

Gerton Volunteer Fire Department and Rescue, Inc.
Post Office Box 52
4975 Gerton Highway
Gerton, North Carolina 28735
828-243-0411
www.gertonfire.com

Budget Summary 2026-2027

History of Department

Gerton Volunteer Fire Department and Rescue, Inc. was founded in 1974 out of a need for fire protection for the Gerton community. This need was recognized after a member of the community lost his home to a devastating fire. Fire departments from Buncombe and Rutherford counties responded and stopped at the county lines and watch the house burn. Eventually fire departments from within Henderson County did arrive to extinguish the remains of the home. The residents of the Gerton community met and with creativeness and donations from many, the Gerton Fire Department was born. We built a homemade brush truck from a 1972 Ford truck. We then were able to get a 1941 Seagraves pumper donated from Orangeburg, SC. With the donation of turnout gear from some fire departments, we were able to achieve our status as a recognized fire department. The Upper Hickory Nut Gorge Community Center donated space to house our trucks. At that time, we were able to start receiving tax funds to operate.

Gerton fire department has struggled since its very inception. We have always had the lowest revenues within Henderson County, with the highest tax millage. This is largely in part to our small fire district. We only cover an area of 9.78 square miles. Our area is vastly rural with sparse residential structures and a few commercial buildings. Most of our land is wooded area. The fact that many of these wooded areas have been designated conservatoriums or have been “placed” in a timber status, they pay little to no taxes on their property. While we understand their desire to avoid paying taxes on this land, we are still required to respond into it for brush fires, search, and rescues. Most of the lands have trails through them that are frequented with hikers who can become lost and/or injured. This coupled with the smallest fire district in Henderson County leads us to have the smallest amount of revenue. While we have always run close on our funding, we have always been able to pay our debts on time and we have grown to meet the needs of our community.

We now have a station with decent equipment. All of our members have their own individual turnout gear. We are currently trying to purchase every firefighter a second set of gear. Our oldest truck is a 1997 Mini-Pumper and our newest is a 2225 Tanker Ford service truck. We have a 4-wheel drive certified ambulance. We have a 2001 Pierce 1250 GPM pumper as our first out engine along with a 2003 KME rescue pumper as a second out engine. We also replaced our old tanker with a 2001 KME pumper tanker. It has a 1000 GPM pump with a 1500-gallon tank. We also have a 1998 E-one mini-pumper for the tight narrow driveways and rough road conditions we may encounter. We have some specialized rescue equipment, such as the Amkus rescue tools and High Angle rescue equipment. This equipment is on our rescue pumper. We are actively pursuing our

Technical Rescue rating for all of firefighters along with their FF status. We are having new members join randomly and some are retiring, so our numbers are remaining steady.

Goals and Accomplishments

Gerton developed a five, ten, and twenty-year plan in May of 1999. At that time, the department determined that we would, by 2004, purchase a four-wheel ambulance, increase our membership, purchase a new pumper-tanker and replace the heating and A/C system. In that same period, we were able to accomplish all of those goals. We replaced our building in 2003 that eliminated the need to replace the heating and A/C goal. By 2009, our goal was to purchase another pumper-tanker, add on to the station and build a sub-station. With the new station, we did not have to add on to our old station. We also found that we did not need another sub-station through our DOI rating. By 2019, our goal was to be able to have at least part-time personnel at our station. We accomplished that goal in 2012. We are currently working to revisit and create another plan. As you can tell, we have been conscious of what our community needs and has been planning for many years. We are currently working on our new 10-year plan. We currently have found a need to add a second station on top of Bearwallow Mountain.

Present and Future Needs

We have seen a need at of putting full time personnel in our station 24 hours a day to aid in response. We have been successful in accomplishing this. Utilizing these full-time firefighters and the volunteers we, we feel that we overcome this issue. We now have a second firefighter working a 12-hour shift along with the 24-hour firefighter. This has increased our capabilities.

Annexation

We see no future annexations in our immediate future.

Equipment

We will continue to seek grants to help us to replace equipment as it ages. Equipment replacement will occur as funding, grants and assistance becomes available. We are finding that our maintenance expenses on our trucks leads us to believe we are coming up on time to replace truck. Our first and second out trucks along with our first out tanker are well over the 20-year-old life recommended by NFPA.

Finances

Gerton has always been financially strapped. We see that changing slowly. However, we have very competent leaders who are not only looking out for the needs of our community but are attuned to the financial condition of our department. We realize that while many do not think that our department can survive, Gerton has and will continue to meet the needs of our community. Previously, before the reappraisal our tax base would not support us being able to accomplish many of the things we had hoped for. With the reappraisal, we find that we may be able to have enough funding to start working on future.

Insurance Ratings

In May of 2022, we were inspected for our insurance rating. We are currently and able to maintain a certified class 4 fire department. During the inspection it became obvious that we need to replace some of our aging equipment. We will continue to search for funds to replace our aging fleet and add additional stations to better protect our district.

Manpower

Our work force issues could become a problem as many of our members are retiring and we are not seeing as many coming in to join, as we would like. We have few calls and our members are always willing to give of themselves and respond to any calls. We average 10 - 12 firefighters on any structural response. We always seem to respond 8 to 10 members on any call whether it is medical or fire related. Our volunteers are always willing to respond and help their neighbors without compensation. They do not do it for the glory or credit. Gerton Volunteer Fire Department and Rescue, Inc. stands for what volunteers really are. We started with having a paid firefighter on duty Monday through Friday from 8-5 and Saturdays for 12 hours. Starting April 2019, we have been trying to cover 24-hour shifts. We feel this is the best use of the extra funding we are beginning to see. We have also covered some special events; weekends or evenings when we felt the possibility for demand for service would increase. We have covered a few days with multiple firefighters when the possibility for our work force being overwhelmed exists. With this addition of daytime firefighters, we have seen many of our volunteers hanging out with them. This is helping with our shortages in volunteers. We are actively recruiting members throughout our community.

Redistricting

We are not looking at redistricting. Our district is small, and we do not have many calls, but we when are dispatched the calls are usually legitimate and handled appropriately. We sometimes seem forgotten by county government, but we handle our problems and our residents are very satisfied with their fire department. This is subject to change in the future.

Salaries

We have put on seven firefighters to fill our slots. We anticipate that we estimate around 12,000 a month to fill these slots. We do understand that in the next several years we will be absorbing the cost of maintain our worker's compensation cost. We have decided that with the growth we are seeing we will be able to meet that extra cost.

Substations

We are looking into a satellite station in Grand Highlands, even though during our DOI rating we found that we could actually cover our district with one station as determined by distribution. We have had meetings with Grand Highlands and they have agreed to give us the land. This proposal will not work out. We will be looking for other land and agreements to purchase land for a satellite station on the mountain. We have asked our legislators to see if they can find funding to help with this project. We will also

be looking for grants and funding to build the station. We feel a second station could aid in our response into this area.

Summary

We will take in enough revenue to come close to what we spend. It has been difficult to survive the last several years. We are presenting you a real budget. I feel like we will have enough money to make ends to meet. We have had several major truck repairs that have added to our expenses. However, this year we feel that we are finally at a point where we will make it. As always when funding gets short or an unexpected expense arises, we will make a determination what is the best way to address that situation. Failure is not an option. Our success affects our community.

This year if we did change our income from Henderson County fire taxes, and the money actually comes in, we are anticipating taking in \$333,742. This actually puts us in a situation where we will be able to meet all of our needs and continue to replenish our emergency reserves. We hope to eventually build that reserve up to \$300,000 to have in case of a catastrophic failure. Our building payments and insurance this year will be over \$75,000 and with the increased cost of fuel consumption and the increased cost of electricity; we feel that we are being conservative with our budget. We keep anticipating growth in Grand Oaks and Grand Highlands so our tax base will grow slowly. This along with the donations we receive should keep us alive and we will continue to grow.

Last year we have received a \$600,000 grant to replace and upgrade our trucks and equipment. While this is a great plan and will benefit us greatly, we will still be having to be fiscally responsible for the rest of our funding. This enhances our response and safety for our personnel. There is a bill in federal legislation to turn OSHA 1910.120 and several NFPA standards into law. They could have serious impacts on the fire service in general but especially the small volunteer and combination departments.

