



Green River Volunteer Fire and Rescue
Post Office Box 667
Zirconia, North Carolina 28790

March 31, 2026

Greetings Henderson County FRAC Committee!

Department History

Founded in October of 1958 by the citizens of the Green River Community, Green River Vol. Fire & Rescue proudly protects the citizens and visitor within our community. Green River Fire & Rescue proudly serves the citizens within the approximately 49.5 square mile fire district in southern Henderson County that includes a portion of the Village of Flat Rock.

Green River Fire & Rescue has occurred many changes and challenges since our humble beginnings. We have grown to meet the demands / needs of our community, and we currently operate 4 Fire Station to provide fire protection evenly and adequately throughout the Green River Fire District so that each citizens receives the same level of service.

Green River Fire & Rescue currently employees 6 Full time employees 2 per shift working a 48/96 hr. schedule 365 days a year. We employee 7 Part-time employees that work as the 3rd person on shift. The 3rd person position is staffed at an average of 24 days per month. Administrative staff is made up of 2 employees working a 24 plus hours a week. Our volunteer staff is 37 members strong. Our total membership is 52 members.

Green River Fire & Rescue operates a vast fleet of apparatus to provide the needed services within our fire district. Our apparatus break down is listed below.

- 5 Fire Engines
- 3 Water Tankers
- 2 Rescue Trucks
- 2 Brush Trucks
- 2 Service Trucks
- 2 Tactical Vehicles
- 2 Side X Side All-Terrain Vehicles

Green River Fire & Personnel and Apparatus responded to 659 Calls for service last year along with assisting with public education events within our community.

Green River Fire & Rescue Goal

Our Goal is to continue to protect the citizens and visitors in the Green River Fire District while working to maintain our Class 3 ISO Rating.

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Accomplishments for 2025/2026 Budget Year

- Purchase of Used 2017 Pierce Heavy Rescue.
- Replacement of expiring SCBA cylinders. SCBA cylinders are now staggered in expiration year to reduce future replacement cost.
- Replacement of 8 out date SCBA Packs with used SCBA purchase from Dana Fire & Rescue
- Continued replacement / purchase of 5 set of Structural Firefighting Gear per year.
- Purchase of New Can-Am side x side with wildland/EMT skid unit through Grant Funding.
- 1997 Smeal Heavy Rescue was sold to Henderson County Rescue Squad.
- Purchase of new Genesis E-Draulic Rescue tools. (Cutter, Spreader, Ram)
- Paint, Carpet, Training Table upgrades to Station 1.
- E13-5 Loan paid off early during last Budget Year.
- Upgraded Reporting Software to Alpine Software.

Goal For 2026/2027 Budget Year.

- Continue Evaluation of Apparatus and Replacement per replacement scheduling if funding allows.
- Continue to look for Part-Time Employees that meet our expectations and qualification requirements.
- Revisit / Update our Operating Procedures and Standard Operating Guidelines to Reflect Current Standards and needs within our department.
- Evaluate and Update Station 2 Exterior if Budget Allows.

Present / Future Needs.

Green River Fire & Rescue see the 2nd largest fire district in Henderson County with one of the cheapest tax rates within the Henderson County. We have worked hard to establish Budget Perimeter to meet the needs of our community, and we feel that we stretch the money as far as possible. But with the rising cost to operate in every aspect of the fire service that we have all been experiencing this is the last year we will be able to operate at the current Fire Tax Millage Rate. With the push for conservation in today's society and the limited amount of growth we see in the Green River Fire District, our yearly growth doesn't keep up with the increase we see in everyday operations.

- Our Biggest Future need is Apparatus Replacement.
- Remodel / Addition to Station 1
- Additional Staffing.
- Replacement of Equipment as it wears out.

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In Closing, we continue our desire to provide the best care and service for our community. We feel that our Budget and Budgeting Practices can be seen through our dedication to provide the community with consistent fire service throughout the Green River Fire District. We are very proud of our department and our accomplishments. It speaks volumes that we have 4 Stations with adequate equipment, staffing to cover 3 of the 4 Stations and we keep a very low to moderate debt load. We hope that the committee can see this as well and are pleased with our department and our commitment to excellence!

Sincerely,
Chief Dustin Nicholson and Board of Directors

Green River Fire & Rescue				
ITEM DESCRIPTION	2025-2026 BUDGET	YEAR-TO-DATE	2026-2027 BUDGET	INCREASE/DECREASE
	AS OF MARCH 1, 2026			
REVENUE				
PRESENT/REQUESTED TAX RATE				
ACTUAL HENDERSON COUNTY REVENUE RECEIVED				
Henderson County Ad Valorem Taxes	\$987,577.00	\$969,275.69	\$1,027,585.00	\$40,008.00
Donations		\$22,858.55		\$0.00
Fundraising				\$0.00
Grants		\$50,000.00		\$0.00
HazMat Charges				\$0.00
Interest Income		\$737.05		\$0.00
Miscellaneous				\$0.00
NC County Sales Tax Refund		\$15,779.66		\$0.00
NC Fuel Tax Refund				\$0.00
Other Income (City, Other Counties, Town)	\$177,592.00	\$139,911.04	\$181,652.00	\$4,060.00
Rental Income				\$0.00
Sales of Assets				\$0.00
Total Revenues	\$1,165,169.00	\$1,198,561.99	\$1,209,237.00	\$44,068.00
FOOTNOTES				

Green River Fire & Rescue				
ITEM DESCRIPTION	2025-2026 BUDGET	YEAR-TO-DATE AS OF March 1, 2026	2026-2027 BUDGET	INCREASE/DECREASE
EXPENDITURES				
Administrative Cost				
Annual Payment - Apparatus	\$40,000.00	\$63,238.08	\$60,000.00	\$20,000.00
Annual Payment - Building				\$0.00
Annual Payment - Other Equipment				\$0.00
Appreciation and Award Banquets	\$10,000.00	\$11,928.57	\$10,000.00	\$0.00
Bank Charges	\$2,000.00	\$4,121.50	\$3,000.00	\$1,000.00
Building Fund				\$0.00
Chaplain				\$0.00
Computer	\$4,000.00	\$2,476.57	\$3,000.00	(\$1,000.00)
Contingency Funds				\$0.00
Contract Labor (Part-Time Clerk)				\$0.00
County/State Tax				\$0.00
Discretionary Fund				\$0.00
Deposits/Down Payment				\$0.00
Dues/Subscriptions	\$5,000.00	\$4,092.00	\$5,000.00	\$0.00
Expendable Supplies				\$0.00
Flowers/Gifts	\$500.00		\$500.00	\$0.00
Food	\$5,000.00	\$5,277.25	\$6,000.00	\$1,000.00
Insurance - Building, Business Umbrella, Error	\$52,000.00	\$56,255.00	\$60,000.00	\$8,000.00
Legal and Professional Fees	\$10,000.00	\$7,953.81	\$10,000.00	\$0.00
Licenses and Permits				\$0.00
Miscellaneous				\$0.00
Office Supplies	\$2,000.00	\$215.12	\$1,000.00	(\$1,000.00)
Public Relations				\$0.00
Rent				\$0.00
Shipping, Freight & Delivery	\$1,500.00			(\$1,500.00)
Interest Paid		\$15,468.47		\$0.00
(Optional Line Item)				\$0.00
(Optional Line Item)				\$0.00
Total Administrative Cost	\$132,000.00	\$171,026.37	\$158,500.00	\$26,500.00

