

VOLUNTEER FIRE DEPARTMENTS OF RUTHERFORD COUNTY
ADDITIONAL REVIEW INFORMATION
JUNE 30, 2025

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 truck, TOG, SCBA, fans, hoses, nozzles, 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.

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

The Department's major purchases were a building roof, TOG, vehicle upgrades, and portable equipment. 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, ladders, and major land improvements including tree removal. The Department received grant funding. Sales tax refund requests have been filed. No Form 990 is required for this Department.

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

The Department's major purchases were TOG, generators, a new truck, a security system, hoses, a thermal camera, grounds prep and siren, a 2025 Polaris ATV, and major building repairs. 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, SCBA, rescue and portable equipment. 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 repairs. Sales tax/fuel tax refund requests have been filed. Form 990 has been filed. This Department will close out next year.

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

The Department's major purchases were a new building 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.

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

The Department's major purchases were TOG, SCBA, hoses, radios/batteries/chargers, major building repairs, and a pumper truck. 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 TOG, SCBA, radios, an ATV, portable equipment, and a utility vehicle. 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 truck, a camper, radios, a generator, and preparations for a new building. 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 a Polaris ATV and rescue equipment. 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 TOG 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.

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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.

The Year Ended June 30, 2025, financial statements still include transition challenges related to the death of Kaye Cantrell (Financial Data Center). Hopefully, the Departments have settled into their new accounting relationships so that the annual review procedures will flow more according to plan.

Also, these financial statements cover July 1, 2024 through June 30, 2025. This period includes the financial impact of Hurricane Helene that hit at the end of September 2024. The prior period engagement was impacted, as well as, this period. All of the Departments received grants, some of which were to assist directly with recovery efforts.

Every Department received grant funding for FYE June 30, 2025. 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 will provide 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.

The Departments can contribute to the governmental firemen's pension fund. Most Departments made pension fund contributions for FYE June 30, 2025.

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 the Departments.

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