



*Budget Package*  
*FY 24/25*

## **Executive Summary**

The Henderson County Rescue Squad is requesting a 3.2% increase which equates to \$25,000 for FY24/25. There are several factors leading to this request to include an increase in medical transport call volume, standby requests and the cost of general goods and services. The Rescue Squad is seeing the need to increase staffing to meet the call volume and management obligations but have chosen not to request that this year due to the gracious increases the past two years to meet those needs. The Rescue Squad is committed to assisting the county in all that is requested to include the medical standbys at Jackson Park for the county sponsored events 18 times projected this current year and same for next FY equaling approximately \$5,400 in salary costs alone.

## **Notable Accomplishments and Details Addendum (FY 23-24)**

- Continued bringing on new volunteers once a year and putting them through a four-month basic orientation training. This year we were able to bring on 8 new members for a total membership of 129+/-
- Continued our partially embedded mental health wellness contract with Responder Support Services 8hrs/week.
- Per strategic staffing plan, hired two additional full-time positions.
- Completed more than 8,000 total training hours.
- Completed numerous mutual aid search and rescue missions.
- Continue to host, in partnership with Blue Ridge Community College, the OSFM Technical Rescuer Academy annually. This allows us to work with and train other response agencies in and out of the county.
- Purchased a used Heavy Rescue truck to be able to improve our response equipment to all emergency situations.
- Purchased a Military Surplus high water vehicle to increase our response to mass evacuations during flooding and winter weather events.

## **Mission Statement:**

Founded in 1957, the purpose of the Henderson County Rescue Squad has been to serve at any time, upon proper request, on any mission of mercy; to aid and assist in case of disaster or accident, within the capacity and mission of the Rescue Squad, where human life is or has been endangered.

## **Values:**

Values are critical to providing an exceptional service to the community. All members of the Henderson County Rescue Squad should exhibit the following values:

- Professionalism
- Dedication to service
- Commitment to training
- Cooperation between members & agencies
- Safe execution of medical and rescue response

## **Package Introduction**

The Henderson County Rescue Squad Board of Directors and members would like to thank the Board of Commissioners and County Executive Leadership for their continued consideration and guidance in moving toward an efficiently sustainable operating budget.

The County has provided tremendous historical support as demonstrated with the Emergency Services HQ building as well as annual supplemental budget funding for operations. The County's re-energized funding support over the previous five years has been incredibly important for the overall sustainability of the organization. It enabled the execution of numerous long-term strategic goals all while taking a very active response role in many community health initiatives.

Beginning in the 2014-2016 budget cycles, it was evident that HCRS would require significant supplemental funding to continue providing the non-emergency transport operations to Henderson County in addition to the traditional/historical rescue role including EMS 911 back-up. In 2019-2020, HCRS leadership undertook an internal process to ultimately determine the greatest balance of service expectations, fair employee compensation, and sustainable funding targets. Leadership established a five-year budget direction which re-aligned efficient staffing, fair compensation, and funding amounts. It was determined that much in the same form as with Henderson County EMS, continued County funding is necessary as service billing and HCRS fundraising fall well short of offsetting operational expenses.

With the completion of the 23/24 budget cycle, HCRS has fully completed the five-year staffing plan that allowed a transition to full-time benefitted employees in the majority of required key coverage positions and accomplished a significant wage increase across all paid positions. The County's partnership and support has been the key component for the staffing plan completion.

HCRS leadership humbly requests the Board of Commissioners and County Leadership consider approving the full requested funding support presented within the attached narrative. With the current 24/25 budget request, no additional staffing positions are requested although new positions are needed due to the increased call volume and operational support needs. Continued county support will allow HCRS a consistent and sustainable future while achieving maximum efficiencies through both paid and volunteer members.

## **Operating Expense Discussion**

### **Staffing:**

During the five-year budget planning process, it was determined that the existing HCRS compensation plan was well below market at that time. Unfortunately, the five-year plan could not foresee the current high inflation / cost of living jumps over the previous 36+ months. Continuing well below market was not sustainable as the compensation gap continued to widen. During the 23/24 budget year and with the county's support, HCRS was able to implement a substantial wage increase which proved to resolve the instability of hired positions.

With the County's funding support in 23/24, HCRS was able to provide wage increases equal to an additional \$6 per hour for most positions. Based on recent market compensation analysis and specifically targeting greatest impact for HCRS staff, the wage increases moved compensation targets within the competitive ranges for the market and proved to settle the instability within the paid positions.

During the 2023 calendar year, there was a substantial call volume increase by 17%, or approximately 500 calls, which in turn has forced the requirement of more part-time positions and overtime pay than anticipated. Currently, most of the additional call volume is being absorbed into the existing coverage positions. Although the current budget request does not include a peak truck (daytime hours, 3 days per week) to cover additional calls, the volume is demonstrating a trend and potential future need. This is a priority analysis area for staffing operations and will continually be assessed into the future.

### **Equipment & Apparatus:**

HCRS currently operates six ambulances; two are utilized for daily operations, a third high clearance 4wd unit and a specifically designed unit with stretcher and ramps for bariatric response. Three HCRS ambulances are four-wheel drive and are routinely placed throughout the county during inclement weather. In 2017, the HCRS, HCEMS and County leadership devised a vehicle sharing plan that would pass retired two-wheel drive ambulances from EMS to the HCRS. This partnership has enabled HCRS to operate the units at a lower annual mileage rate extending the unit's useful life within the county.

Additionally, this reduces repair costs to the existing high value four-wheel drive units. In addition to apparatus replacement, HCRS must also be proactive in replacing lifesaving equipment such as ropes, boats, and personal protective gear.

HCRS has identified approximately \$500,000 in potential equipment and vehicle replacement purchases over a 10-year outlook. A five-year capital plan is maintained and is reviewed annually for budgeting priority. It is difficult to target exact future replacement dates as certain vehicles/equipment may outperform useful life expectations. As a goal, HCRS strives to use each Vehicle or Equipment device to the extent of uncompromised safety and reliability. It is noted that no significant fleet changes are anticipated, only replacement/maintenance of existing operational vehicles and equipment. This reflects a flat budgeting projection over future budget periods (no projected budget increase to Equipment or Debt Service). Current existing budgeting targets reflect \$76,700 for major equipment and \$37,000 for annual debt service. The combined \$110,000 expense items are primarily funded by fundraising efforts. Through strategic management of fundraiser proceeds and conservative leverage (borrowing), maintaining existing fleet operational levels is reasonable.

\*\*\*It is noted that ongoing vehicle/equipment maintenance, repairs, and upkeep expenses are allocated within Operations budget sub-group below\*\*\*

### **Employee/Member Support:**

Beginning in FY19-20 budget year, HCRS began a partnership with Responder Support Services. Through the troubling events at the local and national level, it was glaringly identified that HCRS needed to improve mental health support for employees and volunteers. It is extremely commendable what Henderson County leadership has accomplished with the internal resources available to county employees. Unfortunately, the county resources are not currently available to HCRS members.

It is important to note that HCRS members (paid & volunteer) respond to every major and impactful emergency within Henderson County and often as mutual aid to other counties. Of specific importance is providing medical examiner transport for all unwitnessed/extended deaths, drug overdoses, suicides, and homicides in the county. As identified, the rates of PTSD and other mental health disorders among first responders are staggering.

Beginning in the FY 20-21 budget year, HCRS entered into an annual contract with Responder Support Services. RSS provides a dedicated support specialist to be available and onsite 2 half days weekly. Furthermore, the program provides ongoing education and consultation of the organizations overall mental health wellbeing. The embedded model has been proven beneficial to first responders in the military and civilian realms for some time. The services provided, with the \$33,000 (\$3k increase for 2024) annual contract, are well balanced from a value perspective. Alternative means of providing service would result in much larger required expense in comparison. An additional \$5,000 is budgeted for services provided outside of the service contract.

Responder Support Services holds an exceedingly high reputation in the emergency services communities. The group holds exclusive embedded partnerships with many Buncombe County departments (Asheville Police Dept., Skyland Fire & Rescue, Buncombe Co. Sheriff's Dept.) with several Henderson County Fire Departments also considering.

Following a significant ambulance wreck in July 2021 in which two HCRS medics were seriously injured, an injury relief fund was established. The 24/25 budget includes a \$4,000 (reflected within Operations sub-items below) contribution to this fund with the goal of building a balance for use in future time of need events.

**Operations:**

Ongoing operational expenses reflect a significant portion of the projected operating budget at approximately \$384,110 reflecting a 7% increase from the previous budget year. This budgeting group encompasses many smaller line-item amounts as summarized below. The large increase is directly related to the increased cost of all goods & services (fuel, technology, insurance medical supplies, uniforms, etc.)

Dues and Subscriptions	\$11,000	Uniforms	\$31,000
Food & Meals	\$18,000	Utilities	\$12,100
General Insurance	\$71,500	Vehicles (Fuel, Repair, Supplies)	\$55,500
Professional Fees & Technology	\$54,200	Personnel Exp. & Specialty	\$63,900
Repairs (Equipment)	\$19,750	Training	\$46,060
Medical Supplies	\$20,000	Supplies (Office, Tech, Radio)	\$37,500
<b>Total Operations (sub-group)</b>	<b>\$440,510</b>		

The HCRS financial committee continuously reviews ongoing operational expenses in order to ensure all vendor agreements, reoccurring costs, general repairs, and program allotments are appropriately in line in meeting service level requirements.

Since the formation of HCRS in 1957, frugality and cost awareness has been a necessity for the ultimate survival of the organization over time. HCRS leaders and members have historically become accustomed to stretching every possible resource to the maximum extent. The 40 staff are supplemented by an amazing number of volunteers. At present there are 76 volunteers who provide invaluable contribution and service to Henderson County at very minimal cost.

**Revenue/Income Discussion**

As mentioned, and demonstrated, HCRS receives revenue funding from four (4) primary sources; Medical Transport Billing, Henderson County, Annual Fundraiser, and minimal miscellaneous/municipality.

**Medical Transport Billing:**

Prior to becoming the community's non-emergency transport provider, HCRS entered into a contract agreement with EMS Management & Consultants (EMS MC) to provide medical billing and collection processing. The service provided by EMS MC has proven to be significantly valuable. Through the established process, EMS MC processes all patient and run data submitted by our billing coordinator to be reviewed, billed (insurance or patient) and receive payments. The contract establishes a flat percentage of collected revenue. The contract is reviewed annually and renegotiated every 24 months. EMS MC has historically provided a competitive percentage rate for their services, currently at 8.92%. HCRS's partnership with EMS MC consistently attains billable collection rates at 77% which exceeds peer expectations.