Operational Cost				
Breathing Apparatus	\$20,000.00	\$32,386.50	\$10,000.00	(\$10,000.00)
Communications (radios, pagers, cell phone)	\$10,000.00	\$4,066.90	\$10,000.00	\$0.00
EMT Supplies & Equipment	\$5,000.00	\$2,995.63	\$5,000.00	\$0.00
Firefighting Supplies & Equipment	\$40,000.00	\$26,010.70	\$40,000.00	\$0.00
Firefighting Equipment Maintenance	\$10,000.00	\$1,341.87	\$7,500.00	(\$2,500.00)
Fuel	\$15,000.00	\$11,527.45	\$17,500.00	\$2,500.00
Hazardous Materials Supplies	\$2,500.00	\$101.58	\$2,500.00	\$0.00
Infection Control				\$0.00
Maintenance/Repair of Apparatus	\$60,000.00	\$42,430.81	\$60,000.00	\$0.00
DOI				\$0.00
Physical Fitness				\$0.00
Public Education and Fire Prevention	\$3,500.00	\$2,482.40	\$3,500.00	\$0.00
Rehabilitation				\$0.00
Rescue Equipment	\$20,000.00	\$1,398.99	\$30,000.00	\$10,000.00
Training	\$2,500.00	\$452.18	\$2,500.00	\$0.00
Turn Out Gear	\$20,000.00	\$18,149.97	\$22,000.00	\$2,000.00
Uniforms	\$5,000.00	\$2,026.43	\$5,000.00	\$0.00
NFPA Physicals				\$0.00
(Optional Line Item)				\$0.00
(Optional Line Item)				\$0.00
Total Operational Cost	\$213,500.00	\$145,371.41	\$215,500.00	\$2,000.00
PERSONNEL COST				
Payroll				
Gross Full-Time Pay	\$417,565.00	\$275,856.98	\$420,000.00	\$2,435.00
Gross Part-Time Pay	\$148,000.00	\$95,059.88	\$155,000.00	\$7,000.00
Gross Overtime Pay				\$0.00
Gross Holiday Pay	\$4,000.00	\$1,893.72	\$4,000.00	\$0.00
Employer's Payroll Taxes (6.2% Soc. Sec. 1.45%)	\$50,000.00	\$28,239.91	\$40,000.00	(\$10,000.00)
Bonus	7,000.00	7,300.00	8,000.00	\$1,000.00
Vol./FF Reimbursement/Stipend	6,000.00	3,570.00	6,000.00	\$0.00
(Optional Line Item)				\$0.00
(Optional Line Item)				\$0.00
(Optional Line Item)				\$0.00
Total Payroll Cost	\$632,565.00	\$411,920.49	\$633,000.00	\$435.00
Benefits				
Employer's Retirement Contribution				\$0.00
Supplemental Retirement 401k/457	\$32,000.00	\$22,465.13	\$35,000.00	\$3,000.00
Health Insurance	\$63,000.00	\$24,452.04	\$65,000.00	\$2,000.00

Dental Insurance	\$4,000.00	\$3,047.80	\$5,000.00	\$1,000.00	
Vision Insurance	\$1,100.00	\$586.22	\$1,100.00	\$0.00	
Life Insurance	\$2,800.00	\$1,599.20	\$2,800.00	\$0.00	
Supplemental Insurance plans	\$9,500.00	\$7,492.71	\$12,000.00	\$2,500.00	
State Firemen's Pension Fund	\$1,500.00		\$1,500.00	\$0.00	
Health Insurance Dependent Allowance	\$15,000.00	\$10,294.39	\$15,000.00	\$0.00	
(Optional Line Item)				\$0.00	
(Optional Line Item)				\$0.00	
(Optional Line Item)				\$0.00	
Total Benefits Cost	\$128,900.00	\$69,937.49	\$137,400.00	\$8,500.00	
STATIONS:					
MAIN STATION					
Building Maint	\$5,000.00	\$14,225.09	\$5,000.00	\$0.00	
Cable	\$4,000.00	\$2,059.44	\$3,000.00	(\$1,000.00)	
Internet	\$2,000.00	\$1,271.44	\$2,000.00	\$0.00	
Electric	\$5,000.00	\$4,684.74	\$7,000.00	\$2,000.00	
Garbage	\$4,000.00	\$2,092.07	\$2,500.00	(\$1,500.00)	
Grounds Upkeep	\$1,000.00	\$993.80	\$2,000.00	\$1,000.00	
Heating Fuel	\$4,000.00	\$4,261.58	\$4,000.00	\$0.00	
Station Supplies	\$2,500.00	\$2,918.18	\$2,500.00	\$0.00	
Telephone				\$0.00	
Water	\$2,500.00	\$1,184.26	\$2,500.00	\$0.00	
STATION #2					
Building Maint	\$2,500.00	\$2,937.28	\$2,500.00	\$0.00	
Cable				\$0.00	
Internet	\$1,000.00	\$1,026.88	\$2,000.00	\$1,000.00	
Electric	\$2,000.00	\$1,254.48	\$2,000.00	\$0.00	
Garbage				\$0.00	
Grounds Upkeep	\$1,000.00	\$300.00	\$1,500.00	\$500.00	
Heating Fuel	\$1,500.00	\$1,447.47	\$1,500.00	\$0.00	
Station Supplies				\$0.00	
Telephone				\$0.00	
Water				\$0.00	
STATION #3					
Building Maint	\$2,500.00	\$4,327.35	\$2,500.00	\$0.00	
Cable		\$664.92	\$1,500.00	\$1,500.00	
Internet	\$2,000.00	\$1,292.88	\$2,000.00	\$0.00	
Electric	\$2,500.00	\$2,134.21	\$3,000.00	\$500.00	

Garbage				\$0.00	
Grounds Upkeep	\$2,000.00	\$800.00	\$2,000.00	\$0.00	
Heating Fuel	\$2,500.00	\$3,903.65	\$3,000.00	\$500.00	
Station Supplies				\$0.00	
Telephone				\$0.00	
Water				\$0.00	
STATION #4					
Building Maint	\$2,500.00	\$1,388.32	\$2,500.00	\$0.00	
Cable		\$427.96	\$1,500.00	\$1,500.00	
Internet	\$1,680.00	\$1,389.00	\$2,500.00	\$820.00	
Electric	\$1,500.00	\$1,889.35	\$3,000.00	\$1,500.00	
Garbage				\$0.00	
Grounds Upkeep	\$1,000.00	\$800.00	\$2,000.00	\$1,000.00	
Heating Fuel	\$2,000.00	\$3,409.27	\$3,000.00	\$1,000.00	
Station Supplies				\$0.00	
Telephone				\$0.00	
Water	\$500.00	\$162.33	\$500.00	\$0.00	
Total Station Cost	\$58,680.00	\$63,245.95	\$69,000.00	\$10,320.00	
TOTAL EXPENDITURES	\$1,165,645.00	\$861,501.71	\$1,213,400.00	\$47,755.00	
Footnotes:					

[illegible]

Green River Fire & Rescue

CURRENT ASSETS

AS OF MARCH 9, 2026

Item Description	Current Balance
Bonds, Certificates of Deposit, Stock	
General Checking	\$85,455.78
Savings	
Truck Fund	
Building Fund	
Future Needs	
Contingency Fund	\$601,863.91
Total assets	\$687,319.69

Notes:

2023/2024 TAX RATE WORKSHEET FOR

Green River Fire & Rescue (County Projection)	
DESCRIPTION	AMOUNT
TOTAL DISTRICT TAX ASSESSMENT 2026-2027	\$1,061,413,163.00
Divided by 100	
TOTAL	\$10,614,131.63
Multiplied by requested tax rate	10%
TOTAL	\$1,061,413.16
*Multiplied by tax collection percentage (97%)	
TOTAL	\$1,029,570.77
Subtract Training Center Assessment	1,986
Add Projected Payments in Lieu of Taxes	
**TOTAL PROJECTED REVENUE	\$1,027,584.77
** Revenue is projected because it does not reflect tax discoveries, releases or refunds.	
* Collection percentage based on last complete year of collections.	