It has been tough for us the last several years and we have cut back and many times done without to keep our doors open. We keep looking for a light at the end of the tunnel and with the growth we are experiencing it does not always look very promising. However, there is a light, and it is growing. With the additional expenses anticipated with the new requirement of having an annual audit by a third party and the fact we had to change our fiscal year to mirror the county fiscal year we were forced into having to ask for an increase. Our residents are extremely happy with us, and they do not mind paying a little more for fire protection because they truly get their money's worth from us. Our board met and with the approval of the department, we are asking to increase our tax rate to .0135. Without this rate, we are afraid we would not be able to deliver the service level that our residents have become accustomed to getting for the next four years. Our last increase was in 2020-21 when we went from .0125 to .0135. There has been a great deal of growth and addition in our capabilities since that time. We had a balance on June 30 of over \$132,638, after we had paid all our bills.

We have struggled since Helene, but we have continually overcome obstacles as they have arose. The septic treatment system is currently still under construction and hopefully

by the time you read this, we will have restoration of septic and water at our station. We continue to spend funds on repairs due to Helene and have received no help from any outside agency to recoup some of the funding we have spent. I have met with FEMA and multiple representatives from the County, State and Federal offices and we have had no help. VFIS has been great and provided us with many reimbursements to help cover expenses we continue to have. While our bottom line looks good, we still have a lot of work to do and I have no hope of seeing any help from these agencies, we will overcome and eventually get Gerton Fire and Rescue whole again.

We have been housing EMS 71 in our district for over a year and this relationship has worked out well. With the lack of accessibility due to road conditions, having EMS 71 in our station has saved several lives in the past year. Last year we had three cardiac arrests. We were able to have one save, who has since gone back to work. This save was only since EMS 71 was on the scene within a few minutes and administered ALS care and converted the patient back to a rhythm. Had EMS 71 not been housed at our station and we had to wait 45 minutes as normal, that young man would not be alive today. We have not asked the County for anything or do we intend to. We would ask that the FRAC recommend to the county that EMS 71 become a permanent unit housed at our station. If that became a reality, we could adjust our fleet to work with this new reality. If we lose EMS71, we will continue to need our ambulance and rescue trucks to be staffed as they are currently

Our request to the FRAC is to please look favorably upon our request to maintain our current rate of .0135 and approve it. We have refinanced our current loan and not increase our payments but extend the terms and repaired and made improvements to our station and paid off all our equipment. Also, if you hear of any grants, please let us know. We would love to apply for them. We appreciate your support and look forward to working with you in the future. Thanks for your time and feel free to ask questions at any time. We are very proud of what we have acquired, and moral is at an all time high. The community is very excited and supporting us with comments of praise. I hope you will look favorably on our budget request and approve it as presented.

Type Department Name Here				
ITEM DESCRIPTION	2025-2026 BUDGET	YEAR-TO-DATE	2026-2027 BUDGET	INCREASE/DECREASE
		AS OF		
REVENUE				
PRESENT/REQUESTED TAX RATE				
ACTUAL HENDERSON COUNTY REVENUE RECEIVED				
Henderson County Ad Valorem Taxes	\$320,998.00	\$332,318.00	\$333,742.00	\$12,744.00
Donations	\$2,000.00	\$104,523.74	\$2,000.00	\$0.00
Fundraising	\$2,000.00		\$2,000.00	\$0.00
Grants	\$10,000.00	\$13,744.14	\$20,000.00	\$10,000.00
HazMat Charges				\$0.00
Interest Income	\$100.00	\$3,295.89	\$100.00	\$0.00
Miscellaneous	\$2,000.00	\$266,567.36	\$20,000.00	\$18,000.00
NC County Sales Tax Refund	\$500.00	\$5,393.02	\$500.00	\$0.00
NC Fuel Tax Refund				\$0.00
Other Income (City, Other Counties, Town)	\$50,000.00	\$50,000.00	\$50.00	(\$49,950.00)
Rental Income				\$0.00
Sales of Assets				\$0.00
Total Revenues	\$387,598.00	\$775,842.15	\$378,392.00	(\$9,206.00)
FOOTNOTES				

Type Department Name Here					
ITEM DESCRIPTION	2025-2026 BUDGET	YEAR-TO-DATE	2026-2027 BUDGET	INCREASE/DECREASE	
		AS OF			
EXPENDITURES					
Administrative Cost					
Annual Payment - Apparatus	\$415,000.00	\$401,674.33	\$0.00	(\$415,000.00)	
Annual Payment - Building	\$40,000.00	\$34,381.68	\$40,000.00	\$0.00	
Annual Payment - Other Equipment	\$50,000.00		\$15,000.00	(\$35,000.00)	
Appreciation and Award Banquets	\$500.00		\$500.00	\$0.00	
Bank Charges	\$300.00	\$171.26	\$300.00	\$0.00	
Building Fund	\$0.00			\$0.00	
Chaplain	\$0.00			\$0.00	
Computer	\$4,000.00	\$12,246.69	\$4,000.00	\$0.00	
Contingency Funds	\$0.00			\$0.00	
Contract Labor (Part-Time Clerk)	\$10,000.00	\$9,111.50	\$10,000.00	\$0.00	
County/State Tax	\$0.00			\$0.00	
Discretionary Fund	\$0.00			\$0.00	
Deposits/Down Payment	\$0.00			\$0.00	
Dues/Subscriptions	\$2,500.00	\$12,138.00	\$2,500.00	\$0.00	
Expendable Supplies	\$0.00			\$0.00	
Flowers/Gifts	\$100.00		\$100.00	\$0.00	
Food	\$1,500.00		\$1,500.00	\$0.00	
Insurance - Building, Business Umbrella, Error	\$17,000.00	\$26,981.00	\$24,492.00	\$7,492.00	
Legal and Professional Fees	\$15,000.00		\$15,000.00	\$0.00	
Licenses and Permits	\$0.00			\$0.00	
Miscellaneous	\$0.00	\$14,757.45		\$0.00	
Office Supplies	\$1,000.00	\$618.64	\$1,500.00	\$500.00	
Public Relations	\$1,000.00		\$1,500.00	\$500.00	
Rent	\$500.00		\$500.00	\$0.00	
(Optional Line Item)				\$0.00	
(Optional Line Item)				\$0.00	
(Optional Line Item)				\$0.00	
(Optional Line Item)				\$0.00	
Total Administrative Cost	\$558,400.00	\$512,080.55	\$116,892.00	(\$441,508.00)	

Operational Cost				
Breathing Apparatus	\$24,000.00		\$0.00	(\$24,000.00)
Communications (radios, pagers, cell phone)	\$10,000.00	\$11,630.62	\$5,000.00	(\$5,000.00)
EMT Supplies & Equipment	\$5,000.00	\$2,257.00	\$5,000.00	\$0.00
Firefighting Supplies & Equipment	\$7,000.00	\$28,981.93	\$7,000.00	\$0.00
Firefighting Equipment Maintenance	\$4,000.00	\$2,342.83	\$4,000.00	\$0.00
Fuel	\$8,000.00	\$4,250.17	\$8,000.00	\$0.00
Hazardous Materials Supplies	\$0.00			\$0.00
Infection Control	\$1,500.00		\$1,500.00	\$0.00
Maintenance/Repair of Apparatus	\$15,000.00	\$45,687.75	\$10,000.00	(\$5,000.00)
DOI	\$0.00			\$0.00
Physical Fitness	\$400.00		\$0.00	(\$400.00)
Public Education and Fire Prevention	\$150.00	\$2,858.58	\$0.00	(\$150.00)
Rehabilitation	\$0.00	\$56.61		\$0.00
Rescue Equipment	\$4,000.00		\$1,000.00	(\$3,000.00)
Training	\$1,500.00	\$50.00	\$0.00	(\$1,500.00)
Turn Out Gear	\$9,000.00	\$17,895.34	\$8,000.00	(\$1,000.00)
Uniforms	\$1,500.00	\$611.76	\$1,500.00	\$0.00
NFPA Physicals				\$0.00
(Optional Line Item)				\$0.00
(Optional Line Item)				\$0.00
Total Operational Cost	\$91,050.00	\$116,622.59	\$51,000.00	(\$40,050.00)
PERSONNEL COST				
Payroll				
Gross Full-Time Pay	\$180,000.00	\$132,744.50	\$180,000.00	\$0.00
Gross Part-Time Pay				\$0.00
Gross Overtime Pay				\$0.00
Gross Holiday Pay				\$0.00
Employer's Payroll Taxes (6.2% Soc. Sec. 1.45% Medicaid)		\$11,176.11		\$0.00
Bonus				\$0.00
Vol./FF Reimbursement/Stipend				\$0.00
(Optional Line Item)				\$0.00
(Optional Line Item)				\$0.00
(Optional Line Item)				\$0.00
Total Payroll Cost	\$180,000.00	\$143,920.61	\$180,000.00	\$0.00
Benefits				
Employer's Retirement Contribution				\$0.00
Supplemental Retirement 401k/457				\$0.00
Health Insurance	\$4,000.00			(\$4,000.00)