The \$750,000 amount projected in the FY 24-25 budget is reflected as gross proceeds to HCRS (before EMSMC percentage) is increased from the previous budget year's expectations. Historically, HCRS has projected a conservative 1% year-over-year growth. There are many external variables that can increase or decrease income through medical transport billing. The largest variable being increased or decreased billable call volume and governmental adjustments to Medicare/Medicaid insured allowable per call billable amounts.

**Annual Fundraiser:**

HCRS Board of Directors annually approves a fundraiser letter that is mailed to all tax paying residents within Henderson County. This has proven to be a very valuable funding source and has been a historically key component of accomplishing major equipment replacement and purchase.

Vendor bids are solicited annually with the goal of selecting a competitive and local provider. Based on historical performance, the fundraiser is projected to produce \$155,000 gross revenues. The projected vendor cost for coordinating all mailing and postage is \$25,000 concluding a net result of approximately \$130,000, as reflected.

**Miscellaneous & Municipality:**

The City of Hendersonville increased funding with the previous budget cycle to \$15,000 level going forward. The basis of the City's funding is not directly tied to mutual aid or rescue.

HCRS historically and continually solicits additional municipality funding although there is no significant expectation in the foreseeable future.

Historically, HCRS has received approximately \$40,000 annually from small miscellaneous sources such as sales tax, donations, and other local/state reimbursements.

HCRS actively pursues multiple different grant opportunities every year.

**Henderson County Funding:**

County supplemental funding is the most important source within the HCRS operating budget. Without the County's funding support, expected operational levels could not continue. The requested FY 24-25 county funding reflects \$782,750 (44% of current operating budget).

The current four (4 year) budget projection reflects a \$25,000 (3.2%) increase for FY 24-25. A conservative 5% increase is projected each following year FY 25-26 through FY 27-28. The current and projected increases are significantly attributable to the employment compensation plan.

**Requested/Projected County Funding Summary**

	Current	FY 24-25	FY 25-26	FY 26-27	FY 27-28
Requested Increase		\$25,000	\$39,138	\$41,094	\$43,149
Previous Year Amount	757,750	\$757,750	\$782,750	\$821,888	\$862,982
<b>Total Funding</b>	<b>757,750</b>	<b>\$782,750</b>	<b>\$821,888</b>	<b>\$862,982</b>	<b>\$906,131</b>

**Consolidated Four Year Budget Projections**

	Current	FY 24-25	FY 25-26	FY 26-27	FY 27-28
<b>Income</b>					
Medical Transport Billing	\$725,000	\$750,000	\$757,500	\$765,075	\$772,726
Fundraising	\$135,000	\$155,000	\$155,000	\$155,000	\$155,000
Misc.	\$47,840	\$63,460	\$63,460	\$63,460	\$63,460
Henderson Co.	\$757,750	\$782,750	\$821,888	\$862,982	\$906,131
<b>Total Income</b>	<b>\$1,665,590</b>	<b>\$1,751,210</b>	<b>\$1,797,848</b>	<b>\$1,846,517</b>	<b>\$1,897,317</b>
<b>Expenses</b>					
Staffing/Personnel	\$1,144,780	\$1,162,000	\$1,192,338	\$1,241,007	\$1,291,807
Apparatus (Debt Service)	\$30,000	\$37,000	\$50,000	\$50,000	\$50,000
Major Equipment	\$76,700	\$76,700	\$80,000	\$80,000	\$80,000
Employee Assistance	\$30,000	\$35,000	\$35,000	\$35,000	\$35,000
Operations	\$384,110	\$440,510	\$440,510	\$440,510	\$440,510
<b>Total Expenses</b>	<b>\$1,665,590</b>	<b>\$1,751,210</b>	<b>\$1,797,848</b>	<b>\$1,846,517</b>	<b>\$1,897,317</b>

- Total Budget Amount is net of Billing Contract percentage and pass-thru state reimbursements (Dupont Exercise etc.)
- FY 24-25 \$750k EMS Program income is based on previous year operating trends.
- EMS Program Income is projected to grow 1% each year following 24-25.
- Henderson County Income reflects \$25k increase (above current level) during FY 24-25 and 5% increases each year following (allowing for future cost of living, position growth, & wage increases).
- HCRS Board directs liquid (cash) contingency minimums of \$200k (Roughly equivalent to 3 months' payroll). Historically, HCRS has had to budget fund balance transfers in order to obtain a balanced budget. The proposed 24-25 budget does not include a fund balance transfer based on the limited liquidity HCRS holds. The HCRS board is actively discussing the need to increase minimum contingency cash amounts based on the increased total budget.

In conclusion, much effort has gone into presenting a transparent, efficient, and progressive budgeting plan. It is important to plainly identify that the majority of projected funding and expense increases are staffing related. As mentioned above, there are unknown variables that could positively or negatively impact future projections, the most significant being Medical Transport Billing. Significant swings in billing receivables would require detailed analysis for future budget adjustments.

There continues to be a current need to reassess coverage positions in reference to peak call volume. Each of the projected periods is at comparable and reasonable supplemented percentages of total budget. Henderson County EMS is an excellent operating comparable although scale is different, revenue and expense drivers are virtually identical.

The HCRS budget projections maintain a supplemented percentage range 42%-48% which is in line with historical supplemental trends. The supplemented comparison is especially important considering the rescue services and capabilities provided by HCRS in addition to the non-emergency transport operation and back up 911 support to Henderson County EMS.

The members and leadership of HCRS are requesting a continued commitment from county leaders in support of the budgeting plan presented. This would ensure HCRS has the available future funding to achieve the goals set forth and continues to provide the value driven quality level of service expected by the community.

Henderson County Rescue Squad - Board of Directors would like to express immense gratitude for your continued and future support. Open dialogue and creative solutions are key components to any successful partnership. Please do not hesitate to request further clarifications or supporting information.

**Rescue Squad**

**2024-2025 REVENUES**

	A	B	C	D	E
1	<b>ITEM DESCRIPTION</b>	<b>2023-2024 BUDGET</b>	<b>YEAR-TO-DATE</b>	<b>2024-2025 BUDGET</b>	<b>INCREASE/DECREASE</b>
2			<b>AS OF</b>		
3	<b>REVENUE</b>				
4	<b>PRESENT/REQUESTED TAX RATE</b>				
5	<b>ACTUAL HENDERSON COUNTY REVENUE RECEIVED</b>				
6	Henderson County Ad Valorem Taxes	\$757,750.00	\$757,750.00	\$782,750.00	\$25,000.00
7	Donations	\$1,250.00	\$3,619.62	\$1,750.00	\$500.00
8	Fundraising	\$135,000.00	\$185,104.99	\$155,000.00	\$20,000.00
9	Grants	\$3,500.00	\$3,500.00	\$3,500.00	\$0.00
10	HazMat Charges	\$0.00		\$0.00	\$0.00
11	Interest Income	\$90.00	\$154.80	\$90.00	\$0.00
12	Miscellaneous	\$786,620.00	\$718,132.67	\$817,120.00	\$30,500.00
13	NC County Sales Tax Refund	\$0.00	\$3,304.02	\$0.00	\$0.00
14	NC Fuel Tax Refund	\$0.00		\$0.00	\$0.00
15	Other Income (City, Other Counties, Town)	\$15,000.00	\$15,000.00	\$15,000.00	\$0.00
16	Rental Income	\$0.00		\$0.00	\$0.00
17	Sales of Assets	\$0.00	\$53,240.00	\$0.00	\$0.00
18	<b>Total Revenues</b>	<b>\$1,699,210.00</b>	<b>\$1,739,806.10</b>	<b>\$1,775,210.00</b>	<b>\$76,000.00</b>
19					
20					
21	<b>FOOTNOTES</b>				
22	The Ad Valorem Taxes for us is General Fund appropriations				
23	Misc Income includes (Medical Transport Billing, and Standby Fee's, Reimbursements, Training Program Inc)				



## 2024-2025 EXPENDITURES

	A	B	C	D	E
1	ITEM DESCRIPTION	2023-2024 BUDGET	YEAR-TO-DATE	2024-2025 BUDGET	INCREASE/DECREASE
2			AS OF		
3	EXPENDITURES				
4	Administrative Cost				
5	Annual Payment - Apparatus	\$30,000.00	\$0.00	\$37,000.00	\$7,000.00
6	Annual Payment - Building	\$0.00	\$0.00	\$0.00	\$0.00
7	Annual Payment - Other Equipment	\$0.00	\$0.00	\$0.00	\$0.00
8	Appreciation and Award Banquets	\$11,000.00	\$5,941.81	\$9,000.00	(\$2,000.00)
9	Bank Charges	\$1,500.00	\$528.22	\$900.00	(\$600.00)
10	Building Fund	\$0.00	\$0.00	\$0.00	\$0.00
11	Chaplain	\$0.00	\$0.00	\$0.00	\$0.00
12	Computer	\$1,000.00	\$1,176.25	\$1,000.00	\$0.00
13	Contingency Funds	\$0.00	\$0.00	\$0.00	\$0.00
14	Contract Labor (Part-Time Clerk)	\$0.00	\$0.00	\$0.00	\$0.00
15	County/State Tax	\$0.00	\$7,495.84	\$0.00	\$0.00
16	Discretionary Fund	\$0.00	\$0.00	\$0.00	\$0.00
17	Deposits/Down Payment	\$0.00	\$0.00	\$0.00	\$0.00
18	Dues/Subscriptions	\$29,800.00	\$39,194.07	\$32,300.00	\$2,500.00
19	Expendable Supplies	\$0.00	\$0.00	\$0.00	\$0.00
20	Flowers/Gifts	\$800.00	\$1,045.33	\$1,000.00	\$200.00
21	Food	\$12,000.00	\$4,755.68	\$12,000.00	\$0.00
22	Insurance - Building, Business Umbrella, Error	\$64,000.00	\$73,076.00	\$78,500.00	\$14,500.00
23	Legal and Professional Fees	\$106,000.00	\$91,563.64	\$110,000.00	\$4,000.00
24	Licenses and Permits	\$500.00	\$5,636.50	\$500.00	\$0.00
25	Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00
26	Office Supplies	\$3,000.00	\$1,470.73	\$2,500.00	(\$500.00)
27	Public Relations	\$5,000.00	\$890.20	\$3,000.00	(\$2,000.00)
28	Rent	\$0.00	\$0.00	\$0.00	\$0.00
29	<i>(Optional Line Item)</i>				\$0.00
30	<i>(Optional Line Item)</i>				\$0.00
31	<i>(Optional Line Item)</i>				\$0.00
32	<i>(Optional Line Item)</i>				\$0.00
33	<b>Total Administrative Cost</b>	<b>\$264,600.00</b>	<b>\$232,774.27</b>	<b>\$287,700.00</b>	<b>\$23,100.00</b>