2023/2024 TAX RATE WORKSHEET FOR

Green River Fire & Rescue (Flat Rock Projection)	
DESCRIPTION	AMOUNT
TOTAL DISTRICT TAX ASSESSMENT 2026-2027	\$187,270,023.00
Divided by 100	
TOTAL	\$1,872,700.23
Multiplied by requested tax rate	10%
TOTAL	\$187,270.02
*Multiplied by tax collection percentage (97%)	
TOTAL	\$181,651.92
Subtract Training Center Assessment	
Add Projected Payments in Lieu of Taxes	
**TOTAL PROJECTED REVENUE	\$181,651.92
** Revenue is projected because it does not reflect tax discoveries, releases or refunds.	
* Collection percentage based on last complete year of collections.	

Department Name

Green River Fire & Rescue

FINANCIAL STATEMENT

(BALANCE SHEET)

AS OF ____ 9-Mar-26 Source

ASSETS

ASSETS:

Cash in Bank	\$687,319.69
Certificates of Deposit	
Accounts Receivable-Taxes	\$3,983.79
Notes Receivable	
Land	
Buildings	\$2,205,673.78
Leasehold Improvements	
Furniture & Fixtures	\$40,258.41
Vehicles	\$2,530,773.53
Firefighting Equipment	\$827,182.69
Rescue Equipment	
Other Equipment	\$599.94
Transfers	
Proceeds from Borrowing	

TOTAL ASSETS **\$6,295,791.83**

LIABILITIES AND FUND EQUITY

LIABILITIES:

Accounts Payable	\$743.00
Due to Debt Service	
Accrued Interest Payable	
Accrued Payroll Payable	
Accrued Payroll Taxes	\$2,619.61
Medicare Withholding Payable	
FICA Withholding Payable	\$759.61
Federal Withholding Payable	\$454.29
State Withholding Payable	\$267.00
FUTA & SUI Payable	
Employee 401(k) Withholding	
Child Support Withholding	
Notes Payable	\$305,385.41

TOTAL LIABILITIES **\$310,228.92**

FUND BALANCES

Fund Balance Unrestricted	
Designated Debt Service	
Excess Revenues/Expenditures	
TOTAL FUND BALANCES	\$0.00

TOTAL LIABILITIES & FUND EQUITY **\$310,228.92**

Green River Fire & Rescue Department**Source****REVENUES:**

AS OF MARCH 1, 2026

Henderson County Ad Valorem Taxes	\$969,275.69
Annual Fund Payment State of North Carolina	
Contingency Fund	
Donations	\$22,858.55
Fundraising	
Grants	\$50,000.00
HazMat Charges	
Interest Income	\$737.05
Miscellaneous	
NC County Sales Tax Refund	\$15,779.66
NC Fuel Tax Refund	
Other Income (City, Other Counties, Town)	\$139,911.04
Rental Income	
Sales of Assets	
Total Revenues	\$1,198,561.99

TRANSFERS

Transfers In	
TOTAL TRANSFERS	\$0.00

PROCEEDS FROM BORROWING

Proceeds From Borrowing	
TOTAL PROCEEDS	\$0.00

TOTAL REVENUES, ETC.**\$1,198,561.99****EXPENDITURES:****Administrative**

Annual Payment - Apparatus	\$63,238.08
Annual Payment - Building	
Annual Payment - Other Equipment	
Appreciation and Award Banquets	\$11,928.57
Bank Charges	\$4,121.50
Building Fund	
Chaplain	
Computer	\$2,476.57
Contingency Funds	
Contract Labor (Part-Time Clerk)	
County/State Tax	
Discretionary Fund	
Deposits/Down Payment	
Dues/Subscriptions	\$4,092.00
Expendable Supplies	
Flowers/Gifts	
Food	\$5,277.25
Insurance - Building, Business Umbrella, Error	\$56,255.00
Legal and Professional Fees	\$7,953.81
Licenses and Permits	
Miscellaneous	
Office Supplies	\$215.12
Public Relations	
Public Education and Fire Prevention	\$2,482.40

Department Name

Rent

Interest Paid \$15,468.47

(Optional Line Item)

(Optional Line Item)

(Optional Line Item)

Total Administrative \$173,508.77

Operational

Breathing Apparatus \$32,386.50

Communications (radios, pagers, cell phone) \$4,066.90

EMT Supplies & Equipment \$2,995.63

Firefighting Supplies & Equipment \$26,010.70

Firefighting Equipment Maintenance \$1,341.87

Fuel \$11,527.45

Hazardous Materials Supplies \$101.58

Infection Control

Maintenance/Repair of Apparatus \$42,430.81

DOI

Physical Fitness

Rehabilitation

Rescue Equipment \$1,398.99

Training \$452.18

Turn Out Gear \$18,149.97

Uniforms \$2,026.43

(Optional Line Item)

(Optional Line Item)

(Optional Line Item)

Total Operational \$142,889.01

Personnel Cost

Payroll

Gross Full-Time Pay \$275,856.98

Gross Part-Time Pay \$95,059.88

Gross Overtime Pay

Gross Holiday Pay \$1,893.72

Employer's Payroll Taxes (6.2% Soc. Sec. 1.45% Medicaid) \$28,239.91

Bonus \$7,300.00

Vol./FF Reimbursement/Stipend \$3,570.00

(Optional Line Item)

(Optional Line Item)

(Optional Line Item)

Total Payroll \$411,920.49

Benefits

Employer's Retirement Contribution

Supplemental Retirement 401k/457 \$22,465.13

Health Insurance \$24,452.04

Dental Insurance \$3,047.80

Vision Insurance \$586.22

Supplemental Insurance plans \$7,492.71

State Firemen's Pension Fund

Health Insurance Dependent Allowance \$10,294.39

Life Insurance \$1,599.20

(Optional Line Item)

(Optional Line Item)

Total Benefits \$69,937.49

Stations

Main Station

Department Name

Building Maint	\$14,225.09
Cable	\$2,059.44
Internet	\$1,271.44
Electric	\$4,684.74
Garbage	\$2,092.07
Grounds Upkeep	\$993.80
Heating Fuel	\$4,261.58
Station Supplies	\$2,918.18
Telephone	
Water	\$1,184.26
Station #2	
Building Maint	\$2,937.28
Cable	
Internet	\$1,026.88
Electric	\$1,254.48
Garbage	
Grounds Upkeep	\$300.00
Heating Fuel	\$1,447.47
Station Supplies	
Telephone	
Water	
Station #3	
Building Maint	\$4,327.35
Cable	\$664.92
Internet	\$1,292.88
Electric	\$2,134.21
Garbage	
Grounds Upkeep	\$800.00
Heating Fuel	\$3,903.65
Station Supplies	
Telephone	
Water	
Station #4	
Building Maint	\$1,388.32
Cable	\$427.96
Internet	\$1,389.00
Electric	1889.35
Garbage	
Grounds Upkeep	\$800.00
Heating Fuel	\$3,409.27
Station Supplies	
Telephone	
Water	\$162.33
Total Stations	\$63,245.95

TOTAL EXPENDITURES	\$861,501.71
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EXCESS REVENUES/EXPENDITURES	\$337,060.28
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GREEN RIVER

VOLUNTEER FIRE DEPARTMENT & RESCUE, INC.