Dental Insurance				\$0.00	
Vision Insurance				\$0.00	
Life Insurance				\$0.00	
Supplemental Insurance plans	\$2,000.00			(\$2,000.00)	
State Firemen's Pension Fund	\$5,000.00			(\$5,000.00)	
(Optional Line Item)				\$0.00	
(Optional Line Item)				\$0.00	
(Optional Line Item)				\$0.00	
(Optional Line Item)				\$0.00	
Total Benefits Cost	\$11,000.00	\$0.00	\$0.00	(\$11,000.00)	
STATIONS:					
MAIN STATION					
Building Maint	\$275,000.00	\$130,903.62	\$3,000.00	(\$272,000.00)	
Cable		\$1,358.40		\$0.00	
Internet	\$3,000.00	\$600.00	\$3,000.00	\$0.00	
Electric	\$8,000.00	\$5,303.53	\$8,000.00	\$0.00	
Garbage	\$2,000.00		\$0.00	(\$2,000.00)	
Grounds Upkeep	\$125,000.00		\$2,500.00	(\$122,500.00)	
Heating Fuel	\$8,000.00	\$8,883.65	\$8,000.00	\$0.00	
Station Supplies	\$5,000.00	\$9,090.98	\$3,000.00	(\$2,000.00)	
Telephone	\$2,000.00	\$2,973.87	\$3,000.00	\$1,000.00	
Water				\$0.00	
STATION #2					
Building Maint				\$0.00	
Cable				\$0.00	
Internet				\$0.00	
Electric				\$0.00	
Garbage				\$0.00	
Grounds Upkeep				\$0.00	
Heating Fuel				\$0.00	
Station Supplies				\$0.00	
Telephone				\$0.00	
Water				\$0.00	
STATION #3					
Building Maint				\$0.00	
Cable				\$0.00	
Internet				\$0.00	
Electric				\$0.00	

Garbage				\$0.00	
Grounds Upkeep				\$0.00	
Heating Fuel				\$0.00	
Station Supplies				\$0.00	
Telephone				\$0.00	
Water				\$0.00	
STATION #4					
Building Maint				\$0.00	
Cable				\$0.00	
Internet				\$0.00	
Electric				\$0.00	
Garbage				\$0.00	
Grounds Upkeep				\$0.00	
Heating Fuel				\$0.00	
Station Supplies				\$0.00	
Telephone				\$0.00	
Water				\$0.00	
Total Station Cost	\$428,000.00	\$159,114.05	\$30,500.00	(\$397,500.00)	
TOTAL EXPENDITURES	\$1,268,450.00	\$931,737.80	\$378,392.00	(\$890,058.00)	
Footnotes:					

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Type Department Name Here

CURRENT ASSETS

AS OF

Item Description	Current Balance
Bonds, Certificates of Deposit, Stock	\$208,715.46
General Checking	\$307,943.56
Savings	
Truck Fund	
Building Fund	
Future Needs	
Contingency Fund	
Total assets	\$516,659.02

Notes:

GERTON

VOLUNTEER FIRE DEPARTMENT & RESCUE, INC.

Independent Auditor's Report

on the

Financial Statements

for the years ended June 30, 2025 and 2024

GERTON VOLUNTEER FIRE DEPARTMENT & RESCUE, INC.
Gerton, North Carolina

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WAYNE J. PARRIS, CPA

CERTIFIED PUBLIC ACCOUNTANT

MAILING ADDRESS: PO BOX 545, FLETCHER, NC 28732

HOME/OFFICE: (828) 687-8824

e-mail: wparriscpa@hotmail.com

INDEPENDENT AUDITOR'S REPORT

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

Opinion

We have audited the accompanying financial statements of Gerton Volunteer Fire Department & Rescue, Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2025 and 2024, 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 Gerton Volunteer Fire Department & Rescue, Inc. as of June 30, 2025 and 2024, 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 Gerton Volunteer Fire Department & Rescue, 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 Gerton Volunteer Fire Department & Rescue'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 Gerton Volunteer Fire Department & Rescue, 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 Gerton Volunteer Fire Department & Rescue's ability to continue as a going concern for a reasonable period of time.

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

Wayne J. Parris, CPA

Wayne J. Parris, CPA

Arden, North Carolina

December 18, 2025

GERTON VOLUNTEER FIRE DEPARTMENT & RESCUE, INC.
STATEMENTS OF FINANCIAL POSITION
June 30, 2025 and 2024

ASSETS	6-30-2025	6-30-2024
CURRENT ASSETS		
Cash and cash equivalents	\$ 437,464.20	\$ 156,746.63
Taxes receivable	16,788.59	8,312.02
Cash restricted for NC special allocation grant	0.00	437,002.87
Cash restricted for relief fund	15,194.53	13,853.38
Deposit and commitment on new fire engine	0.00	418,355.32
TOTAL CURRENT ASSETS	<u>\$ 469,447.32</u>	<u>\$ 1,034,270.22</u>
FIXED ASSETS		
Property and equipment	\$ 2,326,367.06	\$ 1,735,717.65
Less: Accumulated depreciation	(1,366,106.27)	(1,279,166.39)
TOTAL FIXED ASSETS	<u>\$ 960,260.79</u>	<u>\$ 456,551.26</u>
TOTAL ASSETS	<u>\$ 1,429,708.11</u>	<u>\$ 1,490,821.48</u>
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable	\$ 2,573.17	\$ 314,806.79
Accrued payroll	12,466.00	11,158.25
Taxes on accrued payroll	1,087.01	936.14
Current portion of long-term debt	21,870.05	21,235.06
TOTAL CURRENT LIABILITIES	<u>\$ 37,996.23</u>	<u>\$ 348,136.24</u>
LONG-TERM LIABILITIES		
Long-term debt	\$ 412,814.33	\$ 436,415.07
TOTAL LONG-TERM LIABILITIES	<u>\$ 412,814.33</u>	<u>\$ 436,415.07</u>
TOTAL LIABILITIES	<u>\$ 450,810.56</u>	<u>\$ 784,551.31</u>
NET ASSETS		
Without donor restrictions	\$ 963,703.02	\$ 255,413.92
With donor restrictions	15,194.53	450,856.25
TOTAL NET ASSETS	<u>\$ 978,897.55</u>	<u>\$ 706,270.17</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 1,429,708.11</u>	<u>\$ 1,490,821.48</u>

See accompanying notes.