## 2024-2025 EXPENDITURES

	A	B	C	D	E
34		<b>2023-2024 BUDGET</b>	<b>YEAR-TO-DATE</b>	<b>2024-2025 BUDGET</b>	<b>INCREASE/DECREASE</b>
35	<b>Operational Cost</b>				
36	Breathing Apparatus	\$3,000.00	\$664.54	\$3,000.00	\$0.00
37	Communications (radios, pagers, cell phone)	\$12,500.00	\$8,280.06	\$11,100.00	(\$1,400.00)
38	EMT Supplies & Equipment	\$22,000.00	\$27,235.25	\$25,000.00	\$3,000.00
39	Firefighting Supplies & Equipment	\$0.00	\$0.00	\$0.00	\$0.00
40	Firefighting Equipment Maintenance	\$5,800.00	\$4,025.28	\$8,000.00	\$2,200.00
41	Fuel	\$33,000.00	\$23,767.76	\$33,000.00	\$0.00
42	Hazardous Materials Supplies	\$0.00	\$0.00	\$0.00	\$0.00
43	Infection Control	\$1,500.00	\$0.00	\$1,500.00	\$0.00
44	Maintenance/Repair of Apparatus	\$24,500.00	\$19,660.58	\$24,500.00	\$0.00
45	Physical Fitness	\$0.00	\$0.00	\$0.00	\$0.00
46	Rehabilitation	\$0.00	\$0.00	\$0.00	\$0.00
47	Rescue Equipment	\$6,000.00	\$9,171.80	\$8,000.00	\$2,000.00
48	Training	\$45,060.00	\$17,430.30	\$46,060.00	\$1,000.00
49	Turn Out Gear	\$18,000.00	\$10,180.81	\$20,000.00	\$2,000.00
50	Uniforms	\$11,000.00	\$5,900.33	\$11,000.00	\$0.00
51	<i>Capital Equipment</i>	\$76,700.00	\$173,902.35	\$76,700.00	\$0.00
52	<i>Special Program Costs (TRT, IMT, Deployments</i>	\$7,400.00	\$15,341.00	\$7,400.00	\$0.00
53	<i>(Optional Line Item)</i>				\$0.00
54	<b>Total Operational Cost</b>	<b>\$266,460.00</b>	<b>\$315,560.06</b>	<b>\$275,260.00</b>	<b>\$8,800.00</b>
55	<b>PERSONNEL COST</b>				
56	<b>Payroll</b>				
57	Gross Full-Time Pay	\$990,000.00	\$840,387.29	\$1,000,000.00	\$10,000.00
58	Gross Part-Time Pay				\$0.00
59	Gross Overtime Pay				\$0.00
60	Gross Holiday Pay				\$0.00
61	Employer's Payroll Taxes (6.2% Soc. Sec. 1.45%	\$83,280.00	\$65,161.06	\$84,000.00	\$720.00
62	Bonus			0	\$0.00
63	Vol./FF Reimbursement/Stipend	5500	9322.75	10500	\$5,000.00
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	<b>Total Payroll Cost</b>	<b>\$1,078,780.00</b>	<b>\$914,871.10</b>	<b>\$1,094,500.00</b>	<b>\$15,720.00</b>
68	<b>Benefits</b>				
69	Employer's Retirement Contribution			0	\$0.00
70	Supplemental Retirement 401k/457	17500	19060.11	26000	\$8,500.00
71	Health Insurance	48000	43079.91	45000	(\$3,000.00)

## 2024-2025 EXPENDITURES

	A	B	C	D	E
72	Dental Insurance	0		0	\$0.00
73	Vision Insurance	0		0	\$0.00
74	Supplemental Insurance plans	0		0	\$0.00
75	State Firemen's Pension Fund	4500	5290	4500	\$0.00
76	Mental Health	30000	20107	33000	\$3,000.00
77	Injury Relief Fund	3000	9000	4000	\$1,000.00
78	(Optional Line Item)				\$0.00
79	(Optional Line Item)				\$0.00
80	<b>Total Benefits Cost</b>	<b>\$103,000.00</b>	<b>\$96,537.02</b>	<b>\$112,500.00</b>	<b>\$9,500.00</b>
81					
82	<b>STATIONS:</b>				
83	<b>MAIN STATION</b>				
84	Building Maint	500	69.96	250	(\$250.00)
85	Cable	0	0	0	\$0.00
86	Electric	0	0	0	\$0.00
87	Garbage	0	0	0	\$0.00
88	Grounds Upkeep	0	0	0	\$0.00
89	Heating Fuel	150	0	0	(\$150.00)
90	Station Supplies	2000	2912	2500	\$500.00
91	Telephone	3000	1609.38	3000	\$0.00
92	Water	\$0.00	\$0.00	\$0.00	\$0.00
93	<b>STATION #2</b>				
94	Building Maint				\$0.00
95	Cable				\$0.00
96	Electric				\$0.00
97	Garbage				\$0.00
98	Grounds Upkeep				\$0.00
99	Heating Fuel				\$0.00
100	Station Supplies				\$0.00
101	Telephone				\$0.00
102	Water				\$0.00
103					
104	<b>STATION #3</b>				
105	Building Maint				\$0.00
106	Cable				\$0.00
107	Electric				\$0.00
108	Garbage				\$0.00
109	Grounds Upkeep				\$0.00
110	Heating Fuel				\$0.00

## 2024-2025 EXPENDITURES

	A	B	C	D	E
111	Station Supplies				\$0.00
112	Telephone				\$0.00
113	Water				\$0.00
114					
115	<b>STATION #4</b>				
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	<b>Total Station Cost</b>	\$5,650.00	\$4,591.34	\$5,750.00	\$100.00
127					
128	<b>TOTAL EXPENDITURES</b>	\$1,718,490.00	\$1,564,333.79	\$1,775,710.00	\$57,220.00

# Henderson County Rescue Squad, Inc.

## Profit and Loss

July 2023 - March 2024

	TOTAL
Income	
201.00 - Investment Income	
201.02 - Checking & Savings Interest	154.80
<b>Total 201.00 - Investment Income</b>	<b>154.80</b>
202.00 - Public Contributions	
202.01 - Donations	3,398.62
202.02 - Fundraising	185,104.99
202.04 - United Way Income	221.00
<b>Total 202.00 - Public Contributions</b>	<b>188,724.61</b>
203.00 - Grants	3,500.00
204.00 - Governmental Income	
204.01 - Henderson County Operating Income	568,312.50
204.02 - City of H'ville Income	15,000.00
<b>Total 204.00 - Governmental Income</b>	<b>583,312.50</b>
205.00 - EMS Program Income	
205.01 - Medical Transports	640,448.32
205.02 - Medical Standbys	11,632.50
205.03 - Football Standby	8,600.00
205.04 - Medical Examiner Income	14,885.00
<b>Total 205.00 - EMS Program Income</b>	<b>675,565.82</b>
206.00 - Miscellaneous Income	
206.02 - Uncategorized Income	115,000.00
<b>Total 206.00 - Miscellaneous Income</b>	<b>115,000.00</b>
207.00 - Reimbursed Expenses	48.95
207.01 - Pension Fund Reimbursement	300.00
207.04 - Injury Relief Fund	5,500.00
<b>Total 207.00 - Reimbursed Expenses</b>	<b>5,848.95</b>
208.00 - Rescue Program Income	6,000.00
208.01 - Rescue Standbys	5,000.00
<b>Total 208.00 - Rescue Program Income</b>	<b>11,000.00</b>
209.00 - Training Program Income	
209.01 - IMT Training	494.95
209.05 - DuPont Exercise Training	9,244.62
<b>Total 209.00 - Training Program Income</b>	<b>9,739.57</b>
210.00 - NC Sales Tax Refund	3,304.02
213.00 - Sale of Assets	53,240.00
Unapplied Cash Payment Income	600.00
<b>Total Income</b>	<b>\$1,649,990.27</b>
<b>GROSS PROFIT</b>	<b>\$1,649,990.27</b>
Expenses	
302.00 - Bank Service Charges	356.50

# Henderson County Rescue Squad, Inc.

## Profit and Loss

July 2023 - March 2024

	TOTAL
303.00 - Benevolence	1,045.33
307.00 - Dues and Subscriptions	110.00
307.01 - Association Dues	2,355.00
307.02 - Benevolent Brotherhood	5,934.75
307.03 - HCFRA Mut. Insurance Fund	1,895.00
<b>Total 307.00 - Dues and Subscriptions</b>	<b>10,294.75</b>
311.00 - Food & Meals	
311.01 - Awards Banquet	3,808.81
311.02 - Operations Related Food	4,416.50
311.04 - Monday Night Meals	339.18
<b>Total 311.00 - Food &amp; Meals</b>	<b>8,564.49</b>
314.00 - Fund Raising Expense	23,719.61
315.00 - General Insurance	
315.01 - Business Auto	44,325.00
315.02 - EMS Package Liab.&Equip and Excess Liability & Umbrella	21,820.00
<b>Total 315.00 - General Insurance</b>	<b>66,145.00</b>
319.00 - Interest Expense	
319.01 - Finance Charge	171.72
<b>Total 319.00 - Interest Expense</b>	<b>171.72</b>
322.00 - Licenses and Permits	5,636.50
323.00 - Major Equipment	169,602.35
324.00 - Miscellaneous	348.09
326.00 - Staffing Related Expenses	
326.01 - Salaries & Overtime	799,335.60
326.02 - 401k Employee Contributions	0.00
326.03 - 401k Employer Contributions	18,109.09
326.04 - Healthcare Ins Employee Contributions	113.01
326.05 - Healthcare Ins Employer Contributions	43,079.91
326.06 - Accident & Illness Insurance	6,420.00
326.09 - Payroll Taxes	62,060.63
<b>Total 326.00 - Staffing Related Expenses</b>	<b>929,118.24</b>
327.00 - Personnel Expenses	
327.02 - NC Pension Fund	5,290.00
327.03 - Football Reimbursement	3,960.00
327.04 - Awards	2,133.00
327.05 - Medical Standby Reimbursement	3,645.25
327.06 - Employee Assistance Program	20,107.00
327.07 Injury Relief Fund	9,000.00
327.08 Rescue Standby Reimbursement	1,455.00
<b>Total 327.00 - Personnel Expenses</b>	<b>45,590.25</b>