Independent Auditor's Report

on the

Financial Statements

for the years ended June 30, 2025 and 2024

WAYNE J. PARRIS, CPA
CERTIFIED PUBLIC ACCOUNTANT

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GREEN RIVER

VOLUNTEER FIRE DEPARTMENT & RESCUE, INC.

Independent Auditor's Report

on the

Financial Statements

for the years ended June 30, 2025 and 2024

GREEN RIVER VOLUNTEER FIRE DEPARTMENT & RESCUE, INC.
Zirconia, North Carolina

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WAYNE J. PARRIS, CPA

CERTIFIED PUBLIC ACCOUNTANT

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INDEPENDENT AUDITOR'S REPORT

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

Opinion

We have audited the accompanying financial statements of Green River 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 Green River 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 Green River 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 Green River Volunteer Fire Department & Rescue, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Green River 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 Green River Volunteer Fire Department & Rescue, Inc.'s ability to continue as a going concern for a reasonable period of time.

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

Wayne J. Parris, CPA

Wayne J. Parris, CPA

Arden, North Carolina

October 30, 2025

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

	<u>6-30-2025</u>	<u>6-30-2024</u>
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	\$ 462,395.54	\$ 567,788.35
Taxes receivable	20,918.44	21,505.83
Cash restricted for relief fund	47,723.52	41,811.93
TOTAL CURRENT ASSETS	<u>\$ 531,037.50</u>	<u>\$ 631,106.11</u>
FIXED ASSETS		
Property and equipment	\$ 5,604,488.35	\$ 5,062,758.35
Less: Accumulated depreciation	<u>(3,153,021.83)</u>	<u>(2,944,654.67)</u>
TOTAL FIXED ASSETS	<u>\$ 2,451,466.52</u>	<u>\$ 2,118,103.68</u>
TOTAL ASSETS	<u><u>\$ 2,982,504.02</u></u>	<u><u>\$ 2,749,209.79</u></u>
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accrued expenses payable	\$ 3,602.09	\$ 6,821.73
Accrued payroll payable	5,960.09	9,933.30
Taxes on accrued payroll	455.95	759.90
Current portion of long-term debt	54,347.93	26,069.19
TOTAL CURRENT LIABILITIES	<u>\$ 64,366.06</u>	<u>\$ 43,584.12</u>
LONG-TERM LIABILITIES		
Long-term debt	\$ 325,525.98	\$ 49,874.48
TOTAL LONG-TERM LIABILITIES	<u>\$ 325,525.98</u>	<u>\$ 49,874.48</u>
TOTAL LIABILITIES	<u>\$ 389,892.04</u>	<u>\$ 93,458.60</u>
NET ASSETS		
Without donor restrictions	\$ 2,544,888.46	\$ 2,613,939.26
With donor restrictions	47,723.52	41,811.93
TOTAL NET ASSETS	<u>\$ 2,592,611.98</u>	<u>\$ 2,655,751.19</u>
TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 2,982,504.02</u></u>	<u><u>\$ 2,749,209.79</u></u>

See accompanying notes.

GREEN RIVER 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	\$ 1,020,072.16	\$ 1,019,615.52
Village of Flat Rock	181,979.98	175,328.90
State of North Carolina	594.00	615.00
Donations	16,467.14	2,361.37
Insurance proceeds	45,405.14	11,260.05
Interest income	14,079.35	2,492.27
Miscellaneous income	1,752.58	10,121.69
NC sales tax refunds	15,585.43	14,911.14
Special event payments/reimbursements	0.00	22,474.40
TOTAL REVENUES AND GAINS WITHOUT DONOR RESTRICTIONS	<u>\$ 1,295,935.78</u>	<u>\$ 1,259,180.34</u>
NET ASSETS RELEASED FROM RESTRICTIONS		
Restrictions satisfied by payments	<u>\$ 0.00</u>	<u>\$ 0.00</u>
TOTAL NET ASSETS RELEASED FROM RESTRICTIONS	<u>\$ 0.00</u>	<u>\$ 0.00</u>
TOTAL REVENUES, GAINS, AND OTHER SUPPORT WITHOUT DONOR RESTRICTIONS	<u>\$ 1,295,935.78</u>	<u>\$ 1,259,180.34</u>
Expenses		
Program Services	\$ 1,281,353.99	\$ 980,022.02
Supporting Services	83,632.59	114,974.73
Fundraising	0.00	0.00
TOTAL EXPENSES	<u>\$ 1,364,986.58</u>	<u>\$ 1,094,996.75</u>
INCREASE (DECREASE) IN NET ASSETS WITHOUT DONOR RESTRICTIONS	<u>\$ (69,050.80)</u>	<u>\$ 164,183.59</u>
CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS		
Relief Fund supplement	\$ 5,865.97	\$ 5,633.15
Relief Fund contributions	0.00	600.00
Interest income on relief fund	45.62	40.02
Net assets released from restrictions	<u>(0.00)</u>	<u>(0.00)</u>
INCREASE (DECREASE) IN NET ASSETS WITH DONOR RESTRICTIONS	<u>\$ 5,911.59</u>	<u>\$ 6,273.17</u>
INCREASE (DECREASE) IN NET ASSETS	<u>\$ (63,139.21)</u>	<u>\$ 170,456.76</u>
NET ASSETS AT BEGINNING OF YEAR	<u>2,655,751.19</u>	<u>2,485,294.43</u>
NET ASSETS AT END OF YEAR	<u><u>\$ 2,592,611.98</u></u>	<u><u>\$ 2,655,751.19</u></u>

See accompanying notes.