GERTON VOLUNTEER FIRE DEPARTMENT & RESCUE, INC.
STATEMENTS OF ACTIVITIES
For the Years Ended June 30, 2025 and 2024

	<u>6-30-2025</u>	<u>6-30-2024</u>
CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS:		
Revenues and gains		
Henderson County	\$ 333,491.12	\$ 305,005.56
Bat Cave Fire Department contracted services	50,000.00	50,000.00
Donations	104,523.74	4,729.60
Donations - Noncash equipment	80,000.00	0.00
Grants	13,744.14	6,321.32
Insurance proceeds	265,226.21	0.00
Interest income	3,295.89	0.00
NC sales tax refund	12,696.47	5,393.00
Sale of assets	0.00	65,000.00
TOTAL REVENUES AND GAINS WITHOUT DONOR RESTRICTIONS	<u>\$ 862,977.57</u>	<u>\$ 436,449.48</u>
NET ASSETS RELEASED FROM RESTRICTIONS		
Restrictions satisfied by payments	<u>\$ 437,002.87</u>	<u>\$ 162,997.13</u>
TOTAL NET ASSETS RELEASED FROM RESTRICTIONS	<u>\$ 437,002.87</u>	<u>\$ 162,997.13</u>
TOTAL REVENUES, GAINS, AND OTHER SUPPORT WITHOUT DONOR RESTRICTIONS	<u>\$ 1,299,980.44</u>	<u>\$ 599,446.61</u>
Expenses		
Program Services	\$ 563,484.76	\$ 347,954.73
Supporting Services	28,206.58	12,369.39
Fundraising	0.00	0.00
TOTAL EXPENSES	<u>\$ 591,691.34</u>	<u>\$ 360,324.12</u>
INCREASE (DECREASE) IN NET ASSETS WITHOUT DONOR RESTRICTIONS	<u>\$ 708,289.10</u>	<u>\$ 239,122.49</u>
CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS		
Relief Fund supplement	\$ 1,341.15	\$ 1,158.79
Interest income on relief fund	0.00	2.22
State of North Carolina	0.00	600,000.00
Net assets released from restrictions	<u>(437,002.87)</u>	<u>(162,997.13)</u>
INCREASE (DECREASE) IN NET ASSETS WITH DONOR RESTRICTIONS	<u>\$(435,661.72)</u>	<u>\$ 438,163.88</u>
INCREASE (DECREASE) IN NET ASSETS	<u>\$ 272,627.38</u>	<u>\$ 677,286.37</u>
NET ASSETS AT BEGINNING OF YEAR	<u>706,270.17</u>	<u>28,983.80</u>
NET ASSETS AT END OF YEAR	<u><u>\$ 978,897.55</u></u>	<u><u>\$ 706,270.17</u></u>

See accompanying notes.

GERTON VOLUNTEER FIRE DEPARTMENT AND RESCUE, INC.
STATEMENTS OF FUNCTIONAL EXPENSES
For the Years Ended June 30, 2025 and 2024

	6-30-2025				6-30-2024			
	Program		Supporting Services		Program		Supporting Services	
	Services	Management and General	Fundraising	Total	Services	Management and General	Fundraising	Total
Compensation and related expenses								
Salaries and wages	\$ 134,052.25	\$ 0.00	\$ 0.00	\$ 134,052.25	\$ 140,701.78	\$ 0.00	\$ 0.00	\$ 140,701.78
Payroll taxes	11,326.98	0.00	0.00	11,326.98	11,350.82	0.00	0.00	11,350.82
Compensation and related expenses	\$ 145,379.23	\$ 0.00	\$ 0.00	\$ 145,379.23	\$ 152,052.60	\$ 0.00	\$ 0.00	\$ 152,052.60
Bank Charges	171.26	0.00	0.00	171.26	50.00	0.00	0.00	50.00
Buildings and grounds	112,482.99	12,498.11	0.00	124,981.10	10,569.38	1,174.38	0.00	11,743.76
Communications	17,834.18	0.00	0.00	17,834.18	420.08	0.00	0.00	420.08
Computer and software expense	12,246.69	0.00	0.00	12,246.69	12,337.64	0.00	0.00	12,337.64
Depreciation	86,939.88	0.00	0.00	86,939.88	39,756.88	0.00	0.00	39,756.88
Dues and subscriptions	1,241.00	0.00	0.00	1,241.00	1,760.00	0.00	0.00	1,760.00
Equipment rental and maintenance	0.00	0.00	0.00	0.00	500.00	0.00	0.00	500.00
Firefighting equipment and supplies	70,808.15	0.00	0.00	70,808.15	38,952.10	0.00	0.00	38,952.10
Insurance	26,981.00	0.00	0.00	26,981.00	19,439.00	0.00	0.00	19,439.00
Interest	11,415.93	0.00	0.00	11,415.93	15,917.86	0.00	0.00	15,917.86
Office supplies	0.00	391.54	0.00	391.54	0.00	658.87	0.00	658.87
On-scene Support	56.61	0.00	0.00	56.61	778.57	0.00	0.00	778.57
Postage and stamps	0.00	227.10	0.00	227.10	0.00	202.00	0.00	202.00
Professional fees	0.00	9,111.50	0.00	9,111.50	0.00	7,470.00	0.00	7,470.00
Public relations	0.00	2,858.58	0.00	2,858.58	0.00	275.00	0.00	275.00
Rescue/EMT equipment and supplies	7,414.15	0.00	0.00	7,414.15	17,904.15	0.00	0.00	17,904.15
Uniforms	611.76	0.00	0.00	611.76	3,290.10	0.00	0.00	3,290.10
Training and education	50.00	0.00	0.00	50.00	0.00	0.00	0.00	0.00
Utilities								
Electricity	4,786.55	531.84	0.00	5,318.39	4,187.84	465.32	0.00	4,653.16
Heating fuel	7,995.28	888.37	0.00	8,883.65	4,658.82	517.65	0.00	5,176.47
Telephone and internet	3,070.27	341.14	0.00	3,411.41	3,145.35	349.48	0.00	3,494.83
Television	0.00	1,358.40	0.00	1,358.40	0.00	1,256.69	0.00	1,256.69
Vehicles								
Fuel	4,013.64	0.00	0.00	4,013.64	6,221.78	0.00	0.00	6,221.78
Maintenance	49,986.19	0.00	0.00	49,986.19	16,012.58	0.00	0.00	16,012.58
Total Expenses	<u>\$ 563,484.76</u>	<u>\$ 28,206.58</u>	<u>\$ 0.00</u>	<u>\$ 591,691.34</u>	<u>\$ 347,954.73</u>	<u>\$ 12,369.39</u>	<u>\$ 0.00</u>	<u>\$ 360,324.12</u>

See accompanying notes.

GERTON VOLUNTEER FIRE DEPARTMENT & RESCUE, INC.
STATEMENTS OF CASH FLOWS
For the Years Ended June 30, 2025 and 2024

	<u>6-30-2025</u>	<u>6-30-2024</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from governments	\$ 332,318.00	\$ 904,497.32
Cash received from contributors	104,523.74	4,729.60
Interest received	3,295.89	2.22
Cash received from other revenue sources	335,704.52	126,006.22
Cash paid to employees and suppliers	(305,755.21)	(399,837.89)
Interest paid	(11,415.93)	(15,917.86)
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>\$ 458,671.01</u>	<u>\$ 619,479.61</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Payments for property and equipment	\$(590,649.41)	\$(102,500.00)
NET CASH USED BY INVESTING ACTIVITIES	<u>\$(590,649.41)</u>	<u>\$(102,500.00)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Payments to Community National Bank	\$(0.00)	\$(5,170.52)
Payments to First Bank	(22,965.75)	(18,777.04)
NET CASH PROVIDED BY FINANCING ACTIVITIES	<u>\$(22,965.75)</u>	<u>\$(23,947.56)</u>
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	<u>\$ (154,944.15)</u>	<u>\$ 493,032.05</u>
BEGINNING CASH AND CASH EQUIVALENTS	<u>607,602.88</u>	<u>114,570.83</u>
ENDING CASH AND CASH EQUIVALENTS	<u><u>\$ 452,658.73</u></u>	<u><u>\$ 607,602.88</u></u>
Reconciliation of Change in Net Assets to Net Cash Provided (Used) by Operating Activities		
Change in net assets	\$ 272,627.38	\$ 677,286.37
Adjustments to reconcile change in net assets to net cash used by operating activities		
Noncash revenues and expenses		
Depreciation	86,939.88	39,756.88
Changes in current assets and liabilities		
(Increase) Decrease in taxes receivable	(8,476.57)	(2,375.13)
(Increase) Decrease in deposit and commitment on new fire truck	418,355.32	(418,355.32)
Increase (Decrease) in accounts payable	(312,233.62)	313,603.86
Increase (Decrease) in accrued expenses payable	0.00	(2,531.44)
Increase (Decrease) in accrued payroll	1,307.75	11,158.25
Increase (Decrease) in taxes on accrued payroll	<u>150.87</u>	<u>936.14</u>
Net cash provided by operations	<u><u>\$ 458,671.01</u></u>	<u><u>\$ 619,479.61</u></u>

See accompanying notes.