# Henderson County Rescue Squad, Inc.

## Profit and Loss

July 2023 - March 2024

	TOTAL
332.00 - Professional Fees	
332.01 - Accounting	10,465.51
332.04 - Billing Expense	57,378.52
332.05 - Technology Services	29,009.32
<b>Total 332.00 - Professional Fees</b>	<b>96,853.35</b>
336.00 - Repairs and Maintenance	
336.01 - Building Repairs	69.96
336.02 - Technology Repairs	351.53
336.03 - Equipment Repairs /Maint.	4,035.28
336.04 - Radio / Pager Repairs	706.03
336.06 - EMS Equipment Service & Repairs	5,331.78
336.07 - Rescue / SCUBA PPE Service & Repairs	664.54
336.08 - Boat Maintenance	1,056.64
<b>Total 336.00 - Repairs and Maintenance</b>	<b>12,215.76</b>
341.00 - Supplies	32.72
341.01 - Building Supplies	1,055.14
341.02 - Marketing Supplies	890.20
341.03 - Medical Supplies	21,634.49
341.04 - Office Supplies	474.70
341.05 - Rescue Supplies	8,864.97
341.07 - Postage and Delivery	218.88
341.08 - Printing and Reproduction	777.15
341.09 - Technology Supplies	1,176.25
341.10 - Cleaning & Janitorial Supplies	1,856.95
<b>Total 341.00 - Supplies</b>	<b>36,981.45</b>
342.00 - Specialty Programs	
342.01 - SMAT Program	3,729.95
342.02 - County Technical Rescue Program/Trailer	11,511.05
342.06 - Honor Guard	100.00
<b>Total 342.00 - Specialty Programs</b>	<b>15,341.00</b>
350.00 - Training Volunteers	135.00
350.01 - Lodging	1,729.62
350.02 - Training Meals	1,948.44
350.03 - Registration Fees	1,567.75
350.05 - Training Supplies	821.81
350.06 - Books and Subscriptions	1,003.73
350.07 - Dupont SAR Exercise	7,534.11
350.09 - Training Ground Fee Assessment	2,000.00
350.10 - Dive Program	578.45
<b>Total 350.00 - Training Volunteers</b>	<b>17,318.91</b>

# Henderson County Rescue Squad, Inc.

## Profit and Loss

July 2023 - March 2024

	TOTAL
351.00 - Training Staff	
351.02 - Training meals	254.29
351.03 - Registration Fees	235.90
<b>Total 351.00 - Training Staff</b>	<b>490.19</b>
355.00 - Uniforms	
355.01 - Duty Uniforms	3,673.46
355.02 - Personal Protective Equipment	10,180.81
355.03 - Boot reimbursement	570.46
355.04 - Volunteer uniforms	1,656.41
<b>Total 355.00 - Uniforms</b>	<b>16,081.14</b>
356.00 - Utilities	
356.05 - Telephone	
356.051 - Cellular	7,222.50
356.052 - Station Phone Service	1,609.38
<b>Total 356.05 - Telephone</b>	<b>8,831.88</b>
<b>Total 356.00 - Utilities</b>	<b>8,831.88</b>
360.00 - Vehicles	
360.01 - Gas & Oil	23,767.76
360.02 - Repairs	12,123.46
360.03 - Supplies	5,368.50
<b>Total 360.00 - Vehicles</b>	<b>41,259.72</b>
400.00 - Taxes	
400.01 - NC Sales Tax - State	4,997.67
400.02 - NC Sales Tax - County	2,132.87
<b>Total 400.00 - Taxes</b>	<b>7,130.54</b>
Uncategorized Expense	534.28
<b>Total Expenses</b>	<b>\$1,513,631.05</b>
NET OPERATING INCOME	<b>\$136,359.22</b>
NET INCOME	<b>\$136,359.22</b>



# Henderson County Rescue Squad, Inc.

## Balance Sheet

As of March 31, 2024

	TOTAL
<b>ASSETS</b>	
Current Assets	
Bank Accounts	
003 - Checking - 4882	10,074.09
004 - Money Market - 4744	0.00
005 - Billing Checking - 7909	0.00
006 - Contingency Savings - 5394	0.00
008 - 1st Bank Checking - 0861	124,635.57
009 Deployment cash	4,000.00
010 - 1st Bank Billing Account - 5180	3,539.60
011 - 1st Bank Contingency *8010	204,901.50
013 - Injury Relief Fund - 7756	6,163.16
Bill.com Money Out Clearing	44.00
<b>Total Bank Accounts</b>	<b>\$353,357.92</b>
Accounts Receivable	
Accounts Receivable	-702.93
<b>Total Accounts Receivable</b>	<b>\$ -702.93</b>
Other Current Assets	
Uncategorized Asset	100.00
Undeposited Funds	600.00
<b>Total Other Current Assets</b>	<b>\$700.00</b>
<b>Total Current Assets</b>	<b>\$353,354.99</b>
<b>TOTAL ASSETS</b>	<b>\$353,354.99</b>
<b>LIABILITIES AND EQUITY</b>	
Liabilities	
Current Liabilities	
Credit Cards	
104 - FCB VISA Account	0.00
110 - 1st Bank MC (New)	4,882.38
Credit card (3746)	-65.19
<b>Total Credit Cards</b>	<b>\$4,817.19</b>
Other Current Liabilities	
100 - Payroll Liabilities	38,179.07
102 - Mtn First LOC	0.00
110 - Garnished Wages Withheld	337.05
111 - Child Support Withheld	350.67
<b>Total Other Current Liabilities</b>	<b>\$38,866.79</b>
<b>Total Current Liabilities</b>	<b>\$43,683.98</b>

# Henderson County Rescue Squad, Inc.

## Balance Sheet

As of March 31, 2024

	TOTAL
Long-Term Liabilities	
107 - 1st Bank Truck Loan	58,157.76
107.01 1st Bank Tahoe Loan	-26,351.92
107.02- 1st Bank R24-3 loan	-46,740.03
107.03 - 1st Bank TR 24-3 loan	-39,150.89
107.04 1st Bank Squad 24 Loan	-2,819.11
<b>Total Long-Term Liabilities</b>	<b>\$ -56,904.19</b>
<b>Total Liabilities</b>	<b>\$ -13,220.21</b>
Equity	
Opening Bal Equity	-101,091.39
Retained Earnings	331,307.37
Net Income	136,359.22
<b>Total Equity</b>	<b>\$366,575.20</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$353,354.99</b>

We certify that the attached Financial Statement for

Henderson County Rescue Squad Fire and Rescue Department

is accurate to the best of our knowledge.

  
Board President

  
Board Treasurer

**Return of Organization Exempt From Income Tax**  
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

**2022**

Department of the Treasury  
Internal Revenue Service

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

Open to Public  
Inspection

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

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

**C** **HENDERSON COUNTY RESCUE SQUAD**  
2529 ASHEVILLE HWY  
HENDERSONVILLE, NC 28791-1409

**D** Employer identification number: [REDACTED]

**E** Telephone number: 828-692-3487

**G** Gross receipts \$ 1,612,675.

**F** Name and address of principal officer: JUSTIN BLYTHE  
SAME AS C ABOVE

**H(a)** Is this a group return for subordinates?  Yes  No  
**H(b)** Are all subordinates included?  Yes  No  
If "No," attach a list. See instructions.

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

**J** Website: N/A

**K** Form of organization:  Corporation  Trust  Association  Other

**L** Year of formation: 1957 **M** State of legal domicile: NC

Part I Summary		Prior Year	Current Year
Activities & Governance	1 Briefly describe the organization's mission or most significant activities: <u>SEE SCHEDULE O</u>		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a).....	3	8
	4 Number of independent voting members of the governing body (Part VI, line 1b).....	4	8
	5 Total number of individuals employed in calendar year 2022 (Part V, line 2a).....	5	54
	6 Total number of volunteers (estimate if necessary).....	6	45
	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).....	245,525.	182,133.
	9 Program service revenue (Part VIII, line 2g).....	1,165,381.	1,371,353.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d).....	108.	155.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e).....	317,379.	59,034.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12).....	1,728,393.	1,612,675.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3).....		
	14 Benefits paid to or for members (Part IX, column (A), line 4).....		
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10).....	905,134.	913,899.
	16a Professional fundraising fees (Part IX, column (A), line 11e).....		
	b Total fundraising expenses (Part IX, column (D), line 25).....	20,095.	
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e).....	581,181.	634,575.	
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25).....	1,486,315.	1,548,474.	
19 Revenue less expenses. Subtract line 18 from line 12.....	242,078.	64,201.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16).....	Beginning of Current Year 995,891.	End of Year 1,014,689.
	21 Total liabilities (Part X, line 26).....	168,838.	123,436.
	22 Net assets or fund balances. Subtract line 21 from line 20.....	827,053.	891,253.

**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: JUSTIN BLYTHE Date: SEC/TREAS

**Paid Preparer Use Only** Print preparer's name: WAYNE J. PARRIS, CPA Preparer's signature: Wayne J. Parris, CPA Date: 11-06-23 Check  if self-employed PTIN: P01202486

Firm's name: WAYNE J. PARRIS, CPA Firm's EIN: [REDACTED]  
 Firm's address: 21 HYDE PARK PL Phone no.: (828) 687-8824  
ARDEN, NC 28704

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

SEE SCHEDULE O

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

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

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

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

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

4a (Code: ) (Expenses \$ 1,480,093. including grants of \$ ) (Revenue \$ )

100% EMERGENCY SERVICES, STANDBY TRANSPORTS, EXTRACTIONS. INDETERMINABLE NUMBER OF PERSONS BENEFITED. ALL RESIDENTS OF HENDERSON COUNTY ARE BENEFITED.

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

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

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

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

4e Total program service expenses 1,480,093.

**Part IV Checklist of Required Schedules**

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

**Part IV Checklist of Required Schedules (continued)**

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? 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 a "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?		

