1,837,518.28
*Multiplied by tax collection percentage (97%)	100%
TOTAL	\$ 1,837,518.28
Subtract Training Center Assessment	\$ -
Add Projected Payments in Lieu of Taxes	\$ -
**TOTAL PROJECTED REVENUE	\$ 1,837,518.28
<p>Revenue is projected because it does not reflect tax discoveries, releases or refunds.</p> <p>* Collection percentage based on last complete year of collections.</p>	

**FINANCIAL STATEMENT
(BALANCE SHEET)**

AS OF **2/29/2024** **Source** Internal

ASSETS

ASSETS:

Cash in Bank	<u>3,948,068.94</u>
Certificates of Deposit	
Accounts Receivable-Taxes	<u>1,723.79</u>
Notes Receivable	
Land	<u>143,283.26</u>
Buildings	<u>1,983,535.87</u>
Leasehold Improvements	
Furniture & Fixtures	
Vehicles	<u>3,721,574.07</u>
Firefighting Equipment	<u>871,012.97</u>
Rescue Equipment	<u>6,395.00</u>
Other Equipment	
Transfers	<u>-5,114,827.10</u>
Proceeds from Borrowing	

TOTAL ASSETS \$5,560,766.80

LIABILITIES AND FUND EQUITY

LIABILITIES:

Accounts Payable	<u>\$23,560.90</u>
Due to Debt Service	
Accrued Interest Payable	
Accrued Payroll Payable	
Accrued Payroll Taxes	<u>\$11,235.36</u>
Medicare Withholding Payable	
FICA Withholding Payable	
Federal Withholding Payable	
State Withholding Payable	
FUTA & SUI Payable	
Employee 401(k) Withholding	
Child Support Withholding	
Notes Payable	

TOTAL LIABILITIES \$34,796.26

FUND BALANCES

Fund Balance Unrestricted	<u>\$3,463,521.02</u>
Designated Debt Service	<u>\$1,061,994.79</u>
Excess Revenues/Expenditures	<u>\$1,000,454.73</u>
TOTAL FUND BALANCES	<u><u>\$5,525,970.54</u></u>

TOTAL LIABILITIES & FUND EQUITY \$5,560,766.80

Department Name

Source Internal

REVENUES:

2/29/2024

Henderson County Ad Valorem Taxes	\$1,656,410.57
Annual Fund Payment State of North Carolina	
Contingency Fund	
Donations	\$2,448.00
Fundraising	
Grants	\$28,177.74
HazMat Charges	
Interest Income	\$98,873.20
Miscellaneous	\$28,727.54
NC County Sales Tax Refund	
NC Fuel Tax Refund	
Other Income (City, Other Counties, Town)	\$1,136,549.23
Rental Income	
Sales of Assets	\$1,000.00
Total Revenues	\$2,952,186.28

TRANSFERS

Transfers In	
TOTAL TRANSFERS	\$0.00

PROCEEDS FROM BORROWING

Proceeds From Borrowing	
TOTAL PROCEEDS	\$0.00

TOTAL REVENUES, ETC.

\$2,952,186.28

EXPENDITURES:

Administrative

Annual Payment - Apparatus	\$195,356.00
Annual Payment - Building	
Annual Payment - Other Equipment	
Appreciation and Award Banquets	\$1,301.85
Bank Charges	\$157.55
Building Fund	
Chaplain	
Computer	\$20,870.38
Contingency Funds	
Contract Labor (Part-Time Clerk)	\$25,200.00
County/State Tax	\$11,011.14
Discretionary Fund	\$1,020.99
Deposits/Down Payment	
Dues/Subscriptions	\$6,628.00
Expendable Supplies	
Flowers/Gifts	\$225.90
Food	\$520.62
Insurance - Building, Business Umbrella, Error	
Omission, Vehicle	\$45,622.00
Legal and Professional Fees	\$22,387.50
Licenses and Permits	
Miscellaneous	\$805.90

Department Name

Main Station

Building Maint	\$5,090.93
Cable	\$1,475.13
Electric	\$6,234.08
Garbage	\$4,003.06
Grounds Upkeep	\$7,000.00
Heating Fuel	\$2,203.02
Station Supplies	\$2,563.91
Telephone	\$4,256.73
Water	\$1,187.49

Station #2

Building Maint	\$3,926.63
Cable	\$509.44
Electric	\$2,218.09
Garbage	\$2,898.67
Grounds Upkeep	
Heating Fuel	\$1,749.84
Station Supplies	
Telephone	\$741.50
Water	

Station #3

Building Maint	\$1,469.42
Cable	\$987.34
Electric	\$2,503.25
Garbage	\$324.00
Grounds Upkeep	\$59.95
Heating Fuel	\$4,523.99
Station Supplies	
Telephone	\$741.50
Water	\$667.34

Station #4

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

Total Stations

\$57,335.31

TOTAL EXPENDITURES

\$2,147,087.55


EXCESS REVENUES/EXPENDITURES


\$805,098.73

We certify that the attached Financial Statement for

Fletcher Fire and Rescue Department

is accurate to the best of our knowledge.