GREEN RIVER VOLUNTEER FIRE DEPARTMENT & 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				Services			
	Fire & Rescue	Management and General	Fund-raising	Total	Fire & Rescue	Management and General	Fund-raising	Total
Compensation and related expenses								
Salaries and wages	\$ 493,915.79	\$ 0.00	\$ 0.00	\$ 493,915.79	\$ 377,444.62	\$ 0.00	\$ 0.00	\$ 377,444.62
Payroll taxes	41,394.07	0.00	0.00	41,394.07	34,821.22	0.00	0.00	34,821.22
Retirement contributions	29,943.83	0.00	0.00	29,943.83	22,866.53	0.00	0.00	22,866.53
Employee benefits	83,196.22	0.00	0.00	83,196.22	61,622.11	0.00	0.00	61,622.11
Compensation and related expenses	\$ 648,449.91	\$ 0.00	\$ 0.00	\$ 648,449.91	\$ 496,754.48	\$ 0.00	\$ 0.00	\$ 496,754.48
Awards	0.00	19,208.63	0.00	19,208.63	0.00	17,396.44	0.00	17,396.44
Bad debt on relief bond	0.00	0.00	0.00	0.00	0.00	32,000.00	0.00	32,000.00
Bank charges	0.00	3,582.61	0.00	3,582.61	0.00	3,792.47	0.00	3,792.47
Buildings and grounds repairs	60,752.32	6,750.26	0.00	67,502.58	19,982.04	2,220.23	0.00	22,202.27
Building and grounds supplies	17,000.93	1,888.99	0.00	18,889.92	2,756.40	306.27	0.00	3,062.67
Communications	8,035.86	0.00	0.00	8,035.86	5,884.90	0.00	0.00	5,884.90
Computer and Software expenses	11,272.83	0.00	0.00	11,272.83	3,705.69	0.00	0.00	3,705.69
Depreciation	208,367.16	0.00	0.00	208,367.16	112,048.41	0.00	0.00	112,048.41
Dues and subscriptions	0.00	7,385.74	0.00	7,385.74	0.00	8,764.06	0.00	8,764.06
Firefighting expenses	95,595.42	0.00	0.00	95,595.42	46,031.05	0.00	0.00	46,031.05
Fire prevention	4,034.50	0.00	0.00	4,034.50	2,718.78	0.00	0.00	2,718.78
Food for firefighters	7,139.79	0.00	0.00	7,139.79	4,099.57	0.00	0.00	4,099.57
Insurance	53,403.00	0.00	0.00	53,403.00	38,549.00	0.00	0.00	38,549.00
Interest expense	7,935.81	0.00	0.00	7,935.81	2,719.98	0.00	0.00	2,719.98
Legal and professional fees	0.00	17,086.50	0.00	17,086.50	0.00	18,935.43	0.00	18,935.43
Miscellaneous	5,061.10	2,791.61	0.00	7,852.71	55.00	1,795.76	0.00	1,850.76
NCDMV Highway Tax	7,263.55	0.00	0.00	7,263.55	0.00	0.00	0.00	0.00
Office supplies and expenses	0.00	2,838.41	0.00	2,838.41	0.00	4,742.85	0.00	4,742.85
Pension fund contributions	0.00	0.00	0.00	0.00	0.00	450.00	0.00	450.00
Rescue expenses	14,811.53	0.00	0.00	14,811.53	32,901.31	0.00	0.00	32,901.31
Sales tax paid	0.00	15,643.66	0.00	15,643.66	0.00	15,182.08	0.00	15,182.08
Shipping, freight, and delivery	0.00	1,354.90	0.00	1,354.90	0.00	3,804.45	0.00	3,804.45
Special events	0.00	0.00	0.00	0.00	0.00	880.00	0.00	880.00
Training, schools, and library	4,788.72	0.00	0.00	4,788.72	1,406.80	0.00	0.00	1,406.80
Uniforms	3,522.65	0.00	0.00	3,522.65	18,877.51	0.00	0.00	18,877.51
Utilities								
Electricity	11,908.24	1,323.14	0.00	13,231.38	11,250.15	1,250.02	0.00	12,500.17
Propane	9,257.66	1,028.63	0.00	10,286.29	7,538.99	837.67	0.00	8,376.66
Telephone	18,161.67	2,017.96	0.00	20,179.63	13,060.02	1,451.11	0.00	14,511.13
Television	0.00	0.00	0.00	0.00	4,175.45	463.94	0.00	4,639.39
Waste removal	4,117.14	457.46	0.00	4,574.60	3,570.97	396.78	0.00	3,967.75
Water	2,466.82	274.09	0.00	2,740.91	2,746.52	305.17	0.00	3,051.69
Vehicles								
Equipment repairs and maintenance	55,584.06	0.00	0.00	55,584.06	119,981.58	0.00	0.00	119,981.58
Fuel	22,423.32	0.00	0.00	22,423.32	29,207.42	0.00	0.00	29,207.42
Total Expenses	<u>\$ 1,281,353.99</u>	<u>\$ 83,632.59</u>	<u>\$ 0.00</u>	<u>\$ 1,364,986.58</u>	<u>\$ 980,022.02</u>	<u>\$ 114,974.73</u>	<u>\$ 0.00</u>	<u>\$ 1,094,996.75</u>

See accompanying notes.

GREEN RIVER 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	\$ 1,203,333.53	\$ 1,190,401.81
Cash received from governments	16,467.14	2,961.37
Cash received from contributors	14,124.97	2,572.31
Interest received	68,609.12	57,722.09
Cash received from other revenue sources	(1,156,280.41)	(986,014.84)
Cash paid to employees and suppliers	(7,935.81)	(2,719.98)
Interest paid	<u>\$ 138,318.54</u>	<u>\$ 264,922.76</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES		
CASH FLOWS FROM INVESTING ACTIVITIES	\$(541,730.00)	\$(369,720.17)
Payments for property and equipment	<u>\$(541,730.00)</u>	<u>\$(369,720.17)</u>
NET CASH USED BY INVESTING ACTIVITIES		
CASH FLOWS FROM FINANCING ACTIVITIES	\$ 345,500.00	\$ 0.00
Proceeds from borrowing	\$(41,569.76)	\$(84,915.05)
Payments to First Citizens Bank	<u>\$ 303,930.24</u>	<u>\$(84,915.05)</u>
NET CASH PROVIDED BY FINANCING ACTIVITIES		
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	\$(99,481.22)	\$(189,712.46)
BEGINNING CASH AND CASH EQUIVALENTS	609,600.28	799,312.74
ENDING CASH AND CASH EQUIVALENTS	<u>\$ 510,119.06</u>	<u>\$ 609,600.28</u>
Reconciliation of Change in Net Assets to Net Cash Provided (Used) by Operating Activities		
	\$(63,139.21)	\$ 170,456.76
Change in net assets		
Adjustments to reconcile change in net assets to net cash used by operating activities		
Noncash revenues and expenses	208,367.16	112,048.41
Depreciation		
Changes in current assets and liabilities	587.39	(12,432.95)
(Increase) Decrease in taxes receivable	(3,219.64)	(15,839.66)
Increase (Decrease) in accrued expenses payable	(3,973.21)	9,933.30
Increase (Decrease) in accrued payroll	(303.95)	759.00
Increase (Decrease) in taxes on accrued payroll	<u>\$ 138,318.54</u>	<u>\$ 264,922.76</u>
Net cash provided by operations		

See accompanying notes.

GREEN RIVER 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

Green River Fire & Rescue was incorporated in October of 1958 after the tragic loss of two brothers that perished when their home caught on fire. At that time there was only three other fire departments in Henderson County. The community watched as workers from the Green River Textile Mill tried to reach the children with handle tools, but the fire was too far advanced. Fire Engines responded from Hendersonville and Valley Hill to the scene, but their response was much too late to save the children. That tragic event identified the need for fire protection in the Green River Community and the citizens began the task of establishing the Green River Volunteer Fire Department. The first Fire Engine was delivered by rail car to Hendersonville and was stored behind the General Store until the Fire Station could be built.