GERTON VOLUNTEER FIRE DEPARTMENT & RESCUE, INC.
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2025 and 2024

NOTE A-NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES

Organization and Nature of Activities

Gerton Volunteer Fire Department and Rescue, Inc. was founded in 1974 out of a need for fire protection for the Gerton community. This need was recognized after a member of the community lost his home to a devastating fire. Fire departments from Buncombe and Rutherford counties responded and stopped at the county lines and watch the house burn. Eventually fire departments from within Henderson County did arrive to extinguish the remains of the home. The residents of the Gerton community met and with creativeness and donations from many, the Gerton Fire Department was born. We built a homemade brush truck from a 1972 Ford truck. We then were able to get a 1941 Seagraves pumper donated from Orangeburg, SC. With the donation of turnout gear from some fire departments, we were able to achieve our status as a recognized fire department. The Upper Hickory Nut Gorge Community Center donated space to house our trucks. At that time, we were able to start receiving tax funds to operate.

Gerton fire department has struggled since its very inception. We have always had the lowest revenues within Henderson County, with the highest tax millage. This is largely in part to our small fire district. We only cover an area of 9.78 square miles. Our area is vastly rural with sparse residential structures and a few commercial buildings. Most of our land is wooded area. The fact that many of these wooded areas have been designated conservatoriums or have been "placed" in a timber status, they pay little to no taxes on their property. While we understand their desire to avoid paying taxes on this land, we are still required to respond into it for brush fires, search, and rescues. Most of the lands have trails through them that are frequented with hikers who can become lost and/or injured. This coupled with the smallest fire district in Henderson County leads us to have the smallest amount of revenue. While we have always run close on our funding, we have always been able to pay our debts on time and we have grown to meet the needs of our community.

We now have a station with decent equipment. All of our members have their own individual turnout gear. Our oldest truck is a 1998 4-wheel drive mini pumper and our newest is a 2004 E-One engine. We have a 4-wheel drive certified ambulance. We have a 1999 New Lexington 1500 GPM pumper as our first out engine along with a 2001 Pierce pumper-tanker as a second out engine. We also replaced our old tanker with a 2001 KME pumper tanker. It has a 1250 GPM pump with a 3000-gallon tank. We also have a 1998 E-one mini-pumper for the tight narrow driveways and rough road conditions we may encounter. We anticipate our new tanker will be delivered in the Fall of 2025. We have some specialized rescue equipment, such as the Amkus rescue tools and High Angle rescue equipment. This equipment is on our service truck. We are actively pursuing our Technical Rescue rating for all of firefighters along with their FF status. We are having new members join randomly and some are retiring, so our numbers are remaining steady.

GERTON VOLUNTEER FIRE DEPARTMENT & RESCUE, INC.
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2025 and 2024

Goals and Accomplishments

Gerton developed a five, ten, and twenty-year plan in May of 1999. At that time, the department determined that we would, by 2004, purchase a four-wheel ambulance, increase our membership, purchase a new pumper-tanker and replace the heating and A/C system. In that same period, we were able to accomplish all of those goals. We replaced our building in 2003 that eliminated the need to replace the heating and A/C goal. By 2009, our goal was to purchase another pumper-tanker, add on to the station and build a sub-station. With the new station, we did not have to add on to our old station. We also found that we did not need another sub-station through our DOI rating. We did replace our two oldest trucks this year with two used engines from the Brindlelee Apparatus. By 2019, our goal was to be able to have at least part-time personnel at our station. We accomplished that goal in 2012. We are currently working to revisit and create another plan. As you can tell, we have been conscious of what our community needs and have been planning for many years.

In September of 2016, we were inspected for our insurance rating. We are currently a certified class 4 fire department. During the inspection it became obvious that we need to replace some of our aging equipment. With the purchase of these two used trucks we have addressed that need.

Manpower

Our work force issues could become a problem as many of our members are retiring and we are not seeing as many coming in to join, as we would like. We have few calls and our members are always willing to give of themselves and respond to any calls. We average 10 - 12 firefighters on any structural response. We always seem to respond 8 to 10 members on any call whether it is medical or fire related. Our volunteers are always willing to respond and help their neighbors without compensation. They do not do it for the glory or credit. Gerton Volunteer Fire Department and Rescue, Inc. stands for what volunteers really are. We started with having a paid firefighter on duty Monday through Friday from 8-5 and Saturdays for 12 hours. Starting April 2019, we started covering 24-hour shifts. We currently have 4 full-time firefighters working one per shift for 24 hour shifts. We also have 5 part-time firefighters working 12 hour day shifts. Our volunteer staff consists of 18 individuals. We feel this is the best use of the extra funding we are beginning to see. We have also covered some special events; weekends or evenings when we felt the possibility for demand for service would increase. We have covered a few days with multiple firefighters when the possibility for our work force being overwhelmed exists. With this addition of daytime firefighters, we have seen many of our volunteers hanging out with them. This is helping with our shortages in volunteers. We are actively recruiting members throughout our community.

GERTON VOLUNTEER FIRE DEPARTMENT & RESCUE, INC.
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2025 and 2024

Salaries

The combination of full-time and part-time firefighters compensation is around \$15,000. We do understand that in the next several years we will be absorbing the cost of maintain our worker's compensation cost. We have decided that with the growth we are seeing we will be able to meet that cost.

Substations

We are looking into a satellite station in Grand Highlands, even though during our DOI rating we found that we could actually cover our district with one station as determined by distribution. We feel a second station could aid in our response into this area. Grand Highlands is working on a plan to build us a station in their area to aid in our response to them.

Summary

We will take in enough revenue to come close to what we spend. It has been difficult to survive the last several years. We are presenting the county a balanced budget. We feel like we will have enough money to make ends to meet. We have had several major truck repairs that have added to our expenses. However, this year we feel that we are finally at a point where we will make it. As always when funding gets short or an unexpected expense arises, we will make a determination what is the best way to address that situation. Failure is not an option. Our success affects our community.

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

Cash and Cash Equivalents

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

Promises to Give

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

GERTON VOLUNTEER FIRE DEPARTMENT & RESCUE, INC.
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2025 and 2024

are reported as increases in net assets with donor restrictions depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions.

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

Property and Equipment

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

Contributed Services

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

Contributions

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

Income Tax Status

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

GERTON VOLUNTEER FIRE DEPARTMENT & RESCUE, INC.
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2025 and 2024

Estimates

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

NOTE B-RESTRICTIONS ON NET ASSETS

Net assets with donor restrictions

All of the restrictions on net assets at June 30, 2025 and 2024 are related to the Firemen's Local Relief Fund. The North Carolina Law requires the Relief Fund Monies may be used ONLY for the purpose of caring for firemen who are hurt in the line of duty or their dependents. These monies may be spent for no other purpose unless approval is received for the North Carolina Firemen's Association, Secretary's Office, or the North Carolina Legislature. Net assets with donor restrictions on net assets for the Firemen's Local Relief Fund as of June 30, 2025 and 2024 amounts to \$15,194.53 and \$13,853.38, respectively.

The Department received a grant from the North Carolina Office of State Budget and Management in the amount of \$600,000.00. The performance period is from July 1, 2023, through October 3, 2025. The Department agrees to use the funds in compliance with the specific purposes as stated in the Appropriations Act.

Gerton Fire and Rescue intends to use the funding to purchase a new tanker to replace an old tanker. The funds that are left after the purchase of the new tanker shall be used to up-fit and upgrade the remaining trucks and equipment in the station. We will be refurbishing two trucks and possible replacement of one of the small trucks.