Board President


Board Treasurer

Form **8879-TE**

**IRS e-file Signature Authorization
for a Tax Exempt Entity**

OMB No. 1545-0047

For calendar year 2022, or fiscal year beginning 7/01, 2022, and ending 6/30, 2023

2022

Department of the Treasury
Internal Revenue Service

Do not send to the IRS. Keep for your records.
Go to www.irs.gov/Form8879TE for the latest information.

Name of filer

**FLETCHER FIRE & RESCUE DEPARTMENT,
INC.**

EIN or SSN



Name and title of officer or person subject to tax

**WILLIAM WILSON
PRESIDENT**

Part I Type of Return and Return Information

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

1a Form 990 check here	<input checked="" type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b	3,065,673
2a Form 990-EZ check here	<input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b	
3a Form 1120-POL check here	<input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b	
4a Form 990-PF check here	<input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b	
5a Form 8868 check here	<input type="checkbox"/>	b Balance due (Form 8868, line 3c)	5b	
6a Form 990-T check here	<input type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4)	6b	
7a Form 4720 check here	<input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1)	7b	
8a Form 5227 check here	<input type="checkbox"/>	b FMV of assets at end of tax year (Form 5227, Item D)	8b	
9a Form 5330 check here	<input type="checkbox"/>	b Tax due (Form 5330, Part II, line 19)	9b	
10a Form 8038-CP check here	<input type="checkbox"/>	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b	

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

Under penalties of perjury, I declare that I am an officer of the above entity or I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2022 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my immediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

I authorize GOULD KILLIAN CPA GROUP, P.A. to enter my PIN as my signature
ERO firm name Enter five numbers, but do not enter all zeros

on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax

Date

Part III Certification and Authentication

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

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2022 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

Signature

Date

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

Form **990**

Return of Organization Exempt From Income Tax
 Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
 Do not enter social security numbers on this form as it may be made public.
 Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

<p><input type="checkbox"/> Check if applicable:</p> <p><input type="checkbox"/> Address change</p> <p><input type="checkbox"/> Name change</p> <p><input type="checkbox"/> Initial return</p> <p><input type="checkbox"/> Final return/terminated</p> <p><input type="checkbox"/> Amended return</p> <p><input type="checkbox"/> Application pending</p>	<p>C Name of organization FLETCHER FIRE & RESCUE DEPARTMENT, INC.</p> <p>Doing business as</p> <p>Number and street (or P.O. box if mail is not delivered to street address) 49 EAST FANNING BRIDGE ROAD Room/suite</p> <p>City or town, state or province, country, and ZIP or foreign postal code FLETCHER NC 28732</p> <p>F Name and address of principal officer: WILLIAM WILSON 49 EAST FANNING BRIDGE RD. FLETCHER NC 28732</p>	<p>D Employer identification number</p> <p>E Telephone number 828-684-0864</p> <p>G Gross receipts \$ 3,065,673</p> <p>H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions</p>
<p>I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527</p>		<p>H(c) Group exemption number</p>
<p>J Website: WWW.FLETCHERFIRERESCUE.COM</p>		
<p>K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other</p>		<p>L Year of formation: 1954 M State of legal domicile: NC</p>

Part I Summary

	<p>1 Briefly describe the organization's mission or most significant activities: PROVIDING SUPERIOR FIRE PROTECTION AND EMERGENCY MEDICAL SERVICES TO THE FLETCHER FIRE DISTRICT</p>		
Activities & Governance	<p>2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.</p>		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	8
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	7
	5 Total number of individuals employed in calendar year 2022 (Part V, line 2a)	5	42
	6 Total number of volunteers (estimate if necessary)	6	0
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
	b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year 33,082	Current Year 18,655
	9 Program service revenue (Part VIII, line 2g)	2,719,761	2,947,667
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	12,448	77,720
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	7,870	21,631
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	2,773,161	3,065,673
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)	1,938,840	1,930,936
	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)	759,854	742,349
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	2,698,694	2,673,285	
19 Revenue less expenses. Subtract line 18 from line 12	74,467	392,388	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year 4,383,038	End of Year 4,620,936
	21 Total liabilities (Part X, line 26)	1,374,333	1,219,843
	22 Net assets or fund balances. Subtract line 21 from line 20	3,008,705	3,401,093