Green River was established and built by the citizens and remained an all-volunteer department until 2017 when the needs of the community for emergency response was more than the volunteers alone could handle. At that point the department hired its first employees which where all part-time working one employee per 24 hr. shift. These employees along with the volunteer staff filled the needs within the community for emergency services. Since 2017 we have added full time staff, along with part-time to work on average 2 people per 24hr. shift 365 days a year to help protect our community. We average over 500 calls for service per year.

Apparatus

1. 5 Class A Pumpers
2. 1 Super Tanker
3. 2 1500 Gallon Tankers
4. 3 Rescue Truck
5. 1 Service Truck
6. 1 Command Vehicle
7. 1 Brush Truck
8. 1 Tac Truck
9. 1 Polaris Ranger

All but 2 of the apparatus are paid for and as of June 30, 2025, we owe \$379,873.91 on the loans.

Stations

The Department occupies four stations located throughout our 49.2 square mile district. The fourth station was completed in the Spring of 2023. All of the stations are paid in full, including the fourth station.

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

All of our gear is up to current standards, and we are working to have everything with an expiration date on a replacement schedule that reduce massive cost all at one time.

Nature of Activities

Green River Volunteer Fire Department & Rescue, Inc. (the Department) is a non-profit organization located in Zirconia, North Carolina. The Department was incorporated in the State of North Carolina in 1958, and provides fire protection, rescue, and first responder services to the citizens of the Green River service district located in Henderson County, North Carolina.

Basis of Accounting

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

FASB Accounting Standards Codification

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

Financial Statements Presentation

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

Information regarding its financial position and activities are grouped according to two classes of net assets, net assets without donor restrictions and net assets with donor restrictions. The two classes of net assets are defined as follows:

Net Assets Without Donor Restrictions

Net assets that are nor subject to donor-imposed restrictions are those assets whose use is not limited or restricted by donors. The generally arise as a result of exchange transaction, contributions without restrictions, or contributions with restrictions whose restrictions have expired due to time and/or purpose requirements being met. These net assets may be used at the discretion of the Department's management and the Board of Directors.

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

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

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

Net Assets With Donor Restrictions

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

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

As of June 30, 2025 and 2024, the Department held no assets with donor restrictions that must be held in perpetuity.

Use of Estimates

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

Fair Value Measurements and Disclosures

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

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

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

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

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. Cash equivalents are carried at cost, which approximates fair value.

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 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 in its specific programs and fund-raising activities, but these services do not meet the criteria for recognition as contributed services.

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

Functional Allocation of Expenses

The costs for providing various programs and other activities have been summarized on a functional basis in the Statement of Activities and in the Statement of Functional Expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefitted. These expenses are allocated based on amounts applicable to programs and supporting services as determined by management.

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 exempt from federal and state income taxes under Section 501(c)(3) of the Internal Revenue Code and related state law and classified by the Internal Revenue Service as other than a private foundation. Accordingly, the financial statements do not reflect a provision or liability for federal or state income taxes. The Department has determined that it does not have any material unrecognized tax benefits or obligations as of June 30, 2025 and 2024.

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 \$47,723.52 and \$41,811.93, respectively.

NOTE C-LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

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

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

	6-30-2025	6-30-2024
Financial assets at year-end	\$ 531,037.50	\$ 631,106.11
Less those unavailable for general expenditures within one year, due to:		
Donor-restricted for relief fund	<u>47,723.52</u>	<u>41,811.93</u>
Financial assets available to meet cash needs for general expenditure within one year	<u>\$ 483,313.98</u>	<u>\$ 589,294.18</u>

NOTE D-TAXES RECEIVABLE

Taxes receivable represents amounts collected on behalf of the Green River Fire District by Henderson County but not remitted to the Fire Department as of June 30, 2025 and 2024. 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 \$12,591.71 and \$14,227.49, respectively.

NOTE E-PROPERTY AND EQUIPMENT

Property and equipment consist of the following:

	Beginning	Additions	Disposals	Ending
Land and buildings	\$ 2,205,673.78	\$ 0.00	\$ 0.00	\$ 2,205,673.78
Furniture and fixtures	34,408.41	5,850.00	0.00	40,258.41
Firefighting and rescue equipment	816,302.69	10,880.00	0.00	827,182.69
Office equipment	599.94	0.00	0.00	599.94
Vehicles	2,005,773.53	525,000.00	0.00	2,530,773.53
Total property and equipment	<u>\$ 5,062,758.35</u>	<u>\$ 541,730.00</u>	<u>\$ 0.00</u>	<u>\$ 5,604,488.35</u>
Accumulated depreciation	<u>(2,944,654.67)</u>	<u>(208,367.16)</u>	<u>(0.00)</u>	<u>(3,153,021.83)</u>
Net property and equipment	<u>\$ 2,118,103.68</u>	<u>\$ 333,362.84</u>	<u>\$ 0.00</u>	<u>\$ 2,451,466.52</u>

NOTE F-LONG TERM NOTES

Notes Payable

On March 31, 2017 the Fire Department obtained a loan from Entegra Bank in the amount of \$241,338.95. The loan is to be repaid in one hundred twenty monthly principal and interest payments. The first payment of \$2,334.37 was due on May 1, 2017 and the remaining one hundred

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

nineteen 2,334.37 each subsequent month. The interest rate on the principal outstanding is 2.99%. The loan proceeds were used for sole purpose of purchasing a 2017 Ford F-550 E-One Mini Pumper Fire Truck and all accessories and equipment attached to the Fire Truck. The loan is now held by First Citizens Bank & Trust and has a principle balance of \$47,373.91 on June 30, 2025

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

6-30-2026	\$	26,870.59
6-30-2027	\$	20,503.32

Notes Payable

On March 10, 2025 the Fire Department obtained a loan from First Citizens Bank in the amount of \$345,500.00. The loan is to be repaid in eighty-four monthly principal and interest payments. The first payment of \$4,093.92 was due on October 11, 2025 and the remaining eighty-three each subsequent month. The interest rate on the principal outstanding is 7.35%. The loan proceeds were used for sole purpose of purchasing a 2017 Pierce Heavy Rescue Fire Truck and all accessories and equipment attached to the Fire Truck. The loan has a principle balance of \$332,500.00 on June 30, 2025

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

6-30-2026	\$	27,477.34
6-30-2027	\$	27,603.14
6-30-2028	\$	29,701.71
6-30-2029	\$	31,959.86
6-30-2030	\$	34,389.68
Thereafter	\$	181,368.27

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.