**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		54
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? . . . . .	X	
2b			
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year? . . . . .		X
3a			
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)? . . . . .		X
4a			
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? . . . . .		X
5a			
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? . . . . .		X
5b			
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T? . . . . .		
5c			
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? . . . . .		X
6a			
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? . . . . .		
6b			
7	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
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? . . . . .		X
7a			
b	If "Yes," did the organization notify the donor of the value of the goods or services provided? . . . . .		
7b			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? . . . . .		X
7c			
d	If "Yes," indicate the number of Forms 8282 filed during the year. . . . .		
	7d		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? . . . . .		X
7e			
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . . . .		X
7f			
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? . . . . .		
7g			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? . . . . .		
7h			
8	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? . . . . .		
8			
9	<b>Sponsoring organizations maintaining donor advised funds.</b>		
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	<b>Section 501(c)(7) organizations.</b> 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	<b>Section 501(c)(12) organizations.</b> 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	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> 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	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
a	Is the organization licensed to issue qualified health plans in more than one state? . . . . . <b>Note:</b> 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 the 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	<b>Section 501(c)(21) organizations.</b> Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? . . . . . 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. <span style="float: right;">1a 8</span>		
b Enter the number of voting members included on line 1a, above, who are independent. <span style="float: right;">1b 8</span>		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?		X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6 Did the organization have members or stockholders?	X	
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	X	
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? SEE SCHEDULE O	X	
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body?	X	
b Each committee with authority to act on behalf of the governing body?	X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O		X

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

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

**Section C. Disclosure**

- 17 List the states with which a copy of this Form 990 is required to be filed NONE
- 18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
 Own website     Another's website     Upon request     Other (explain on Schedule O)
- 19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year. SEE SCHEDULE O
- 20 State the name, address, and telephone number of the person who possesses the organization's books and records.  
KATHY MORGAN 212 SHAWS CREEK FARM RD HENDERSONVILLE NC 28739 (828) 779-1482

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former** directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee			
(1) JOHN SHEPHERD BOARD MEMBER	2 0	X		X			0.	0.	0.
(2) JUSTIN BLYTHE SEC/TREAS	2 0	X		X			0.	0.	0.
(3) MIKE EDNEY CHAIRMAN	2 0			X			0.	0.	0.
(4) ED MCDADE BOARD MEMBER	2 0			X			0.	0.	0.
(5) JAMES BRISSIE BOARD MEMBER	2 0			X			0.	0.	0.
(6) JAMIE GIBBS VICE CHAIRMAN	2 0			X			0.	0.	0.
(7) RHONDA CHISLAGHI BOARD MEMBER	2 0			X			0.	0.	0.
(8) DAVID HILL BOARD MEMBER	2 0			X			0.	0.	0.
(9) THOMAS COOPER BOARD MEMBER	2 0			X			0.	0.	0.
(10)									
(11)									
(12)									
(13)									
(14)									

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

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

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

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

**Section B. Independent Contractors**

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

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

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

**Part VIII Statement of Revenue**

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

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants, and Other Similar Amounts	1a Federated campaigns.....	1a				
	b Membership dues.....	1b				
	c Fundraising events.....	1c				
	d Related organizations.....	1d				
	e Government grants (contributions).....	1e	6,832.			
	f All other contributions, gifts, grants, and similar amounts not included above.....	1f	175,301.			
	g Noncash contributions included in lines 1a-1f.....	1g				
	<b>h Total. Add lines 1a-1f.....</b>		<b>182,133.</b>			
Program Service Revenue	Business Code					
	2a MEDICAL TRANSPORTS		728,122.	728,122.		
	b HENDERSON COUNTY		557,750.	557,750.		
	c TRAINING INCOME & REIM		30,929.	30,929.		
	d MEDICAL EXAMINER INCOME		22,062.	22,062.		
	e CITY OF HENDERSONVILLE		15,000.	15,000.		
	f All other program service revenue.....		17,490.	17,490.		
<b>g Total. Add lines 2a-2f.....</b>		<b>1,371,353.</b>				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts).....		155.	155.		
	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 income 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 expenses.....	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	Business Code					
	11a FEMA REIMBURSEMENTS		24,710.	24,710.		
	b INSURANCE REIMBURSEMENTS		14,995.	14,995.		
	c NC SALES TAX REFUND		12,944.	12,944.		
	d All other revenue.....		6,385.	6,385.		
	<b>e Total. Add lines 11a-11d.....</b>		<b>59,034.</b>			
<b>12 Total revenue. See instructions.....</b>		<b>1,612,675.</b>	<b>1,430,542.</b>	<b>0.</b>	<b>0.</b>	

**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  X

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21.				
2 Grants and other assistance to domestic individuals. See Part IV, line 22.				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.				
4 Benefits paid to or for members.				
5 Compensation of current officers, directors, trustees, and key employees.	0.	0.	0.	0.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).	0.	0.	0.	0.
7 Other salaries and wages.	795,418.	795,418.		
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).	13,943.	13,943.		
9 Other employee benefits.	43,146.	43,146.		
10 Payroll taxes.	61,392.	61,392.		
11 Fees for services (nonemployees):				
a Management.				
b Legal.				
c Accounting.	17,562.		17,562.	
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.)	60,802.	60,802.		
12 Advertising and promotion.				
13 Office expenses.	701.		701.	
14 Information technology.	25,570.	25,570.		
15 Royalties.				
16 Occupancy.				
17 Travel.				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials.				
19 Conferences, conventions, and meetings.				
20 Interest.	2,839.	2,839.		
21 Payments to affiliates.				
22 Depreciation, depletion, and amortization.	135,945.	135,945.		
23 Insurance.	58,660.	58,660.		
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a <u>UNIFORMS</u>	46,994.	46,994.		
b <u>TRAINING</u>	46,119.	46,119.		
c <u>VEHICLES FUEL</u>	37,380.	37,380.		
d <u>MEDICAL SUPPLIES</u>	22,214.	22,214.		
e All other expenses. <u>SEE SCH. O.</u>	179,789.	129,671.	30,023.	20,095.
25 Total functional expenses. Add lines 1 through 24e.	1,548,474.	1,480,093.	48,286.	20,095.
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	
<b>Assets</b>	1	Cash — non-interest-bearing	191,349.	1	246,615.
	2	Savings and temporary cash investments		2	
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net	302,063.	4	325,039.
	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	27,451.	9	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D.	10a 2,452,915.		
	b	Less: accumulated depreciation	10b 2,009,880.	475,028.	10c 443,035.
	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	<b>Total assets.</b> Add lines 1 through 15 (must equal line 33).	995,891.	16	1,014,689.	
<b>Liabilities</b>	17	Accounts payable and accrued expenses	79,416.	17	70,295.
	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	89,422.	23	53,141.
	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	<b>Total liabilities.</b> Add lines 17 through 25.	168,838.	26	123,436.	
<b>Net Assets or Fund Balances</b>	Organizations that follow FASB ASC 958, check here and complete lines 27, 28, 32, and 33. <input type="checkbox"/>				
	27	Net assets without donor restrictions		27	
	28	Net assets with donor restrictions		28	
	Organizations that do not follow FASB ASC 958, check here and complete lines 29 through 33. <input checked="" type="checkbox"/>				
	29	Capital stock or trust principal, or current funds	827,053.	29	891,253.
	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
	31	Retained earnings, endowment, accumulated income, or other funds		31	
	32	<b>Total net assets or fund balances.</b>	827,053.	32	891,253.
33	<b>Total liabilities and net assets/fund balances.</b>	995,891.	33	1,014,689.	

**Part XI Reconciliation of Net Assets**

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

1	Total revenue (must equal Part VII, column (A), line 12)	1	1,612,675.
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,548,474.
3	Revenue less expenses. Subtract line 2 from line 1	3	64,201.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	827,053.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O) SEE SCHEDULE O	9	-1.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	891,253.

**Part XII Financial Statements and Reporting**

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

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other		
If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant?		X
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
b Were the organization's financial statements audited by an independent accountant?	X	
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
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?	X	
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.		
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R Part 200, Subpart F?		X
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)

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

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

Attach to Form 990 or Form 990-EZ.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2022**

Open to Public Inspection

Name of the organization: **HENDERSON COUNTY RESCUE SQUAD** Employer identification number: [REDACTED]

**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)(ii).
- 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)						
<b>Total</b>						



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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	130,670.	165,744.	295,833.	245,525.	182,133.	1,019,905.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.	271,000.	291,360.	391,360.	391,667.	557,750.	1,903,137.
3 The value of services or facilities furnished by a governmental unit to the organization without charge.						0.
4 Total. Add lines 1 through 3.	401,670.	457,104.	687,193.	637,192.	739,883.	2,923,042.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f).						0.
6 Public support. Subtract line 5 from line 4.						2,923,042.

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7 Amounts from line 4.	401,670.	457,104.	687,193.	637,192.	739,883.	2,923,042.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources.	58.	59.	27.	108.	155.	407.
9 Net income from unrelated business activities, whether or not the business is regularly carried on.						0.
10 Other income. Do not include gain or loss from the sale of capital assets. (Explain in Part VI.) SEE PART VI	37,707.	16,822.	41,088.	238,879.	59,034.	393,530.
11 Total support. Add lines 7 through 10.						3,316,979.
12 Gross receipts from related activities, etc. (see instructions)					12	4,013,018.
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here.						<input type="checkbox"/>

**Section C. Computation of Public Support Percentage**

14 Public support percentage for 2022 (line 6, column (f), divided by line 11, column (f)).	14	88.12%
15 Public support percentage from 2021 Schedule A, Part II, line 14.	15	82.81%
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.	<input checked="" type="checkbox"/>	
b 33-1/3% support test—2021. If the organization did not check a box on line 13 or 16a, and line 15 is 33-1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization.	<input type="checkbox"/>	
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.	<input type="checkbox"/>	
b 10%-facts-and-circumstances test—2021. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization.	<input type="checkbox"/>	
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions.	<input type="checkbox"/>	

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

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

Section A. Public Support

Table with 7 columns: (a) 2018, (b) 2019, (c) 2020, (d) 2021, (e) 2022, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions, merchandise sold or services performed; 3 Gross receipts from activities that are not an unrelated trade or business; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 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: (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, Percentage, and Symbol. Row 15: Public support percentage for 2022 (line 8, column (f), divided by line 13, column (f)). Row 16: Public support percentage from 2021 Schedule A, Part III, line 15.