Part II Signature Block

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

Sign Here	Signature of officer	Date			
	WILLIAM WILSON Type or print name and title	PRESIDENT			
Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	DAN MULLINIX, CPA				P01306232
	Firm's name	Firm's EIN		Phone no.	
GOULD KILLIAN CPA GROUP, P.A.				828-258-0363	
Firm's address					
100 COXE AVE					
ASHEVILLE, NC 28801-2354					

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:

PROVIDING SUPERIOR FIRE PROTECTION AND EMERGENCY MEDICAL SERVICES TO THE FLETCHER FIRE DISTRICT

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 \$ **2,521,955** including grants of \$) (Revenue \$ **2,947,667**)

PROVIDED SUPERIOR FIRE PROTECTION AND EMERGENCY MEDICAL SERVICES TO THE FLETCHER FIRE DISTRICT. ASSISTED THE COMMUNITY IN EMERGENCY MEDICAL SITUATIONS.

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 **2,521,955**

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2 Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	<input checked="" type="checkbox"/>	<input type="checkbox"/>
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III	<input type="checkbox"/>	<input checked="" type="checkbox"/>
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	<input type="checkbox"/>	<input checked="" type="checkbox"/>
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	<input type="checkbox"/>	<input checked="" type="checkbox"/>
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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	<input type="checkbox"/>	<input checked="" type="checkbox"/>
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? If "Yes," complete Schedule D, Part V	<input type="checkbox"/>	<input checked="" type="checkbox"/>
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	<input type="checkbox"/>	<input checked="" type="checkbox"/>
c Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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	<input type="checkbox"/>	<input checked="" type="checkbox"/>
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	<input type="checkbox"/>	<input checked="" type="checkbox"/>
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	<input type="checkbox"/>	<input checked="" type="checkbox"/>
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	<input type="checkbox"/>	<input checked="" type="checkbox"/>
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	<input type="checkbox"/>	<input checked="" type="checkbox"/>
14a Did the organization maintain an office, employees, or agents outside of the United States?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV	<input type="checkbox"/>	<input checked="" type="checkbox"/>
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV	<input type="checkbox"/>	<input checked="" type="checkbox"/>
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	<input type="checkbox"/>	<input checked="" type="checkbox"/>
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions	<input type="checkbox"/>	<input checked="" type="checkbox"/>
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	<input type="checkbox"/>	<input checked="" type="checkbox"/>
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	<input type="checkbox"/>	<input checked="" type="checkbox"/>
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	<input type="checkbox"/>	<input type="checkbox"/>
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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

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	42		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b		X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a			X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b			
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a			X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a			X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			X
c	If "Yes" to line 5a or 5b, did the organization file Form 8866-T?	5c			
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a			X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b			
7	Organizations that may receive deductible contributions under section 170(c).				
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a			X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c			X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e			X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f			X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g			X
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h			X
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			X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b			
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	15			X
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			X
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. 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. 8		
b	Enter the number of voting members included on line 1a, above, who are independent 7		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	X	
b	Each committee with authority to act on behalf of the governing body?	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O.		X

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

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

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed **NONE**
- 18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain on Schedule O)
 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
HUGH CLARK **49 EAST FANNING BRIDGE RD.**
FLETCHER **NC 28732** **828-684-0864**

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) GREG GARLAND FIRE CHIEF	40.00 0.00			X					0	0
(2) TERRY BAGWELL MEMBER	0.25 0.00	X					0	0	0	0
(3) ANGELICA CANNON MEMBER	0.25 0.00	X					0	0	0	0
(4) HUGH CLARK TREASURER	1.00 0.00	X		X			0	0	0	0
(5) JACQUES FOGEL VICE PRESIDENT	1.00 0.00	X		X			0	0	0	0
(6) MIKE SORRELLS MEMBER	0.25 0.00	X					0	0	0	0
(7) WILLIAM WILSON PRESIDENT	1.00 0.00	X		X			0	0	0	0
(8) GENE YOUNGBLOOD MEMBER	0.25 0.00	X					0	0	0	0
(9)										
(10)										
(11)										

