

VOLUNTEER FIRE DEPARTMENTS OF RUTHERFORD COUNTY
ADDITIONAL REVIEW INFORMATION
JUNE 30, 2024

TOG = Turn Out Gear
SCBA = Self Contained Breathing Apparatus

Bill's Creek Volunteer Fire Department, Inc. 501(c)(3)

The Department's major purchases were a helicopter pad, camera, radios, nozzles and hoses with mounts, SCBA, TOG, and trucks. The Department received grant funding. The Department has deposits in local banks in excess of the Federal Deposit Insurance Corporation limits. Sales tax/fuel tax refund requests have been filed. Form 990 has been filed.

Cherry Mountain Volunteer Fire Department, Inc. 501(c)(3)

The Department's major purchases were TOG, medical equipment, and radios. The Department received grant funding. The Department has deposits in local banks in excess of the Federal Deposit Insurance Corporation limits. Sales tax/fuel tax refund requests have been filed. Form 990 has been filed.

Chimney Rock Volunteer Fire Department, Inc.

The Department's major purchases were SCBA and hoses. The Department received grant funding. Sales tax refund requests have been filed.

Cliffside Area Volunteer Fire Department, Inc. 501(c)(3)

The Department's major purchases were furniture, internet system, flooring, drop conversions, generators, alerting system, radios and chargers, and vehicle upgrades. The Department has deposits in local banks in excess of the Federal Deposit Insurance Corporation limits. Sales tax/fuel tax refund requests have been filed. Form 990 has been filed.

Ellenboro Volunteer Fire Department, Inc. 501(c)(3)

The Department's major purchases were radios, TOG, and SCBA. The Department has deposits in local banks in excess of the Federal Deposit Insurance Corporation limits. Sales tax/fuel tax refund requests have been filed. Form 990 has been filed.

Fairfield Mountains Volunteer Fire Department, Inc. 501(c)(3)

The Department's major purchases were major building and lawn improvements and SCBA. Sales tax/fuel tax refund requests have been filed. Form 990 has been filed.

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Green Hill Volunteer Fire Department, Inc. 501(c)(3)

The Department's major purchases were a new vehicle, radios, TOG, hoses, and plans for a new station. The Department has deposits in local banks in excess of the Federal Deposit Insurance Corporation limits. Sales tax/fuel tax refund requests have been filed. Form 990 has been filed.

Hudlow Volunteer Fire Department, Inc. 501(c)(3)

The Department's major purchases were TOG and a sign. The Department has deposits in local banks in excess of the Federal Deposit Insurance Corporation limits. Sales tax/fuel tax refund requests have been filed. Form 990 has been filed.

Sandy Mush Volunteer Fire Department, Inc. 501(c)(4)

The Department's major purchases were fans and radios. The Department has deposits in local banks in excess of the Federal Deposit Insurance Corporation limits. Sales tax/fuel tax refund requests have been filed. Form 990 has been filed.

Shiloh-Danielstown-Oakland Volunteer Fire Department, Inc. 501(c)(3)

The Department's major purchases were a new truck, radios, major building and ground improvements, preparations for a new building, rescue equipment, and TOG. The Department has deposits in local banks in excess of the Federal Deposit Insurance Corporation limits. Sales tax/fuel tax refund requests have been filed. Form 990 has been filed.

Shingle Hollow Volunteer Fire Department, Inc. 501(c)(3)

The Department's major purchases were land improvements, an HVAC, and TOG. Sales tax/fuel tax refund requests have been filed. Form 990 has been filed.

Union Mills Volunteer Fire Department, Inc. 501(c)(3)

The Department's major purchases were radios, hoses, racks, TOG, and SCBA. The Department has deposits in local banks in excess of the Federal Deposit Insurance Corporation limits. Sales tax/fuel tax refund requests have been filed. Form 990 has been filed.

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General Notes

Each Department received an unmodified report. No *material* misstatements were discovered during the review procedures.

The financial statements are presented using the format for nonprofit entities. Assets, revenues and expenses are shown in two categories: with donor restrictions and without donor restrictions. Each Department reports the Firemen's Relief Fund activity under the "with donor restrictions" category. There is additional information related to the Firemen's Relief Fund in the Notes to the Financial Statements.

Due to the death of Kay Cantrell in May 2023, Financial Data Center is no longer providing the accounting services for six of the Departments. Some of those Departments have engaged the services of other local accountants, while some have decided to perform these services within their Department (duty of the Treasurer). For the year ended June 30, 2024, this transition caused several Departments to have a combination of automated records and manual records, missing records, and conversions to new software with a lump sum entry for opening balances instead of detailed records. Additional accounting services, including bank reconciliations and proofs of cash, had to be performed before review services could even be provided. This caused an unexpected and lengthy delay in our services.

Also, Hurricane Helene hit at the end of September 2024. During September and October each year, the Departments are busy gathering their information to bring to me for their annual review. Some Departments lost records that had to be requested or recreated. Although my office was extremely fortunate, we were without telephones, computers and internet service for nine days. When you typically work seven days each week, it is hard to make up that lost work time. I apologize for such a delay and am hoping FYE June 30, 2025 will have fewer outside influences.

Every Department except for one received grant funding for FYE June 30, 2024. Some Departments received grant funding for a new building. Due to the amount of the grant and its pass-through nature, these Departments are required to have a program-specific audit related to the grant's funding and expenses. Although I do not provide audit services, I am providing information to the auditors that have been engaged to perform these audit services. This may include the Schedule of Expenditures of Federal Awards (SEFA), notes on accounting policies, and any other information the auditor requests. The auditors will bill each Department for the services they perform.

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The Departments can contribute to the governmental firemen's pension fund. Most Departments made pension fund contributions for FYE June 30, 2024.

There are ten Departments with 501(c)(3) status and one Department with 501(c)(4) status. As noted, Form 990 has been filed with the IRS for each of these Departments.

Sales tax/fuel tax refund requests have been submitted for all Departments except for one.

yes