NOTE C-LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

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

	6-30-2025	6-30-2024
Financial assets at year-end	\$ 469,447.32	\$ 1,034,270.22
Less those unavailable for general expenditures within one year, due to:		
Donor-restricted for relief fund	15,194.53	450,856.25

GERTON VOLUNTEER FIRE DEPARTMENT & RESCUE, INC.
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2025 and 2024

Financial assets available to
meet cash needs for general
expenditure within one year

	\$ 454,252.79	\$ 583,413.97
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NOTE D-TAXES RECEIVABLE

Taxes receivable represents amounts collected on behalf of the Gerton Fire District by Henderson County but not remitted to the Fire Department as of June 30, 2025. The dollars shown represent amounts which could be quantified by the Henderson County Tax Offices. It is recognized that uncollected fire district taxes exist in Henderson County, but none could be quantified by the County's tax office. As of June 30, 2025 and 2024, there are property taxes receivable from Henderson County of \$4,092.13 and \$2,919.01, respectively.

The Department also has sales tax refunds due them from the North Carolina Department of Revenue in the amount of \$12,696.46 as of June 30, 2025 and \$5,393.01 as of June 30, 2024.

NOTE E-PROPERTY AND EQUIPMENT

Property and equipment consist of the following:

	Beginning	Additions	Disposals	Ending
Land and buildings	\$ 521,623.00	\$ 21,479.97	\$ 0.00	\$ 543,102.97
Furniture and fixtures	22,317.41	0.00	0.00	22,317.41
Firefighting and rescue equipment	634,277.24	117,481.05	0.00	751,758.29
Vehicles	557,500.00	451,688.39	0.00	1,009,188.39
Total property and equipment	\$ 1,735,717.65	\$ 590,649.41	\$ 0.00	\$ 2,326,367.06
Accumulated depreciation	(1,279,166.39)	(86,939.88)	(0.00)	(1,366,106.27)
Net property and equipment	\$ 456,551.26	\$ 503,709.53	\$ 0.00	\$ 960,260.79

NOTE F-LONG TERM NOTES

Mortgage Payable

On May 26, 2021 the Fire Department obtained a loan from First Bank in the amount of \$517,000.00. The loan is to be repaid in two hundred forty monthly principal and interest payments. The first payment of \$2,865.14 was due on June 26, 2021 and the remaining two hundred thirty-nine of \$2,865.14 each subsequent month. The interest rate on the principal outstanding is 2.95%. The loan proceeds were used for capitalized repairs to the station which also serves as security on the loan. The loan balance as of June 30, 2025 is \$434,684.38.

GERTON VOLUNTEER FIRE DEPARTMENT & RESCUE, INC.
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2025 and 2024

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

6-30-2026	\$ 21,870.05
6-30-2027	\$ 22,858.30
6-30-2028	\$ 23,541.79
6-30-2029	\$ 24,245.76
6-30-2030	\$ 24,970.76
Thereafter	\$ 317,197.72

NOTE G-RISK MANAGEMENT

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

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

NOTE H-ECONOMIC DEPENDENCE

Approximately 39% of total unrestricted revenues of the general fund for the year ended June 30, 2025 came from special fire district ad valorem taxes levied by Henderson County.

NOTE I-EVALUATION OF SUBSEQUENT EVENTS

The Department has evaluated subsequent events through December 18, 2025, the date which the financial statements were available to be issued.

Return of Organization Exempt From Income Tax

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

2024

Department of the Treasury
Internal Revenue ServiceDo not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.Open to Public
Inspection

A For the 2024 calendar year, or tax year beginning 7/01, 2024, and ending 6/30, 2025

B Check if applicable:

- ☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C
GERTON VOLUNTEER FIRE DEPT & RESCUE, INC
PO BOX 52
GERTON, NC 28735-0052

D Employer identification number

E Telephone number

G Gross receipts \$ 864,319.

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

H(c) Group exemption number

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation: 1974 M State of legal domicile: NC

Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: TO PROVIDE FIRE PROTECTION FOR A RURAL AREA.			
	2	Check this box ☐ 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	9	
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	0	
	5	Total number of individuals employed in calendar year 2024 (Part V, line 2a)	5	13	
	6	Total number of volunteers (estimate if necessary)	6	20	
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.	
	b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.	
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year	
	9	Program service revenue (Part VIII, line 2g)	611,051.	198,269.	
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	355,006.	383,491.	
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	2.	3,296.	
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	71,552.	279,263.	
			1,037,611.	864,319.	
	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)	152,053.	145,379.	
16a		Professional fundraising fees (Part IX, column (A), line 11e)			
	b	Total fundraising expenses (Part IX, column (D), line 25)			
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	208,272.	446,312.	
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	360,325.	591,691.	
	19	Revenue less expenses. Subtract line 18 from line 12	677,286.	272,628.	
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year	End of Year	
	21	Total liabilities (Part X, line 26)	1,490,821.	1,429,708.	
	22	Net assets or fund balances. Subtract line 21 from line 20	784,551.	450,810.	
			706,270.	978,898.	

Part II Signature Block

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

Sign Here	Signature of officer	Date		
	ROBERT JAY ALLEY	CHIEF		
Paid Preparer Use Only	Preparer's name	Preparer's signature	Date	Check ☒ if self-employed PTIN
	WAYNE J. PARRIS, CPA	Wayne J. Parris, CPA	12-19-25	
	Firm's name	WAYNE J. PARRIS, CPA	Firm's EIN	
	Firm's address		Phone no.	(828) 687-8824

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

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III. ☐**1** Briefly describe the organization's mission:TO PROVIDE FIRE PROTECTION FOR A RURAL AREA.**2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

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

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

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

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.**4a** (Code:) (Expenses \$ 563,484. including grants of \$) (Revenue \$)
TO PROVIDE FIRE PROTECTION FOR A RURAL AREA.**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 563,484.

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	1	X
2 Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2	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	3	X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	4	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	5	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	6	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	7	X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8	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	9	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	10	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	11a	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	11b	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	11c	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	11d	X
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e	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	11f	X
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	12a	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	12b	X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13	X
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	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	14b	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	15	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	16	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	17	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	18	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	19	X
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a	X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	
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	21	X

Part IV Checklist of Required Schedules (continued)

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

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V. ☐

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

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

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

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

	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year. If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
1b Enter the number of voting members included on line 1a, above, who are independent.		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? SEE SCHEDULE O	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? SEE SCHEDULE O	X	
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? SEE SCH O	X	
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body?	X	
b Each committee with authority to act on behalf of the governing body?	X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O.		X

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

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

CAROLYN ALLEY

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck 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	Officer	Key employee	Highest compensated employee	Former			
(1) ROBERT JAY ALLEY CHIEF	1 0	X					0.	0.	0.
(2) KARL BRADLEY SECRETARY	1 0	X					0.	0.	0.
(3) AARON ECKHARDT BOARD MEMBER	1 0	X					0.	0.	0.
(4) NORRIS LYDA BOARD MEMBER	1 0	X					0.	0.	0.
(5) PATRICK O'KELLEY BOARD MEMBER	0 0	X					0.	0.	0.
(6) ERIK JULIAN BOARD MEMBER	0 0	X					0.	0.	0.
(7) WILLIAM MITCHELL PRESIDENT	5 0		X				0.	0.	0.
(8) JAMES SANE VICE PRESIDENT	1 0		X				0.	0.	0.
(9) CAROLYN ALLEY TREASURER	25 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 below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15) -----	-----									
(16) -----	-----									
(17) -----	-----									
(18) -----	-----									
(19) -----	-----									
(20) -----	-----									
(21) -----	-----									
(22) -----	-----									
(23) -----	-----									
(24) -----	-----									
(25) -----	-----									
1b Subtotal								0.	0.	0.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								0.	0.	0.
2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization 0										

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

	Yes	No
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 RevenueCheck 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	13,744.		
	f	All other contributions, gifts, grants, and similar amounts not included above...	1f	184,525.		
	g	Noncash contributions included in lines 1a-1f.....	1g			
	h	Total. Add lines 1a-1f.....		198,269.		
Program Service Revenue			Business Code			
	2a	HENDERSON COUNTY		333,491.	333,491.	
	b	BAT CAVE FIRE DEPARTMENT		50,000.	50,000.	
	c					
	d					
	e					
	f	All other program service revenue...				
g	Total. Add lines 2a-2f.....		383,491.			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts).....		3,296.	3,296.	
	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	INSURANCE PROCEEDS		265,226.	265,226.	
	b	NC SALES TAX REFUND		12,696.	12,696.	
	c	RELIEF FUND SUPPLEMENT		1,341.	1,341.	
	d	All other revenue.....				
e	Total. Add lines 11a-11d.....		279,263.			
12	Total revenue. See instructions.....		864,319.	666,050.	0.	0.