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						
	f All other contributions, gifts, grants, and similar amounts not included above	1f	18,655					
	g Noncash contributions included in lines 1a-1f	1g	\$					
	h Total. Add lines 1a-1f			18,655				
Program Service Revenue	2a TOWN OF FLETCHER	Business Code		1,576,177	1,576,177			
	b HENDERSON COUNTY			1,351,846	1,351,846			
	c STATE OF NC SALES TAX REFUNDS			19,644	19,644			
	d							
	e							
	f All other program service revenue							
	g Total. Add lines 2a-2f			2,947,667				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			77,720			77,720	
	4 Income from investment of tax-exempt bond proceeds							
	5 Royalties							
	6a Gross rents	6a	(i) Real	(ii) Personal				
	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	7a	(i) Securities	(ii) Other				
	b Less: cost or other basis and sales exps.	7b						
	c Gain or (loss)	7c						
d Net gain or (loss)								
8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	8a							
b Less: direct expenses	8b							
c Net income or (loss) from fundraising events								
9a Gross income from gaming activities. See Part IV, line 19	9a							
b Less: direct expenses	9b							
c Net income or (loss) from gaming activities								
10a Gross sales of inventory, less returns and allowances	10a							
b Less: cost of goods sold	10b							
c Net income or (loss) from sales of inventory								
Miscellaneous Revenue	11a INSURANCE REIMBURSEMENTS	Business Code		18,704	18,704			
	b OTHER REVENUE			1,718	1,718			
	c REIMB - EMPLOYEE DISHONESTY			1,209	1,209			
	d All other revenue							
	e Total. Add lines 11a-11d			21,631				
12 Total revenue. See instructions			3,065,673	2,969,298	0	77,720		

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	85,618	81,337	4,281	
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	1,500,200	1,425,190	75,010	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	56,844	54,002	2,842	
9 Other employee benefits	169,345	160,878	8,467	
10 Payroll taxes	118,929	112,983	5,946	
11 Fees for services (nonemployees):				
a Management				
b Legal	8,149		8,149	
c Accounting	7,900		7,900	
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	20,296		20,296	
14 Information technology				
15 Royalties				
16 Occupancy	73,956	66,560	7,396	
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	40,612	40,612		
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	339,137	339,137		
23 Insurance	56,837	56,837		
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 VEHICLE EXPENSE	95,538	95,538		
b FIRE FIGHTING EQUIPMENT	26,731	26,731		
c COMMUNICATIONS EXPENSE	12,468	12,468		
d SALES TAX EXPENSE	9,877	9,877		
e All other expenses	50,848	39,805	11,043	
j Total functional expenses. Add lines 1 through 24e	2,673,285	2,521,955	151,330	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	110,519	1	22,165
	2 Savings and temporary cash investments	2,288,962	2	2,924,408
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net		4	
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 6,678,114		
	b Less: accumulated depreciation	10b 5,003,751	1,983,557	10c 1,674,363
	11 Investments—publicly traded securities		11	
	12 Investments—other securities. See Part IV, line 11		12	
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 33)		4,383,038	16	4,620,936
Liabilities	17 Accounts payable and accrued expenses	241	17	556
	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	1,374,092	23	1,219,287
	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		1,374,333	26
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	3,008,705	27	3,401,093
	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		3,008,705	32	3,401,093
33 Total liabilities and net assets/fund balances		4,383,038	33	4,620,936

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	3,065,673
2	Total expenses (must equal Part IX, column (A), line 25)	2	2,673,285
3	Revenue less expenses. Subtract line 2 from line 1	3	392,388
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	3,008,705
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	3,401,093

Part XII Financial Statements and Reporting

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

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

SCHEDULE A
(Form 990)

Public Charity Status and Public Support

OMB No. 1545-0047

2022

Open to Public Inspection

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.

Department of the Treasury
Internal Revenue Service

Name of the organization

FLETCHER FIRE & RESCUE DEPARTMENT, INC.

Employer identification number

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

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

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

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

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

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

Section A. Public Support

Table with 7 columns: Calendar year (or fiscal year beginning in), (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: Calendar year (or fiscal year beginning in), (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).