Section D. Computation of Investment Income Percentage

Table with 3 columns: Line number, Percentage, and Symbol. Row 17: Investment income percentage for 2022 (line 10c, column (f), divided by line 13, column (f)). Row 18: Investment income percentage from 2021 Schedule A, Part III, line 17.

- 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 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

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

**Part IV Supporting Organizations** (continued)

		Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?		
a	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?	11a	
b	A family member of a person described on line 11a above?	11b	
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.	11c	

**Section B. Type I Supporting Organizations**

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

**Section C. Type II Supporting Organizations**

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

**Section D. All Type III Supporting Organizations**

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

**Section E. Type III Functionally Integrated Supporting Organizations**

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



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

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

Section A – Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	<b>Adjusted Net Income</b> (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	<b>Total</b> (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	<b>Minimum Asset Amount</b> (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	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	

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



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

Section D – Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required – provide details in Part VI)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	<b>Total annual distributions.</b> 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	<b>Excess distributions carryover to 2023.</b> 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		

BAA

**Part VI** **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1c; 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**

NATURE AND SOURCE	2022	2021	2020	2019	2018
FEMA REIMBURSEMENTS	\$ 24,710.				
INSURANCE REIMBURSEMENT	14,995.	\$ 219,944.			
MISCELLANEOUS	19,329.	18,935.	\$ 41,088.	\$ 16,822.	\$ 37,707.
TOTAL	\$ 59,034.	\$ 238,879.	\$ 41,088.	\$ 16,822.	\$ 37,707.

**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](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2022**

Open to Public  
Inspection

Name of the organization

Employer identification number

HENDERSON COUNTY RESCUE SQUAD

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

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

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

**Part II Conservation Easements.**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

b Assets included in Form 990, Part X \$



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

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

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

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

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

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

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

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1 a Land				
b Buildings				
c Leasehold improvements				
d Equipment		2,452,915.	2,009,880.	443,035.
e Other				
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				443,035.

**Part VII Investments – Other Securities.** N/A  
 Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
(I)		

**Part VIII Investments – Program Related.** N/A  
 Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		

**Part IX Other Assets.** N/A  
 Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	

**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)	
(10)	
(11)	

Total. (Column (b) must equal Form 990, Part X, column (B) line 25.)

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

**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.** *N/A*  
 Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

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

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.** *N/A*  
 Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

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

**Part XIII Supplemental Information.**

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

**SCHEDULE O**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

Name of the organization

**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](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2022**

**Open to Public  
Inspection**

Employer identification number

**HENDERSON COUNTY RESCUE SQUAD**

**FORM 990, PART I, LINE 1 - ORGANIZATION MISSION OR SIGNIFICANT ACTIVITIES**

THE MISSION OF THE HENDERSON COUNTY RESCUE SQUAD SHALL BE TO SERVE AT ANY TIME, UPON PROPER REQUEST, ON ANY MISSION OF MERCY AND TO AID AND ASSIST IN CASE OF A DISASTER OR ACCIDENT, WITHIN THE CAPACITY OF THE RESCUE SQUAD. THE RESCUE SQUAD PERFORMS LIFE-SAVING AND RESCUE DUTIES WHERE HUMAN LIFE IS OR HAS BEEN ENDANGERED. UPON PROPER REQUEST, MUTUAL AID AND COMMUNITY SERVICES ARE PROVIDED AT THE DISCRETION OF THE BOARD OF DIRECTORS.

**FORM 990, PART III, LINE 1 - ORGANIZATION MISSION**

THE MISSION OF THE HENDERSON COUNTY RESCUE SQUAD SHALL BE TO SERVE AT ANY TIME, UPON PROPER REQUEST, ON ANY MISSION OF MERCY AND TO AID AND ASSIST IN CASE OF A DISASTER OR ACCIDENT, WITHIN THE CAPACITY OF THE RESCUE SQUAD. THE RESCUE SQUAD PERFORMS LIFE-SAVING AND RESCUE DUTIES WHERE HUMAN LIFE IS OR HAS BEEN ENDANGERED. UPON PROPER REQUEST, MUTUAL AID AND COMMUNITY SERVICES ARE PROVIDED AT THE DISCRETION OF THE BOARD OF DIRECTORS.

**FORM 990, PART VI, LINE 7B - DECISIONS OF GOVERNING BODY APPROVAL BY MEMBERS OR SHAREHOLDERS**  
BYLAWS

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

NO REVIEW WAS OR WILL BE CONDUCTED.

**FORM 990, PART VI, LINE 12C - EXPLANATION OF MONITORING AND ENFORCEMENT OF CONFLICTS**

PERCEIVED CONFLICT OF INTEREST DISCLOSED AND NOT ALLOWED TO VOTE ON TOPIC

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

NO OTHER DOCUMENTS AVAILABLE TO THE PUBLIC.

Name of the organization

Employee identification number

HENDERSON COUNTY RESCUE SQUAD

**FORM 990, PART IX, LINE 24E  
OTHER EXPENSES**

	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT & GENERAL	(D) FUNDRAISING
AWARDS	5,733.		5,733.	
BANK CHARGES	551.		551.	
BENEVOLENCE	184.		184.	
BOAT REPAIRS AND MAINTENANCE	654.	654.		
BUILDING REPAIRS	6.	6.		
BUILDING SUPPLIES	1,213.	1,213.		
CLEANING & JANITORIAL SUPPLIES	2,278.	2,278.		
CONTRIBUTIONS EXPENSE	23.		23.	
DUES & SUBSCRIPTIONS	11,132.	11,132.		
EMPLOYEE ASSISTANCE PROGRAM	19,789.	19,789.		
EMS EQUIPMENT SERVICE/REPAIRS	4,543.	4,543.		
EQUIPMENT REPAIRS/MAINTENANCE	1,813.	1,813.		
FOOD AND MEALS	8,659.	8,659.		
FOOTBALL REIMBURSEMENT	7,255.	7,255.		
FUNDRAISING	20,095.			20,095.
LICENSES AND PERMITS	256.	256.		
MARKETING SUPPLIES	4,882.	4,882.		
MEDICAL STANDBY REIMBURSEMENT	1,345.	1,345.		
MISCELLANEOUS EXPENSE	6,602.		6,602.	
MUTUAL AID DEPLOYMENT	231.	231.		
NC PENSION FUND	2,020.	2,020.		
POSTAGE AND SHIPPING	446.		446.	
PRINTING AND PUBLICATIONS	2,419.		2,419.	
RADIO/PAGER SUPPLIES	116.	116.		
RESCUE STANDBY REIMBURSEMENT	2,533.	2,533.		
RESCUE SUPPLIES	17,413.	17,413.		
RESCUE/SCUBA PPE SVC REPAIRS	2,097.	2,097.		
SALES TAX	12,842.		12,842.	
SPECIALTY PROGRAMS	8,646.	8,646.		
TECHNOLOGY SUPPLIES	1,673.	1,673.		
TELEPHONE	12,234.	11,011.	1,223.	
VEHICLES REPAIRS	14,660.	14,660.		
VEHICLES SUPPLIES	5,446.	5,446.		
<b>TOTAL</b>	<b>\$ 179,789.</b>	<b>\$ 129,671.</b>	<b>\$ 30,023.</b>	<b>\$ 20,095.</b>

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

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

HENDERSON COUNTY RESCUE SQUAD



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

	PROGRAM SERVICES TOTAL	FORM 990	SOURCE
TOTAL EXPENSES	1,480,093.	1,480,093.	PART IX, LINE 25, COL. B
GRANTS	0.	0.	PART IX, LINES 1-3, COL. B
REVENUE	0.	1,371,353.	PART VIII, LINE 2, COL. A

FORM 990, PART VIII, LINE 2F  
OTHER PROGRAM SERVICE REVENUE

DESCRIPTION	BUS. CODE	TOTAL REVENUE	RELATED OR EXEMPT FUNCTION REVENUE	UNRELATED BUSINESS REVENUE	REVENUE EXCLUDED FROM TAX
FOOTBALL STANDBYS		\$ 6,875.	\$ 6,875.		
RESCUE STANDBY		6,000.	6,000.		
MEDICAL STANDBYS		4,615.	4,615.		
TOTALS		\$ 17,490.	\$ 17,490.	\$ 0.	\$ 0.

FORM 990, PART VIII, LINE 11D  
OTHER REVENUE

DESCRIPTION	BUS. CODE	TOTAL REVENUE	RELATED OR EXEMPT FUNCTION REVENUE	UNRELATED BUSINESS REVENUE	REVENUE EXCLUDED FROM TAX
SALE OF ASSETS		\$ 3,800.	\$ 3,800.		
MISCELLANEOUS		2,407.	2,407.		
PENSION FUND REIMBURSEMENT		130.	130.		
INJURY RELIEF FUND		48.	48.		
TOTALS		\$ 6,385.	\$ 6,385.	\$ 0.	\$ 0.

FORM 990, PART IX, LINE 11G  
OTHER FEES FOR SERVICES

	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT & GENERAL	(D) FUND-RAISING
BILLING EXPENSE	58,302.	58,302.		
CONSULTING	2,500.	2,500.		
TOTAL	\$ 60,802.	\$ 60,802.	\$ 0.	\$ 0.

## HENDERSON COUNTY RESCUE SQUAD

	2022	2021	DIFF
<b>REVENUE</b>			
CONTRIBUTIONS AND GRANTS.....	182,133	245,525	-63,392
PROGRAM SERVICE REVENUE.....	1,371,353	1,165,381	205,972
INVESTMENT INCOME.....	155	108	47
OTHER REVENUE.....	59,034	317,379	-258,345
<b>TOTAL REVENUE.....</b>	<b>1,612,675</b>	<b>1,728,393</b>	<b>-115,718</b>
<b>EXPENSES</b>			
SALARIES, OTHER COMPEN., EMP. BENEFITS...	913,899	905,134	8,765
OTHER EXPENSES.....	634,575	581,181	53,394
<b>TOTAL EXPENSES.....</b>	<b>1,548,474</b>	<b>1,486,315</b>	<b>62,159</b>
<b>NET ASSETS OR FUND BALANCES</b>			
REVENUE LESS EXPENSES.....	64,201	242,078	-177,877
TOTAL ASSETS AT END OF YEAR.....	1,014,689	995,891	18,798
TOTAL LIABILITIES AT END OF YEAR.....	123,436	168,838	-45,402
<b>NET ASSETS/FUND BALANCES AT END OF YEAR.</b>	<b>891,253</b>	<b>827,053</b>	<b>64,200</b>

2022

GENERAL INFORMATION

PAGE 1

HENDERSON COUNTY RESCUE SQUAD

FORMS NEEDED FOR THIS RETURN

FEDERAL: 990, SCH A, SCH D, SCH O

CARRYOVERS TO 2023

NONE





HENDERSON COUNTY RESCUE SQUAD, INC

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Independent Auditor's Report

on the

Financial Statements

for the years ended June 30, 2023 and 2022

**WAYNE J. PARRIS, CPA**

CERTIFIED PUBLIC ACCOUNTANT

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e-mail: [wparriscpa@hotmail.com](mailto:wparriscpa@hotmail.com)

HENDERSON COUNTY RESCUE SQUAD, INC.