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21.				
2 Grants and other assistance to domestic individuals. See Part IV, line 22.				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.				
4 Benefits paid to or for members.				
5 Compensation of current officers, directors, trustees, and key employees.	0.	0.	0.	0.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).	0.	0.	0.	0.
7 Other salaries and wages.	134,052.	134,052.		
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).				
9 Other employee benefits.				
10 Payroll taxes.	11,327.	11,327.		
11 Fees for services (nonemployees):				
a Management.				
b Legal.				
c Accounting.	9,112.		9,112.	
d Lobbying.				
e Professional fundraising services. See Part IV, line 17.				
f Investment management fees.				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)				
12 Advertising and promotion.				
13 Office expenses.	392.		392.	
14 Information technology.	12,247.	12,247.		
15 Royalties.				
16 Occupancy.	140,541.	125,265.	15,276.	
17 Travel.				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials.				
19 Conferences, conventions, and meetings.				
20 Interest.	11,416.	11,416.		
21 Payments to affiliates.				
22 Depreciation, depletion, and amortization.	86,940.	86,940.		
23 Insurance.	26,981.	26,981.		
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 FIREFIGHTER EQUIPMENT/SUPPLIES	70,808.	70,808.		
b VEHICLES MAINTENANCE	49,986.	49,986.		
c COMMUNICATIONS	17,834.	17,834.		
d RESCUE/EMT SUPPLIES	7,414.	7,414.		
e All other expenses.	12,641.	9,214.	3,427.	
25 Total functional expenses. Add lines 1 through 24e.	591,691.	563,484.	28,207.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720).				

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash — non-interest-bearing	607,603.	1	452,659.
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	8,312.	4	16,789.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 2,326,366.		
	b Less: accumulated depreciation	10b 1,366,106.	456,550.	10c 960,260.
	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	418,356.	15	
16 Total assets. Add lines 1 through 15 (must equal line 33)	1,490,821.	16	1,429,708.	
Liabilities	17 Accounts payable and accrued expenses	314,807.	17	2,573.
	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	457,650.	23	434,684.
	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	12,094.	25	13,553.
	26 Total liabilities. Add lines 17 through 25	784,551.	26	450,810.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here and complete lines 27, 28, 32, and 33. ☒			
	27 Net assets without donor restrictions	255,414.	27	963,703.
	28 Net assets with donor restrictions	450,856.	28	15,195.
	Organizations that do not follow FASB ASC 958, check here and complete lines 29 through 33. ☐			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances.	706,270.	32	978,898.
	33 Total liabilities and net assets/fund balances	1,490,821.	33	1,429,708.

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TEEA0111L 09/05/24

Form 990 (2024)

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response or note to any line in this Part XI. ☐

1	Total revenue (must equal Part VIII, column (A), line 12).	1	864,319.
2	Total expenses (must equal Part IX, column (A), line 25).	2	591,691.
3	Revenue less expenses. Subtract line 2 from line 1.	3	272,628.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A)).	4	706,270.
5	Net unrealized gains (losses) on investments.	5	
6	Donated services and use of facilities.	6	
7	Investment expenses.	7	
8	Prior period adjustments.	8	
9	Other changes in net assets or fund balances (explain on Schedule O).	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B)).	10	978,898.

Part XII Financial Statements and ReportingCheck 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: ☒ Cash ☐ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both. ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis		X
b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both. ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	X	
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	X	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		

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TEEA0112L 09/05/24

Form 990 (2024)

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2024

Open to Public
Inspection

Name of the organization

GERTON VOLUNTEER FIRE DEPT & RESCUE, INC

Employer identification number

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

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

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

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	8,836.	38,111.	64,264.	611,051.	198,267.	920,529.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.	190,822.	198,893.	209,286.	305,006.	333,491.	1,237,498.
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.	199,658.	237,004.	273,550.	916,057.	531,758.	2,158,027.
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.						2,158,027.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
7 Amounts from line 4.	199,658.	237,004.	273,550.	916,057.	531,758.	2,158,027.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources.	1.	2.			3,296.	3,299.
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.)	10,693.	21,256.	14,950.	56,552.	329,263.	432,714.
11 Total support. Add lines 7 through 10.						2,594,040.
12 Gross receipts from related activities, etc. (see instructions).					12	0.
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here.						☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f)).	14	83.19 %
15 Public support percentage from 2023 Schedule A, Part II, line 14.	15	93.81 %
16a 33-1/3% support test—2024. 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.	☒	
b 33-1/3% support test—2023. If the organization did not check a box on line 13 or 16a, and line 15 is 33-1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization.	☐	
17a 10%-facts-and-circumstances test—2024. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization.	☐	
b 10%-facts-and-circumstances test—2023. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization.	☐	
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions.	☐	

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513.						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b 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						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c 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

15 Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f)).	15	%
16 Public support percentage from 2023 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2024 (line 10c, column (f), divided by line 13, column (f)).	17	%
18 Investment income percentage from 2023 Schedule A, Part III, line 17	18	%

19a **33-1/3% support tests—2024.** If the organization did not check the box on line 14, and line 15 is more than 33-1/3%, and line 17 is not more than 33-1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization. ☐

b **33-1/3% support tests—2023.** 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)

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

	Yes	No
11a		
11b		
11c		

Section B. Type I Supporting Organizations

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

	Yes	No
1		
2		

Section C. Type II Supporting Organizations

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

	Yes	No
1		

Section D. All Type III Supporting Organizations

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

	Yes	No
1		
2		
3		

Section E. Type III Functionally Integrated Supporting Organizations

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

2 Activities Test. Answer lines 2a and 2b below.

- a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in **Part VI** identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.
- b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in **Part VI** the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.

	Yes	No
2a		
2b		
3a		
3b		

3 Parent of Supported Organizations. Answer lines 3a and 3b below.

- a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No," provide details in **Part VI**.
- b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in **Part VI** the role played by the organization in this regard.

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

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

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

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

Section C – Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

BAA

Schedule A (Form 990) 2024

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

		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required – provide details in Part VI)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2024 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-2024	(iii) Distributable Amount for 2024
1	Distributable amount for 2024 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2024 (reasonable cause required – explain in Part VI). See instructions.		
3	Excess distributions carryover, if any, to 2024		
a	From 2019.....		
b	From 2020.....		
c	From 2021.....		
d	From 2022.....		
e	From 2023.....		
f	Total of lines 3a through 3e		
g	Applied to underdistributions of prior years		
h	Applied to 2024 distributable amount		
i	Carryover from 2019 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2024 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2024 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2024, 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 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI . See instructions.		
7	Excess distributions carryover to 2025. Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2020.....		
b	Excess from 2021.....		
c	Excess from 2022.....		
d	Excess from 2023.....		
e	Excess from 2024.....		

BAA

Schedule A (Form 990) 2024

Part VI

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

PART II, LINE 10 - OTHER INCOME

NATURE AND SOURCE	2024	2023	2022	2021	2020
BAT CAVE FIRE DEPARTMENT\$	50,000.	\$ 50,000.			
MISCELLANEOUS				\$ 4,598.	\$ 4,926.
INSURANCE PROCEEDS	265,226.		\$ 4,116.	3,390.	1,689.
NC SALES TAX REFUND	12,696.	5,393.	9,765.	12,261.	3,256.
RELIEF FUND REVENUE	1,341.	1,159.	1,069.	1,007.	822.
TOTAL	\$ 329,263.	\$ 56,552.	\$ 14,950.	\$ 21,256.	\$ 10,693.