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

Table with 2 columns: Line number, Percentage. Rows include: 14 Public support percentage for 2022 (line 6, column (f) divided by line 11, column (f)) 98.15%; 15 Public support percentage from 2021 Schedule A, Part II, line 14 98.02%; 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]; 16b 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 []; 17b 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: Calendar year (or fiscal year beginning in), (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, or facilities furnished in any activity that is related to the organization's tax-exempt purpose; 3 Gross receipts from activities that are not an unrelated trade or business under section 513; 4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf; 5 The value of services or facilities furnished by a governmental unit to the organization without charge; 6 Total. Add lines 1 through 5; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year; 7c Add lines 7a and 7b; 8 Public support. (Subtract line 7c from line 6.)

Section B. Total Support

Table with 7 columns: Calendar year (or fiscal year beginning in), (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, whether or not the business is regularly carried on; 12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.); 13 Total support. (Add lines 9, 10c, 11, and 12.); 14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here []

Section C. Computation of Public Support Percentage

Table with 3 columns: Line number, Description, 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: Line number, Description, 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 []
19b 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

Table with 3 columns: Question, Yes, No. Rows include questions 1 through 10b regarding supported organizations, IRS status, foreign organizations, and excess business holdings.

Part IV Supporting Organizations (continued)

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

	Yes	No
11a		
11b		
11c		

Section B. Type I Supporting Organizations

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

	Yes	No
1		
2		

Section C. Type II Supporting Organizations

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

	Yes	No
1		

Section D. All Type III Supporting Organizations

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

	Yes	No
1		
2		
3		

Section E. Type III Functionally Integrated Supporting Organizations

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

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

	Yes	No
2a		
2b		
3a		
3b		

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

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

Section A – Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	
Section B – Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	
Section C – Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

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

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

PART II, LINE 10 - OTHER INCOME DETAIL

MISCELLANEOUS \$ 144,477

**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
**FLETCHER FIRE & RESCUE DEPARTMENT,
INC.**

Employer identification number


Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

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

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

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

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

501(c)(3) taxable private foundation

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

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

General Rule

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

Special Rules

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33¹/₃% 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.

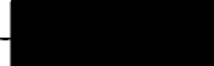
For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter 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

FLETCHER FIRE & RESCUE DEPARTMENT,

Employer identification number



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	NC DEPT OF TRANSPORTATION 1514 MAIL SERVICE CENTER RALEIGH NC 27699	\$ 16,797	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.)

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

FLETCHER FIRE & RESCUE DEPARTMENT, INC.

Employer identification number

[Redacted]

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

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

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

Part II Conservation Easements.

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

Form section for Conservation Easements. Includes checkboxes for types of easements (public use, historic area, habitat, open space), a table for 2a-2d (Total number, acreage, historic structures), and questions 3-9 regarding monitoring, expenses, and reporting.

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

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

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

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

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

Part IV Escrow and Custodial Arrangements.

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

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

Part V Endowment Funds.

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

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

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

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		143,283		143,283
b Buildings		1,970,474	1,432,993	537,481
c Leasehold improvements				
d Equipment		4,564,357	3,570,758	993,599
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				1,674,363

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)*

Area with horizontal dotted lines for supplemental information.

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

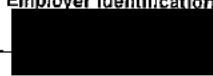
2022

Open to Public
Inspection

Name of the organization

**FLETCHER FIRE & RESCUE DEPARTMENT,
INC.**

Employer identification number



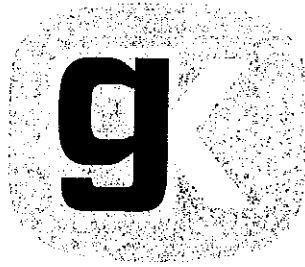
FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990
A COPY OF THE 990 IS PROVIDED TO THE PRESIDENT OF THE BOARD OF DIRECTORS
FOR THEIR REVIEW PRIOR TO FILING.

FORM 990, PART VI, LINE 12C - ENFORCEMENT OF CONFLICTS POLICY
PERIODIC REVIEW AND DOCUMENTATION OF ANY KNOWN CONFLICTS.

FORM 990, PART VI, LINE 15A - COMPENSATION PROCESS FOR TOP OFFICIAL
BOARD OF DIRECTORS' APPROVAL.

FORM 990, PART VI, LINE 15B - COMPENSATION PROCESS FOR OFFICERS
TIME STUDIES AND COMPENSATION AMOUNTS BY SIMILAR DEPARTMENTS ARE USED
TO HELP DETERMINE COMPENSATION OF EMPLOYEES AS WELL AS THE LEVEL OF
CERTIFICATION THESE EMPLOYEES HAVE.