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

NOTE H-ECONOMIC DEPENDENCE

Approximately 78% of total 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 October 30, 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)

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

2024Open to Public
InspectionDepartment of the Treasury
Internal Revenue Service

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 GREEN RIVER VOLUNTEER FIRE & RESCUE PO BOX 667 ZIRCONIA, NC 28790	D Employer identification number [REDACTED] E Telephone number [REDACTED] G Gross receipts \$ 1,301,847.
F Name and address of principal officer: SHANNON HARDIN SAME AS C ABOVE		H(a) Is this a group return for subordinates? Yes ☐ No ☒ H(b) Are all subordinates included? Yes ☐ No ☐ If "No," attach a list. See instructions.
I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () (insert no.) ☐ 4947(a)(1) or ☐ 527		H(c) Group exemption number
J Website: WWW.GRVFD.COM		
K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other	L Year of formation: 1958	M State of legal domicile: NC

Part I Summary		
Activities & Governance	1 Briefly describe the organization's mission or most significant activities: VOLUNTEER FIRE AND RESCUE DEPARTMENT PROVIDING FIRE-FIGHTING AND RESCUE RESPONSE SERVICES. FUNDS ARE RECEIVED FROM HENDERSON COUNTY AND SMALLER MUNICIPALITIES TO PROVIDE THESE EMERGENCY SERVICES.	
	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 9
	5 Total number of individuals employed in calendar year 2024 (Part V, line 2a)	5 14
	6 Total number of volunteers (estimate if necessary)	6 0
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a 0.
b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b 0.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year 2,961. Current Year 16,467.
	9 Program service revenue (Part VIII, line 2g)	1,195,560. 1,202,646.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	2,532. 14,125.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	64,400. 68,609.
	12 Total revenue — add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,265,453. 1,301,847.
	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	
Expenses	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)	496,755. 648,450.
	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)	598,242. 716,537.
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	1,094,997. 1,364,987.
Net Assets or Fund Balances	19 Revenue less expenses. Subtract line 18 from line 12	170,456. -63,140.
	20 Total assets (Part X, line 16)	Beginning of Current Year 2,749,210. End of Year 2,982,505.
	21 Total liabilities (Part X, line 26)	93,459. 389,893.
	22 Net assets or fund balances. Subtract line 21 from line 20	2,655,751. 2,592,612.

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 SHANNON HARDIN	Date TREASURER		
	Type or print name and title			
Paid Preparer Use Only	Preparer's name WAYNE J PARRIS CPA	Preparer's signature Wayne J Parris, CPA	Date 10-30-25	Check ☒ if self-employed PTIN [REDACTED]
	Firm's name WAYNE J. PARRIS, CPA	Firm's EIN [REDACTED]		
	Firm's address [REDACTED]	Phone no. (828) 687-8824		
	May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No			

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

VOLUNTEER FIRE AND RESCUE DEPARTMENT PROVIDING FIRE-FIGHTING AND RESCUE RESPONSE
SERVICES. FUNDS ARE RECEIVED FROM HENDERSON COUNTY AND SMALLER MUNICIPALITIES TO
PROVIDE THESE EMERGENCY SERVICES.

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

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

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

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

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

4a (Code:) (Expenses \$ 1,281,354. including grants of \$) (Revenue \$)

VOLUNTEER FIRE AND RESCUE DEPARTMENT PROVIDING FIRE-FIGHTING AND RESCUE RESPONSE
SERVICES. FUNDS ARE RECEIVED FROM HENDERSON COUNTY AND SMALLER MUNICIPALITIES TO
PROVIDE THESE EMERGENCY SERVICES.

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

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

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

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

4e Total program service expenses 1,281,354.

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

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

Part V Statements Regarding Other IRS Filings and Tax 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.		
1b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable.		
1c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		

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

		Yes	No
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a 14		
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? Note: See the instructions for additional information the organization must report on Schedule O.	13a		
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b		
c Enter the amount of reserves on hand	13c		
14a Did the organization receive any payments for indoor tanning services during the tax year?	14a		X
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O.	14b		
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15		X
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16		X
17 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? If "Yes," complete Form 6069.	17		

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

		Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year	1a 9		
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.			
b Enter the number of voting members included on line 1a, above, who are independent	1b 9		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2		X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3		X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	5		X
6 Did the organization have members or stockholders?	6		X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? See Schedule O	7a	X	
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? See Sch O	7b	X	
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
a The governing body?	8a	X	
b Each committee with authority to act on behalf of the governing body?	8b	X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O	9		X

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

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

Section C. Disclosure

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

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	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) SHANNON HARDIN Treasurer	0	X		X					0.	0.
(2) WARREN OSTEN Secretary	0	X		X					0.	0.
(3) KEITH PITTS BOARD MEMBER	0	X							0.	0.
(4) LARRY MCCALL BOARD MEMBER	0	X							0.	0.
(5) RICKY RUSSELL BOARD MEMBER	0	X							0.	0.
(6) CODY GORDON BOARD MEMBER	0	X							0.	0.
(7) BRIAN LINDSEY BOARD MEMBER	0	X							0.	0.
(8) ZACH SPANGLER VICE CHAIRMAN	0	X		X					0.	0.
(9) JEREMY HEATHERLY Chairman	0	X		X					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.**c Total from continuation sheets to Part VII, Section A** 0. 0.**d Total (add lines 1b and 1c)** 0. 0.**2** Total number of individuals (including but not limited to those listed above) who received more than \$150,000 of reportable compensation from the organization 0

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

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

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

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

Part VIII Statement of 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				
	f All other contributions, gifts, grants, and similar amounts not included above.....	1f	16,467.			
	g Noncash contributions included in lines 1a-1f.....	1g				
	h Total. Add lines 1a-1f.....		16,467.			
Program Service Revenue	Business Code					
	2a HENDERSON COUNTY		1,020,072.	1,020,072.		
	b VILLAGE OF FLAT ROCK		181,980.	181,980.		
	c STATE OF NORTH CAROLINA		594.	594.		
	d					
	e					
	f All other program service revenue.....					
	g Total. Add lines 2a-2f.....		1,202,646.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts).....		14,125.	14,125.		
	4 Income from investment of tax-exempt bond proceeds.....					
	5 Royalties.....					
	6a Gross rents.....	6a				
	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				
	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		45,405.	45,405.		
	b NC SALES TAX REFUNDS		15,585.	15,585.		
	c RELIEF FUND SUPPLEMENT		5,866.	5,866.		
	d All other revenue.....		1,753.	1,753.		
	e Total. Add lines 11a-11d.....		68,609.			
12 Total revenue. See instructions.....		1,301,847.	1,285,380.	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.
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	451,028.	451,028.		
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	29,944.	29,944.		
9 Other employee benefits	83,196.	83,196.		
10 Payroll taxes	41,394.	41,394.		
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	8,100.		8,100.	
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.)	8,987.		8,987.	
12 Advertising and promotion				
13 Office expenses	2,838.		2,838.	
14 Information technology	11,273.	11,273.		
15 Royalties				
16 Occupancy	117,226.	105,503.	11,723.	
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	7,936.	7,936.		
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	208,367.	208,367.		
23 Insurance	53,403.	53,403.		
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a <u>FIREFIGHTING EXPENSES</u>	95,595.	95,595.		
b <u>VEHICLE REPAIRS/MAINTENANCE</u>	55,584.	55,584.		
c <u>VEHICLE FUEL</u>	22,423.	22,423.		
d <u>TELEPHONE</u>	20,180.	18,162.	2,018.	
e All other expenses	104,625.	54,658.	49,967.	
25 Total functional expenses. Add lines 1 through 24e	1,364,987.	1,281,354.	83,633.	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	609,600.	1	510,119.	
	2	Savings and temporary cash investments		2		
	3	Pledges and grants receivable, net		3		
	4	Accounts receivable, net	21,506.	4	20,918.	
	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	5,604,489.		
	b	Less: accumulated depreciation	10b	3,153,021.	10c	2,451,468.
	11	Investments — publicly traded securities		11		
	12	Investments — other securities. See Part IV, line 11		12		
	13	Investments — program-related. See Part IV, line 11		13		
	14	Intangible assets		14		
	15	Other assets. See Part IV, line 11		15		
16	Total assets. Add lines 1 through 15 (must equal line 33)	2,749,210.	16	2,982,505.		
Liabilities	17	Accounts payable and accrued expenses	6,822.	17	3,602.	
	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	75,944.	23	379,874.	
	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	10,693.	25	6,417.	
	26	Total liabilities. Add lines 17 through 25	93,459.	26	389,893.	
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	2,655,751.	27	2,592,612.	
	28	Net assets with donor restrictions		28		
	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	2,655,751.	32	2,592,612.	
	33	Total liabilities and net assets/fund balances	2,749,210.	33	2,982,505.	