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Independent Auditor's Report

on the

Financial Statements

for the years ended June 30, 2023 and 2022

HENDERSON COUNTY RESCUE SQUAD, INC.  
Hendersonville, North Carolina

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# WAYNE J. PARRIS, CPA

## CERTIFIED PUBLIC ACCOUNTANT

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e-mail: wparriscpa@hotmail.com

### INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of  
Henderson County Rescue Squad, Inc.

#### **Opinion**

We have audited the accompanying financial statements of Henderson County Rescue Squad, Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2023 and 2022, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Henderson County Rescue Squad, Inc. as of June 30, 2023 and 2022, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

#### **Basis for Opinion**

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

#### **Responsibilities of Management for the Financial Statements**

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Henderson County Rescue Squad, Inc.'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 Henderson County Rescue Squad, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Henderson County Rescue Squad, Inc.'s ability to continue as a going concern for a reasonable period of time.

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

**Wayne J. Parris, CPA**

Wayne J. Parris, CPA

Arden, North Carolina

November 4, 2023

HENDERSON COUNTY RESCUE SQUAD, INC.  
STATEMENT OF FINANCIAL POSITION  
June 30, 2023 and 2022

ASSETS	6-30-2023	6-30-2022
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	\$ 246,615.41	\$ 191,349.40
Accounts receivable	325,038.59	302,062.60
Prepaid expenses	0.00	27,451.16
TOTAL CURRENT ASSETS	\$ 571,654.00	\$ 520,863.16
<b>FIXED ASSETS</b>		
Property and equipment	\$ 2,452,915.00	\$ 2,348,962.88
Less: Accumulated depreciation	( 2,009,879.54)	( 1,873,935.01)
TOTAL FIXED ASSETS	\$ 443,035.46	\$ 475,027.87
TOTAL ASSETS	\$ 1,014,689.46	\$ 995,891.03
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT LIABILITIES</b>		
Accounts payable	\$ 27,004.96	\$ 25,757.02
Accrued payroll payable	11,231.58	33,450.12
Accrued expenses payable	859.22	2,558.93
Accrued vacation payable	31,198.92	17,649.60
Current portion of long-term debt	16,761.48	16,266.75
TOTAL CURRENT LIABILITIES	\$ 87,056.16	\$ 95,682.42
<b>LONG-TERM LIABILITIES</b>		
Long-term debt	\$ 36,379.82	\$ 73,155.68
TOTAL LONG-TERM LIABILITIES	\$ 36,379.82	\$ 73,155.68
TOTAL LIABILITIES	\$ 123,435.98	\$ 168,838.10
<b>NET ASSETS</b>		
Without donor restrictions	\$ 891,253.48	\$ 827,052.93
With donor restrictions	0.00	0.00
TOTAL NET ASSETS	\$ 891,253.48	\$ 827,052.93
TOTAL LIABILITIES AND NET ASSETS	\$ 1,014,689.46	\$ 995,891.03

See accompanying notes.

**HENDERSON COUNTY RESCUE SQUAD, INC.**  
**STATEMENT OF ACTIVITIES**  
For the Years Ended June 30, 2023 and 2022

	6-30-23	6-30-22
<b>CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS:</b>		
Revenues and gains		
City of Hendersonville	\$ 15,000.00	\$ 10,000.00
Contributions and fund-raising	175,300.89	167,025.18
FEMA Reimbursements	24,709.89	0.00
Football standbys	6,875.00	5,775.00
Grants	6,831.62	78,500.00
Henderson County	557,750.00	381,666.69
Injury relief fund	48.25	45,673.08
Insurance reimbursements	14,995.48	219,944.03
Interest income	154.72	107.53
Medical examiner income	22,062.23	11,399.96
Medical standbys	4,615.00	12,826.25
Medical transports	728,122.42	743,713.06
Miscellaneous income	8,537.22	12,408.33
Reimbursed expenses	0.00	11,975.81
Sale of assets	3,800.00	20,000.00
Sales tax refund	12,943.80	7,378.48
Training income and reimbursements	30,928.86	0.00
<b>TOTAL REVENUES AND GAINS WITHOUT DONOR RESTRICTIONS</b>	<b>\$ 1,612,675.38</b>	<b>\$ 1,728,393.40</b>
Net assets released from restrictions		
Restrictions satisfied by payments	\$ 0.00	\$ 0.00
<b>TOTAL NET ASSETS RELEASED FROM RESTRICTIONS</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>
<b>TOTAL REVENUES, GAINS, AND OTHER SUPPORT WITHOUT DONOR RESTRICTIONS</b>	<b>\$ 1,612,675.38</b>	<b>\$ 1,728,393.40</b>
Expenses		
Program Services	\$ 1,480,093.14	\$ 1,446,869.18
Supporting Services	48,286.48	23,058.34
Fund-raising	20,095.21	16,388.94
<b>TOTAL EXPENSES</b>	<b>\$ 1,548,474.83</b>	<b>\$ 1,486,316.46</b>
<b>INCREASE (DECREASE) IN NET ASSETS WITHOUT DONOR RESTRICTIONS</b>	<b>\$ 64,200.55</b>	<b>\$ 242,076.94</b>
<b>CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS:</b>		
No transactions occurred	\$ 0.00	\$ 0.00
<b>INCREASE (DECREASE) IN NET ASSETS WITH DONOR RESTRICTIONS</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>
<b>INCREASE (DECREASE) IN NET ASSETS</b>	<b>\$ 64,200.55</b>	<b>\$ 242,076.94</b>
<b>NET ASSETS AT BEGINNING OF YEAR</b>	<b>827,052.93</b>	<b>584,975.99</b>
<b>NET ASSETS AT END OF YEAR</b>	<b>\$ 891,253.48</b>	<b>\$ 827,052.93</b>

See accompanying notes.

**HENDERSON COUNTY RESCUE SQUAD, INC.**  
**STATEMENTS OF FUNCTIONAL EXPENSES**  
**For The Years Ended June 30, 2023 and 2022**

	6-30-2023				6-30-2022			
	Program Services		Supporting Services		Program Services		Supporting Services	
	Rescue and EMT Services	Management and General	Fund-raising	Total	Rescue and EMT Services	Management and General	Fund-raising	Total
Compensation and related expenses								
Salaries and wages	\$ 795,417.64	\$ 0.00	\$ 0.00	\$ 795,417.64	\$ 781,997.64	\$ 0.00	\$ 0.00	\$ 781,997.64
Health and dental insurance	43,145.99	0.00	0.00	43,145.99	43,020.62	0.00	0.00	43,020.62
Retirement contributions	13,943.38	0.00	0.00	13,943.38	13,193.33	0.00	0.00	13,193.33
Payroll taxes	61,391.86	0.00	0.00	61,391.86	66,922.32	0.00	0.00	66,922.32
Compensation and related expenses	\$ 913,898.87	\$ 0.00	\$ 0.00	\$ 913,898.87	\$ 905,133.91	\$ 0.00	\$ 0.00	\$ 905,133.91
Billing expense	58,302.89	0.00	0.00	58,302.89	61,446.60	0.00	0.00	61,446.60
Depreciation	135,944.53	0.00	0.00	135,944.53	110,586.98	0.00	0.00	110,586.98
Dues and subscriptions	11,132.00	0.00	0.00	11,132.00	11,011.00	0.00	0.00	11,011.00
Food and meals	8,659.09	0.00	0.00	8,659.09	6,081.80	0.00	0.00	6,081.80
Fundraising	0.00	0.00	20,095.21	20,095.21	0.00	0.00	16,388.94	16,388.94
General expenses	0.00	20,202.89	0.00	20,202.89	1,800.40	3,572.76	0.00	5,373.16
Injury relief fund expenses	0.00	0.00	0.00	0.00	45,158.94	0.00	0.00	45,158.94
Insurance	58,659.55	0.00	0.00	58,659.55	49,090.46	0.00	0.00	49,090.46
Interest expense	2,839.23	0.00	0.00	2,839.23	3,157.92	0.00	0.00	3,157.92
Licenses and permits	255.85	0.00	0.00	255.85	5,022.24	0.00	0.00	5,022.24
Mutual Aid Deployment	230.75	0.00	0.00	230.75	537.30	0.00	0.00	537.30
Personnel expenses	32,941.00	8,597.32	0.00	41,538.32	32,625.56	5,993.13	0.00	38,618.69
Professional fees	28,069.69	17,562.18	0.00	45,631.87	34,077.69	10,991.79	0.00	45,069.48
Repairs	9,113.69	0.00	0.00	9,113.69	17,341.63	0.00	0.00	17,341.63
Special Programs	8,646.34	0.00	0.00	8,646.34	5,393.96	0.00	0.00	5,393.96
Supplies								
Building supplies	1,212.95	0.00	0.00	1,212.95	939.10	0.00	0.00	939.10
Cleaning & janitorial supplies	2,277.56	0.00	0.00	2,277.56	3,399.33	0.00	0.00	3,399.33
Marketing supplies	4,881.91	0.00	0.00	4,881.91	2,631.21	0.00	0.00	2,631.21
Medical supplies	22,214.45	0.00	0.00	22,214.45	29,670.36	0.00	0.00	29,670.36
Office supplies	0.00	700.67	0.00	700.67	0.00	1,145.17	0.00	1,145.17
Radio & Pager supplies	115.95	0.00	0.00	115.95	5,755.82	0.00	0.00	5,755.82
Rescue supplies	17,414.51	0.00	0.00	17,414.51	5,499.14	0.00	0.00	5,499.14
Technology	1,672.92	0.00	0.00	1,672.92	1,024.91	0.00	0.00	1,024.91
Telephone	11,010.74	1,223.42	0.00	12,234.16	12,199.40	1,355.49	0.00	13,554.89
Training	46,119.16	0.00	0.00	46,119.16	18,862.72	0.00	0.00	18,862.72
Uniforms and protective equipment	46,993.38	0.00	0.00	46,993.38	13,195.37	0.00	0.00	13,195.37
Vehicles								
Fuel	37,380.42	0.00	0.00	37,380.42	31,028.31	0.00	0.00	31,028.31
Repairs	14,659.77	0.00	0.00	14,659.77	27,707.87	0.00	0.00	27,707.87
Supplies	5,445.94	0.00	0.00	5,445.94	6,489.25	0.00	0.00	6,489.25
<b>Total Expenses</b>	<b>\$ 1,480,093.14</b>	<b>\$ 48,286.48</b>	<b>\$ 20,095.21</b>	<b>\$ 1,548,474.83</b>	<b>\$ 1,446,869.18</b>	<b>\$ 23,058.34</b>	<b>\$ 16,388.94</b>	<b>\$ 1,486,316.46</b>

See accompanying notes.