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION
DOCUMENTS ARE MADE AVAILABLE UPON REQUEST.



GOULD KILLIAN CPA GROUP, P.A.

DEFINIFIED PUBLIC ACCOUNTANTS

Privacy Policy

CPAs, like all providers of personal financial services, are now required by law to inform their clients of their policies regarding privacy of client information. CPAs have been and continue to be bound by professional standards of confidentiality that are even more stringent than those required by law. Therefore, we have always protected your right to privacy.

Types of Nonpublic Personal Information We Collect

We collect nonpublic personal information about you that is provided to us by you or obtained by us with your authority.

Parties to Whom We Disclose Information

For current and former clients, we do not disclose any nonpublic personal information obtained in the course of our practice except as required or permitted by law. Permitted disclosures include, for instance, providing information to assist us in providing services to you. In all such situations, we stress the confidential nature of information being shared.

Protecting the Confidentiality and Security of Current and Former Clients' Information

We retain records relating to professional services that we provide so that we are better able to assist you with your professional needs and, in some cases, to comply with professional guidelines. In order to guard your nonpublic personal information, we maintain physical, electronic, and procedural safeguards that comply with our professional standards.

Please call if you have any questions, because your privacy, our professional ethics, and the ability to provide you with quality financial services are very important to us.

Gould Killian CPA Group, P.A.

**Fletcher Fire and Rescue Department, Inc.
Fletcher, North Carolina**

Financial Statements

June 30, 2023 and 2022

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Financial Statements	
Statements of Assets, Liabilities and Net Assets – Modified Cash Basis	3
Statements of Revenues, Expenses and Changes in Net Assets – Modified Cash Basis	4
Notes to Financial Statements	5 - 8



**GOULD KILLIAN
CPA GROUP, P.A.**
CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditors' Report

The Board of Directors
Fletcher Fire and Rescue Department, Inc.
Fletcher, North Carolina

Opinion

We have audited the accompanying statements of assets, liabilities and net assets - modified cash basis of Fletcher Fire and Rescue Department, Inc. as of June 30, 2023 and 2022 and the related statements of revenues, expenses and changes in net assets - modified cash basis for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets, liabilities and net assets of Fletcher Fire and Rescue Department, Inc. as of June 30, 2023 and 2022, and its revenues, expenses and changes in net assets for the years then ended in accordance with the modified cash basis of accounting as described in Note 1.

Basis for Opinion

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

Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to that matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting as described in Note 1; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial

statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to error or fraud.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Donald Killian CPA Group, P.A.

Asheville, North Carolina
September 29, 2023

FLETCHER FIRE AND RESUCE DEPARTMENT, INC.
STATEMENTS OF ASSETS, LIABILITES AND NET ASSETS -
MODIFIED CASH BASIS
June 30, 2023 and 2022

	2023	2022
Assets		
Current Assets:		
Cash and cash equivalents	\$ 207,292	\$ 480,692
Investments	2,739,281	1,918,789
Total current assets	2,946,573	2,399,481
Property and Equipment:		
Land and improvements	143,283	143,283
Building and improvements	1,970,474	1,952,116
Vehicles and equipment	4,564,357	4,552,773
Accumulated depreciation	(5,003,751)	(4,664,615)
Property and equipment, net	1,674,363	1,983,557
	\$ 4,620,936	\$ 4,383,038
Liabilities and Net Assets		
Current Liabilities		
Current maturity, long-term liabilities	\$ 159,371	\$ 154,805
Employee benefit withholding	556	240
Total current liabilities	159,927	155,045
Long-term liabilities, net	1,059,916	1,219,287
Total liabilities	1,219,843	1,374,332
Net Assets		
Without donor restrictions:		
Invested in property and equipment, net of related debt	455,076	609,465
Undesignated	2,946,017	2,399,241
Total net assets	3,401,093	3,008,706
	\$ 4,620,936	\$ 4,383,038

The accompanying notes are an integral part of these financial statements.