**SCHEDULE D
(Form 990)**

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Name of the organization

Supplemental Financial Statements

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

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

OMB No. 1545-0047

Open to Public
Inspection

Employer identification number

GERTON VOLUNTEER FIRE DEPT & RESCUE, INC

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

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

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year.....		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year.....		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?.....	☐ Yes	☐ 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?.....	☐ Yes	☐ 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).

☐ Preservation of land for public use (for example, recreation or education)	☐ Preservation of a historically important land area
☐ Protection of natural habitat	☐ Preservation of a certified historic structure
☐ 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.....	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included on line 2a.	2c
d Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register.....	2d

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 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?..... ☐ Yes ☐ No

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

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

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

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

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

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

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

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

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

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

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

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).

- a ☐ Public exhibition
b ☐ Scholarly research
c ☐ Preservation for future generations

- d ☐ Loan or exchange program
e ☐ Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements

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

1a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table.

	Amount
c Beginning balance.....	1c
d Additions during the year.....	1d
e Distributions during the year.....	1e
f Ending balance.....	1f

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII. ☐

Part V Endowment Funds

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

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

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a Board designated or quasi-endowment _____ %
b Permanent endowment _____ %
c Term endowment _____ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

- | | | | |
|-----------------------------------|--------|-----|----|
| (i) Unrelated organizations?..... | 3a(i) | Yes | No |
| (ii) Related organizations?..... | 3a(ii) | | |

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?..... 3b

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

Part VI Land, Buildings, and Equipment

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land.....		35,228.		35,228.
b Buildings.....		507,875.	231,546.	276,329.
c Leasehold improvements.....				
d Equipment.....		1,760,946.	1,118,961.	641,985.
e Other.....		22,317.	15,599.	6,718.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B)).				960,260.

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)		
Total. (Column (b) must equal Form 990, Part X, line 12, column (B)). . . .		

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)		
Total. (Column (b) must equal Form 990, Part X, line 13, column (B)). . . .		

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)	
Total. (Column (b) must equal Form 990, Part X, line 15, column (B)).	

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) ACCRUED PAYROLL	12,466.
(3) TAXES ON ACCRUED PAYROLL	1,087.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, column (B)).	13,553.

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

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

(Rev. December 2024)

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 for instructions and the latest information.

OMB No. 1545-0047

Open to Public
Inspection

Employer identification number

GERTON VOLUNTEER FIRE DEPT & RESCUE, INC

FORM 990, PART VI, LINE 2 - BUSINESS OR FAMILY RELATIONSHIP OF OFFICERS, DIRECTORS, ETC.

ROBERT JAY ALLEY AND CAROLYN ALLEY ARE HUSBAND/WIFE.

FORM 990, PART VI, LINE 7A - HOW MEMBERS OR SHAREHOLDERS ELECT GOVERNING BODY

THE GOVERNING BODY OF THE BOARD OF DIRECTORS IS ELECTED ANNUALLY BY THE ENTIRE CORPORATE MEMBERSHIP. THE INDIVIDUAL DIRECTORS AND OFFICERS ARE ALL ELECTED ANNUALLY BY THE CORPORATE MEMBERSHIP.

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

GERTON VOLUNTEER FIRE DEPT & RESCUE'S "GOVERNING BODY" IS THE BOARD OF DIRECTORS. THE BOARD OF DIRECTORS DOES NOT HAVE THE AUTHORITY TO MAKE ANY DECISIONS WITHOUT THE ENTIRE CORPORATE MEMBERSHIP'S APPROVAL. THE BOARD OF DIRECTORS MAKES RECOMMENDATIONS TO THE CORPORATE MEMBERSHIP.

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

BEFORE THE 990 IS FILED THE BOARD OF DIRECTORS IS GIVEN THE OPPORTUNITY TO LOOK OVER THE FORM AT A BOARD OF DIRECTOR'S MEETING.

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

ALL OF GERTON VOLUNTEER FIRE & RESCUE'S GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS ARE PUBLIC RECORD AND AVAILABLE UPON REQUEST. EVERY OTHER YEAR OR SO THE DEPARTMENT SENDS A LETTER TO ALL RESIDENTS IN THE FIRE DISTRICT INVITING THEM TO COME TO THE DEPARTMENT TO OBSERVE ASSETS, ASK QUESTIONS AND REVIEW ANY DOCUMENTS THEY DESIRE.

GERTON VOLUNTEER FIRE DEPT & RESCUE, INC

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

	PROGRAM SERVICES TOTAL	FORM 990	SOURCE
TOTAL EXPENSES	563,484.	563,484.	PART IX, LINE 25, COL. B
GRANTS	0.	0.	PART IX, LINES 1-3, COL. B
REVENUE	0.	383,491.	PART VIII, LINE 2, COL. A

FORM 990, PART IX, LINE 24E
OTHER EXPENSES

	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT & GENERAL	(D) FUNDRAISING
BANK CHARGES	171.	171.		
DUES & SUBSCRIPTIONS	1,241.	1,241.		
ON-SCENE SUPPORT	56.	56.		
POSTAGE AND SHIPPING	227.		227.	
PUBLIC RELATIONS	2,859.		2,859.	
TELEPHONE	3,411.	3,070.	341.	
TRAINING AND EDUCATION	50.	50.		
UNIFORMS	612.	612.		
VEHICLES FUEL	4,014.	4,014.		
TOTAL	\$ 12,641.	\$ 9,214.	\$ 3,427.	\$ 0.

GERTON VOLUNTEER FIRE DEPT & RESCUE, INC

	2024	2023	DIFF
REVENUE			
CONTRIBUTIONS AND GRANTS.....	198,269	611,051	-412,782
PROGRAM SERVICE REVENUE.....	383,491	355,006	28,485
INVESTMENT INCOME.....	3,296	2	3,294
OTHER REVENUE.....	279,263	71,552	207,711
TOTAL REVENUE.....	864,319	1,037,611	-173,292
EXPENSES			
SALARIES, OTHER COMPEN., EMP. BENEFITS...	145,379	152,053	-6,674
OTHER EXPENSES.....	446,312	208,272	238,040
TOTAL EXPENSES.....	591,691	360,325	231,366
NET ASSETS OR FUND BALANCES			
REVENUE LESS EXPENSES.....	272,628	677,286	-404,658
TOTAL ASSETS AT END OF YEAR.....	1,429,708	1,490,821	-61,113
TOTAL LIABILITIES AT END OF YEAR.....	450,810	784,551	-333,741
NET ASSETS/FUND BALANCES AT END OF YEAR.	978,898	706,270	272,628

2024

GENERAL INFORMATION

PAGE 1

GERTON VOLUNTEER FIRE DEPT & RESCUE, INC

FORMS NEEDED FOR THIS RETURN

FEDERAL: 990, SCH A, SCH D, 8868

CARRYOVERS TO 2025

NONE

GERTON VOLUNTEER FIRE DEPT & RESCUE, INC

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

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

NO SIGNATURE IS REQUIRED WITH FORM 8868.

EVEN RETURN

NO PAYMENT IS REQUIRED.

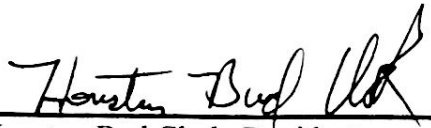
AFTER TRANSMISSION OF THE RETURN**RECEIVE ACKNOWLEDGEMENT OF YOUR E-FILE TRANSMISSION STATUS.**

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

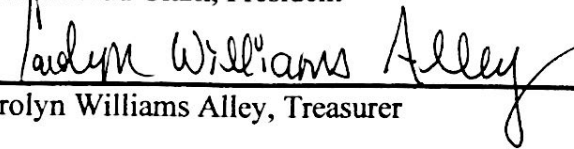
ACCESS THE PROGRAM AGAIN AFTER 24 AND THEN 48 HOURS TO RECEIVE YOUR FEDERAL ACKS.

Gerton Volunteer Fire Department and Rescue, Inc.
Post Office Box 52
4975 Gerton Highway
Gerton, North Carolina 28735
828-243-0411
www.gertonfire.com

We, the undersigned, have reviewed the proposed budget. All information contained within the budget is correct in our knowledge. Please accept the budget for Gerton Fire and Rescue for 2026-2027.



Houston Bud Clark, President



Carolyn Williams Alley, Treasurer