(4)



**HENDERSON COUNTY RESCUE SQUAD, INC.**  
**STATEMENT OF CASH FLOWS**  
For the Year Ended June 30, 2023 and 2022

	6-30-2023	6-30-2022
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Cash received from governments	\$ 597,459.89	\$ 391,666.69
Cash received from contributors and fundraising	175,300.89	167,025.18
Cash received from medical transports	703,758.78	650,549.67
Cash received from other revenue sources	113,179.83	429,933.90
Cash paid to employees and suppliers	( 1,391,360.90)	( 1,351,083.77)
Interest paid	( 2,839.23)	( 3,157.92)
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<b>\$ 195,499.26</b>	<b>\$ 284,933.75</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Disposal/Abandonment of property and equipment	\$ 0.00	\$ 0.00
Payments for property and equipment	( 103,952.12)	( 247,023.86)
<b>NET CASH USED BY INVESTING ACTIVITIES</b>	<b>\$( 103,952.12)</b>	<b>\$( 247,023.86)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Proceeds from borrowing	\$ 0.00	\$ 0.00
Payments to First Bank	( 36,281.13)	( 17,201.40)
<b>NET CASH USED BY FINANCING ACTIVITIES</b>	<b>\$( 36,281.13)</b>	<b>\$( 17,201.40)</b>
<b>NET DECREASE IN CASH AND CASH EQUIVALENTS</b>	<b>\$ 55,266.01</b>	<b>\$ 20,708.49</b>
<b>BEGINNING CASH AND CASH EQUIVALENTS</b>	<b>191,349.40</b>	<b>170,640.91</b>
<b>ENDING CASH AND CASH EQUIVALENTS</b>	<b>\$ 246,615.41</b>	<b>\$ 191,349.40</b>
Reconciliation of Change in Net Assets to Net Cash Provided (Used) by Operating Activities		
Change in net assets	\$ 64,200.55	\$ 242,076.94
Adjustments to reconcile change in net assets to net cash used by operating activities		
Noncash revenues and expenses		
Depreciation	135,944.53	110,586.98
Changes in current assets and liabilities		
(Increase) Decrease in accounts receivable	( 22,975.99)	( 89,217.96)
(Increase) Decrease in prepaid expenses	27,451.16	( 27,451.16)
Increase (Decrease) in accounts payable	1,247.94	16,989.08
Increase (Decrease) in accrued payroll	( 22,218.54)	27,100.56
Increase (Decrease) in accrued expenses	( 1,699.71)	2,073.19
Increase (Decrease) in accrued vacation	13,549.32	2,776.12
<b>Net cash provided by operations</b>	<b>\$ 195,499.26</b>	<b>\$ 284,933.75</b>

See accompanying notes.

HENDERSON COUNTY RESCUE SQUAD, INC.  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2023 and 2022

NOTE A-NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

The mission of the Henderson County Rescue Squad, Inc. shall be to serve at any time, upon proper request, on any mission of mercy and to aid and assist in case of a disaster or accident, within the capacity of the rescue squad. The rescue squad performs life-saving and rescue duties where human life is or has been endangered. Upon proper request, mutual aid and community services are provided at the discretion of the board of directors.

The Henderson County Rescue Squad, Inc. was formed in 1957 to provide lifesaving and specialized rescue services to the citizens of Henderson County. Since inception the Rescue Squad has been a pioneer in the field of rescue services. From our humble beginnings operating out of the basement of Hendersonville City Hall to today, the Rescue Squad has grown and stepped up to meet the changing challenges of providing cost effective innovative rescue services to Henderson County. Currently the Rescue Squad consists of 76 active personnel, of which 40 are either full-time or part-time staff. There are 3 Community Board Members and 12 lifetime members.

Basis of Accounting

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

FASB Accounting Standards Codification

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

Financial Statements Presentation

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

Information regarding its financial position and activities are grouped according to two

HENDERSON COUNTY RESCUE SQUAD, INC.  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2023 and 2022

classes of net assets, net assets without donor restrictions and net assets with donor restrictions. The two classes of net assets are defined as follows:

**Net Assets Without Donor Restrictions**

Net assets that are not subject to donor-imposed restrictions are those assets whose use is not limited or restricted by donors. They generally arise as a result of an exchange transaction, contributions without restrictions, or contributions with restrictions whose restrictions have expired due to time and/or purpose requirements being met. These net assets may be used at the discretion of the Organization's management and the Board of Directors.

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

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

**Net Assets With Donor Restrictions**

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

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

As of June 30, 2023, the Organization held no assets with donor restrictions that must be held in perpetuity.

Use of Estimates

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

HENDERSON COUNTY RESCUE SQUAD, INC.  
NOTES TO THE FINANCIAL STATEMENTS  
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Fair Value Measurements and Disclosures

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

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

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

Cash and Cash Equivalents

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

Promises to Give

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

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

Property and Equipment

It is the Organization's policy to capitalize property and equipment over \$1,000.00. Lesser amounts are expensed in the year of acquisition. Purchased property and equipment is capitalized at cost. Donations of property and equipment are recorded as contributions at their estimated fair value. Such donations are reported as contributions without donor restrictions unless the donor has restricted the donated asset for a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as contributions with donor

HENDERSON COUNTY RESCUE SQUAD, INC.  
 NOTES TO THE FINANCIAL STATEMENTS  
 June 30, 2023 and 2022

restrictions. Absent donor stipulations regarding how long those assets must be maintained, the Organization reports expiration of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Organization reclassifies net assets with donor restrictions to net assets without donor restrictions at that time. Property and equipment are depreciated using the straight-line method over their estimated useful lives.

Contributed Services

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

Contributions

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

Income Tax Status

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

**NOTE B-LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS**

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

	<u>6-30-2023</u>	<u>6-30-2022</u>
Financial assets at year-end	\$ 571,654.00	\$ 493,412.00
Less those unavailable for general expenditures within one year, due to:		
Donor-restricted for relief fund	<u>0.00</u>	<u>0.00</u>
Financial assets available to meet cash needs for general expenditure within one year	<u>\$ 571,654.00</u>	<u>\$ 493,412.00</u>

HENDERSON COUNTY RESCUE SQUAD, INC.  
 NOTES TO THE FINANCIAL STATEMENTS  
 June 30, 2023 and 2022

NOTE C-ACCOUNTS RECEIVABLE

Accounts receivable for medical transports as of June 30, 2023 and 2022 was \$321,734.57 and \$297,370.93. Sales tax refunds from the State of North Carolina as of June 30, 2023 and 2022 amounts to \$3,304.02 and \$4,691.67.

NOTE D-PROPERTY AND EQUIPMENT

Property and equipment consist of the following:

	Beginning	Additions	Disposals	Ending
Building improvements	\$ 7,475.69	\$ 0.00	\$ 0.00	\$ 7,475.69
Furniture & fixtures	1,853.36	0.00	0.00	1,853.36
Office equipment	45,570.22	0.00	0.00	45,353.48
Rescue equipment	1,169,907.50	98,957.12	0.00	1,268,864.62
Vehicles	1,124,372.85	4,995.00	0.00	1,129,367.85
	<u>\$ 2,348,962.88</u>	<u>\$ 103,952.12</u>	<u>\$ 0.00</u>	<u>\$ 2,452,915.00</u>
Accumulated depreciation	(1,873,935.01)	( 135,944.53)	0.00	(2,009,879.54)
	<u>\$ 475,027.87</u>	<u>\$ ( 31,992.41)</u>	<u>\$ 0.00</u>	<u>\$ 443,035.46</u>

NOTE E-LONG TERM NOTES

Business Loan Agreement

On September 4, 2020 the Rescue Squad obtained a loan from First Bank in the amount of \$58,993.00. The loan is to be repaid in 84 monthly payments of \$780.57 beginning on October 4, 2020, and on the 1<sup>st</sup> day of each month thereafter to the maturity date of September 4, 2027. The interest rate on the principal outstanding is 3.000%. The loan is not subject to a prepayment penalty in the repayments terms. The loan has a balance of \$26,643.91 as of June 30, 2023. The loan is secured by a 2020 Ford F-350.

<u>Schedule of Maturities</u>	
6-30-2024	\$ 8,363.90
6-30-2025	\$ 8,618.31
6-30-2026	\$ 8,880.45
6-30-2027	\$ 781.25

Business Loan Agreement

On September 4, 2020 the Rescue Squad obtained a loan from First Bank in the amount of \$59,230.00. The loan is to be repaid in 84 monthly payments of \$783.71 beginning on October 4, 2020, and on the 1<sup>st</sup> day of each month thereafter to the maturity date of September 4, 2027. The interest rate on the principal outstanding is 3.000%. The

HENDERSON COUNTY RESCUE SQUAD, INC.  
NOTES TO THE FINANCIAL STATEMENTS  
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loan is not subject to a prepayment penalty in the repayments terms. The loan has a balance of \$26,497.39 as of June 30, 2023 The loan is secured by a 2020 Ford F-550.

Schedule of Maturities

6-30-2024	\$ 8,397.58
6-30-2025	\$ 8,653.00
6-30-2026	\$ 8,916.18
6-30-2027	\$ 530.63

**NOTE F - RISK MANAGEMENT**

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

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

**NOTE G-ECONOMIC DEPENDENCE**

35% of total revenues of the general fund for 2022-2023 came from Henderson County.

**NOTE H-EVALUATION OF SUBSEQUENT EVENTS**

The Organization has evaluated subsequent events through November 4, 2023, the date which the financial statements were available to be issued.