FLETCHER FIRE AND RESUCE DEPARTMENT, INC.
STATEMENTS OF REVENUES, EXPENSES AND
CHANGES IN NET ASSETS - MODIFIED CASH BASIS
For the years ended June 30, 2023 and 2022

	<u>2023</u>	<u>2022</u>
Revenues:		
Town of Fletcher fire district taxes	\$ 1,576,177	\$ 1,468,477
Henderson County fire district taxes	1,351,846	1,251,100
Insurance reimbursement	18,704	2,948
Sales tax refunds	19,644	184
Grants and contributions	18,655	33,083
Investment income/(loss)	77,719	(489)
Miscellaneous revenues	1,718	2,439
Proceeds from sale of assets	-	12,448
Restitution- prior year employee theft	1,209	2,483
	<u>3,065,672</u>	<u>2,772,673</u>
Expenses:		
Salaries	1,585,818	1,580,845
Depreciation	339,137	381,285
Health insurance	169,345	162,911
Payroll taxes	118,929	119,516
Vehicle expenses	95,538	62,869
Building repairs and maintenance	22,201	38,608
Information technology	5,450	8,658
Utilities	51,755	47,507
Interest expense	40,612	44,985
Building and vehicle insurance	56,837	53,687
Communications	12,468	14,806
Firefighting equipment	26,731	23,120
Uniforms	9,652	8,621
Retirement	56,844	75,568
Professional fees	16,049	6,950
EMT expenses	5,188	9,010
Office expenses	20,296	22,018
Emergency reports	6,995	5,853
Training and certificates	4,210	3,995
Dues and subscriptions	3,694	2,790
Meals and entertainment	7,934	4,157
Rescue expenses	5,826	4,643
Bank service charges	144	129
Sales tax expense	9,877	10,992
Other expenses	1,755	4,682
	<u>2,673,285</u>	<u>2,698,205</u>
Total expenses	<u>2,673,285</u>	<u>2,698,205</u>
Revenues over expenses	392,387	74,468
Net assets, beginning of year - without restrictions	<u>3,008,706</u>	<u>2,934,238</u>
Net assets, end of year- without restrictions	<u>\$ 3,401,093</u>	<u>\$ 3,008,706</u>

The accompanying notes are an integral part of these financial statements.

FLETCHER FIRE AND RESCUE DEPARTMENT, INC.

NOTES TO FINANCIAL STATEMENTS

June 30, 2023 and 2022

Note 1 – Summary of Significant Accounting Policies

Nature of Activities

Fletcher Fire and Rescue Department, Inc. (“the Department”) was incorporated in March 1954. The Department’s purpose is serving the fire protection and emergency medical services needs of the citizens of the Fletcher Fire and Rescue District, which includes the Town of Fletcher, and a large portion of northern Henderson County. The Department is supported primarily through fire district taxes and sales taxes collected and distributed by Henderson County and the Town of Fletcher.

Basis of Accounting

The Department's financial statements are prepared on the modified cash basis, modified for fair value reporting of the Department’s investment account and related gains and losses, capitalization of fixed assets and related depreciation, as well as liabilities for payroll withholdings collected by the Department on behalf of employees and long-term liabilities. Consequently, revenues are recognized when received rather than when earned, and expenses are recognized when cash is disbursed rather than when an obligation is incurred. Accordingly, the accompanying statements are not intended to present financial position or results of operations in conformity with accounting principles generally accepted in the United States of America.

Cash and Cash Equivalents

The Department considers all demand deposits and certificates of deposit with a maturity of three months or less to be cash equivalents.

Uninsured Cash Balances

The Department maintains cash balances and, at times, certificates of deposit in accounts at high credit quality financial institutions. At June 30, 2023, all of the Department's deposits were covered by the Federal Deposit Insurance Corporation. At June 30, 2022, all of the Department’s deposits were covered by the Federal Deposit Insurance Corporation except for \$69,230. The Board does not consider this to be a significant risk.

Investments

The Department invests cash in excess of its immediate needs in money market mutual funds. The money market funds are managed to maintain a net asset value per share of \$1.00, and are reported at that net asset value, which closely approximates fair value.

The Department reports investments in U.S. treasury bills and certificates of deposit with a maturity of greater than 90 days at their amortized cost. Unrealized gains and losses have been determined by management to be immaterial to the financial statements and are reported on the statement of revenues, expenses, and changes in net assets – modified cash basis only when realized.

Unrestricted Net Assets

Unrestricted net assets account for all resources over which the Department’s board has discretionary control. For internal accounting purposes, two funds are maintained, one is for general purposes (undesignated) and the other is for the investment in property and equipment, net of any related debt.

Property and Equipment

It is the Department’s policy to capitalize property and equipment with a cost greater than \$2,500. Purchased property and equipment is capitalized at cost. Donations of property and equipment are recorded as contributions at their estimated fair value. Such donations are unrestricted contributions unless the donor has restricted the donated asset for a specific purpose. Depreciation is computed on the straight-line method over the estimated useful lives of the respective assets, which range from four to forty years. Gains and losses from property and equipment disposition are recognized when the assets are sold or abandoned.