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	1,301,847.
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,364,987.
3	Revenue less expenses. Subtract line 2 from line 1	3	-63,140.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	2,655,751.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O) See Schedule O	9	1.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	2,592,612.

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?	2a	X
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both.		
☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis		
b Were the organization's financial statements audited by an independent accountant?	2b	X
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both.		
☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis		
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.		
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	3a	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	3b	

Client 2024040

GREEN RIVER VOLUNTEER FIRE & RESCUE

10/31/25

02:18PM

Form 990, Part III, Line 4e
Program Services Totals

	Program Services Total	Form 990	Source
Total Expenses	1,281,354.	1,281,354.	Part IX, Line 25, Col. B
Grants	0.	0.	Part IX, Lines 1-3, Col. B
Revenue	0.	1,202,646.	Part VIII, Line 2, Col. A

Form 990, Part VIII, Line 11d
Other Revenue

Description	Bus. Code	Total Revenue	Related or Exempt Func tion Revenue	Unrelated Business Revenue	Revenue Excluded From Tax
MISCELLANEOUS INCOME		\$ 1,753.	\$ 1,753.		
Totals		<u>1,753.</u>	<u>1,753.</u>	<u>\$ 0.</u>	<u>\$ 0.</u>

Form 990, Part IX, Line 11g
Other Fees For Services

	(A) Total	(B) Program Services	(C) Management & General	(D) Fund- raising
OTHER PROFESSIONAL FEES	8,987.		8,987.	
Total	<u>\$ 8,987.</u>	<u>\$ 0.</u>	<u>\$ 8,987.</u>	<u>\$ 0.</u>

Form 990, Part IX, Line 24e
Other Expenses

	(A) Total	(B) Program Services	(C) Management & General	(D) Fundraising
AWARDS	19,209.		19,209.	
BANK CHARGES	3,583.		3,583.	
COMMUNICATIONS	8,036.	8,036.		
DUES AND SUBSCRIPTIONS	7,386.		7,386.	
FIRE PREVENTION	4,035.	4,035.		
FOOD FOR FIREFIGHTERS	7,140.	7,140.		
MISCELLANEOUS	7,849.	5,059.	2,790.	
NCDMV HIGHWAY TAX	7,264.	7,264.		
RESCUE EXPENSES	14,812.	14,812.		
SALES TAX PAID	15,644.		15,644.	
SHIPPING, FREIGHT, AND DELIVER	1,355.		1,355.	
TRAINING, SCHOOLS, AND LIBRARY	4,789.	4,789.		
UNIFORMS	3,523.	3,523.		
Total	<u>\$ 104,625.</u>	<u>\$ 54,658.</u>	<u>\$ 49,967.</u>	<u>\$ 0.</u>

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

GREEN RIVER VOLUNTEER FIRE & RESCUE

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						

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

Schedule A (Form 990) 2024

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.")	764.	200.	3,352.	2,961.	16,467.	23,744.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.	656,267.	933,068.	1,007,676.	1,195,560.	1,202,646.	4,995,217.
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.	657,031.	933,268.	1,011,028.	1,198,521.	1,219,113.	5,018,961.
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.						5,018,961.

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.	657,031.	933,268.	1,011,028.	1,198,521.	1,219,113.	5,018,961.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources.	6,818.	1,525.	2,716.	2,532.	14,125.	27,716.
9 Net income from unrelated business activities, whether or not the business is regularly carried on.						0.
10 Other income. Do not include gain or loss from the sale of capital assets. (Explain in Part VI.) See Part VI.				64,400.	68,609.	133,009.
11 Total support. Add lines 7 through 10.						5,179,686.
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	96.90 %
15 Public support percentage from 2023 Schedule A, Part II, line 14	15	97.87 %
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.

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

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

	Yes	No
2a		
2b		
3a		
3b		

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

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

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

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

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

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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
INSURANCE PROCEEDS	\$ 45,405.	\$ 11,260.			
MISCELLANEOUS INCOME	1,753.	10,122.			
NC SALES TAX REFUNDS	15,585.	14,911.			
RELIEF FUND SUPPLEMENT	5,866.	5,633.			
SPECIAL EVENTS		22,474.			
Total	\$ 68,609.	\$ 64,400.	\$ 0.	\$ 0.	\$ 0.

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

GREEN RIVER VOLUNTEER FIRE & RESCUE

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:

	Yes	No
(i) Unrelated organizations?	3a(i)	
(ii) Related organizations?	3a(ii)	
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	3b	

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

Part VI Land, Buildings, and Equipment

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		20,374.		20,374.
b Buildings		2,185,300.	607,941.	1,577,359.
c Leasehold improvements				
d Equipment		3,358,557.	2,534,033.	824,524.
e Other		40,258.	11,047.	29,211.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B)).				2,451,468.

BAA

Schedule D (Form 990) (Rev. 12-2024)

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	5,960.
(3) Rounding	1.
(4) TAXES ON ACC P/R	456.
(5)	
(6)	
(7)	
(8)	
(9)	

Total. (Column (b) must equal Form 990, Part X, line 25, column (B)). 6,417.**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

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

Name of the organization	Employer identification number
GREEN RIVER VOLUNTEER FIRE & RESCUE	

Form 990, Part VI, Line 7a - How Members or Shareholders Elect Governing Body

BOARD MEMBERS AND OFFICERS ARE ELECTED ANNUALLY

Form 990, Part VI, Line 7b - Decisions of Governing Body Approval by Members or Shareholders

ALL DECISIONS ARE APPROVED BY MEMBERS

Form 990, Part VI, Line 11b - Form 990 Review Process

THE 990 RETURN IS PROVIDED TO THE BOARD OF DIRECTORS FOR REVIEW BEFORE FILING

Form 990, Part VI, Line 19 - Other Organization Documents Publicly Available

OVERNING DOCUMENTS ARE PROVIDED TO THE PUBLIC UPON REQUEST

Form 990, Part XI, Line 9
Other Changes In Net Assets Or Fund Balances

ROUNDING	\$	1.
	Total \$	<u>1.</u>

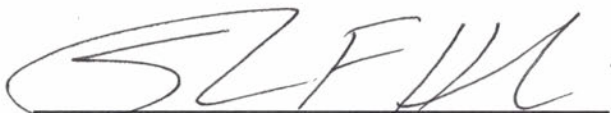
We certify that the attached Financial Statement for

Green River Fire and Rescue Department

is accurate to the best of our knowledge.



Board President



Board Treasurer