Income Taxes

The Department qualifies as a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code. Accordingly, no provision has been made for federal or state income taxes.

Use of Estimates

The preparation of financial statements in conformity with the modified cash basis of accounting requires management to make estimates and assumptions that affect certain reported amounts of assets and disclosures at the date of the financial statements. Actual results could differ from those estimates.

Subsequent Events

The Department evaluated the effect subsequent events would have on the financial statements through September 29, 2023, which is the date the financial statements were available to be issued.

Note 2 – Long-Term Liabilities

The Fire Department’s long-term liabilities consisted of the following as of June 30, 2023 and 2022:

	<u>2023</u>	<u>2022</u>
Ladder truck note payable to Local Government Federal Credit Union, with \$78,873 due annually including 3.25% interest. The note matures in November 2029 and is secured by the ladder truck.	\$ 486,761	\$ 547,829
Two typhoon pumpers note payable to De Lage Landen Public Finance, LLC with \$116,483 due annually including 2.75% interest. The note matures in February 2030 and is secured by the two typhoon pumpers.	732,526	826,263
	1,219,287	1,374,092
Less: current maturity	(159,371)	(154,805)
	<u>\$ 1,059,916</u>	<u>\$ 1,219,287</u>

Aggregate long-term principal payments for the next five years will approximate the following:

Year	Amount
2024	159,371
2025	164,033
2026	168,910
2027	173,894
2028	179,027
Thereafter	374,052
Total	<u>\$ 1,219,287</u>

Note 3 – Donated Services

The value of donated volunteer services to the Department is not reflected in the accompanying financial statements because there is no objective basis available by which to measure the value of such services.

Note 4 – Firemen’s Pension Fund and 401K Plan

The Fletcher Fire and Rescue Department, Inc. is a participant in the North Carolina Firemen’s and Rescue Squad Workers’ Pension Fund. The purpose of the Firemen’s and Rescue Squad Workers’ Pension Fund is to administer and operate a retirement program for all firemen and rescue squad workers (both paid and volunteer) in North Carolina. Firemen must belong to a rated and certified fire department. Rescue squad workers must belong to a certified rescue squad. Membership in the program is on a voluntary basis. The plan states that the amount to be contributed to the fund is \$10 a month per member for 20 years or a maximum of \$2,400 per member. The Department of State Treasurer is responsible for the general administration and management of the Pension Fund. All investment income is reinvested into the Pension Fund.

The Department also maintained a 401(k) plan in fiscal years 2023 and 2022 and matched 100% of employees’ deferrals up to 5%. All contributions made under this plan are fully vested.

The amount of benefits paid by the Department under these plans for the years ended June 30, 2023 and 2022 was \$52,496 and \$72,568, respectively. During the year ended June 30, 2023, the Department used forfeited matching contributions to account for an additional \$19,384 in required matching contributions.

The Department paid fees for these plans of \$4,348 and \$3,000 annually during the years ended June 30, 2023 and 2022, respectively.

Note 5 – Firemen’s Relief Fund

The Firemen’s relief fund provides financial assistance to firefighters that have been injured or killed while performing fire department duties. All insurance companies licensed to do business in NC are required to report the Firemen’s Relief Fund tax, (1/2 of 1%) of fire and lightning premiums collected for each rated fire district in NC. Fire departments that meet all requirements are eligible to receive the tax collected within their rated fire district. The

Firemen’s Relief Fund monies are restricted by the NC State Firemen’s Association for the sole purpose of caring for firemen who are hurt in the line of duty and/or their dependents.

Accordingly, these funds are not included in the Department’s Statements of Revenues, Expenses, and Changes in Net Assets – Modified Cash Basis. Expenditures of local funds must be approved by the NC State Firemen’s Association. A report is filed annually by the fire department to report any income and disbursements.

Assets held in trust are as follows at June 30, 2023 and 2022:

<u>Firemen's Relief Fund</u>	<u>2023</u>	<u>2022</u>
Money Market	<u>\$ 55,478</u>	<u>\$ 71,123</u>

Note 6 – Related Party Transactions

A Board member is an investment advisor and owns a registered investment firm with which the Board has a brokerage account. The amount of assets held in this brokerage account amounted to \$2,739,281 and \$2,166,333 as of June 30, 2023 and 2022, respectively.